



LEGISLATURA MUNICIPAL DE CIALES

GOBIERNO DE PUERTO RICO

RESOLUCIÓN NÚM. 44
PRESENTADO POR LA ADMINISTRACIÓN MUNICIPAL

SERIE 2023-2024

“PARA DISPONER Y APROBAR EL PRESUPUESTO DE INGRESOS Y GASTOS OPERACIONALES QUE HA DE REGIR EL MUNICIPIO DE CIALES, DURANTE EL AÑO ECONÓMICO 2024-2025 Y AUTORIZAR A LA DIRECTORA DE FINANZAS A LLEVAR A LOS LIBROS DE CONTABILIDAD EL PRESUPUESTO QUE AQUÍ SE CONSIGNA; Y PARA OTROS FINES.”

POR CUANTO: La Ley Número 107-2020, según enmendada, mejor conocida como el “Código Municipal de Puerto Rico”, en su Artículo 1.003, declara la política pública del Gobierno de Puerto Rico en favor de los municipios. En lo particular, “[s]e declara política pública proveer a los municipios de aquellos poderes y facultades necesarias para que puedan asumir su función fundamental a favor del desarrollo social y económico de sus jurisdicciones. De la misma manera, este Código Municipal proveerá los mecanismos administrativos y fiscales para la transferencia adecuada de otros poderes y competencias del Gobierno estatal en asuntos que les permita cumplir con el interés público en proveer a la ciudadanía de un Gobierno efectivo y responsivo a sus necesidades y aspiraciones.

POR CUANTO: La Ley 107, ante, además reconoce que los municipios son la entidad gubernamental más cercana al pueblo y el mejor intérprete de sus necesidades y aspiraciones. En consecuencia, se declara de máximo interés público que los municipios cuenten con los recursos necesarios para rendir sus servicios. Se dispone, por ende, que todas las ramas de Gobierno deberán proteger las fuentes de recursos municipales y que las facultades tributarias municipales se interpretarán liberalmente a favor del pueblo representado por el municipio.

POR CUANTO: Conforme las disposiciones del Artículo 2.097 de la referida Ley Número 107-2020, el Alcalde de Ciales confeccionó y radicó, ante este Cuerpo, el Proyecto de Resolución de Presupuesto de Ingresos y Gastos del Municipio de Ciales, para el Año Fiscal 2024-2025.

POR CUANTO: La Ley 107, ante, en su Artículo 2.094, establece las disposiciones especiales para años de elecciones. En lo particular, en el período comprendido entre el 1 de julio de cada año en que se celebran elecciones generales y la fecha de la toma de posesión de los nuevos funcionarios electos, el municipio no podrá incurrir en obligaciones o gastos que excedan del cincuenta por ciento (50%) del presupuesto aprobado para el año fiscal. A tal fin, el funcionario a cargo de las finanzas se abstendrá de registrar o certificar orden alguna que exceda del límite establecido en este Artículo. No obstante, la regla general antes dispuesta tiene su excepción bajo ciertas limitaciones, a saber:

Esta limitación no se aplicará a lo siguiente:

- (a) intereses, amortizaciones y retiro de la deuda pública municipal;
- (b) otros gastos y obligaciones estatutarias;
- (c) el pago de las sentencias de los tribunales de justicia;



- (d) la cantidad que fuere necesaria para cubrir cualquier déficit del año fiscal anterior;
- (e) los gastos a que esté legalmente obligado el municipio por contratos ya celebrados;
- (f) mejoras permanentes;
- (g) la compra y reparación de equipo;
- (h) la celebración de las fiestas patronales o días festivos, cuando se haya provisto una cuenta separada para su celebración en la resolución del presupuesto general de gastos;
- (i) gastos u obligaciones en caso de emergencia;
- (j) las retenciones que haga el CRIM en cobro de deudas estatutarias o contractuales contraídas con el Gobierno estatal.

POR CUANTO: El citado Artículo 2.094, dispone, además, lo siguiente:

- que la Legislatura Municipal podrá autorizar transferencias entre cuentas de los créditos, no comprometidos, del 1 de julio al 31 de diciembre del año de elecciones.
- que las cuentas para atender necesidades y servicios básicos a la comunidad, como son drogas y medicamentos, el pago de recetas y pruebas de laboratorio, desperdicios sólidos y otras similares que constituyan un servicio básico a la comunidad, se podrán aumentar, pero no reducirse, para transferir a otras cuentas.
- que, de las cuentas para el pago de salarios y nómina, la Legislatura Municipal solo podrá autorizar el uso del cincuenta por ciento (50%) de los fondos o créditos disponibles en los puestos de funcionarios o empleados regulares o de confianza no cubiertos [vacantes] durante el período de 1 de julio al 31 de diciembre.

POR CUANTO: El Artículo 2.112, inciso (c) de la Ley 107, ante, dispone otra exención de restricciones en año electoral. En lo particular, se establece que los servicios de manejo de desperdicios sólidos se consideran servicios esenciales a la comunidad bajo amenaza de interrupción, para propósitos del Artículo [Art. 2.094] de este Código que establece disposiciones especiales para el año de elecciones generales. Los contratos de arrendamiento y de servicios relacionados con ellos no estarán sujetos a las restricciones impuestas por dicho Artículo [Art. 2.094].



POR CUANTO: Dicho documento ha sido sometido a la consideración de la Legislatura Municipal, según se dispone en el Artículo 2.097 de la citada Ley 107, ante, y en lo particular este año, bajo la excepción de cuando se decreta un estado de emergencia, que permite presentar o radicar electrónicamente en la Legislatura Municipal y la Oficina de Gerencia Municipal, junto a un mensaje escrito, el proyecto de resolución del presupuesto general no más tarde del 15 de junio de cada año. El estado de emergencia fue decretado por el Gobernador de Puerto Rico bajo la Orden Ejecutiva 2024-009 del 8 de mayo de 2024.

POR CUANTO En cumplimiento, el pasado 20 de mayo de 2024, la Administración Municipal sometió ante la Legislatura Municipal el Proyecto del

Presupuesto que regirá al Municipio de Ciales para el año económico 2024-2025, el mismo fue referido y evaluado en la Comisión de Hacienda, Presupuesto y Donativos los días 11,12 y 18 de junio de 2024.

POR CUANTO: Por lo que este Cuerpo Legislativo ha dado cuidadosamente consideración al Proyecto de Resolución de Presupuesto balanceado para el Año Fiscal 2024-2025, de conformidad con lo dispuesto en el Capítulo 7 (Presupuesto Municipal) de la Ley Número 107-2020, antes citada, y consideramos que el mismo está en cumplimiento con el ordenamiento jurídico vigente y representa los mejores intereses de nuestro pueblo de Ciales.

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

SECCIÓN 1 Para disponer y aprobar el presupuesto de ingresos y gastos operacionales que ha de regir el Municipio de Ciales durante el año económico 2024-2025 que asciende a **\$ 8,501,769.77.**

SECCIÓN 2 Que las cantidades que han de producir los recursos que se consignan en la sección de ingresos que se hacen parte de esta resolución, según sean recaudados por el Departamento de Finanzas se utilicen para el pago de los gastos de la municipalidad de Ciales, Puerto Rico durante el Año Económico 2024-2025 consignados en la sección de egresos, que también forman parte de esta Resolución.

SECCIÓN 3 Autorizar al Hon. Alexander Burgos Otero, Alcalde del Municipio de Ciales, a disponer del Presupuesto que regirá el Municipio de Ciales para el Año Fiscal 2024-2025 ya que éste contiene las recomendaciones de la Legislatura Municipal con el análisis del mismo.

SECCIÓN 4 Se autoriza a la Directora de Finanzas del Municipio de Ciales que realice en los libros de contabilidad a su cargo, los asientos necesarios a los fines de dar cumplimiento a las disposiciones de esta Resolución.

SECCIÓN 5 Toda Resolución o parte de la misma que estuviese en conflicto con esta Resolución, queda por la presente derogada.

SECCIÓN 6 Esta Resolución por ser de carácter necesaria, comenzará a regir una vez aprobada por la Legislatura Municipal y debidamente firmada por el Alcalde y tendrá fecha de efectividad a partir del 1ro de julio de 2024.

SECCIÓN 7 Copia de esta Resolución debidamente certificada y del Presupuesto será remitida al Departamento de Finanzas, Departamento de Recursos Humanos, Secretaria Municipal, Oficina de Auditoría Interna, a la Oficina de Gerencia y Presupuesto del Gobierno de Puerto Rico, Departamento de Estado, y a la Oficina de Servicios Legislativos (OSL) de la Asamblea Legislativa, según lo dispuesto en el Artículo 1.045(s) de la Ley Núm. 107-2020, según enmendada para su conocimiento y acción que proceda en ley y a las demás dependencias municipales y agencias estatales pertinentes para su acción correspondiente.



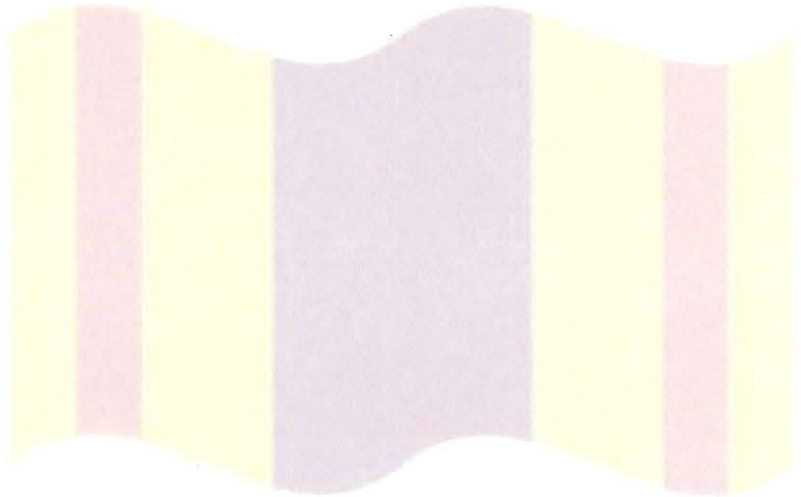
APROBADA ESTA RESOLUCIÓN POR LA LEGISLATURA MUNICIPAL DE CIALES,
PUERTO RICO HOY 20 DE JUNIO DE 2024.


HON. MARILYN VILLALOBOS CRUZ
PRESIDENTA DE LA LEGISLATURA


SRTA. DIAMITZA RODRÍGUEZ GRAU
SECRETARIA AUX. LEGISLATURA

APROBADA ESTA RESOLUCIÓN POR EL ALCALDE DEL MUNICIPIO DE CIALES
HOY 28 DE JUNIO DE 2024.


HON. ALEXANDER BURGOS OTERO
ALCALDE DE CIALES



LEGISLATURA MUNICIPAL DE CIALES

GOBIERNO DE PUERTO RICO

CERTIFICACIÓN

Yo, Dainitza Rodríguez Grau, Secretaria Auxiliar de la Legislatura Municipal de Ciales, Puerto Rico **CERTIFICO**, que la que antecede es copia fiel y exacta de la Resolución Núm. 44 Serie 2023-2024, aprobada por la Legislatura Municipal de Ciales, Puerto Rico, reunida en **SESIÓN ORDINARIA** el jueves, 20 de junio de 2024.

VOTOS A FAVOR:

Hon. Marilyn Villalobos Cruz

Hon. Carmen M. Ortega Batista

Hon. Edith Estela Ayala

Hon. Mercedita Cruz Quiñones

Hon. Benny González Fernández

Hon. Jeannette Pagán La Luz

Hon. Vianca E. Negrón De Jesús

Hon. Alexis Montes García

Para que así conste en libro, firmo la presente **CERTIFICACIÓN** y hago estampar en las páginas de que consta la misma el gran **SELLO OFICIAL** de la Legislatura Municipal de Ciales, Puerto Rico hoy jueves, 20 de junio de 2024




SRTA. DIANITZA RODRÍGUEZ GRAU
SECRETARIA AUX. LEGISLATURA MUNICIPAL

PRESUPUESTO GENERAL

2024-2025

DIVISION I

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

GOBIERNO MUNICIPAL DE CIALES

ESTADO LIBRE ASOCIADO DE PUERTO RICO



GOBIERNO MUNICIPAL DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE INGRESOS
AÑO FISCAL 2024-2025

DEPARTAMENTO DE FINANZAS

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
01-03-04-81.01	PATENTES	\$ 489,911.00	\$ 598,210.00
01-03-04-81.03	IMPUESTO MUNICIPAL SOBRE LAS VENTAS	389,259.00	479,070.00
01-03-04-81.21	INTERESES Y RECARGOS POR DEMORAS EN PATENTES	13,345.00	12,103.92
01-03-04-83.01	ARBITRIOS DE CONSTRUCCION	1,340,283.72	1,956,656.56
01-03-04-83.04	LICENCIAS Y PERMISOS MISCELANEOS	355,400.00	675,148.00
01-03-04-84.02	COMPENSACION A.E.E.	328,769.00	312,682.00
01-03-04-84.04	OTROS INGRESOS INTERGUBERNAMENTALES	1,605,938.00	1,006,666.13
01-03-04-85.07	DISPOSICION DE DESPERDICIOS	5,650.00	5,230.00
01-03-04-85.11	OTROS INGRESOS POR SERVICIOS	8,000.00	8,000.00
01-03-04-86.01	MULTAS	-	-
01-03-04-87.03	INTERESES BANCARIOS	364.97	3,570.00
01-03-04-87.05	INGRESOS EVENTUALES	1,157,788.21	1,776,939.89
01-03-04-87.06	RENTA DE LOCALES Y PROPIEDAD MUNICIPAL	78,107.00	86,495.00
01-03-04-87.09	OTROS INGRESOS	587,881.00	791,073.00
01-03-04-87.22	CONTRIBUCION SOBRE LA PROPIEDAD (NO EXONERADA)	1,946,177.00	978,741.99
01-03-04-87.23	OTROS INTERESES	10,934.00	12,526.74
	TOTAL DE FONDOS	\$ 8,317,807.90	\$ 8,703,113.23

PRESUPUESTO GENERAL

2024-2025

DIVISION III

****** DETALLE DE EGRESOS POR DEPENDENCIAS
MUNICIPALES ******

GOBIERNO MUNICIPAL DE CIALES

MUNICIPIO DE CIALES

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

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-01-01-91.01	Legislatura Municipal	138,695.00	164,695.00
001-02-01-91.01	Oficina del Alcalde	783,144.39	769,212.01
001-03-01-91.01	Oficina de Finanzas	2,483,160.52	2,574,162.26
001-04-01-91.01	Obras Públicas	833,183.50	1,098,283.51
001-05-01-91.01	Emergencias Médicas	-	-
001-06-01-91.01	Oficina Manejo de Emergencias	633,195.02	594,971.34
001-07-01-91.01	Policía Municipal	362,983.90	414,192.02
001-08-01-91.01	Oficina Recursos Humanos	1,025,732.24	1,062,176.34
001-09-01-91.01	Recreación y Deportes	238,209.00	248,347.01
001-10-01-91.01	Saneamiento y Transportación	606,288.10	512,288.10
001-19-01-91.01	Secretario Municipal	97,638.14	128,014.28
001-21-01-91.01	Oficina de Auditoría	93,708.19	78,708.19
001-25-01-91.01	Oficina de Ingeniería	106,316.49	110,191.87
001-28-01-91.01	Conservación y Ornato	234,639.10	235,189.10
001-35-01-91.01	Servicios Generales	80,489.21	80,494.21
001-36-01-91.01	Turismo, Comunicaciones y Prensa	75,010.20	100,773.09
001-37-01-91.01	Biblioteca Municipal	173,697.17	173,697.17
001-38-01-91.01	Calidad Ambiental	173,863.34	174,913.34
001-47-01-91.01	CONSERVACION DE EDIFICIOS	177,854.39	182,804.39
	TOTAL DE FONDOS	\$ 8,317,807.90	\$ 8,703,113.23



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2024-2025

LEGISLATURA MUNICIPAL

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-01-01-91.01	EMPLEADOS REGULARES	\$ 80,136.00	\$ 80,136.00
001-01-01-91.10	SEGURO CHOFERIL	45.00	45.00
001-01-01-91.31	SEGURO SOCIAL FEDERAL	6,314.00	6,314.00
001-01-01-91.41	PLAN MEDICO	7,200.00	7,200.00
001-01-01-91.71	BONO DE NAVIDAD	2,400.00	2,400.00
001-01-01-92.01	MATERIALES DE OFICINA	1,000.00	1,000.00
001-01-01-93.01	EQUIPO DE OFICINA	500.00	1,000.00
001-01-01-93.27	COMPRA DE EQUIPO	500.00	25,000.00
001-01-01-94.01	DIETAS LEGISLADORES MUNICIPALES	20,000.00	20,000.00
001-01-01-94.05	GASTOS DE REPRESENTACION	500.00	500.00
001-01-01-94.11	SERVICIOS LEGALES	15,000.00	15,000.00
001-01-01-94.15	RELACIONES PUBLICAS	-	-
001-01-01-94.42	SEGUROS	100.00	100.00
001-01-01-94.44	CUOTAS Y SUSCRIPCIONES	2,000.00	2,000.00
001-01-01-94.63	MANTENIMIENTO DE EQUIPO	-	-
001-01-01-94.51	RENTA DE EQUIPO	-	-
001-01-01-94.65	GASTOS MISCELANEOS	1,500.00	2,000.00
001-01-01-94.67	PUBLICACIONES Y ANUNCIOS	1,500.00	2,000.00
	TOTAL	\$ 138,695.00	\$ 164,695.00



**Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2024-2025**

OFICINA DEL ALCALDE

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-02-01-91.01	EMPLEADOS REGULARES	\$ 389,403.60	\$ 388,119.60
001-02-01-91.10	SEGURO CHOFERIL	500.00	500.00
001-02-01-91.31	SEGURO SOCIAL FEDERAL	30,569.79	30,471.41
001-02-01-91.41	PLAN MEDICO	32,400.00	32,400.00
001-02-01-91.71	BONO DE NAVIDAD	10,200.00	10,200.00
001-02-01-94.11	SERVICIOS PROFESIONALES	99,600.00	70,800.00
001-02-01-94.21	GASTOS DE VIAJES	3,000.00	3,000.00
001-02-01-94.25	SERVICIOS LEGALES	-	-
001-02-01-94.44	CUOTAS Y SUSCRIPCIONES	5,000.00	5,000.00
001-02-04-94.50	RENTA DE EDIFICIO Y LOCALES	27,721.00	27,721.00
001-02-04-94.63	MANTENIMIENTO DE VEHICULOS	-	-
001-02-04-94.65	GASTOS MISCELANEOS	4,000.00	10,000.00
001-02-05-94.15	RELACIONES PUBLICAS	-	-
001-02-05-94.47	DONACIONES	20,000.00	100,000.00
001-02-05-94.82	ACTIVIDAD DIA DE REYES	15,000.00	25,000.00
001-02-05-94.84	OTROS FESTIVALES Y ACTIVIDADES	10,000.00	50,000.00
001-02-07-94.49	BECAS ESTUDIANTILES TALENTOSOS	15,750.00	16,000.00
001-02-05-94.80	FIESTAS PATRONALES	60,000.00	-
001-02-05-94.81	FESTIVAL AGUA DULCE	60,000.00	-
	TOTAL	\$ 783,144.39	\$ 769,212.01



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2024-2025

DEPARTAMENTO DE FINANZAS

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-03-01-91.01	EMPLEADOS REGULARES	476,911.68	482,755.68
001-03-01-91.10	SEGURO SOCIAL CHOFERIL	200.00	200.00
001-03-01-91.14	PAY GO	539,108.36	582,026.72
001-03-01-91.31	SEGURO SOCIAL FEDERAL	37,631.24	38,078.28
001-03-01-91.41	PLAN MEDICO	45,000.00	45,000.00
001-03-01-91.45	SEGURO POR DESEMPLEO	60,000.00	133,697.28
001-03-01-91.51	RELIQUIDACION F.S.E.	20,000.00	30,000.00
001-03-01-91.71	BONO DE NAVIDAD	15,000.00	15,000.00
001-03-04-92.28	GASTOS DE ENERGIA ELECTRICA	328,769.00	312,682.00
001-03-04-94.71	DEUDAS AÑOS ANTERIORES	20,000.00	50,000.00
001-03-01-94.42	SEGUROS	-	-
001-03-01-94.51	RENTA DE EQUIPOS	100,800.00	100,800.00
001-03-04-91.51	POLIZA DE CFSE	202,635.71	178,862.79
001-03-04-92.32	GASTOS AAA	85,000.00	100,000.00
001-03-04-92.35	GASTOS TELEFONOS Y COMUNICACIONES	-	-
001-03-04-94.11	SERVICIOS PROFESIONALES	36,000.00	40,000.00
001-03-04-94.36	CANON EXCAVACIONES Y DEMOLICIONES	5,000.00	5,000.00
001-03-04-94.43	APORTACION A.S.E.S.	198,074.38	221,119.36
001-03-04-94.58	DEFICIT AÑOS ANTERIORES	70,830.00	100,000.00
001-03-04-94.59	DEFICIT AÑO CORRIENTE	94,700.00	41,777.00

GOBIERNO DE PUERTO RICO



GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES
DEPARTAMENTO DE FINANZAS

MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2024-2025

DEPARTAMENTO DE FINANZAS

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-03-04-94.60	INTERESES CUENTAS VENDIDAS	11,852.70	10,515.70
001-03-01-94.63	MANTENIMIENTO DE EQUIPO COMPUTADORAS	27,000.00	27,000.00
001-03-04-94.65	MISCELANEOS	3,000.00	4,000.00
001-03-04-94.69	FRANQUEOS	2,000.00	2,000.00
001-03-04-94.70	PAGO SENTENCIAS Y RECLAMACIONES	50,000.00	-
001-03-04-94.77	APORTACION AL CRIM	53,647.45	53,647.45
001-03-04-94.78	LIQUIDACION DEUDA AL CRIM	-	-
001-03-04-99.01	TRANSFERENCIAS QUE SALEN	-	-
	TOTAL	\$ 2,483,160.52	\$ 2,574,162.26



**Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2024-2025**

DEPARTAMENTO DE OBRAS PUBLICAS

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-04-01-91.01	EMPLEADOS REGULARES OBRAS PUBLICAS	\$ 380,096.40	\$ 380,096.40
001-04-01-91.10	SEGURO SOCIAL CHOFERIL	200.00	300.00
001-04-01-91.31	SEGURO SOCIAL FEDERAL	30,087.10	30,087.11
001-04-01-91.41	PLAN MEDICO	39,600.00	39,600.00
001-04-01-91.71	BONO DE NAVIDAD	13,200.00	13,200.00
001-04-01-92.05	HERRAMIENTAS	-	-
001-04-01-92.38	MATERIALES DE CONSTRUCCION	10,000.00	15,000.00
001-04-01-92.42	MATERIALES Y SUMINISTROS DE OPERACIONES	5,000.00	10,000.00
001-04-01-92.25	GASTOS DE COMBUSTIBLES Y LUBRICANTES	150,000.00	150,000.00
001-04-04-92.38	MATERIALES DE CONSTRUCCION (ASFALTO)	30,000.00	200,000.00
001-04-04-94.63	MANTENIMIENTO DE VEHICULOS Y EQUIPO PESADO	150,000.00	200,000.00
001-04-04-94.65	MISCELANEOS	5,000.00	10,000.00
001-04-08-94.51	RENTA DE EQUIPO Y VEHICULOS	20,000.00	50,000.00
	TOTAL	\$ 833,183.50	\$ 1,098,283.51

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2024-2025

EMERGENCIAS MEDICAS

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
01-05-02-91.01	EMPLEADOS REGULARES		
01-05-02-91.10	SEGURO SOCIAL CHOFERIL		
01-05-02-91.31	SEGURO SOCIAL FEDERAL		
01-05-02-91.41	PLAN MEDICO		
01-05-02-91.71	BONO DE NAVIDAD		
01-05-04-92.23	GASTOS DE UNIFORME		
01-05-02-94.06	ADIESTRAMIENTOS		
01-05-04-92.42	MATERIALES SUMINISTRO DE OPERACIONES		
01-05-04-94.63	MANTENIMIENTO DE EQUIPO Y VEHICULOS		
	TOTAL	\$ -	



MUNICIPIO DE CIALES

Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2024-2025

DEPARTAMENTO DE MANEJO DE EMERGENCIA

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-06-01-91.01	EMPLEADOS REGULARES	511,470.00	478,234.80
001-06-01-91.10	SEGURO SOCIAL CHOFERIL	450.00	450.00
001-06-01-91.31	SEGURO SOCIAL FEDERAL	40,275.02	37,686.54
001-06-01-91.41	PLAN MEDICO	45,000.00	43,200.00
001-06-01-94.75	RESERVA	15,000.00	15,000.00
001-06-01-91.71	BONO DE NAVIDAD	15,000.00	14,400.00
001-06-01-92.42	MATERIALES Y SUMINISTROS	3,000.00	3,000.00
001-06-01-94.65	MISCELANEOS	3,000.00	3,000.00
	TOTAL	\$ 633,195.02	\$ 594,971.34



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2024-2025

DEPARTAMENTO DE LA POLICIA MUNICIPAL

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-07-01-91.01	EMPLEADOS REGULARES	\$ 297,259.20	\$ 339,355.20
001-07-01-91.10	SEGURO SOCIAL CHOFERIL	350.00	350.00
001-07-01-91.31	SEGURO SOCIAL FEDERAL	23,474.70	26,786.82
001-07-01-91.41	PLAN MEDICO	28,800.00	32,400.00
001-07-01-91.71	BONO DE NAVIDAD	9,600.00	10,800.00
001-07-01-94.63	MANTENIMIENTO EQUIPO Y VEHICULOS	-	-
001-07-04-92.42	MATERIALES Y SUMINISTROS	1,500.00	2,500.00
001-07-04-94.65	MISCELANEOS	2,000.00	2,000.00
	TOTAL	\$ 362,983.90	\$ 414,192.02



**Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2024-2025**

DEPARTAMENTO DE RECURSOS HUMANOS

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-08-01-91.01	EMPLEADOS REGULARES	\$ 165,163.20	\$ 168,763.20
001-08-01-91.05	SALARIO EMPLEADOS TRANSITORIOS	441,696.00	441,696.00
001-08-04-91.06	EMPLEADOS IRREGULARES	162,162.00	127,764.00
001-08-01-91.07	PAGO DE EXCESO LICENCIA REGULAR	5,000.00	25,000.00
001-08-01-91.08	PAGO DE EXCESO LICENCIA ENFERMEDAD	5,000.00	25,000.00
001-08-01-91.31	SEGURO SOCIAL FEDERAL	13,002.20	13,277.59
001-08-01-91.41	PLAN MEDICO	14,400.00	14,400.00
001-08-01-91.71	BONO DE NAVIDAD	4,800.00	4,800.00
001-08-01-94.11	SERVICIOS LEGALES	87,600.00	100,000.00
001-08-01-94.13	PRUEBA DE DOPAJE	3,000.00	3,000.00
001-08-04-91.31	SEGURO SOCIAL TRANSITORIOS	59,008.84	72,575.55
001-08-04-91.41	PLAN MEDICO TRANSITORIOS	46,800.00	46,800.00
001-08-04-91.71	BONO DE NAVIDAD EMP. TRANSITORIOS	15,600.00	15,600.00
001-08-04-94.06	ADIESTRAMIENTOS	1,000.00	2,000.00
001-08-04-94.65	MISCELANEOS	1,500.00	1,500.00
	TOTAL	\$ 1,025,732.24	\$ 1,062,176.34

Corresponde a 34,983.40 de los empleados transitorios, 9,773.95 empleados irregulares y 27,818.20 seguro social empleados Propuesta Ley 52.

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2024-2025

OFICINA DE RECREACION Y DEPORTES

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-09-01-91.01	EMPLEADOS REGULARES	\$ 178,959.60	\$ 183,639.60
001-09-01-91.10	SEGURO SOCIAL CHOFERIL	100.00	200.00
001-09-01-91.31	SEGURO SOCIAL FEDERAL	14,149.40	14,507.41
001-09-01-91.41	PLAN MEDICO	18,000.00	18,000.00
001-09-01-91.71	BONO DE NAVIDAD	6,000.00	6,000.00
001-09-01-94.63	MANTENIMIENTO DE EQUIPO	-	3,000.00
001-09-21-92.42	MATERIALES Y SUMINISTROS	3,000.00	4,000.00
001-09-21-94.47	DONACIONES	15,000.00	15,000.00
001-09-21-94.65	MISCELANEOS	3,000.00	4,000.00
	TOTAL	\$ 238,209.00	\$ 248,347.01



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2024-2025

OFICINA DE SANEAMIENTO Y TRANSPORTACION

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-10-01-91.01	EMPLEADOS REGULARES	\$ 376,899.60	\$ 376,899.60
001-10-01-91.10	SEGURO SOCIAL CHOFERIL	300.00	300.00
001-10-01-91.31	SEGURO SOCIAL FEDERAL	29,888.50	29,888.50
001-10-01-91.41	PLAN MEDICO	41,400.00	41,400.00
001-10-01-91.71	BONO DE NAVIDAD	13,800.00	13,800.00
001-10-04-94.73	DISPOSICION DESPERDICIOS SOLIDOS	144,000.00	50,000.00
	TOTAL	\$ 606,288.10	\$ 512,288.10



**Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2024-2025**

OFICINA DE SECRETARIO MUNICIPAL

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-19-01-91.01	EMPLEADOS REGULARES	\$ 78,360.00	\$ 102,912.00
001-19-01-91.31	SEGURO SOCIAL FEDERAL	6,178.14	8,102.28
001-19-01-91.41	PLAN MEDICO	7,200.00	9,000.00
001-19-01-91.71	BONO DE NAVIDAD	2,400.00	3,000.00
001-19-01-94.65	MISCELANEOS	500.00	2,000.00
001-19-01-94.67	PUBLICACIONES Y ANUNCIOS	3,000.00	3,000.00
	TOTAL	\$ 97,638.14	\$ 128,014.28

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2024-2025

OFICINA DE AUDITORIA INTERNA

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-21-01-91.01	EMPLEADOS REGULARES	\$ 24,396.00	\$ 24,396.00
001-21-01-91.31	SEGURO SOCIAL FEDERAL	1,912.19	1,912.19
001-21-01-91.41	PLAN MEDICO	1,800.00	1,800.00
001-21-01-91.71	BONO DE NAVIDAD	600.00	600.00
001-21-01-94.06	ADIESTRAMIENTOS	-	-
001-21-01-94.10	AUDITORIAS SENCILLAS SINGLE AUDIT	65,000.00	50,000.00
001-21-04-94.65	MISCELANEOS	-	-
	TOTAL	\$ 93,708.19	\$ 78,708.19

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2024-2025

OFICINA DE INGENIERIA

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-25-01-91.01	EMPLEADOS REGULARES	\$ 89,580.00	\$ 93,180.00
001-25-01-91.10	SEGURO SOCIAL CHOFERIL	100.00	100.00
001-25-01-91.31	SEGURO SOCIAL FEDERAL	7,036.49	7,311.87
001-25-01-91.41	PLAN MEDICO	7,200.00	7,200.00
001-25-01-91.71	BONO DE NAVIDAD	2,400.00	2,400.00
001-25-01-92.42	MATERIALES Y SUMINISTROS	-	-
	TOTAL	\$ 106,316.49	\$ 110,191.87



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2024-2025

DEPARTAMENTO DE CONSERVACION Y ORNATO

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-28-01-91.01	EMPLEADOS REGULARES	\$ 179,823.60	\$ 179,823.60
001-28-01-91.10	SEGURO SOCIAL CHOFERIL	100.00	150.00
001-28-01-91.31	SEGURO SOCIAL FEDERAL	14,215.50	14,215.50
001-28-01-91.41	PLAN MEDICO	18,000.00	18,000.00
001-28-01-91.71	BONO DE NAVIDAD	6,000.00	6,000.00
001-28-13-93.27	COMPRA DE EQUIPO	3,000.00	3,000.00
001-28-13-94.63	MANTENIMIENTO DE EQUIPO Y TRIMMERS	8,000.00	8,000.00
001-28-13-94.65	MISCELANEOS	2,500.00	3,000.00
001-28-13-92.42	MATERIALES Y SUMINISTROS DE OPERACIONES	3,000.00	3,000.00
	TOTAL	\$ 234,639.10	\$ 235,189.10



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2024-2025

DIVISION DE SERVICIOS GENERALES

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-35-01-91.01	EMPLEADOS REGULARES	\$ 40,476.00	\$ 40,476.00
001-35-01-91.10	SEGURO SOCIAL CHOFERIL	25.00	30.00
001-35-01-91.31	SEGURO SOCIAL FEDERAL	3,188.21	3,188.21
001-35-01-91.41	PLAN MEDICO	3,600.00	3,600.00
001-35-01-91.71	BONO DE NAVIDAD	1,200.00	1,200.00
001-35-01-92.15	MATERIALES PARA MANTENIMIENTO	4,000.00	4,000.00
001-35-04-92.01	MATERIALES DE OFICINA	4,000.00	4,000.00
001-35-04-93.27	COMPRA DE EQUIPO (MISCELANEOS)	4,000.00	4,000.00
001-35-04-94.63	MANT. (EXTINTORES,AIRES,FUMIGACIONES)(SUBASTA)	20,000.00	20,000.00
	TOTAL	\$ 80,489.21	\$ 80,494.21

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2024-2025

OFICINA DE TURISMO, COMUNICACIONES Y PRENSA

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-36-01-91.01	EMPLEADOS REGULARES	\$ 56,268.00	\$ 77,928.00
001-36-01-91.10	SEGURO SOCIAL CHOFERIL	100.00	100.00
001-36-01-91.31	SEGURO SOCIAL FEDERAL	4,442.20	6,145.09
001-36-01-91.41	PLAN MEDICO	5,400.00	7,200.00
001-36-01-91.71	BONO DE NAVIDAD	1,800.00	2,400.00
001-36-01-94.15	RELACIONES PUBLICAS	5,000.00	5,000.00
001-36-04-94.65	MISCELANEOS	2,000.00	2,000.00
	TOTAL	\$ 75,010.20	\$ 100,773.09

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MUNICIPIO DE CIALES
DEPARTAMENTO DE FINANZAS

MUNICIPIO DE CIALES

Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2024-2025

BIBLIOTECA MUNICIPAL

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-37-01-91.01	EMPLEADOS REGULARES	\$ 142,248.00	\$ 142,248.00
001-37-01-91.31	SEGURO SOCIAL FEDERAL	11,249.17	11,249.17
001-37-01-91.41	PLAN MEDICO	14,400.00	14,400.00
001-37-01-91.71	BONO DE NAVIDAD	4,800.00	4,800.00
001-37-04-94.65	MISCELANEOS	1,000.00	1,000.00
	TOTAL	\$ 173,697.17	\$ 173,697.17

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2024-2025

OFICINA DE CALIDAD AMBIENTAL

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-38-01-91.01	EMPLEADOS REGULARES	\$ 140,451.60	\$ 140,451.60
001-38-01-91.10	SEGURO SOCIAL CHOFERIL	100.00	150.00
001-38-01-91.31	SEGURO SOCIAL FEDERAL	11,111.74	11,111.74
001-38-01-91.41	PLAN MEDICO	14,400.00	14,400.00
001-38-01-91.71	BONO DE NAVIDAD	4,800.00	4,800.00
001-38-04-92.42	MATERIALES Y SUMINISTROS	1,500.00	2,000.00
001-38-04-94.65	MISCELANEOS	1,500.00	2,000.00
	TOTAL	\$ 173,863.34	\$ 174,913.34

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2024-2025

CONSERVACION DE EDIFICIOS

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
001-47-01-91.01	EMPLEADOS REGULARES	\$ 142,347.60	\$ 142,347.60
001-47-01-91.31	SEGURO SOCIAL FEDERAL	11,256.79	11,256.79
001-47-01-91.41	PLAN MEDICO	14,400.00	14,400.00
001-47-01-91.71	BONO DE NAVIDAD	4,800.00	4,800.00
001-47-01-94.64	MANTENIMIENTO DE EDIFICIOS	5,050.00	10,000.00
	TOTAL	\$ 177,854.39	\$ 182,804.39



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2024-2025

FONDO 10

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2023-2024	AÑO FISCAL 2024-2025
10-03-04-87.22	CONTRIBUCION SOBRE LA PROPIEDAD NO EXONERADA	\$ 674,679.65	\$ 516,217.79
10-03-04-94.55	INTERESES	108,474.80	87,531.00
10-03-04-94.57	AMORTIZACION DE PRINCIPAL	205,000.00	213,863.44
10-03-04-94.75	CUENTA RESERVA	361,204.85	214,823.35
	TOTAL	\$ 674,679.65	\$ 516,217.79

PRESUPUESTO GENERAL

2024-2025

DIVISION IV

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

GOBIERNO MUNICIPAL DE CIALES

INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: CIALES
AÑO FISCAL: 2024-2025
CONFIANZA, REGULAR Y TRANSITORIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 150.00	Plan Médico	\$ 600.00	Bono de Navidad	Bono de Verano	Bono de Verano	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad a				
C	Confianza	91.01	01 - Legislatura Municipal	01				Secretaria Legislatura	1	12	\$ 2,150.00	\$ 25,800.00	\$ 2,019.60	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 30,219.60
C	Confianza	91.01	01 - Legislatura Municipal	01				Sargento de Armas	1	12	\$ 1,600.00	\$ 19,200.00	\$ 1,514.70	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,114.70
C	Confianza	91.01	01 - Legislatura Municipal	01				Secretaria Auxiliar	1	12	\$ 1,600.00	\$ 19,200.00	\$ 1,514.70	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,114.70
C	Confianza	91.01	01 - Legislatura Municipal	01				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
											\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
											\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Alcalde	1	12	\$ 5,000.00	\$ 60,000.00	\$ 4,590.00	SI	\$ 1,800.00	NO	\$ -	NO	\$ -	\$ 66,390.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Ayudante Ejecutivo del Alcalde	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Ayudante Ejecutivo del Alcalde	1	12	\$ 2,150.00	\$ 25,800.00	\$ 2,019.60	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 30,219.60
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Ayudante Ejecutivo del Alcalde	1	12	\$ 2,067.00	\$ 24,804.00	\$ 1,943.41	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 29,147.41
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Coordinador(a) Interagencial	1	12	\$ 1,739.00	\$ 20,868.00	\$ 1,642.30	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 24,910.30
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Secretario Confidencial	1	12	\$ 1,513.00	\$ 18,156.00	\$ 1,434.83	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,990.83
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Mensajero Conductor	1	12	\$ 1,428.00	\$ 17,136.00	\$ 1,356.80	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,892.80
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Oficinista II	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Director Relaciones con la	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Director(a) Auxiliar de Relaciones con	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,452.86
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Encargada de Centro de Actividades	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Chofer del Alcalde	1	12	\$ 1,400.00	\$ 16,800.00	\$ 1,331.10	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,531.10
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Oficinista I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Oficinista I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Supervisor I	1	12	\$ 1,803.30	\$ 21,639.60	\$ 1,701.33	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,740.93
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Oficial Inspector de Vivienda	1	12	\$ 1,428.00	\$ 17,136.00	\$ 1,356.80	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,892.80
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Representante Servicio al Ciudadano	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
											\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
											\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
C	Confianza	91.01	03 - Finanzas	03				Director(a) de Finanzas	1	12	\$ 2,800.00	\$ 33,600.00	\$ 2,616.30	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 38,616.30
R	Regular	91.01	03 - Finanzas	03				Director(a) Auxiliar de Finanzas	1	12	\$ 2,384.00	\$ 28,608.00	\$ 2,234.41	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 33,242.41
R	Regular	91.01	03 - Finanzas	03				Contable	1	12	\$ 1,800.00	\$ 21,600.00	\$ 1,698.30	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,698.30
R	Regular	91.01	03 - Finanzas	03				Oficial Pagador	1	12	\$ 1,403.00	\$ 16,836.00	\$ 1,333.85	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,569.85
R	Regular	91.01	03 - Finanzas	03				Auxiliar Fiscal I			\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
R	Regular	91.01	03 - Finanzas	03				Investigador de Deuda Contributiva	1	12	\$ 1,444.00	\$ 17,328.00	\$ 1,371.49	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,099.49
R	Regular	91.01	03 - Finanzas	03				Oficial Recaudador	1	12	\$ 1,925.00	\$ 23,100.00	\$ 1,813.05	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 27,313.05
R	Regular	91.01	03 - Finanzas	03				Oficial de Preintervención	1	12	\$ 1,742.60	\$ 20,911.20	\$ 1,645.61	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 24,956.81
R	Regular	91.01	03 - Finanzas	03				Oficinista I	1	12	\$ 1,412.00	\$ 16,944.00	\$ 1,342.12	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,686.12
R	Regular	91.01	03 - Finanzas	03				Oficinista Mecanógrafo I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				Secretaría	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				Administrador de la Oficina del CRIM	1	12	\$ 1,962.04	\$ 23,544.48	\$ 1,847.05	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 27,791.53
R	Regular	91.01	03 - Finanzas	03				Administrador Mercado Agrícola	1	12	\$ 1,834.00	\$ 22,008.00	\$ 1,729.51	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 26,137.51
R	Regular	91.01	03 - Finanzas	03				Recaudador Auxiliar	1	12	\$ 1,498.00	\$ 17,976.00	\$ 1,421.06	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,797.06
R	Regular	91.01	03 - Finanzas	03				Secretaría I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				Contable	1	12	\$ 1,500.00	\$ 18,000.00	\$ 1,422.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,822.90
R	Regular	91.01	03 - Finanzas	03				Auxiliar de Preintervención	1	12	\$ 1,355.00	\$ 16,260.00	\$ 1,289.79	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,949.79
R	Regular	91.01	03 - Finanzas	03				Administrador(a) Auxiliar de la Oficina	1	12	\$ 1,604.00	\$ 19,248.00	\$ 1,518.37	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,166.37
R	Regular	91.01	03 - Finanzas	03				Administrador Auxiliar del Mercado	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,452.86
R	Regular	91.01	03 - Finanzas	03				Auxiliar de Contabilidad	1	12	\$ 1,600.00	\$ 19,200.00	\$ 1,514.70	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,114.70
R	Regular	91.01	03 - Finanzas	03				Recaudador(a) Auxiliar CRIM	1	12	\$ 1,397.00	\$ 16,764.00	\$ 1,328.35	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,492.35
R	Regular	91.01	03 - Finanzas	03				Contable	1	12	\$ 1,414.00	\$ 16,968.00	\$ 1,343.95	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,711.95
R	Regular	91.01	03 - Finanzas	03				Oficial de Propiedad	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				Recaudador(a) Auxiliar	1	12	\$ 1,331.00	\$ 15,972.00	\$ 1,267.76	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,639.76
R	Regular	91.01	03 - Finanzas	03				Oficial Pagador II	1	12	\$ 1,403.00	\$ 16,836.00	\$ 1,333.85	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,569.85
											\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
											\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
C	Confianza	91.01	04 - Obras Públicas	04				Director de Obras Públicas	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	04 - Obras Públicas	04				Operador de Equipo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Operador de Equipo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Mecánico	1	12	\$ 1,450.00	\$ 17,400.00	\$ 1,377.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,177.00
R	Regular	91.01	04 - Obras Públicas	04				Oficinista Mecanógrafo I	1	12	\$ 1,665.10	\$ 19,981.20	\$ 1,574.46	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,955.66
R	Regular	91.01	04 - Obras Públicas	04				Ayudante de Mecánico	1	12	\$ 1,426.00	\$ 17,112.00	\$ 1,354.97	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,866.97

INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: CIALES
AÑO FISCAL: 2024-2025
CONFIANZA, REGULAR Y TRANSITORIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 150.00	Plan Médico	\$ 600.00	Bono de Navidad	Bono de Verano	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad a			
R	Regular	91.01	04 - Obras Públicas	04				Trabajador de Brigadas	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Operador de Equipo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Director Auxiliar de Obras Públicas	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 25,452.86
R	Regular	91.01	04 - Obras Públicas	04				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Carpintero	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Ayudante de Mecánico	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Encargado de Cementerio	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Oficinista	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Oficinista I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Carpintero	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Encargado Flota Vehicular	1	12	\$ 1,493.00	\$ 17,916.00	\$ 1,416.47	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 21,732.47
R	Regular	91.01	04 - Obras Públicas	04				Supervisor I	1	12	\$ 1,906.80	\$ 22,879.20	\$ 1,796.16	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 27,075.36
R	Regular	91.01	04 - Obras Públicas	04				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Conductor de Transporte Escolar	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Conductor de Transporte Escolar	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
											\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
											\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
C	Confianza	91.01	06 - Oficina Municipal Manejo de	06				Director de Manejo de Emergencias	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 28,708.19
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Coordinador de Búsqueda y Rescate	1	12	\$ 1,600.30	\$ 19,203.60	\$ 1,514.98	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,118.58
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Oficial de Comunicaciones	1	12	\$ 1,412.00	\$ 16,944.00	\$ 1,342.12	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 20,686.12
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Coordinador de Refugios	1	12	\$ 1,950.00	\$ 23,400.00	\$ 1,836.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 27,636.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Coordinador Alterno de Búsqueda y	1	12	\$ 1,397.00	\$ 16,764.00	\$ 1,328.35	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 20,492.35
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Trabajador	1	12	\$ 1,634.50	\$ 19,615.20	\$ 1,546.46	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,561.66
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Director Auxiliar de Manejo de	1	12	\$ 1,920.00	\$ 23,040.00	\$ 1,808.46	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 27,248.46
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Auxiliar Administrativo	1	12	\$ 1,518.00	\$ 18,216.00	\$ 1,439.42	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 22,055.42
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Coordinador Alterno de Refugio	1	12	\$ 1,397.00	\$ 16,764.00	\$ 1,328.35	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 20,492.35
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Secretaria I	1	12	\$ 1,442.00	\$ 17,304.00	\$ 1,369.66	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 21,073.66
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Secretario I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Enfermera Graduada Licenciada	1	12	\$ 2,500.00	\$ 30,000.00	\$ 2,340.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 34,740.90
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Enfermera Graduada Licenciada	1	12	\$ 3,000.00	\$ 36,000.00	\$ 2,799.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 41,199.90
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Enfermera Graduada Licenciada	1	12	\$ 2,500.00	\$ 30,000.00	\$ 2,340.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 34,740.90
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Funcionario Ejecutivo IV	1	12	\$ 1,600.00	\$ 19,200.00	\$ 1,514.70	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,114.70
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Conductor de Vehículo Liviano	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,476.40
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,476.40
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Paramédico			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Paramédico			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Asistente Administrativo	1	12	\$ 1,397.00	\$ 16,764.00	\$ 1,328.35	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 20,492.35
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Conductor de Vehículo Liviano	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
											\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
											\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
C	Confianza	91.01	07 - Guardia Municipal	07				Comisionado	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 28,708.19
R	Regular	91.01	07 - Guardia Municipal	07				Teniente II	1	12	\$ 1,780.00	\$ 21,360.00	\$ 1,679.94	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 25,439.94
R	Regular	91.01	07 - Guardia Municipal	07				Teniente II	1	12	\$ 1,780.00	\$ 21,360.00	\$ 1,679.94	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 25,439.94
R	Regular	91.01	07 - Guardia Municipal	07				Policia Municipal	1	12	\$ 1,648.00	\$ 19,776.00	\$ 1,558.76	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,734.76
R	Regular	91.01	07 - Guardia Municipal	07				Policia Municipal	1	12	\$ 1,648.00	\$ 19,776.00	\$ 1,558.76	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,734.76
R	Regular	91.01	07 - Guardia Municipal	07				Policia Municipal	1	12	\$ 1,608.00	\$ 19,296.00	\$ 1,522.04	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,218.04
R	Regular	91.01	07 - Guardia Municipal	07				Policia Municipal	1	12	\$ 1,608.00	\$ 19,296.00	\$ 1,522.04	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,218.04
R	Regular	91.01	07 - Guardia Municipal	07				Policia Municipal	1	12	\$ 1,608.00	\$ 19,296.00	\$ 1,522.04	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,218.04
R	Regular	91.01	07 - Guardia Municipal	07				Secretaria I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				Guardián	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				Capitán	1	12	\$ 2,000.00	\$ 24,000.00	\$ 1,881.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 28,281.90
R	Regular	91.01	07 - Guardia Municipal	07				Policia Municipal	1	12	\$ 1,508.00	\$ 18,096.00	\$ 1,430.24	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 21,926.24

INFORME DISTRIBUTIVO DE SUELDOS

MUNICIPIO DE: CIALES

AÑO FISCAL: 2024-2025

CONFIANZA, REGULAR Y TRANSITORIO

OGP-2M

Rev. 08/enero/2024

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 150.00	Plan Médico	\$ 600.00	Bono de Navidad	Bono de Verano	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad a			
R	Regular	91.01	07 - Guardia Municipal	07				Sargento	1	12	\$ 1,762.80	\$ 21,151.20	\$ 1,663.97	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 25,215.17
R	Regular	91.01	07 - Guardia Municipal	07				Oficinista I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				Policia Auxiliar	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				Policia Auxiliar	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
											\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
											\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
C	Confianza	91.01	08 - Recursos Humanos	08				Director de Recursos Humanos	1	12	\$ 2,595.00	\$ 31,140.00	\$ 2,428.11	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 35,968.11
R	Regular	91.01	08 - Recursos Humanos	08				Director Auxiliar de Recursos	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 25,452.86
R	Regular	91.01	08 - Recursos Humanos	08				Oficial de Nóminas	1	12	\$ 1,916.00	\$ 22,992.00	\$ 1,804.79	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 27,196.79
R	Regular	91.01	08 - Recursos Humanos	08				Auxiliar de Recursos Humanos	1	12	\$ 1,428.00	\$ 17,136.00	\$ 1,356.80	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 20,892.80
R	Regular	91.01	08 - Recursos Humanos	08				Auxiliar de Oficial de Nóminas	1	12	\$ 1,349.00	\$ 16,188.00	\$ 1,284.28	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,872.28
R	Regular	91.01	08 - Recursos Humanos	08				Auxiliar Administrativo	1	12	\$ 1,702.00	\$ 20,424.00	\$ 1,608.34	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 24,432.34
R	Regular	91.01	08 - Recursos Humanos	08				Auxiliar Recursos Humanos	1	12	\$ 1,864.60	\$ 22,375.20	\$ 1,757.60	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 26,532.80
R	Regular	91.01	08 - Recursos Humanos	08				Secretaria I	1	12	\$ 1,428.00	\$ 17,136.00	\$ 1,356.80	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 20,892.80
T	Transitorio	91.05	08 - Recursos Humanos	08				Programador WebMaster	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Auxiliar de Contabilidad	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Hojalatero	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,476.40
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico			\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,476.40
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,476.40
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,476.40
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,476.40
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,476.40
T	Transitorio	91.05	08 - Recursos Humanos	08				Despachador I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Despachador I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,476.40
T	Transitorio	91.05	08 - Recursos Humanos	08				Policia Municipal	1	12	\$ 1,508.00	\$ 18,096.00	\$ 1,430.24	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 21,926.24
T	Transitorio	91.05	08 - Recursos Humanos	08				Policia Municipal	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Lider Recreativo	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Conductor de Transporte Escolar	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Conductor Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
											\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
											\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
C	Confianza	91.01	09 - Recreación y Deportes	09				Director Recreación y Deportes	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 28,708.19
R	Regular	91.01	09 - Recreación y Deportes	09				Lider Recreativo	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	09 - Recreación y Deportes	09				Encargado del Complejo Deportivo	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	09 - Recreación y Deportes	09				Encargado del Complejo Deportivo	1	12	\$ 1,528.00	\$ 18,336.00	\$ 1,448.60	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 22,184.60
R	Regular	91.01	09 - Recreación y Deportes	09				Consejer	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	09 - Recreación y Deportes	09				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	09 - Recreación y Deportes	09				Lider Recreativo	1	12	\$ 1,428.00	\$ 17,136.00	\$ 1,356.80	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 20,892.80
R	Regular	91.01	09 - Recreación y Deportes	09				Director Auxiliar de Recreación y	1	12	\$ 1,887.00	\$ 22,644.00	\$ 1,778.17	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 26,822.17
R	Regular	91.01	09 - Recreación y Deportes	09				Auxiliar Administrativo	1	12	\$ 1,412.00	\$ 16,944.00	\$ 1,342.12	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 20,686.12
R	Regular	91.01	09 - Recreación y Deportes	09				Supervisor I	1	12	\$ 1,703.30	\$ 20,439.60	\$ 1,609.53	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 24,449.13
											\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
											\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Titulo del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 150.00	Plan Médico	\$ 600.00	Bono de Navidad	Bono de Verano	Bono de Verano	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad a				
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI				

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 150.00	Plan Médico	\$ 600.00	Bono de Navidad	Bono de Verano	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad a			
R	Regular	91.01	37 - Servicios Humanos	37				Oficinista	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 25,452.86
R	Regular	91.01	37 - Servicios Humanos	37				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	37 - Servicios Humanos	37				Auxiliar de Biblioteca	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	37 - Servicios Humanos	37				Oficinista	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	37 - Servicios Humanos	37				Auxiliar de Biblioteca	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
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C	Confianza	91.01	38 - Control Ambiental	38				Director de Reciclaje	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 28,708.19
R	Regular	91.01	38 - Control Ambiental	38				Coordinador de Reciclaje	1	12	\$ 1,703.30	\$ 20,439.60	\$ 1,609.53	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 24,449.13
R	Regular	91.01	38 - Control Ambiental	38				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	38 - Control Ambiental	38				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	38 - Control Ambiental	38				Conductor Vehículo Liviano	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	38 - Control Ambiental	38				Conductor Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	38 - Control Ambiental	38				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	38 - Control Ambiental	38				Conductor Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
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R	Regular	91.01	47 - Conservación de Edificios y	47				Oficial Ejecutivo	1	12	\$ 2,244.30	\$ 28,931.60	\$ 2,106.17	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 31,437.77
R	Regular	91.01	47 - Conservación de Edificios y	47				Electricista	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	47 - Conservación de Edificios y	47				Supervisor Planta Física Municipal	1	12	\$ 1,650.00	\$ 19,800.00	\$ 1,560.60	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 23,760.60
R	Regular	91.01	47 - Conservación de Edificios y	47				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	47 - Conservación de Edificios y	47				Carpintero	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	47 - Conservación de Edificios y	47				Secretaria	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	47 - Conservación de Edificios y	47				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
R	Regular	91.01	47 - Conservación de Edificios y	47				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ 19,601.00
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PRESUPUESTO GENERAL

2024-2025

DIVISION V

****** CERTIFICACIONES Y DOCUMENTOS
SUPLEMENTARIOS ******

GOBIERNO MUNICIPAL DE CIALES



GOBIERNO DE PUERTO RICO

Centro de Recaudación de Ingresos Municipales

Reinaldo J. Paniagua Edimer
Director Ejecutivo

POR PORTAL DE FINANZAS MUNICIPALES

25 de marzo de 2024

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

RE: ESTIMADO DE INGRESOS DEL AÑO FISCAL 2024-2025

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 2024-2025, correspondiente a su municipio, según aprobado por la Junta de Gobierno del CRIM en su reunión ordinaria celebrada el jueves, 21 de marzo de 2024, certificado en la Resolución Núm. 2024-39. Este Estimado está 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) Estimado de Cobro de Contribución Sobre Propiedad Inmueble

Facturación Corriente - Estimado a base del promedio de los recaudos de tres (3) años: dos (2) años fiscales auditados [FY2022 y FY2023], y los recaudos actuales del AF2024 (8 meses actuales / 4 meses estimados).

Deuda Vencida - Estimado a base del promedio de los recaudos en dos (2) años: AF2023 (primer año donde se refleja disminución en este concepto) y los recaudos actuales del AF2024 (8 meses actuales / 4 meses estimados).

(b) Estimado de Cobro de Contribución Sobre Propiedad Mueble

Se establece a base del promedio de recaudos actuales de los últimos tres (3) años fiscales auditados, del AF2021 al AF2023.

En la petición de presupuesto para el año fiscal 2024-2025 que someterá el Gobierno de Puerto Rico, no se identificó una asignación de fondos para el Fondo de Equiparación. La Junta de Supervisión Fiscal confirmó la culminación de dicha asignación para los municipios.

El Negociado de la Lotería de Puerto Rico emitió la certificación del estimado de ingresos correspondiente al 35% de Ingresos Netos de Lotería Electrónica para el año fiscal 2024-2025, por \$59,730,000.

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 2022-2023 (si aplica).

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

Cordialmente,



Reinaldo J. Paniagua Látimer
Director Ejecutivo

Anejo



Centro de Recaudación de Ingresos Municipales
ESTIMADO DE INGRESOS AÑO FISCAL 2024-2025

MUNICIPIO DE : CIALES	
ESTIMADO DE COBROS	
Contribución Sobre Propiedad Inmueble	\$ 1,436,700.00
Contribución Sobre Propiedad Mueble	377,208.63
TOTAL ESTIMADO DE COBROS	\$ 1,813,908.63

DISTRIBUCIÓN DE COBROS POR CONCEPTO DE INGRESOS	
CONTRIBUCIÓN BÁSICA MUNICIPAL	\$ 978,741.99
FONDO DE REDENCIÓN DEUDA MUNICIPAL - CONTRIBUCIÓN ADICIONAL ESPECIAL	645,272.24
FONDO DE REDENCIÓN ESTATAL (1.03)	189,894.40

INGRESOS MUNICIPALES	
*BÁSICA MUNICIPAL NO EXONERADA Y EQUIPARACIÓN 1% & 3%	
*NO EXONERADA	\$ 516,217.79
*1% & 3% (ANTES FONDO GENERAL)	462,524.19
TOTAL CONTRIBUCIÓN BÁSICA MUNICIPAL	978,741.99
FONDO LOTERIA ELECTRÓNICA	1,006,666.13
ESTIMADO DE INGRESOS BRUTO	\$ 1,985,408.11
RETENCIONES ESTATUTARIAS	
(-) GASTOS OPERACIONALES CRIM	\$ 48,937.10
(-) REESTRUCTURACION PRÉSTAMO LEY NÚM. 42-2000	-
(-) DEUDA DE LIQUIDACIÓN 2022 - 2023	-
TOTAL DE RETENCIONES	\$ 48,937.10
ESTIMADO DE INGRESOS NETO	\$ 1,936,471.01



GOBIERNO DE PUERTO RICO
CORPORACIÓN DEL FONDO DEL SEGURO DEL ESTADO
Oficina Central, Minillas

1 de marzo de 2024

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

ESTIMADO DE PRIMA PARA EL AÑO FISCAL 2024-2025
MUNICIPIO DE CIALES, PÓLIZA 53320-70119

Honorable Alcalde:

De acuerdo con las disposiciones de la Ley Núm. 45, del 18 de abril de 1935, Ley del Sistema de Compensaciones por Accidentes del Trabajo, según enmendada y en cumplimiento con la Orden Administrativa 18-01 TASACIÓN E IMPOSICIÓN DE PRIMAS A LOS MUNICIPIOS, le informamos el Estimado de Prima para el Año Fiscal 2024-2025 y la forma en que ha sido computado.

Utilizando como base la prima preliminar del año fiscal 2023-2024, la cual fue por \$162,602.54, se le aumentó un 10% (\$16,260.25), por lo cual, el estimado de prima para el año **2024-2025** asciende a **\$178,862.79**. Luego de recibida la Declaración de Nóminas del año fiscal 2023-2024, dicho estimado de prima será ajustado.

Le notificamos, le fue solicitado al Centro de Recaudación de Ingresos Municipales (CRIM), que a partir del mes de julio de 2024, esta cantidad deberá ser retenida de la siguiente manera: (11) plazos de **\$14,905.23** y (1) último plazo de **\$14,905.26**.

De requerir información adicional, se puede comunicar a nuestras oficinas al número telefónico (787) 793-5959 ext. 7230.

Atentamente,


Ángel R. Martínez Santiago
Director Ejecutivo Regional
Región Arecibo, CFSE
amartinez5@fondopr.com
mbaiges@fondopr.com

19 de abril de 2024

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

Estimado señor alcalde:

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

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

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

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

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



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

Conforme a las disposiciones de ley antes mencionadas, se calcula que el valor monetario y en kWh de la aportación por concepto de CELI para su municipio para el año fiscal 2025, será de \$312,682 y 1,203,558 kWh son estimadas por lo que están sujetas a cambios de acuerdo con el consumo real de energía, así como también a los cargos facturables aprobados por el Negociado de Energía de Puerto Rico durante los periodos aplicables.

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

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

Cordialmente,

LUMA Energy





BANCO POPULAR

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

20 de marzo de 2024

MUNICIPIO DE CIALES
PO BOX 1408
CIALES PR 00638-1408

Estimado cliente:

Re: Certificación de Cuenta

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

- Número de ruta y tránsito: 021502011
- El total de cifras con Popular al momento es: 8 cifras bajas

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

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

Cordialmente,

Nomaris Lugo
Oficial de Relación
Centro de Banca Comercial
Región Norte



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

4 de abril de 2024

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

Estimada señora Rosario Otero:

El costo estimado por concepto de "Pay Go" de los pensionados y beneficiarios del Municipio de Ciales para el año 2024-2025 es de \$582,026.72.

El detalle del costo estimado mencionado se desglosa a continuación:

CONCEPTO	CANTIDAD ESTIMADA
Pensiones	\$ 538,326.72
Aportación Patronal Plan Médico	27,600.00
Bono de Medicamentos	5,500.00
Bono de Navidad	10,600.00
COSTO ESTIMADO	\$ 582,026.72

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 1466 o 2710.

Cordialmente,

Carlos Piñeiro Morales
Director
Oficina de Finanzas y Presupuesto



GOBIERNO DE PUERTO RICO

Junta de Retiro del Gobierno de Puerto Rico

ANO FISCAL	CLASIFICACION	CODIGO AGENCIA	PRIFAS	FY24 CW Certified Budget	AGENCIA	PENSIONADOS	PENSION MENSUAL	PENSION ANUAL	APORT_PATR_PLAN_MEDICO	BONO NAVIDEÑO	BONO MEDICAMENTOS	GASTO TOTAL
2025	Municipio	319	208	n/a	MUNICIPIO CIALES	83	44,860.56	538,326.72	27,600.00	10,600.00	5,500.00	582,026.72

Avenida Arterial Hostos 235 - Capital Center - Torre Norte piso 8 | PO Box 42003, San Juan, PR 00940-2203

787-777-1500 www.retiro.pr.gov



GOBIERNO DE PUERTO RICO
ADMINISTRACIÓN DE SEGUROS DE SALUD

13 de marzo de 2024

Vía Correo Electrónico

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

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

Estimado(a) 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 de Puerto Rico le provee a la población médico-indigente de cada municipio.

Cumpliendo con las disposiciones establecidas por la Junta de Supervisión Fiscal y la Ley de ASES, el municipio de Ciales aportará para el Año Fiscal 2024-2025 la cantidad de **\$221,119.36**. Esto equivale a una aportación mensual de **\$18,426.61** comenzando el 1 de julio de 2024.

Cordialmente,


Lymari Colón Rodríguez
Directora
Finanzas y Presupuesto

c: Reinaldo Paniagua Látimer
Director Ejecutivo
Centro de Recaudación de Ingresos Municipales

Lcdo. Juan Carlos Blanco
Director Ejecutivo
Oficina de Gerencia y Presupuesto

Autorizado por la Oficina del Contralor Electoral OCE-SA-2024-00267

P.O. Box 195661, San Juan, P.R. 00919-5661

☎ 787-474-3300 📠 787-474-3346 🌐 asespr.org





GOBIERNO DE PUERTO RICO
OFICINA DE GERENCIA Y PRESUPUESTO

8 de marzo de 2024

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

Estimada señora Rosario:

En virtud de las facultades conferidas por el Artículo 3 de la Ley Núm. 147-1980, según enmendada, conocida como "Ley Orgánica de la Oficina de Gerencia y Presupuesto" y el Artículo 2.100 de la Ley 107-2020, según enmendada, conocida como "Código Municipal de Puerto Rico", anejamos información necesaria para la preparación del Proyecto de Resolución de su Presupuesto General Año Fiscal 2024-2025. Por consiguiente, se acompaña el **Informe del Vencimiento de la Deuda Municipal** con las cantidades estimadas de Obligaciones Generales Pagaderas de Fondo CAE (Anejo I) y Obligaciones Especiales Pagaderas de Fondo Ordinario (Anejo II), si aplica, según información suministrada por la Autoridad de Asesoría Financiera y Agencia Fiscal de Puerto Rico (AAFAF).

Para más información, comunicarse a Directoria de Gerencia Municipal por medio del correo electrónico presupuestomunicipal@ogp.pr.gov.

Cordialmente,

Lcdo. Pedro C. De Jesús Román
Director Asociado

Anejo I y II

c: Director de Presupuesto



DIRECTORIA DE GERENCIA MUNICIPAL

VENCIMIENTO DE LA DEUDA MUNICIPAL
AÑO FISCAL 2024-2025

FONDO CAE

Municipio	Cantidad Original	Balance a Jul 2024	Principal	Intereses	Total
<u>CIALES</u>					
	\$1,110,000.00	\$808,384.51	\$40,000.00	\$78,838.00	\$118,838.00
	\$1,555,000.00	\$173,863.44	\$173,863.44	\$8,693.00	\$182,556.44
Total	<u>\$2,665,000.00</u>	<u>\$982,247.95</u>	<u>\$213,863.44</u>	<u>\$87,531.00</u>	<u>\$301,394.44</u>

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

PRESUPUESTO GENERAL

AÑO FISCAL 2024-2025

**LISTADO DE CONTRATOS DE SERVICIOS PROFECIONALES Y
CONSULTIVOS**

OFICINA DEL ALCALDE:

• PROFESSIONAL ADVISE	\$27,600.00
• WILLIAM ROSALES	\$18,000.00
• HECTOR ORDOÑES	\$ 7,200.00
• DJES CONSULTING GROUP	\$18,000.00
	\$70,800.00

OFICINA RECURSOS HUMANOS

• HMRL& ASSOCIATES, LLC	\$45,600.00
• ESTUDIO LEGAL ECHEANDIA	\$42,000.00
	\$87,600.00

DEPARTAMETO DE FINANZAS

• RAMON MELENDEZ Y ASS.	\$40,000.00
	\$40,000.00

ANDREA ROSARIO OTERO

DIRECTORA DE FINANZAS

GOBIERNO MUNICIPAL DE CIALES

PRESUPUESTO GENERAL

AÑO FISCAL 2024-2025

*******CERTIFICACION*******

Yo, Andrea Rosario Otero, Directora de Finanzas del Municipio de Ciales, por la presente CERTIFICO: Que los Fondos asignados al Municipio de Ciales, conocidos como Fondos Extraordinarios para atender el recogido y disposición de residuos, desperdicios solidos e implementación de programas de reciclaje, bajo la ley #53-2021, por la cantidad de \$791,073.00 que seran depositados en un Fondo Especial Municipal 2024-2025.

Y para que asi conste, firmo la presente hoy dia 15 de mayo del 2024.



Andrea Rosario Otero

Directora de Finanzas

GOBIERNO MUNICIPAL DE CIALES



GOBIERNO DE PUERTO RICO

Centro de Recaudación de Ingresos Municipales

Sr. Reinaldo J. Paniagua Látimer
Director Ejecutivo

4 de abril de 2024

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

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

Estimado Alcalde:

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

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

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

En reunión ordinaria de la Junta de Gobierno celebrada el 21 de marzo de 2024, presentamos la distribución de dichos fondos, a base de la fórmula establecida en la Ley Núm. 53-2021, conocida como la fórmula de los cuatro (4) criterios:

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

Los datos de los criterios utilizado fueron: (1) informe enviado por la Administración de Desarrollo Socioeconómico de la Familia a febrero de 2023; (2) Presupuestos del año fiscal 2023-2024 obtenido a través del portal de la Oficina de Gerencia y Presupuesto; (3) valor tributable de la propiedad registrado en el CRIM al 30 de septiembre de 2023; y (4) censo del año 2020.

El análisis para la distribución se hizo a base del importe incluido en la petición de presupuesto del Gobierno de Puerto Rico, por \$61,536,00, para el año fiscal 2024-2025. De dicha asignación, a través de la fórmula establecida, a su Municipio le corresponde \$791,073 para los fines dispuesto en la Ley Núm. 53-2021.

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

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

Cordialmente,



Reinaldo J. Paniagua Látimer
Director Ejecutivo

Municipio de Ciales
Informe de presupuesto original

Fecha: 5/6/2024
Cuenta: Todas
Presupuesto: FELEY532024

Ordenado por: Id. presupuesto
Incluir: Ninguno

Id. de presupuesto	Comentario		Estado	Aprobado por	Fecha de aprobación	
Cuenta	Tolerancia	Descripción			Periodo	Monto
FELEY532024	PRESUPUESTO LEY 53 DEL 2021		Approved	rosarioa	05/06/2024	
225-02-04-9473	100.00%	DISPOSICION DE DESPERDICIOS SOLIDOS(RECICLAJE)			May-2024	\$791,073.00
225-03-01-8407	100.00%	aportacion estatal			May-2024	(791,073.00)
Subtotal del presupuesto:						\$0.00
Gran total:						\$0.00

PRESUPUESTO GENERAL

AÑO FISCAL 2024-2025

***** CERTIFICACION*****

Yo, Andrea Rosario Otero, Directora de Finanzas del Municipio de Ciales, por la presente CERTIFICO: Que los siguientes gastos operacionales del Municipio para el año fiscal 2024-2025 seran pagaderos del siguiente fondo:

IMPUESTO MUNICIPAL IVU

- Renta de equipo(Fotocopiadoras) periodo Julio 2024 a Junio 2025, por la cantidad de **\$100,000.00**
- Gastos A.A.A. (Plan de Pago) Periodo Julio 2024-Junio 2025 por **\$181,200.00**
- Telefonía (Claro) Periodo de Julio 2024-Junio 2025 por la cantidad de **\$125,000.00**
- Gastos de Funcionamiento periodo de Julio 2024-Junio 2025. **\$ 100,000.00.**

Total- \$506,200.00

Y para que asi conste firmo la presente hoy dia 15 de Mayo del 2024, en Ciales, Puerto Rico.



Andrea Rosario Otero – Directora de Finanzas

Municipio de Ciales
Informe de presupuesto original

Fecha: 5/6/2024
Cuenta: Todas
Presupuesto: IMPLIVU2025

Ordenado por: Id. presupuesto
Incluir: Ninguno

Id. de presupuesto	Comentario	Estado	Aprobado por	Fecha de aprobación	
Cuenta	Tolerancia	Descripción		Periodo	Monto
IMPLIVU2025		PRESUPUESTO IMPUESTO MUNIC	Approved	rosarioa	05/06/2024
206-03-04-8407	100.00%	APORTACIONES ESTATALES		May-2024	(\$506,200.00)
206-03-04-9235	100.00%	GASTOS DE TELEFONIA		May-2024	125,000.00
206-03-04-9432	100.00%	AUTORIDAD ACUEDUCTOS(REMESA)		May-2024	181,200.00
206-03-04-9451	100.00%	RENTAS EQUIPO Y VEHICULOS		May-2024	100,000.00
206-03-04-9465	100.00%	MICELANEOS GASTOS DE FUNCIONAMIENTO		May-2024	100,000.00
Subtotal del presupuesto:					\$0.00
Gran total:					\$0.00

PRESUPUESTO GENERAL

AÑO FISCAL 2024-2025

*******CERTIFICACION*******

Yo, Andrea Rosario Otero, Directora de Finanzas del Municipio de Ciales, por la presente CERTIFICO: Que la siguiente cuenta de gastos del municipio Seguro de Propiedad Municipal para el año fiscal 2024-2025 es por la cantidad de \$ 447,315.00 y sera del Fondo Especial Municipal.(FEMUNPL2025)

Y para que asi conste, firmo la presente hoy dia 15 de mayo del 2024.



Andrea Rosario Otero

Directora de Finanzas

GOBIERNO MUNICIPAL DE CIALES



5 de abril de 2024

Municipio de Ciales
Po Box 1408
Ciales, PR 00638

Re: PROGRAMA DE SEGUROS 2024-2025

Honorable Alcalde Alexander Burgos Otero:

Reciba un cordial saludo. Con el propósito de responder a su petición para las primas preliminares como parte de su presupuesto anual para el programa de seguros 2024- 2025, le informo que aún las mismas no están disponibles. En estos momentos su aseguradora actual no puede proveernos un indicativo de prima ya que aún se encuentran en el proceso de negociación de las tarifas nuevas con las reaseguradoras. En adición es necesario que el Municipio presente los listados de propiedad mueble e inmueble y autos a asegurar en el Programa de Seguros del Municipio para que la aseguradora pueda evaluar los mismos y comenzar con el proceso de cotización de pólizas. Tan pronto recibamos algún indicativo de prima se las haremos llegar.

Si desea, como lo han realizado en el pasado otros Municipios, pueden utilizar la prima pagada para el termino actual, teniendo en cuenta un aumento de un 10%, un 20% o un 30% a la prima pagada. Cabe mencionar, que si el Municipio decide financiar las primas de renovación, deben considerar en el presupuesto la cantidad pagada en intereses. Es importante señalar que la inflación ha afectado las tasas de interés y se ha reflejado un aumentado en las mismas a nivel general en el mercado financiero. MAPS hará todo lo que está a nuestro alcance para que el impacto de este efecto en el Programa de Seguros del Municipio sea el menor. En adición, le recordamos que los Programas de Seguro se cotizan de acuerdo con los valores totales informados por el Municipio. En el evento que el Municipio desee eliminar o incluir alguna o algunas propiedades, esta prima total puede variar según el cambio realizado. Es importante señalar que FEMA requiere al Municipio unos requisitos de seguros que cumplan con el Obtener y Mantener (O&M) por propiedad e indica que ***“Si un Aplicante no mantiene la cobertura de seguro requerida de desastres anteriores, la facilidad perderá la elegibilidad para Asistencia Pública ante cualquier desastre futuro.”***

En los últimos meses las aseguradoras nos han informado que han recibido notificación de parte de las reaseguradoras informando un aumento en las tasas de reaseguro. Estas tasas se ven afectadas por varios factores que se reflejan en la oferta de productos y prima que las aseguradoras pueden ofrecer a los consumidores a nivel Mundial. Entre los factores que afectan estas tasas de reaseguro se encuentra: escases de capital en el mercado de reaseguro, la inflación que afecta directamente los costos de reemplazo y reconstrucción de las propiedades, los cambios climáticos que afectan la



R I S K M A N A G E M E N T

severidad y frecuencia de los eventos atmosféricos que resultan en pérdidas catastróficas, etc. MAPS está trabajando para presentar al Municipio opciones de cotización de póliza con todas las aseguradoras para que el Municipio pueda evaluar la mejor opción velando por el bienestar del Municipio y su administración.

Para su conveniencia les adjuntamos información de prima correspondiente al Programa de Seguros 2023-2024 y un cálculo de ésta aumentando un 10%, un 20% y un 30%. Estas cantidades contemplan un **aproximado** de los cargos por financiamiento de prima.

Proyección estimada de prima y cargos de financiamiento 2024-2025

Programa de Seguros 2023 - 2024 (Primas consideran endosos trabajados durante el año)			Programa de Seguros 2024 - 2025 Considerando un aumento de 10%		Programa de Seguros 2024 - 2025 Considerando un aumento de 20%		Programa de Seguros 2024 - 2025 Considerando un aumento de 30%	
Package Comercial	CLP-312790	\$353,404	Package Comercial	\$388,744	Package Comercial	\$424,085	Package Comercial	\$459,425
Auto Comercial	CA-302730	\$32,555	Auto Comercial	\$35,811	Auto Comercial	\$39,066	Auto Comercial	\$42,322
Accidente	20-3953	\$1,600	Accidente	\$1,760	Accidente	\$1,920	Accidente	\$2,080
Cargos por Financiamiento (no incluye endosos)		\$18,000	Cargos por Financiamiento Aproximados	\$21,000	Cargos por Financiamiento Aproximados	\$24,500	Cargos por Financiamiento Aproximados	\$27,000
		\$405,559	Proyección Estimada	\$447,315	Proyección Estimada	\$489,571	Proyección Estimada	\$530,827

Es importante señalar que esto es solo un indicativo y que no representa una garantía de prima, disponibilidad de cobertura de seguro o la razonabilidad de sus términos y/o condiciones

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

Cordialmente,

Nelson Santiago Creighton
Productor

Municipio de Ciales
Informe de presupuesto original

Fecha: 5/6/2024
Cuenta: Todas
Presupuesto: FEMUNPL2025

Ordenado por: Id. presupuesto
Incluir: Ninguno

Id. de presupuesto	Comentario		Estado	Aprobado por	Fecha de aprobación	
Cuenta	Tole- rancia	Descripción			Periodo	Monto
FEMUNPL2025		PRESUPUESTO FONDO ESPECIAL	Approved	rosarioa	05/06/2024	
225-03-01-8407	100.00%	aportacion estatal			May-2024	(\$447,315.00)
225-03-04-9442	100.00%	SEGUROS			May-2024	447,315.00
Subtotal del presupuesto:						\$0.00
Gran total:						\$0.00

PRESUPUESTO GENERAL

AÑO FISCAL 2024-2025

*******CERTIFICACION*******

Yo, Andrea Rosario Otero, Directora de Finanzas del Municipio de Ciales, por la presente CERTIFICO: Que el Municipio de Ciales, no esta contemplando otorgar donaciones a entidades sin fines de lucro en el presupuesto general para esta año fiscal 2024-2025. Estas se estaran otorgando según se vayan solicitando.

Y para que asi conste, firmo la presente hoy día 15 de mayo del 2024.



Andrea Rosario Otero

Directora de Finanzas

GOBIERNO MUNICIPAL DE CIALES

PRESUPUESTO GENERAL

AÑO FISCAL 2024-2025

*******CERTIFICACION*******

Yo, Andrea Rosario Otero, Directora de Finanzas del Municipio de Ciales, por la presente CERTIFICO: Que el Municipio de Ciales no esta contemplando realizar obras y mejoras capitales pagaderos del fondo general para esta año fiscal 2024-2025.

Y para que asi conste, firmo la presente hoy dia 15 de mayo del 2024.


Andrea Rosario Otero

Directora de Finanzas

GOBIERNO MUNICIPAL CIALES

GOBIERNO MUNICIPAL DE CIALES

PROYECTO DE RESOLUCION DE PRESUPUESTO GENERAL MUNICIPAL AÑO FISCAL 2024-2025

*** CERTIFICACION ***

Yo, Andrea Rosario Otero, Directora de Finanzas del Municipio de Ciales por la presente CERTIFICO: Que el Municipio de Ciales **no tiene Relación de Sentencias Pendientes**, para este año fiscal **2024-2025**, que de bajar alguna Sentencia durante este año fiscal se estará tomando las medidas correspondientes para identificar los fondos de las mismas.

Y para que así conste, firmo la presente hoy día 15 de Mayo del 2024, en Ciales, Puerto Rico.



Andrea Rosario Otero

Directora de Finanzas

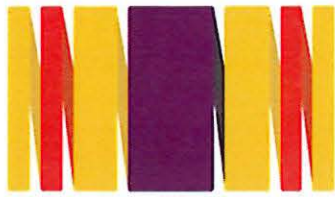
PRESUPUESTO GENERAL

2024-2025

DIVISION VII

****** RELACION DE DERECHOS POR ORDENANZAS ******

GOBIERNO MUNICIPAL DE CIALES



GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES

Gobierno de Puerto Rico
Municipio de Ciales

Proyecto de Resolución de Presupuesto General Municipal
Año Fiscal 2024-2025
Legislatura Municipal

Relación de Derechos por Ordenanzas

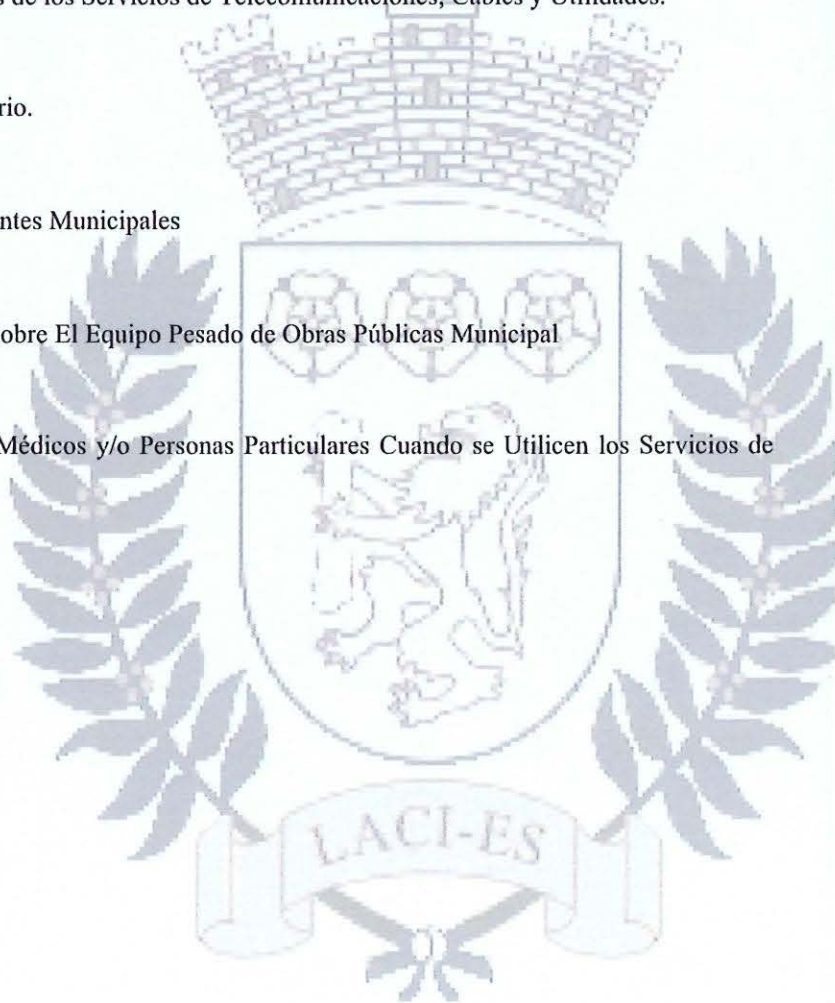


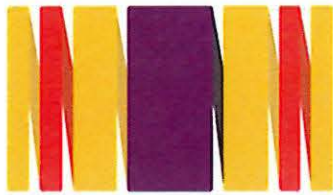


Proyecto de Resolución del Presupuesto General Municipal Año Fiscal 2024-2025

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

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





GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES

- **Ordenanza Núm. 31, Serie 2005-2006**

Enmienda a la Sección 16 de la Ordenanza Núm. 16, Serie 1999-2000, sobre la Imposición y Cobro de Arbitrios Municipales

- **Ordenanza. Núm. 16, Serie 2008-2009**

Adoptar e Implantar el Código de Orden Publico que Consta de 33 páginas, Contando con la Portada y el Índice, para el Centro Urbano con el propósito de Mantener un Ambiente Ordenado y Seguro que Permita una Mejor Calidad de Vida para los Residentes y Visitantes en esta Área del Municipio de Ciales

- **Ordenanza. Núm. 32, Serie 2008-2009**

Reglamentar el Uso y Administración del Teatro Municipal.

- **Ordenanza Núm. 33, Serie 2008-2009**

Reglamentar el Uso de las Facilidades de los Centros Comunes del Municipio de Ciales y aprobar el Reglamento para el Uso y Funcionamiento de las Facilidades de los Centros Comunes Del Municipio de Ciales.

- **Ordenanza Núm. 7, Serie 2009-2010**

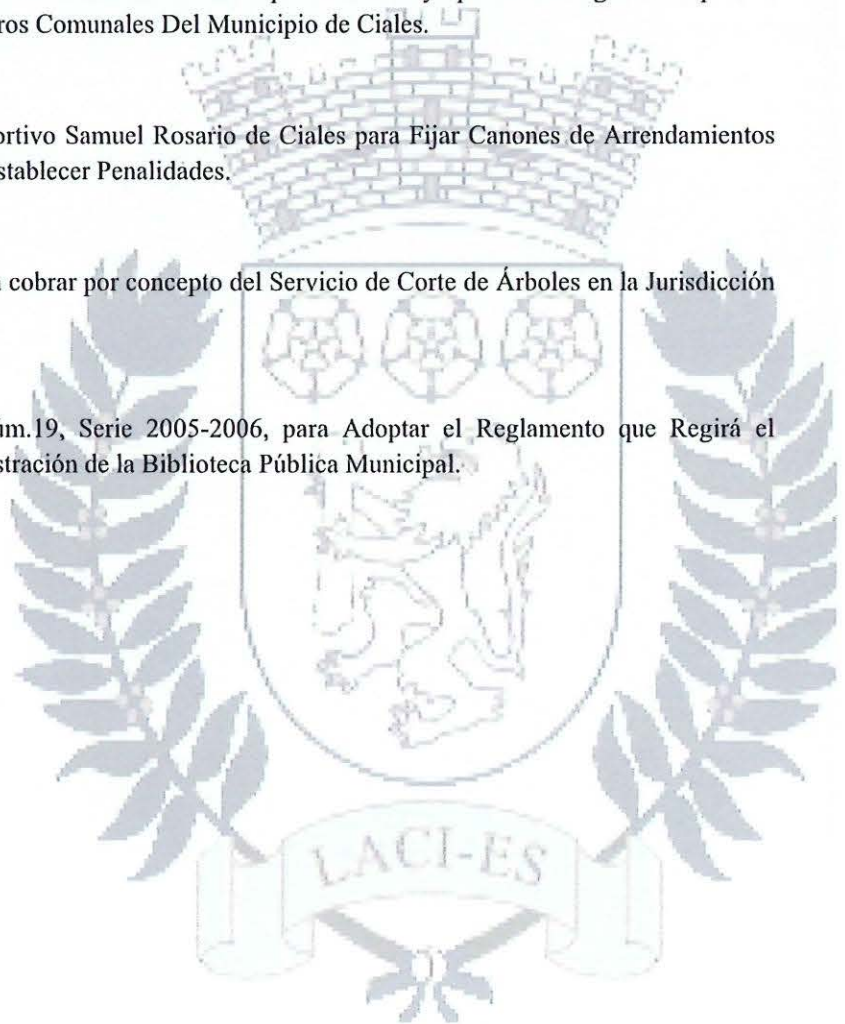
Reglamentar el Arrendamiento y el uso del Polideportivo Samuel Rosario de Ciales para Fijar Canones de Arrendamientos para uso sin el Requisito de Subasta Pública y para Establecer Penalidades.

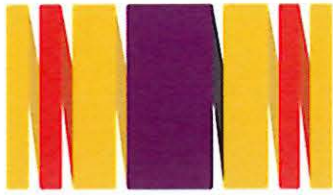
- **Ordenanza Núm. 4, Serie 2010-2011**

Para Adoptar el Reglamento y Establecer las tarifas a cobrar por concepto del Servicio de Corte de Árboles en la Jurisdicción del Municipio de Ciales.

- **Ordenanza Núm. 8, Serie 2011-2012**

Para Enmendar la Sección 4 de la Ordenanza Núm.19, Serie 2005-2006, para Adoptar el Reglamento que Regirá el Funcionamiento, Canon de Arrendamiento y Administración de la Biblioteca Pública Municipal.





GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES

- **Ordenanza Núm. 15, Serie, 2011-2012**

Reglamento para el uso y Funcionamiento del Centro de Convenciones del Municipio de Ciales.

- **Ordenanza Núm. 22, Serie, 2012-2013**

Para Enmendar la Ordenanza Núm. 18, Serie 2011-2012, a los fines de atemperar El Canon de Arrendamiento de los Gazebos del Paseo Lineal a la Realidad Económica de la Ciudad de Ciales.

Ordenanza Núm. 23, Serie 2012-2013

Para Declarar al Municipio de Ciales en Emergencia Fiscal, Aprobar Medidas de Austeridad y Ahorros, Para Otro Fines.

Ordenanza Núm. 18, Serie 2013-2014

Para Extender la Declaración al Municipio de Ciales en Emergencia Fiscal y continuar con la Implementación del Plan de Reducción de Jornada Laboral por un Periodo Indefinido, Comenzando el 16 de abril de 2014 y para otros fines relacionados.

Ordenanza Núm. 20, Serie 2013-2014

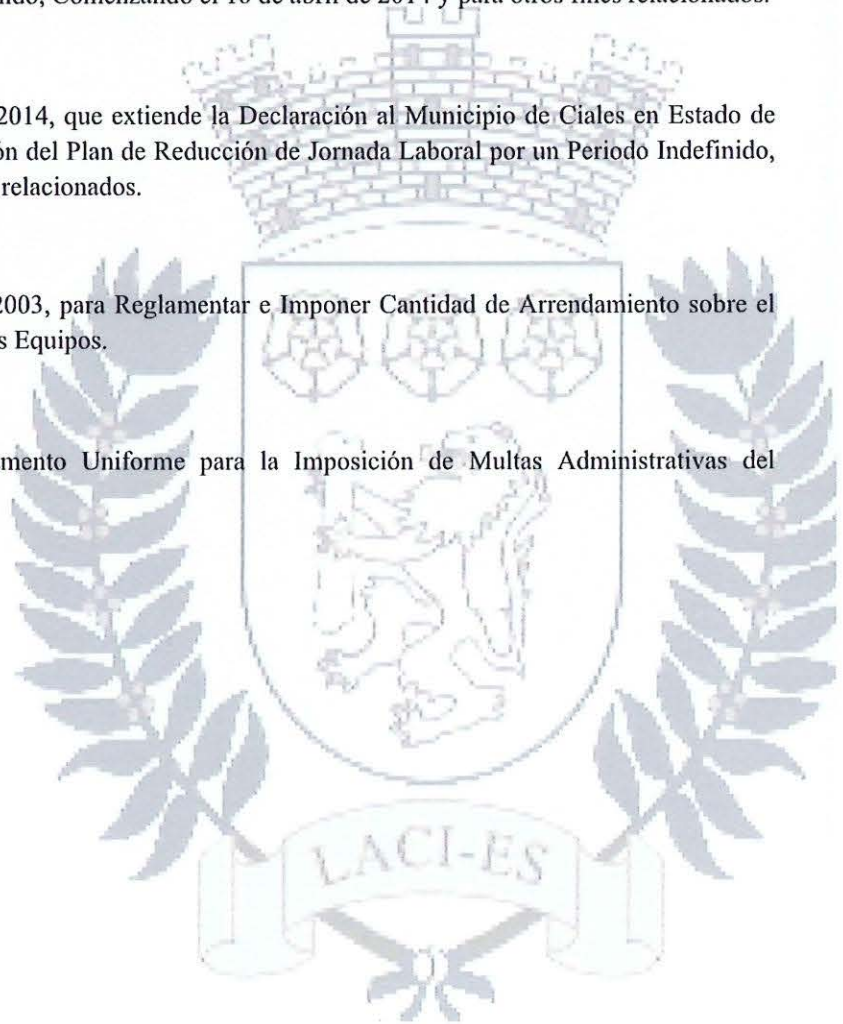
Para Enmendar la Ordenanza Núm.18, Serie 2013- 2014, que extiende la Declaración al Municipio de Ciales en Estado de Emergencia Fiscal y Continuar con la Implementación del Plan de Reducción de Jornada Laboral por un Periodo Indefinido, comenzando el 16 de abril de 2014 y para otros fines relacionados.

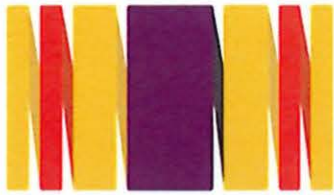
- **Ordenanza Núm. 23, Serie 2013-2014**

Para enmendar la Ordenanza Núm. 30, Serie 2002-2003, para Reglamentar e Imponer Cantidad de Arrendamiento sobre el Equipo Pesado en Obras Públicas Municipales y otros Equipos.

- **Ordenanza Núm. 4, Serie 2014-2015**

Para Establecer, Adoptar e Implementar el Reglamento Uniforme para la Imposición de Multas Administrativas del Municipio de Ciales, y para otros fines.





GOBIERNO DE PUERTO RICO
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- **Ordenanza Núm. 6, Serie 2014-2015**

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

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

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

- **Ordenanza Núm. 10, serie 2014-2015**

Para enmendar la Ordenanza Núm. 33, Serie 2008-2009 que crea el Reglamento para el Uso y Funcionamiento de las Facilidades del Centro Comunes del Municipio y para otros fines.

Ordenanza Núm. 11, Serie 2014-2015

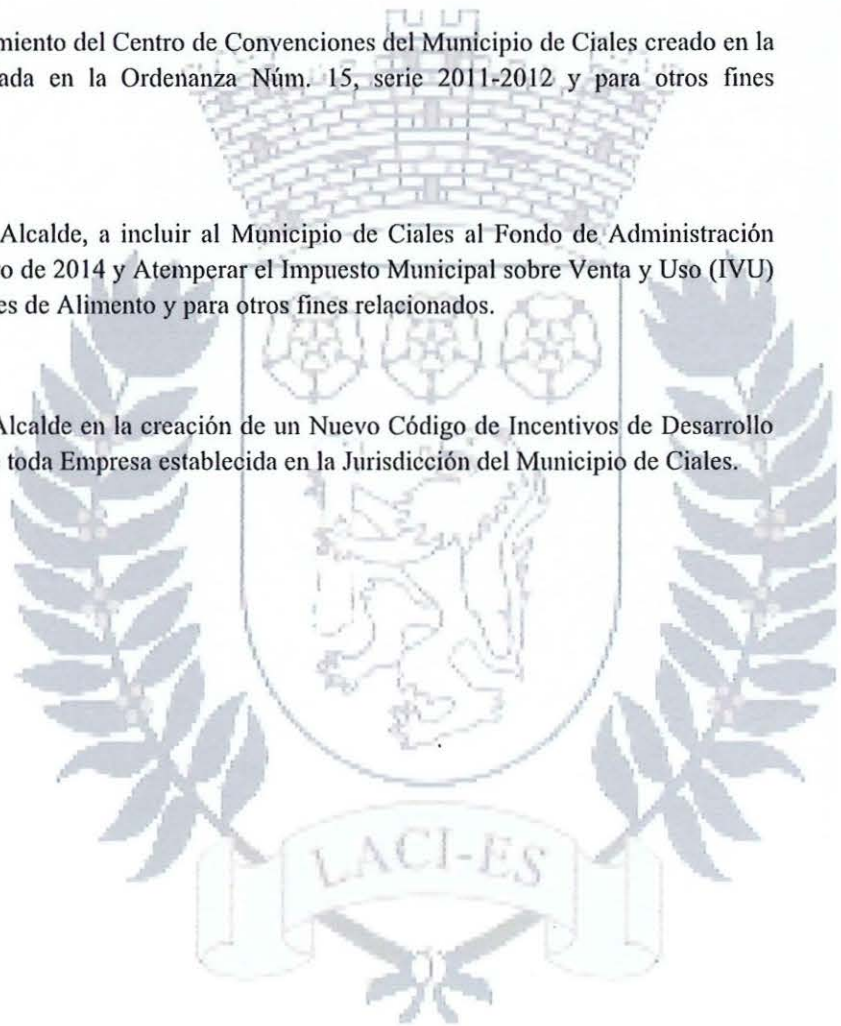
Para enmendar el reglamento para el Uso y funcionamiento del Centro de Convenciones del Municipio de Ciales creado en la Ordenanza Núm. 35, Serie 2009-2010 y Enmendada en la Ordenanza Núm. 15, serie 2011-2012 y para otros fines relacionados.

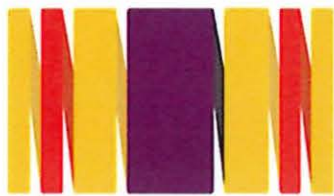
Ordenanza Núm. 14, Serie 2014-2015

Para autorizar al Hon. Juan José Rodríguez Pérez, Alcalde, a incluir al Municipio de Ciales al Fondo de Administración Municipal Creado por la Ley Núm. 18 del 24 de enero de 2014 y Atemporar el Impuesto Municipal sobre Venta y Uso (IVU) del Uno por ciento (1%) sobre Alimento e Ingredientes de Alimento y para otros fines relacionados.

- **Ordenanza Núm. 23, Serie 2014-2015**

Para Autorizar al Hon. Juan José Rodríguez Pérez, Alcalde en la creación de un Nuevo Código de Incentivos de Desarrollo socioeconómico y Estabilidad, Ayuda y Retención de toda Empresa establecida en la Jurisdicción del Municipio de Ciales.





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- **Ordenanza Núm. 25, Serie 2014-2015**

Para Enmendar el Artículo IV del Reglamento para la Implantación del Código de Orden Público para el Municipio de Ciales titulado: "Prohibido de Operar Negocios sin la Licencias o Permisos Requeridos por Ley".

- **Ordenanza Núm. 33, Serie 2014-2015**

Para Enmendar la Ordenanza Núm. 10, Serie 2014-2015, que crea el Reglamento para el Uso y Funcionamiento de las facilidades de los Centros Comunes Libres de Costo a las Clases Graduandas y para otros fines relacionados.

- **Ordenanza Núm. 34, Serie 2014-2015**

Para Enmendar la Sección 2 de la Ordenanza Numero 11, Serie 2014-2015, sobre el Reglamento para el Uso y Funcionamiento del Centro de Convenciones del Municipio de Ciales, para autorizar al Alcalde a ceder el Centro de Convenciones libre de costo a Clases Graduandas y para otros fines relacionados.

- **Ordenanza Núm. 37, Serie 2014-2015**

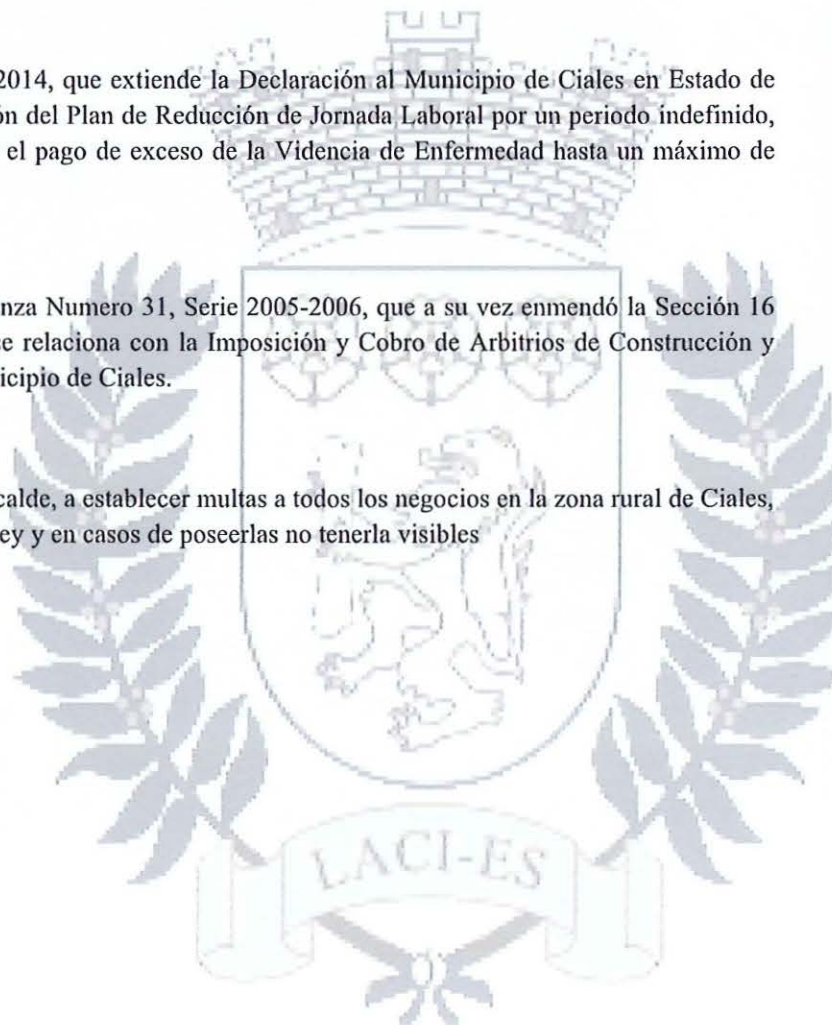
Para Enmendar la Ordenanza Núm. 20, Serie 2013-2014, que extiende la Declaración al Municipio de Ciales en Estado de Emergencia Fiscal y Continuar con la Implementación del Plan de Reducción de Jornada Laboral por un periodo indefinido, comenzando el 16 de abril de 2014 y para autorizar el pago de exceso de la Videncia de Enfermedad hasta un máximo de cinco (5) días y para otros fines relacionados.

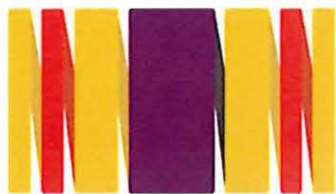
- **Ordenanza Núm. 1, Serie 2015-2016**

Para Enmendar el Segundo por Cuanto de la Ordenanza Numero 31, Serie 2005-2006, que a su vez enmendó la Sección 16 de la ordenanza Núm.16, Serie 1999-2000, la cual se relaciona con la Imposición y Cobro de Arbitrios de Construcción y Reparación dentro de los límites territoriales del Municipio de Ciales.

- **Ordenanza Núm.3, Serie 2015-2016**

Para autorizar al Hon. Juan José Rodríguez Pérez, Alcalde, a establecer multas a todos los negocios en la zona rural de Ciales, que no tenga la Licencias o Permisos requeridos por ley y en casos de poseerlas no tenerla visibles





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- **Ordenanza Núm.5, Serie 2015-2016**

Para enmendar la Ordenanza Numero 28, Serie 2005-2006, que adopto el “Reglamento que rige el Uso y Funcionamiento de las Facilidades Deportivas que comprende toda las jurisdicción de Ciales”, para añadir y establecer las reglas básicas que regirán en el uso de las Facilidades Recreativas y Deportivas del “Ciales Skate Park” Ubicadas en el Complejo Polideportivo Samuel Rosario de Ciales y derogar la Ordenanza Núm. 28, Serie 2014-2015, para el cobro por las Facilidades de los Gazebos y para otros fines.

- **Ordenanza Núm. 12, Serie 2015-2016**

Para enmendar la Ordenanza Numero 6, Serie 2014-2015, que extiende la Declaración al Municipio de Ciales en estado de Emergencia Fiscal y Continuar con la Implementación del Plan de Reducción de Jornada Laboral por un periodo indefinido, comenzando el 16 de abril de 2014 y para otros fines relacionados.

- **Ordenanza Núm. 6, Serie 2018-2019**

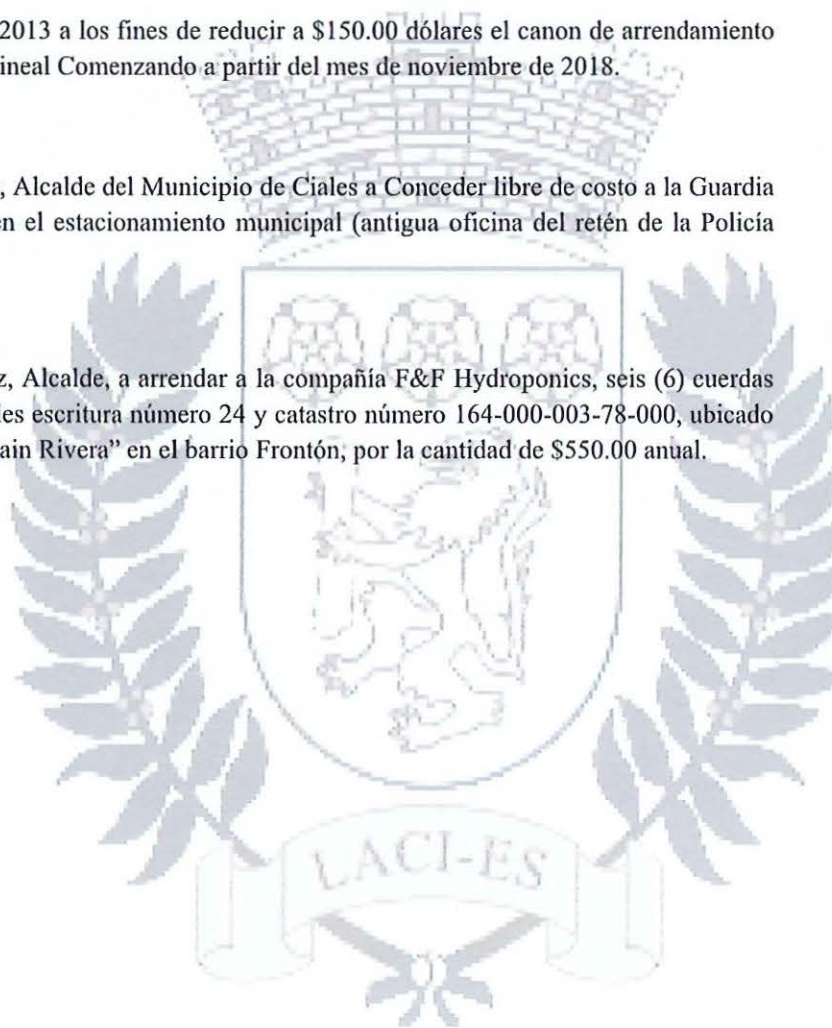
Para enmendar la Ordenanza Numero 22 serie 2012-2013 a los fines de reducir a \$150.00 dólares el canon de arrendamiento de los gazebo ubicado en las facilidades del Paseo Lineal Comenzando a partir del mes de noviembre de 2018.

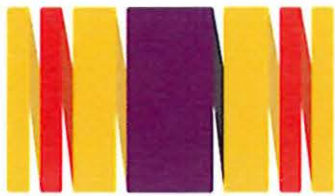
- **Ordenanza Núm. 16, Serie 2018-2019**

Para autorizar al Hon. Luis O. Maldonado Rodríguez, Alcalde del Municipio de Ciales a Conceder libre de costo a la Guardia Nacional de Puerto Rico, el uso del local ubicado en el estacionamiento municipal (antigua oficina del retén de la Policía Municipal)

- **Ordenanza Núm. 21, Serie 2018-2019**

Para autorizar al Hon. Luis O. Maldonado Rodríguez, Alcalde, a arrendar a la compañía F&F Hydroponics, seis (6) cuerdas de terreno propiedad del Gobierno Municipal de Ciales escritura número 24 y catastro número 164-000-003-78-000, ubicado en la parte posterior de la Cancha de baloncesto “Jofraín Rivera” en el barrio Frontón, por la cantidad de \$550.00 anual.





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- **Ordenanza Núm. 22, Serie 2018-2019**

Para autorizar al Hon. Luis O. Maldonado Rodríguez, Alcalde del Municipio de Ciales, a ceder libre de costo el uso de un local donde ubicada el antiguo dispensario municipal (en la parte posterior del Centro Cultural Andrea Rivera) en la calle Palmer, a la Comisión Estatal de Elecciones, para ubicar la junta der Inscripción Permanente (JIP) asignada al Municipio de Ciales

- **Ordenanza Núm. 19, Serie 2019-2020**

Para autorizar al Hon. Luis O. Maldonado Rodríguez, Alcalde del Municipio de Ciales a adquirir mediante arrendamiento la antigua escuela Jaime Coira del barrio Pozas de Ciales, la cual pertenece al Departamento de Transportación y Obras públicas por un término inicial de un año por un canon de un dólar (\$1.00) anual. A su vez autorizar al alcalde a solicitar posteriormente cualquier enmienda o renovación del referido contrato de arrendamiento

- **Ordenanza Núm. 9, Serie 2019-2020**

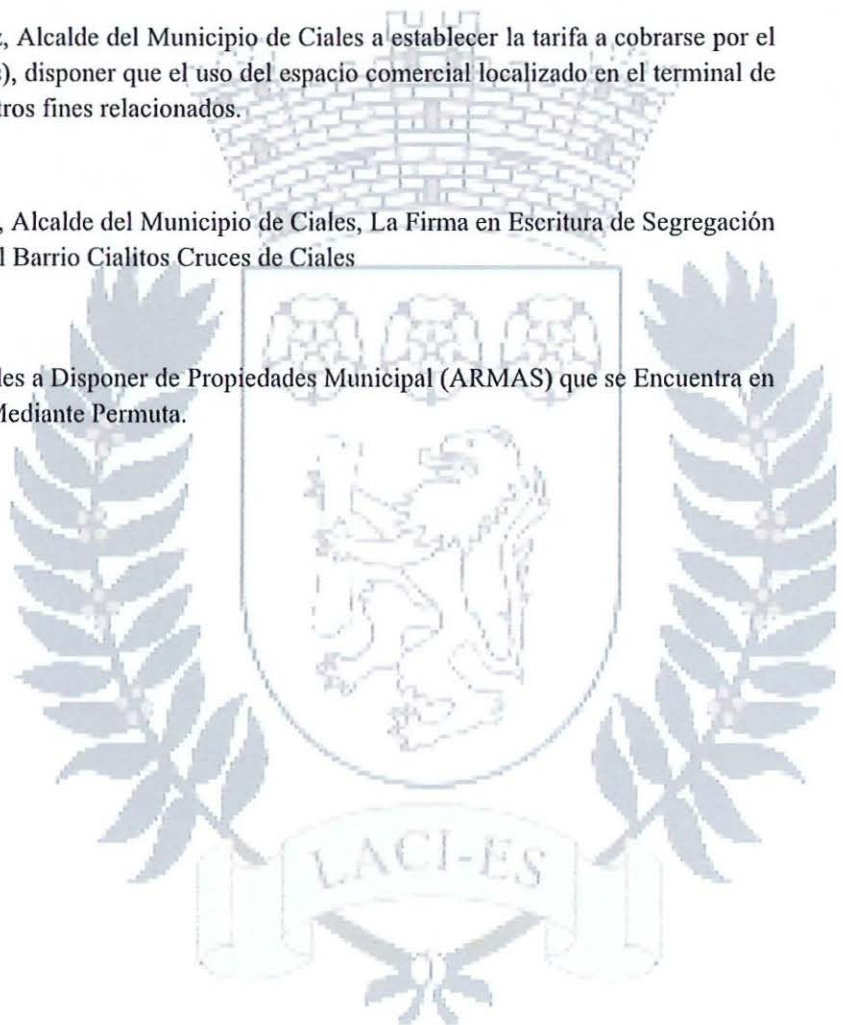
Para autorizar al Hon. Luis O. Maldonado Rodríguez, Alcalde del Municipio de Ciales a establecer la tarifa a cobrarse por el uso incidental de los transportes colectivos (Mini bus), disponer que el uso del espacio comercial localizado en el terminal de vehículos público será uno de uso incidental y para otros fines relacionados.

- **Ordenanza Núm. 1, Serie 2020-2021**

Para autorizar al Hon. Luis O. Maldonado Rodríguez, Alcalde del Municipio de Ciales, La Firma en Escritura de Segregación y Aceptación de Cesión de Uso Público, Situado en el Barrio Cialitos Cruces de Ciales

- **Ordenanzas Núm.3, Serie 2020-2021**

Para Autorizar a la Administración Municipal de Ciales a Disponer de Propiedades Municipal (ARMAS) que se Encuentra en Desuso en el Departamento de la Policía Municipal Mediante Permuta.





GOBIERNO DE PUERTO RICO
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- **Ordenanza Núm. 6, Serie 2020-2021**

Para Autorizar al Hon. Alexander Burgos Otero, Alcalde del Municipio de Ciales a Permitir la Adquisición de Bienes y Servicios sin Realizar un Procedimiento de Cotizaciones, Presentación de Propuestas u otros tipos de Competencia Siempre y Cuando el Monto Total no Exceda los Mil (\$1,000) Dólares.

- **Ordenanza Núm. 16, Serie 2021-2022**

Para adoptar el Reglamento Compras, Bienes y Suministros en el Municipio de Ciales.

- **Ordenanza Núm. 23, Serie 2021-2022**

Para enmendar la Ordenanza Núm. 16 Serie 1999-2000. Para aumentar la tarifa actual de los arbitrios de construcción.

- **Ordenanza Núm. 24, Serie 2021-2022**

Para Adoptar el Reglamento para regir la concesión de permisos y localización de vendedores y negocios ambulantes y no ambulantes en la jurisdicción del Municipio de Ciales y para otros fines.

- **Ordenanza Núm: 1, Serie 2022-2023**

Para autorizar al alcalde del Municipio de Ciales, Hon. Alexander Burgos Otero a comparecer al otorgamiento de un contrato de arrendamiento por un término fijo de cinco años del local utilizado por el servicio de Extensión Agrícola ubicado en el edificio José Colom Coll (Mercado Agrícola) por la cantidad nominal de (\$1.00) dólar anual, sin sujeción al requisito de Subasta Pública; y para otros fines relacionados.

- **Ordenanza Núm. 3, Serie 2022-2023**

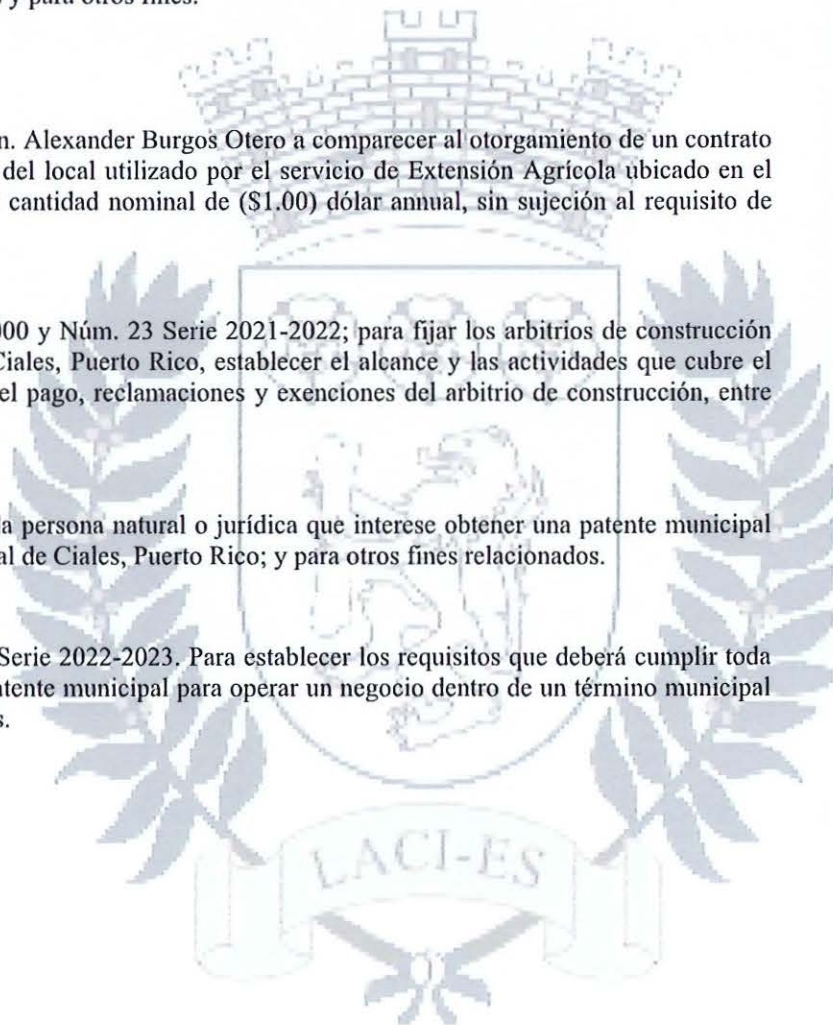
Para derogar las Ordenanzas Núm. 16 Serie 1999-2000 y Núm. 23 Serie 2021-2022; para fijar los arbitrios de construcción dentro de los límites territoriales del Municipio de Ciales, Puerto Rico, establecer el alcance y las actividades que cubre el referido arbitrio, establecer los procedimientos para el pago, reclamaciones y exenciones del arbitrio de construcción, entre otros aspectos relacionados; y para otros fines.

- **Ordenanza Núm. 14, Serie 2022-2023**

Para establecer los requisitos que deberá cumplir toda persona natural o jurídica que interese obtener una patente municipal para operar un negocio dentro de un término municipal de Ciales, Puerto Rico; y para otros fines relacionados.

- **Ordenanza Núm. 17, Serie 2022-2023**

Para enmendar la sección de la Ordenanza Núm. 14 Serie 2022-2023. Para establecer los requisitos que deberá cumplir toda persona natural o jurídica que interese obtener una patente municipal para operar un negocio dentro de un término municipal de Ciales, Puerto Rico, y para otros fines relacionados.





GOBIERNO DE PUERTO RICO
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- **Ordenanza Núm. 23, serie 2022-2023**

Para establecer las condiciones y normas que están sujetas a los contratos de arrendamiento de locales, puestos, concesiones y cualquier otras instalaciones comerciales en la Plaza del Mercado de Ciales, autorizar el arrendamiento de locales, puestos, concesiones y cualquier otra instalación comercial que esté disponible en el futuro en la Plaza del Mercado al Museo del Café; derogar la Ordenanza Núm. 11, Serie 1997-1998; derogar la Ordenanza Núm. 19 Serie 2022-2023; y para otros fines relacionados.

- **Ordenanza Núm. 24, Serie 2022-2023**

Para autorizar al alcalde del Municipio de Ciales, Hon. Alexander Burgos Otero, aprobar y firmar un acuerdo transaccional, en el caso Noemí Oliveras Martínez V.S. Municipio de Ciales, caso número 2007-02-0822, ante la Comisión Apelativa del Servicio Público; y para otros fines relacionados.

- **Ordenanza Núm. 4, Serie 2023-2024**

Para establecer una patente municipal especial para los comerciantes que establezcan puestos en el festival de agua dulce, ordenar al Departamento de Finanzas Municipal que actúe conforme a los dispuestos en la presente ordenanza; y para otros fines relacionados.

- **Ordenanza Núm 5, Serie 2023-2024**

Para derogar la Ordenanza Núm. 30 Serie 2002-2003 y Reglamentar el uso del equipo pesado, propiedad del Municipio de Ciales, y autorizar al alcalde o a la persona que este designe a arrendar mediante contrato para realizar obras de construcción, reparación de caminos y vaciados de pozos sépticos, entre otros, a personas o empresas privadas; y otros fines.

- **Ordenanza Núm: 9, Serie 2023-2024**

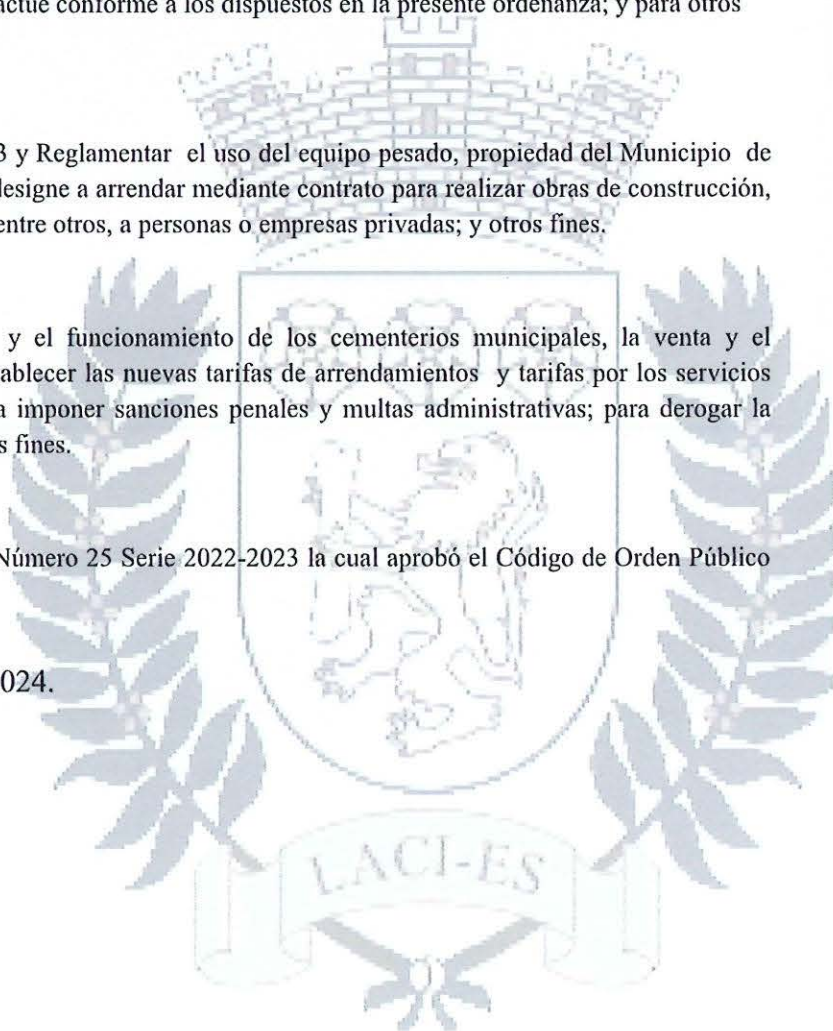
Para Reglamentar la Administración, la operación y el funcionamiento de los cementerios municipales, la venta y el arrendamiento de nichos, fosas y panteones; para establecer las nuevas tarifas de arrendamientos y tarifas por los servicios que se ofrecen en los cementerios municipales; para imponer sanciones penales y multas administrativas; para derogar la ordenanza Número 26, Serie 2002-2003; y para otros fines.

- **Ordenanza Núm. 25, Serie 2023-2024**

Para enmendar la sección uno (1) de la Ordenanza Número 25 Serie 2022-2023 la cual aprobó el Código de Orden Público de Ciales para enmendar varios artículos del mismo.

En Ciales, Puerto Rico, hoy __ de Junio de 2024.

Sra. Andrea Rosario Otero
Directora de Finanzas



PRESUPUESTO GENERAL

2024-2025

DIVISION VI

****** SINGLE AUDIT 2022******

GOBIERNO MUNICIPAL DE CIALES

PRESUPUESTO GENERAL

2024-2025

***** CERTIFICACION *****

Yo, Andrea Rosario Otero, Directora del Departamento de Finanzas del Municipio de Ciales, por la presente CERTIFICO: Que en el Código Municipal, Sección 3(2) del capítulo II del Reglamento para la Administración Pública, del 2016, establece que en caso de que el municipio no haya radicado ante las entidades Federales el Single Audit correspondiente, se deberá utilizar el último Single Audit que se haya radicado, por ende le estoy sometiendo el Single Audit del año fiscal 2022.

Y para que así conste, firmo la presente hoy día 15 de Mayo del 2024, en Ciales, Puerto Rico.



Andrea Rosario Otero

Directora de Finanzas

GOBIERNO MUNICIPAL CIALES

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES**

**FINANCIAL STATEMENTS
(With 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 CIALES
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Qualified 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 Ciales, 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.

We did not audit the financial statements of Colinas de Jaguas, business type activities. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Colinas de Jaguas, is based solely on the report of the other auditors.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
Business-type Activities	Unmodified
General Fund	Unmodified
Debt Service Fund	Unmodified
FEMA Fund	Unmodified
Special Revenue Fund	Unmodified
ARPA Fund	Unmodified
"Canalización Dos Ríos"	Unmodified
Aggregate Remaining Fund Information	Unmodified

Qualified Opinion on Governmental Activities

In our opinion, except for the matters described in the Basis for Qualified and Unmodified Opinions sections of our report, the financial statements referred to above present fairly, in all material respect, the respective financial position of the governmental activities of the Municipality of Ciales, 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.

Unmodified Opinions on the Business-type Activities, General Fund, Debt Service Fund, FEMA Fund, Special Revenue Fund, ARPA Fund, "Canalización Dos Ríos" Fund, and the Aggregate Remaining Fund Information

In our opinion, based on our report and the reports of other auditors the financial statements referred to above present fairly, in all material respects, the respective financial position of the Business-type Activities, General Fund, Debt Service Fund, FEMA Fund, Special Revenue Fund, ARPA Fund, "Canalización Dos Ríos" Fund, and the Aggregate Remaining Fund information of the Municipality of Ciales, as of June 30, 2022, and the respective changes in the financial position and, where applicable, cash flows, thereof and for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. (GAAS) and the standards applicable to financial audit contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Municipality, 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 qualified and unmodified opinions.

Matter Giving Rise to the Qualified Opinion on the Governmental Activities

The financial and technical information provided by the Puerto Rico Government Employees Retirement System (PRGERS) to the Municipality to implement of requirements set forth by GASB Statement No. 73 and GASB Statement No. 75, was not audited by the external auditors contracted by the PRGERS. Such information is based on actuarial reports issued to the agency on January 17, 2023. However, the scope of the external audit contracted by the PRGERS was limited to examine only information pertaining to employees of the central government agencies, excluding the municipalities. However, the information provided to the Municipality was useful in recognizing the total pension debt of both the employees' defined benefit plan and Other Postemployment Benefit (OPEB) and to include the related note in the audit report.

Amounts reported in the government-wide financial statements as deferred outflows of resources, deferred inflows of resources, total pension liability, and to total other postemployment benefits liability were derived from the application of the proportional share include in the unaudited Schedules of Employer Allocations and Schedule of Pension Amounts by Employer, and Schedules of Employer Allocations and Schedules of OPEB Amounts by Employer Allocations, published by the PRGERS, for the fiscal year ended June 30, 2022.

Responsibilities of Management for the Financial Statements

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

for the design, implementation, and maintenance of internal control relevant to the preparation and fair representation 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 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.

Auditors' 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 auditors' report that includes our opinion. 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 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 and *Government 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 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 audits.

Required Supplementary Information Omitted

Management did not have available from PRGERS 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, that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 6 to 15, and budgetary comparison information pages 71 to 73, be presented to supplement the basic financial statements. Such information is responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires 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 the 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 of the financial statements that collectively comprise the Municipality's basic financial statements. The accompanying supplementary information – Financial Data Schedules shown in the pages 75 thru 77 is presented for purposes of additional analysis as required by the U.S. Department of Housing and Urban Development, Office of the Inspector General, and is not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Award*, on pages 79 and 80, is presented for purposes of additional analysis and is not required part of the basic financial statements.

The accompanying Financial Data Schedule and the Schedule of Expenditures of Federal Awards are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the

financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Financial Data Schedule and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation of the financial statements as a whole.

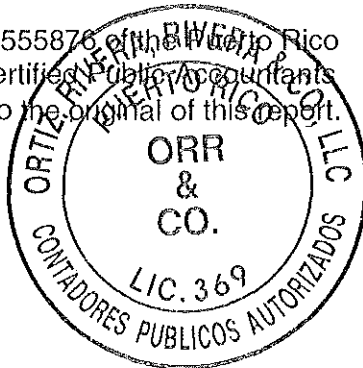
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2024, on our consideration of the Municipality's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Municipality's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Municipality's internal control over financial reporting and compliance.

San Juan, Puerto Rico
March 4, 2024

Ortiz, Rivera, Rivera & Co., LLC

The stamp E555876 of the Puerto Rico Society of Certified Public Accountants was affixed to the original of this report.



**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

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

FINANCIAL HIGHLIGHTS

- The Municipality net position increased by \$1,761,245.
- General fund balance decreases by \$213,333.
- Total general revenues amounted to \$7,814,421.
- The total net position of the proprietary funds amounted to (\$673,970), of which \$154,124 are invested in capital assets, net of related debt, and (\$828,094) are unrestricted.
- The proprietary fund net position increased by \$78,233.

USING THIS ANNUAL REPORT

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

Government-Wide Financial Statements

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

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

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

Proprietary Fund

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

Fund Financial Statements

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

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

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

Infrastructure Assets

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

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

FINANCIAL ANALYSIS OF THE MUNICIPALITY AS A WHOLE

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Municipality's net position totaled \$7.1 million at the end of 2022, compared to the \$5.3 million, as restated, at the end of the previous year.

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

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Municipality of Ciales
Condensed Statement of Net Position
June 30, 2022 and 2021

	Governmental Activities				Business-Type Activities			
	2022	2021	Change	%	2022	2021	Change	%
Current and Other Assets	\$ 14,768,671	\$ 9,297,774	\$ 5,470,897	59%	\$ 231,665	\$ 210,538	\$ 21,127	10%
Deferred outflow of resources	2,022,547	2,298,598	(276,051)	-12%	-	-	-	0%
Capital Assets	19,083,508	20,243,297	(1,159,789)	-6%	147,185	152,999	(5,814)	-4%
Total Assets	<u>35,874,726</u>	<u>31,839,669</u>	<u>4,035,057</u>	<u>13%</u>	<u>378,850</u>	<u>363,537</u>	<u>15,313</u>	<u>4%</u>
Current Liabilities	8,796,254	4,311,471	4,484,783	104%	26,017	23,966	2,051	9%
Deferred inflow of resources	965,490	733,205	232,285	32%	-	-	-	0%
Noncurrent Liabilities	19,045,928	21,489,184	(2,443,256)	-11%	1,026,803	1,091,774	(64,971)	-6%
Total Liabilities	<u>28,807,672</u>	<u>26,533,860</u>	<u>2,273,812</u>	<u>9%</u>	<u>1,052,820</u>	<u>1,115,740</u>	<u>(62,920)</u>	<u>-6%</u>
Net Position:								
Net Investment in Capital Assets	15,496,776	16,466,565	(969,789)	-6%	154,124	154,124	-	0%
Restricted	5,748,983	8,956,112	(3,207,129)	-36%	-	-	-	0%
Unrestricted (Deficit)	(14,178,705)	(20,116,868)	5,938,163	30%	(828,094)	(906,327)	78,233	9%
Total Net Position	<u>\$ 7,067,054</u>	<u>\$ 5,305,809</u>	<u>\$ 1,761,245</u>	<u>33%</u>	<u>\$ (673,970)</u>	<u>\$ (752,203)</u>	<u>\$ 78,233</u>	<u>10%</u>

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Changes in Net Position

The Municipality's net position increased by \$1,761,245. Approximately 24 percent of the Municipality's total revenue came from grants and contributions, including federal aid, while 39 percent resulted from taxes. The Municipality's expenses cover a range of services. The largest expenses were for general government, economic development and health and welfare.

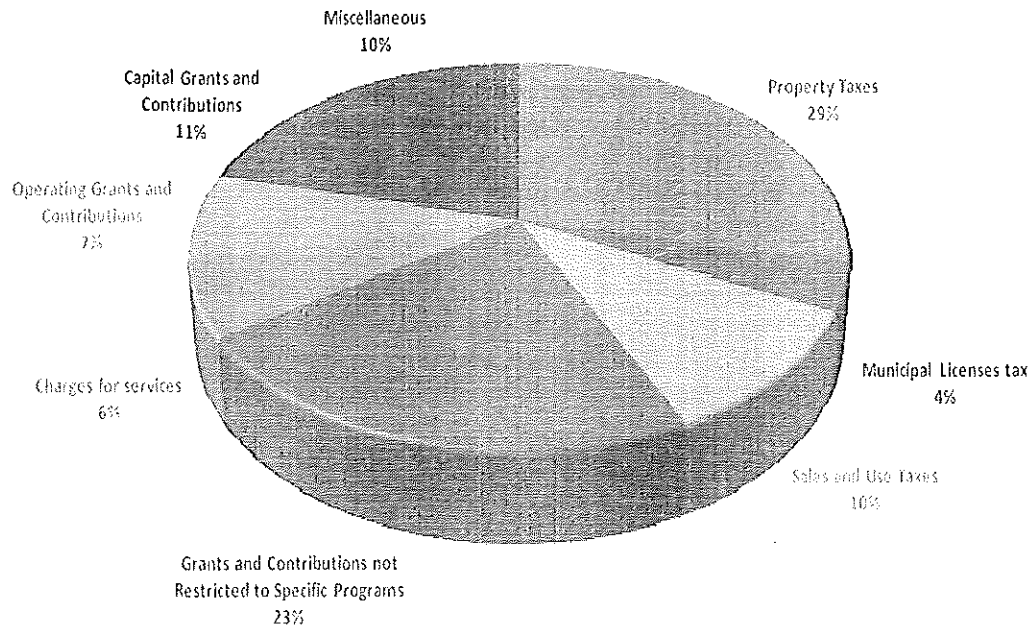
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**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

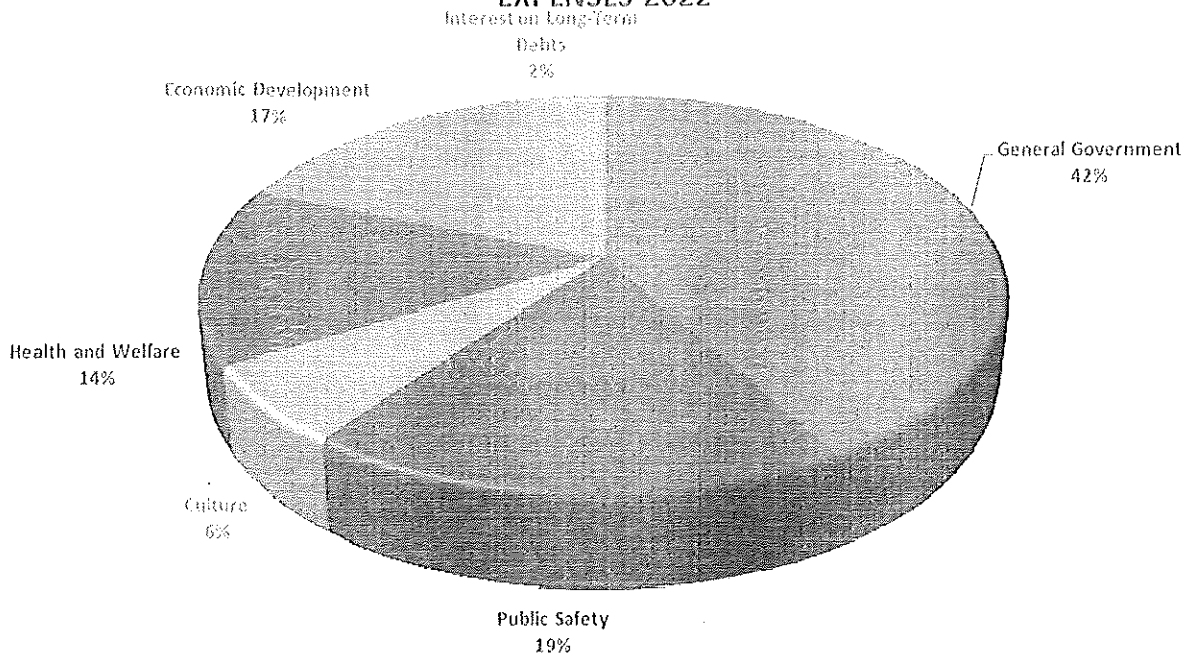
	Governmental Activities				Business-Types Activities			
	2022	2021	Change	%	2022	2021	Change	%
Revenues:								
Program Revenues:								
Charges for Services	\$ 914,036	\$ 532,048	\$ 381,988	72%	\$ 392,673	\$ 389,225	\$ 3,448	1%
Operating Grants and Contributions	1,100,328	860,728	239,600	28%	-	-	-	0%
Capital Grants and Contributions	1,690,665	1,942,523	(251,858)	-13%	-	-	-	0%
General Revenues:								
Property Taxes	4,242,691	1,806,535	2,436,156	135%	-	-	-	0%
Municipal Licenses tax	598,210	489,911	108,299	22%	-	-	-	0%
Sales and Use Taxes	1,553,664	1,481,136	72,528	5%	-	-	-	0%
Grants and Contributions not restricted to specific programs	3,360,198	4,270,823	(910,625)	-21%	-	-	-	0%
Miscellaneous	1,431,157	1,220,694	210,463	17%	-	-	-	0%
Total Revenues	14,890,949	12,604,398	2,286,551	18%	392,673	389,225	3,448	1%
Expenses:								
General government	5,467,532	4,912,357	555,175	11%	314,440	315,905	(1,465)	0%
Public safety	2,440,375	2,671,697	(231,322)	-9%	-	-	-	0%
Culture	826,256	921,643	(95,387)	-10%	-	-	-	0%
Health and welfare	1,891,104	1,967,622	(76,518)	-4%	-	-	-	0%
Economic development	2,217,065	2,355,922	(138,857)	-6%	-	-	-	0%
Interest on long-term debts	287,372	310,332	(22,960)	-7%	-	-	-	0%
Total Expenses	13,129,704	13,139,573	(9,869)	0%	314,440	315,905	(1,465)	0%
Net Change in Net Position	1,761,245	(535,175)	2,296,420	429%	78,233	73,320	4,913	7%
Net Position, Beginning of Year, as Restated	5,305,809	5,840,984	(535,175)	-9%	(752,203)	(825,523)	73,320	9%
Net Position, Ending	\$ 7,067,054	\$ 5,305,809	\$ 1,761,245	33%	\$ (673,970)	\$ (752,203)	\$ 78,233	10%

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

REVENUES 2022



EXPENSES 2022



**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE MUNICIPALITY'S INDIVIDUAL FUNDS

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

Governmental Funds

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

As of the end of the current fiscal year, the Municipality's governmental funds reported a fund balance of \$4,660,430 compared to \$4,618,653 in the prior year.

The general fund is included within the governmental funds; it is the chief operating fund of the Municipality. As of June 30, 2022, the general fund balance has a deficit of \$4,313,839. The deficit increased by \$213,333 during fiscal year 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Municipality's investment in capital assets as of June 30, 2022, amounts to \$48 million, net of accumulated depreciation of \$29 million, leaving a net book value of \$19 million. This investment in capital assets includes land, buildings, improvements, equipment, intangibles, infrastructure and construction in progress. Infrastructure assets are items that are normally immovable and of value only to the state, such as roads, bridges, streets and sidewalks, drainage systems, lighting systems, and similar items.

Debt Administration

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

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

The Municipality is required under applicable law to levy the Special Additional Tax in such amounts as shall be required for the payment of its general obligation municipal bonds and notes. In addition, principal of and interest on all general obligation municipal bonds and notes and on all municipal notes issued in anticipation of the issuance of general obligation bonds issued by

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

Long-Term Debt

At year-end, the Municipality had \$19,045,928 in general and special bonds and notes and other long-term debts. This amount represents a decrease of 17 percent with respect to prior year. The following is a summary of the Municipality's outstanding debt as of June 30, 2022, and 2021:

**Municipality of Ciales
Outstanding Long-Term Debt
June 30, 2022 and 2021**

	(as restated) 2022	(as restated) 2021	Dollar Change	Percentage Change
Governmental Activities				
General and special Obligations	\$ 4,181,882	\$ 4,656,882	\$ 475,000	10%
Other Long Term Debts:				
Pension Liability	12,877,665	11,346,825	(1,530,840)	-13%
Community Disaster Loan	-	3,022,176	3,022,176	100%
OPED Liability	472,143	487,189	15,046	3%
Compensated absences	1,153,868	1,403,320	249,452	18%
Claims and judgements	53,000	164,938	111,938	68%
CRIM Law 42	-	705,277	705,277	100%
PR Water and Sewer Authority	272,000	664,286	392,286	59%
Retirement System	35,370	489,075	453,705	93%
CRIM Law 46	-	96,046	96,046	100%
PR Department of Labor	-	-	-	0%
Total governmental activities long-term debt	19,045,928	23,036,014	3,990,086	17%
Business-Type Activities				
Revenue Bond Payable	1,026,803	1,091,774	64,971	6%
Total	\$20,072,731	\$24,127,788	\$ 4,055,057	17%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

Those factors were considered when preparing the Municipality's budget for the 2022-2023 fiscal year.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FINANCIAL CONTACT

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

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
STATEMENT OF NET POSITION
JUNE 30, 2022**

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash (Notes 2 and 4)	\$ 10,850,338	\$ 25,875	\$ 10,876,213
Cash with fiscal agent (Notes 2 and 4)	1,890,848	-	1,890,848
Accounts receivable			
Tenants	-	40,883	40,883
Due from agencies (Note 8)	2,027,485	-	2,027,485
Restricted assets:			
Cash in commercial bank	-	163,420	163,420
Capital assets, net (Note 10)	19,083,508	147,185	19,230,693
Other assets	-	1,487	1,487
Total assets	<u>33,852,179</u>	<u>378,850</u>	<u>34,231,029</u>
Deferred Outflows of Resources			
Deferred outflows of resources (Note 2)	2,022,547	-	2,022,547
Total deferred outflows of resources	<u>2,022,547</u>	<u>-</u>	<u>2,022,547</u>
Liabilities			
Accounts payable and accrued liabilities	241,517	26,017	267,534
Due to other agencies (Note 11)	1,525,916	-	1,525,916
Unearned revenues:			
Municipal license taxes (Notes 6 and 12)	435,190	-	435,190
Federal grants	6,387,583	-	6,387,583
Claims and judgements	85,065	-	85,065
Accrued interest	120,983	-	120,983
Noncurrent liabilities: (Note 14)			
Due within one year	823,673	71,096	894,769
Due in more than one year	4,872,447	955,707	5,828,154
Net pension liability	12,877,665	-	12,877,665
OPEB liability	472,143	-	472,143
Total liabilities	<u>27,842,182</u>	<u>1,052,820</u>	<u>28,895,002</u>
Deferred Inflows of Resources (Note 2)			
Deferred inflows related to pension	965,490	-	965,490
Total deferred outflows of resources	<u>965,490</u>	<u>-</u>	<u>965,490</u>
Net Position			
Investment in capital assets, net of related debt	15,496,776	154,124	15,650,900
Restricted for:			
Debt service	1,399,865	-	1,399,865
Capital projects	4,349,118	-	4,349,118
Other purpose		(828,094)	(828,094)
Unrestricted	<u>(14,178,705)</u>	<u>-</u>	<u>(14,178,705)</u>
Total net position	<u>\$ 7,067,054</u>	<u>\$ (673,970)</u>	<u>\$ 6,393,084</u>

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

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR JUNE 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government:							
General government	\$ 5,467,532	\$ 914,036	\$ -	\$ -	\$ (4,553,496)	\$ -	\$ (4,553,496)
Public safety	2,440,375	-	-	487,900	(1,952,475)	-	(1,952,475)
Culture	826,256	-	-	-	(826,256)	-	(826,256)
Health and welfare	1,891,104	-	1,100,328	1,037,476	246,700	-	246,700
Economic development	2,217,065	-	-	165,289	(2,051,776)	-	(2,051,776)
Interest on long-term debts	287,372	-	-	-	(287,372)	-	(287,372)
Total primary government	<u>\$ 13,129,704</u>	<u>\$ 914,036</u>	<u>\$ 1,100,328</u>	<u>\$ 1,690,665</u>	<u>(9,424,675)</u>	<u>-</u>	<u>(9,424,675)</u>
Business-Type Activities							
Colinas de Jaguas Project	314,440	392,673	-	-	-	78,233	78,233
Total Business-Type activities	<u>\$ 314,440</u>	<u>\$ 392,673</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>78,233</u>	<u>78,233</u>
General revenues:							
Property taxes (Note 5)					4,242,691	-	4,242,691
Municipal license taxes (Note 6)					598,210	-	598,210
Sales and use taxes (Note 7)					1,553,664	-	1,553,664
Grants and contributions not restricted to specific programs					3,360,198	-	3,360,198
Miscellaneous					1,431,157	-	1,431,157
Total general revenues					<u>11,185,920</u>	<u>-</u>	<u>11,185,920</u>
Change in net position					1,761,245	78,233	1,839,478
Net position at beginning of year, as restated (Note 22)					5,305,809	(752,203)	4,553,606
Net position at end of year					<u>\$ 7,067,054</u>	<u>\$ (673,970)</u>	<u>\$ 6,393,084</u>

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2022

<u>Assets</u>	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>FEMA Fund</u>	<u>Special Reveue Fund</u>	<u>ARPA Fund</u>	<u>"Canalización Dos Ríos" Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash (Notes 2 and 4)	\$ 881,324	\$ -	\$ 2,178,436	\$ 2,432,801	\$ 3,405,979	\$ 234	\$ 1,951,564	\$ 10,850,338
Cash with fiscal agent (Notes 2 and 4)	-	1,890,848	-	-	-	-	-	1,890,848
Due from agencies (Note 8)	1,132,106	-	-	-	-	-	895,379	2,027,485
Due from other funds (Note 9)	1,139,070	-	-	-	823,360	2,711,000	2,352,648	7,026,078
Total assets	<u>\$ 3,152,500</u>	<u>\$ 1,890,848</u>	<u>\$ 2,178,436</u>	<u>\$ 2,432,801</u>	<u>\$ 4,229,339</u>	<u>\$ 2,711,234</u>	<u>\$ 5,199,591</u>	<u>\$ 21,794,749</u>

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

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2022**

<u>Liabilities and Fund Balances</u>	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>FEMA Fund</u>	<u>Special Revenue Fund</u>	<u>ARPA Fund</u>	<u>"Canalización Dos Ríos" Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Liabilities								
Accounts payable and accrued liabilities	\$ 208,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,988	\$ 241,517
Due to other agencies (Note 11)	764,084	-	19,641	742,191	-	-	-	1,525,916
Due to other funds (Note 9)	5,031,484	-	38,139	823,360	-	-	1,133,095	7,026,078
General obligations:								
Bonds	-	370,000	-	-	-	-	-	370,000
Interest	-	120,983	-	-	-	-	-	120,983
Unearned revenue:								
Municipal license taxes (Notes 6 and 12)	435,190	-	-	-	-	-	-	435,190
Intergovernmental	941,987	-	-	-	-	-	-	941,987
Federal grants	-	-	2,120,656	-	4,229,339	-	37,588	6,387,583
Claims and judgement	85,065	-	-	-	-	-	-	85,065
Total liabilities	<u>7,466,339</u>	<u>490,983</u>	<u>2,178,436</u>	<u>1,565,551</u>	<u>4,229,339</u>	<u>-</u>	<u>1,203,671</u>	<u>17,134,319</u>
Fund Balances								
Restricted	-	1,399,865	-	867,250	-	-	268,653	2,535,768
Committed	-	-	-	-	-	2,711,234	1,637,884	4,349,118
Assigned	-	-	-	-	-	-	1,609,265	1,609,265
Unassigned	(4,313,839)	-	-	-	-	-	480,118	(3,833,721)
Total fund balances	<u>(4,313,839)</u>	<u>1,399,865</u>	<u>-</u>	<u>867,250</u>	<u>-</u>	<u>2,711,234</u>	<u>3,995,920</u>	<u>4,660,430</u>
Total liabilities and fund balances	<u>\$ 3,152,500</u>	<u>\$ 1,890,848</u>	<u>\$ 2,178,436</u>	<u>\$ 2,432,801</u>	<u>\$ 4,229,339</u>	<u>\$ 2,711,234</u>	<u>\$ 5,199,591</u>	<u>\$ 21,794,749</u>

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Total fund balances - governmental funds	\$	4,660,430
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Amounts reported for governmental activities in the statement of net position are different because:

- Capital assets, net used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. 19,083,508

- Other assets are not available to pay current period expenditure and, therefore, are reported as deferred revenue in the funds. 941,987

- Pension related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore are not reported in the governmental funds, as follows:

Deferred outflow of resources	2,022,547	
Deferred inflow of resources		(965,490)

- Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. **(Note 3)** (18,675,928)

Net position of governmental activities	\$	<u>7,067,054</u>
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The accompanying notes are an integral part of these basic financial statements.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	General Fund	Debt Service Fund	FEMA Fund	Special Revenue Fund	ARPA Fund	"Canalización Dos Ríos" Fund	Other Governmental Funds	Total Governmental Funds
REVENUES								
Property taxes (Note 5)	\$ 2,312,785	\$ 987,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,300,704
Municipal license taxes (Note 6)	598,210	-	-	-	-	-	-	598,210
Sales and use taxes (Note 7)	479,070	1,074,594	-	-	-	-	-	1,553,664
Licenses and permits	675,148	-	-	-	-	-	-	675,148
Charges for service and rents	166,735	-	-	-	-	-	72,153	238,888
Intergovernmental revenues (Note 13):								
Federal grants and contributions	-	-	51,401	1,100,328	487,900	-	1,151,364	2,790,993
State contributions	2,832,047	-	-	-	-	-	528,151	3,360,198
Other revenues	750,426	-	-	349,942	-	-	330,789	1,431,157
Total revenues	<u>7,814,421</u>	<u>2,062,513</u>	<u>51,401</u>	<u>1,450,270</u>	<u>487,900</u>	<u>-</u>	<u>2,082,457</u>	<u>13,948,962</u>
EXPENDITURES								
General government	3,966,218	-	-	-	-	-	843,944	4,810,162
Public safety	747,053	-	-	1,084,714	487,900	-	65,941	2,385,608
Public works	2,068,208	-	-	-	-	-	200,307	2,268,515
Culture	216,373	-	-	-	-	-	-	216,373
Health and welfare	267,725	-	51,401	-	-	-	1,529,666	1,848,792
Capital outlays	465,338	-	-	-	-	-	-	465,338
Debt service:								
Principal retirement	1,255,025	370,000	-	-	-	-	-	1,625,025
Interest and other	46,102	241,270	-	-	-	-	-	287,372
Total expenditures	<u>9,032,042</u>	<u>611,270</u>	<u>51,401</u>	<u>1,084,714</u>	<u>487,900</u>	<u>-</u>	<u>2,639,858</u>	<u>13,907,185</u>
Excess (deficiency) of revenues over expenditures	<u>(1,217,621)</u>	<u>1,451,243</u>	<u>-</u>	<u>365,556</u>	<u>-</u>	<u>-</u>	<u>(557,401)</u>	<u>41,777</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	1,004,288	-	-	-	-	-	-	1,004,288
Transfers out	-	(1,004,288)	-	-	-	-	-	(1,004,288)
Total other financing sources (uses)	<u>1,004,288</u>	<u>(1,004,288)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(213,333)	446,955	-	365,556	-	-	(557,401)	41,777
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	<u>(4,100,506)</u>	<u>952,910</u>	<u>-</u>	<u>501,694</u>	<u>-</u>	<u>2,711,234</u>	<u>4,553,321</u>	<u>4,618,653</u>
FUND BALANCE AT END OF YEAR	<u>\$ (4,313,839)</u>	<u>\$ 1,399,865</u>	<u>\$ -</u>	<u>\$ 867,250</u>	<u>\$ -</u>	<u>\$ 2,711,234</u>	<u>\$ 3,995,920</u>	<u>\$ 4,660,430</u>

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

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Net change in fund balances - total governmental funds \$ 41,777

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

- Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. 371,338
- Depreciation expense on capital assets is reported in the statement of activities, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds. (1,531,127)
- Property taxes revenues from Municipal Reveue Collection Center (CRIM) in the Statement of activities that do not provide current financial resources are not reported as revenue in the funds. 941,987
- Governmental funds report principal payments on long-term obligations as expenditures, whereas the principal payments reduces the long-term obligations in the statement of activities. 1,625,025
- Some expenditures reported in the governmental funds do not require the use of current financial resources; therefore, are not reported as expense in statement of activities:
- Others 312,245

Changes in net position of governmental activities \$ 1,761,245

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
STATEMENT OF NET POSITION – PROPRIETARY FUND
JUNE 30, 2022

	<u>Colinas de Jaguas Project</u>
ASSETS	
Current Assets	
Cash	\$ 25,875
Accounts receivable	40,883
Miscellaneous assets	<u>1,487</u>
Total current assets	<u>68,245</u>
Capital Assets	
Land improvements	-
Building and other depreciable assets, net of accumulated depreciation	<u>147,185</u>
Total capital assets	<u>147,185</u>
Restricted Assets	
Restricted assets	<u>163,420</u>
Total assets	<u><u>\$ 378,850</u></u>
LIABILITIES AND NET POSITION	
Current Liabilities	
Mortgage payable	\$ 71,096
Account payable	13,277
Accrued liabilities	<u>3,008</u>
Total current liabilities	<u>87,381</u>
Non-current Liabilities	
Tenant security deposits, including interest earned	9,732
Mortgage payable	<u>955,707</u>
Total non-current liabilities	<u>965,439</u>
Net Position	
Investment in capital assets net of related debt	147,185
Unrestricted	<u>(821,155)</u>
Total net position	<u><u>\$ (673,970)</u></u>

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION –
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Colinas de Jaguas Project</u>
REVENUES	
Rent	\$ 392,524
Other	149
Total revenues	<u>392,673</u>
EXPENSES	
Administrative	101,810
Utilities	11,350
Operating and maintenance	72,266
Taxes and insurance	42,188
Depreciation	18,808
Total expenses	<u>246,422</u>
Operating income	<u>146,251</u>
NON OPERATING EXPENSES	
Interest on mortgage	68,018
Total non operating expenses	<u>68,018</u>
NET CHANGE IN NET POSITION	78,233
NET POSITION AT BEGINNING OF YEAR	<u>(752,203)</u>
NET POSITION AT END OF YEAR	<u><u>\$ (673,970)</u></u>

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
STATEMENT OF CASH FLOWS- PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Colinas de Jaguas Project</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Rental receipts	\$ 393,746
Other cash received	149
	<u>393,895</u>
Administrative	24,784
Management fees	36,720
Salaries and wages	11,350
Utilities	89,328
Operating and maintenance	33,698
Property Insurance	21,546
Interest on first mortgage	14,360
Miscellaneous taxes and insurance	67,666
	<u>299,452</u>
Net cash provided by operating activities	<u>94,443</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Net purchase of fixed assets	<u>(7,994)</u>
Net cash used in capital and related investing activities	<u>(7,994)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal payments-first mortgage	<u>(64,971)</u>
Net cash used in financing activities	<u>(64,971)</u>
NET INCREASE IN CASH	21,478
CASH AT THE BEGINNING OF YEAR	<u>167,817</u>
CASH AT THE END OF YEAR	<u>\$ 189,295</u>
Cash - Operation	25,875
Cash - Restricted	163,420
	<u>\$ 189,295</u>

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
STATEMENT OF CASH FLOWS- PROPRIETARY FUND (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Colinas de Jaguas Project</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 78,233
Adjustment to reconcile change in net position to net cash provided by operating activities:	
Depreciation	18,808
(Increase) decrease:	
Receivable	(10,774)
Increase (decrease):	
Account payable - 30 days	6,125
Accrued expenses	1,176
Tenant security deposits	875
	<u>16,210</u>
Net cash provided by operating activities	<u>\$ 94,443</u>

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. ORGANIZATION

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Financial Reporting Entity

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

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

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

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

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

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

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

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

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

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

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

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

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

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

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

The government-wide statements are divided into two categories:

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

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

The Municipality reports the following major governmental fund:

General Fund

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

Debt Service Fund

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

FEMA Fund

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

Special Revenue Fund

Is a governmental fund used to account for and report the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

"Canalización Dos Ríos"

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

Joint Resolution

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

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

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

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Expenditures are generally recognized when the related liability is incurred as under accrual basis of accounting. Certain exceptions to this fundamental concept include vested compensated absences, claims and judgments and special termination benefits which are recorded as expenditures only to the extent that they are expected to be liquidated with expendable financial resources (in the government-wide statements the expense and related accrual liability for long term portions of debt must be included).

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

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

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

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The Municipality's proprietary funds consist of one enterprise fund: Colinas de Jaguas Project, whose main operating activity is housing rent for low-income families. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the cost of providing goods and services be financed or recovered primarily through user charges. Major Enterprise funds are determined based on a minimum criterion, that is, a percentage of the assets, liabilities, revenues or expenses or based on the Municipality's official's criteria of the fund is particularly important to financial statement users.

c. Cash and Cash Equivalents

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

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

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

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

d. Receivables

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

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e. Interfund Receivables and Payables

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

f. Inventories

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

g. Capital Assets

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

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

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

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

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

h. Deferred Outflows/Inflows of Resources

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

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

i. Unearned Revenues

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

- 1) Potential revenue does not meet both the “measurable” and “available” criteria for revenue recognition in the current period (reported as *earned and unavailable revenue* in the accompanying balance sheet-governmental funds). As previously discussed, available is defined as due (or past due) on June 30, 2022 and collected within 60 days thereafter to pay obligations due at June 30. In subsequent periods, when both criteria (measurable and available) are met, the liability for unearned revenue is removed and revenue is recognized.
- 2) The Municipality receives resources before it has a legal claim to them (reported as *unearned revenue* in the accompanying balance sheet-governmental funds). In subsequent periods, when the revenue recognition criterion is met, the liability for unearned revenue is removed and revenue is recognized.

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

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j. Long-Term Obligations

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

k. Net Position

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

Net investment in capital assets:	Consists of capital assets, net of accumulated depreciation.
Restricted net position:	The restricted component of net position consists of restricted assets (subject to restrictions beyond the Municipality's control) reduced by liabilities and deferred inflows of resources related to those assets. These include restrictions that are externally imposed (by creditors, grantors, contributors, or laws and regulations of other governments) or restrictions imposed by the law through constitutional provisions or enabling legislation.
Unrestricted net position:	Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position. Unrestricted net position is often designated to indicate that management does not consider them to be available for general operations. These types of constraints are internal, and management can remove or modify them.

l. Net Position Flow Assumption

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

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m. Fund Balances

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

- Nonspendable:** Amounts that cannot be spent because are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted:** Amounts constrained by external parties (creditors, grantors, contributors, or laws and regulations of other governments), imposed by law through constitutional provisions or by enabling legislation.
- Committed:** Amounts that can be used only for the specific purposes imposed through formal resolutions by the Municipal Legislature. Those committed amounts cannot be used for any other purposes unless the highest level of decision-making authority of the Municipality removes or changes the specified use by taking the same type of action (formal resolution) it employed to commit those amounts. Formal action to commit fund balance to a specific purpose should occur prior to the end of the fiscal year, but the amount, if any, which will be subject to the constraint, may be determined in the subsequent period.
- Assigned:** Amounts that are constrained by the Municipality's intent to be used for specific purposes but are neither restricted nor committed. In distinction to committed balances, the authority for making an assignment is not required to be the Municipality's highest level of decision-making authority, the Municipal Legislature. Furthermore, the nature of the actions necessary to remove or modify an assignment is not as prescriptive as it is with committed fund balances. Except for the general fund, this is the residual fund balance of the classification of all governmental funds with positive fund balances. Action taken to assign fund balance may be made after year-end.
- Unassigned:** Is the residual classification and includes all spendable amounts not restricted, committed, or assigned. For all other governmental funds, the unassigned classification is used only to report a deficit balance resulting from the overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

The Municipality reports resources constrained to stabilization as a specified purpose (restricted or committed fund balance in the general fund) only if: (1) such resources meet the other criteria for those classifications, as described above and (2) the circumstances or conditions that indicate the need for stabilization are identified in sufficient detail and are not expected to occur routinely. However, the Municipality has not entered into any stabilization-like arrangements, nor has set aside material financial resources for emergencies and has not established any formal minimum fund balance amounts as of and for the fiscal year ended June 30, 2022.

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

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

n. Fund Balance Flow Assumptions

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

o. Fair Value of Financial Instruments

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

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

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

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

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

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

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

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

Level 2 – Inputs to the valuation methodology include:

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

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

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

Based on the criteria set forth above, the Municipality has classified its financial instruments as Level 2 instruments as of June 30, 2022.

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

The observability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer would be reported at the beginning of the fiscal year. For the fiscal year ended June 30, 2022, there were no transfers from Level 2 to other categories.

The following methods and assumptions were used to estimate the fair values of the most significant financial instruments on June 30, 2022. There have been no changes in valuation methods.

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

Fair value reporting requires management to make estimates and assumptions about the effects of matters that are inherently uncertain. The judgments made in determining the estimated fair value assigned to each financial instrument is significant and can materially impact the changes in net position and fund balances of the Municipality. The valuations are based on information available on June 30, 2022 and are based on expectations and assumptions that have been deemed reasonable by management.

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

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The preceding valuation methods described may produce a fair value calculation that may not be indicative of net realizable or reflective of future fair values. Furthermore, while management believes that the Municipality's valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. However, the estimated fair values and carrying values of the Municipality's financial instruments were not considered significant by management on June 30, 2022.

p. Risk Financing

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

The Municipality obtains workers' compensation insurance through the State Insurance Fund Corporation (SIFC), a component unit of the Commonwealth of Puerto Rico. The insurance covers workers against injuries, disability or death because of work or employment-related accidents, or because of illness suffered as a consequence of their employment. The cost of insurance allocated to the Municipality and deducted from the gross property tax collections by the Municipal Revenue Collection Center (CRIM) for the year ended June 30, 2022 amounted to \$108,047.

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

q. Compensated Absences

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

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Calculations must be made by December 31 of every year. Excess sick leave must be paid until March 31 next every natural year. Excess vacations can be paid after July 1 of every fiscal year.

r. Claims and Judgments

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

s. Encumbrances

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

t. Use of Estimates

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

u. Accounting for Pension Costs

Effective on July 1, 2017, the Municipality and other participants of the ERS converted to a new "Pay-Go" model. Under the "Pay-Go" 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. "Pay-Go" payments are recorded as expenditures/expenses in the financial statements. At that date, the Municipality's pension costs accounting transitioned from **GASB Statement No. 68** to the requirements of **GASB Statement No. 73 "Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB No. 68"**. Accordingly, pension costs are reported based on the employer total pension liability, pension expense and deferred outflows/inflows of resources reported by the ERS. For purposes of measuring, pension costs have all been determined on the same basis as they are reported by the ERS.

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

GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" is effective for the Municipality starting on July 1, 2017. As required by the accounting pronouncement, OPEB transactions should be accounted based on its proportional share of the collective net OPEB liability, OPEB expense and deferred outflows/inflows of resources reported by the Plan. For the purposes of measuring, OPEB costs should have all been determined on the same basis as they are reported by the Plan. The ERS has not issued its 2022 basic financial statements, nor has it provided the Municipality with the required audit information to implement the referred accounting pronouncement. The Municipality's contribution for OPEB is included as part of the "Pay-go" charges billed on a monthly basis by the Puerto Rico Department of Treasury ("PRDT"). "Pay-Go" payments are recorded as expenditures\expenses in the financial statements.

w. Future Adoption of Accounting Pronouncements

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

Statement Number	Statement Name	Adoption Required in Fiscal Year
91	Conduit Debt Obligations	2022-23
94	Public-Private and Public-Public Partnership and Availability Payments Arrangements	2022-23
96	Subscription-Based Information Technology Arrangements	2022-23
99	Omnibus	2024-25
100	Accounting Changes and Error Corrections – an Amendment of GASB 62	2023-24
101	Compensated Absences	2024-25
102	Certain Risk Disclosure	2024-25

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

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3. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The details of the approximately \$18.7 million differences are as follows:

Net pension liability	\$ 12,877,665
Bonds payable	3,216,732
Compensated absences	1,153,868
Notes payable	595,150
PR Water and Sewer Authority	272,000
Retirement System	35,370
OPEB Liability	472,143
Claims and judgements	<u>53,000</u>
Net adjustment to reduce fund balances-governmental funds to arrive at net position of governmental activities	<u>\$ 18,675,928</u>

4. CASH AND CASH EQUIVALENTS IN COMMERCIAL BANKS

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

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

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

Credit risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. In compliance with the laws and regulations of the Commonwealth, the Municipality has adopted, as its custodial credit risk policy, the Statement of Investment Guidelines for the Government of the Commonwealth of Puerto Rico. Accordingly, the Municipality is only allowed to invest its obligations of the Commonwealth, obligations of the

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United States of America, certificates of deposit and commercial paper. According to the aforementioned investment guidelines, the Municipality is not allowed to invest in marketable securities or any other type of investments for which credit risk exposure may be significant. Therefore, the Municipality's management has concluded that the credit risk related to any possible loss related to defaults by commercial banks on the Municipality's deposits is considered low 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 investments portfolio on June 30, 2022, (2) limiting the weighted average maturity of its investments to periods of three months or less and (3) keeping most of its bank's deposits in interest bearing accounts generating interest at prevailing market rates. On June 30, 2022, the interest rate risk associated with the Municipality's cash and cash equivalent is considered low.

Custodial credit risk – In the case of deposits, this is the risk that in the event of a bank failure, the Municipality's deposits may not be recovered. Pursuant to the Statement of Investment Guidelines for the Government of the Commonwealth of Puerto Rico, the balances deposited in commercial banks by the Municipality are insured by the Federal Deposit Insurance Corporation (FDIC), generally up to a maximum of \$250,000 per depositor. In addition, public funds deposited in commercial banks by the Municipality are fully collateralized for the amounts deposited in excess of the federal depository insurance. All securities pledged as collateral are held in the Municipality's name by the agents of the Commonwealth's Secretary of Treasury. It is management's policy to only maintain deposits in banks affiliated to FDIC to minimize the custodial credit risk. On June 30, 2022, the bank balances of deposits were follows:

	Deposits Balance							Total
	General	Debt Services	FEMA	CRF	Canalizacion Dos Rios	ARPA Fund	Other Governmental	
Deposits in								
Commercial bank	\$ 881,324	\$ -	\$2,178,436	\$2,432,801	\$ 234	\$3,405,979	\$ 1,951,564	\$10,850,338
Cash in fiscal agent	-	1,890,848	-	-	-	-	-	1,890,848
Total	<u>\$ 881,324</u>	<u>\$1,890,848</u>	<u>\$2,178,436</u>	<u>\$2,432,801</u>	<u>\$ 234</u>	<u>\$3,405,979</u>	<u>\$ 1,951,564</u>	<u>\$12,741,186</u>

Foreign exchange risk – This is the risk that changes in exchange rates will adversely affect the value of an investment or a deposit. According to the aforementioned investment guidelines, adopted by the Municipality, the Municipality is prevented from investing in foreign securities or any other types of investments for which foreign exchange risk exposure may be significant. Accordingly, management has concluded that the foreign exchange risk related to the Municipality's deposits is considered low at June 30, 2022.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

5. PROPERTY TAXES

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

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

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

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

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

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

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

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

COMMONWEALTH OF PUERTO RICO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

6. MUNICIPAL LICENSE TAXES

Municipal License Taxes receivables are recorded in the fiscal year in which payment is due and, accordingly, represent taxes which are due and uncollected on June 30, 2022. The annual Municipal License Tax is determined based on the gross income of all commerce and industrial organizations who have operations in the Municipality of Ciales and are not totally or partially exempt under the Industrial Incentive Law of Puerto Rico.

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

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

The amounts collected in advance are recorded as deferred inflows of resources in the General Fund. The Municipality invoiced and collected in advance during the current year approximately \$435,190, corresponding to the next fiscal year municipal license.

7. SALES AND USE TAXES

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

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Effective July 1, 2014, Act No. 18 reduced the statutory municipal sales and usage tax rate of all municipalities from one-point five percent (1.5%) to one-point zero percent (1.0%). Simultaneously, Act No.19 created the Municipal Finance Corporation (MFC), an affiliated public company of GDB, which is authorized to issue bonds and use other financing mechanisms to directly or indirectly pay or refinance all or part of the municipal long-term debt incurred by the Municipality in previous fiscal years, that are payable from or backed by the municipal sales and usage taxes.

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

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

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

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

8. DUE FROM OTHER AGENCIES

Represents grants and contributions due from local and federal agencies:

Municipal Revenues Collection Center (General Fund)	\$ 1,132,106
PR Department of Family (Child Care) (Other Governmental Funds)	848,814
ODSEC (Other Governmental Funds)	32,316
PR Department of Education (Other Governmental Funds)	14,249
Total	<u>\$ 2,027,485</u>

COMMONWEALTH OF PUERTO RICO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

9. INTERFUND TRANSACTIONS

a. Due from/to Other Funds

The due from and due to other fund balances as of June 30, 2022 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Other Governmental	\$ 1,100,931
General	FEMA	38,139
Canalización Dos Ríos	General	2,711,000
ARPA	Special Revenue Fund	823,360
Other Governmental	General	2,320,484
Other Governmental	Other Governmental	32,164
		<u>\$ 7,026,078</u>

b. Interfund Transfers

Interfund transfers for the year ended June 30, 2022 consisted of the following:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
General Fund	Debt Services	<u>\$ 1,004,288</u>

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

COMMONWEALTH OF PUERTO RICO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

10. CAPITAL ASSETS

Capital assets activity for the Municipality for the year ended June 30, 2022 was as follows:

Primary Government	Balance July 1, 2021	Increases	Decreases	Balance June 30, 2022
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,706,856	\$ -	\$ -	\$ 1,706,856
Construction in progress	862,405	95,417	-	957,822
Total capital assets, not being depreciated	<u>2,569,261</u>	<u>95,417</u>	<u>-</u>	<u>2,664,678</u>
Capital assets, being depreciated:				
Buildings and building improvements	20,381,619	-	-	20,381,619
Furniture and fixtures	1,618,598	45,853	-	1,664,451
Vehicles and equipment	4,227,099	230,068	-	4,457,167
Infrastructure	19,434,738	-	-	19,434,738
Total capital assets, being depreciated	<u>45,662,054</u>	<u>275,921</u>	<u>-</u>	<u>45,937,975</u>
Less accumulated depreciation for:				
Buildings and building improvements	13,920,982	780,749	-	14,701,731
Furniture and fixtures	1,426,699	73,750	-	1,500,449
Vehicles and equipment	3,705,141	194,662	-	3,899,803
Infrastructure	8,935,196	481,966	-	9,417,162
Total accumulated depreciation	<u>27,988,018</u>	<u>1,531,127</u>	<u>-</u>	<u>29,519,145</u>
Total capital assets, being depreciated, net	<u>17,674,036</u>	<u>(1,255,206)</u>	<u>-</u>	<u>16,418,830</u>
Governmental activities capital assets, net	<u>\$ 20,243,297</u>	<u>\$ (1,159,789)</u>	<u>\$ -</u>	<u>\$ 19,083,508</u>

Depreciation expense for the Municipality for the year ended June 30, 2022, was as follows:

General government	\$ 675,308
Public safety	54,767
Culture and recreation	609,883
Health and sanitation	42,312
Public works	<u>148,857</u>
	<u>\$ 1,531,127</u>

COMMONWEALTH OF PUERTO RICO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Capital assets activity for Colinas de Jaguas Project, Business-type activities, for the year ended June 30, 2022, was as follows:

<u>Colinas de Jaguas Project</u>	<u>Balance July 1, 2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2022</u>
Capital assets, being depreciated:				
Land improvements	\$ 154,124	\$ -	\$ -	154,124
Buildings and building improvements	2,363,505	412	-	2,363,917
Furniture and fixtures	67,401	3,662	-	71,063
Equipment	193,121	8,920	-	202,041
Total capital assets, being depreciated	<u>2,778,151</u>	<u>12,994</u>	<u>-</u>	<u>2,791,145</u>
Less accumulated depreciation	<u>2,625,152</u>	<u>18,808</u>		<u>2,643,960</u>
Total accumulated depreciation	<u>2,625,152</u>	<u>18,808</u>	<u>-</u>	<u>2,643,960</u>
Total capital assets, being depreciated, net	<u>152,999</u>	<u>(5,814)</u>	<u>-</u>	<u>147,185</u>
Colinas de Jaguas Project capital assets, net	<u>\$ 152,999</u>	<u>\$ (5,814)</u>	<u>\$ -</u>	<u>\$ 147,185</u>

11. DUE TO OTHER AGENCIES

Due to other agencies on June 30, 2022, are as follows:

PR Electric Power Authority	\$ 282,149
PR Water and Sewer Authority	369,316
PR Employee Retirement System	41,697
Treasury Department of Puerto Rico	60,792
Commonwealth Employees Association	9,830
General Services Administration	300
	<u>764,084</u>
U. S. Department of the Treasury (CFR Fund)	<u>742,191</u>
GAR (Governor's Authorized Representative) (FEMA Fund)	<u>19,641</u>
Total	<u>\$ 1,525,916</u>

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

12. UNEARNED REVENUES

The unearned revenues of \$435,190 in the general fund related to municipal license tax collected in fiscal year 2021-22 that will be earned in fiscal year 2022-23.

13. INTERGOVERNMENTAL REVENUES

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

The general fund intergovernmental revenues are as follows:

Equalization Fund (.20 hundredth)	\$ 1,934,507
Puerto Rico Electric Power Authority	<u>897,540</u>
Total	<u><u>\$ 2,832,047</u></u>

14. LONG-TERM DEBTS

Bonds and other long-term liabilities outstanding on June 30, 2022 are as follows:

a. Bonds

\$3,765,000 series of 2011, payable in annual installments of \$70,000 to \$330,000 until July 1, 2032, interest ranging from 6.00% to 7.50%.	\$ 2,590,000
\$305,000 series of 2012, payable in annual installments of \$5,000 to \$15,000 until July 1, 2031, interest ranging from 6.00% to 7.50%.	118,347
\$1,110,000 series of 2012, payable in annual installments of \$15,000 to \$93,385 until July 1, 2036, interest from 6.00% to 7.50%.	<u>878,385</u>
Total bonds payable	<u><u>\$ 3,586,732</u></u>

b. Notes

\$1,210,000 series of 2008, payable in annual installments of \$40,000 to \$130,000 until July 1, 2022, interest from 1.50% to 7.50%.	\$ 86,287
\$1,555,000 series of 2009, payable in annual installments of \$15,000 to \$175,000 until July 1, 2024, interest from 4.75% to 7.50%.	<u>508,863</u>
Total notes payable	<u><u>\$ 595,150</u></u>

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022.**

c. Other Long-term Debt Liabilities

Claims and judgments – Represents the estimated loss of legal cases to be paid subsequent to June 30, 2022. The awarded amount, if any, will be paid with unrestricted funds.	\$ 53,000
PR Water and Sewer Authority – This amount represent a payment agreement for the amount due to the Authority.	272,000
Net Pension Liability - As of June 30, 2022 the amount of net pension liability for the proportional share in the cost-sharing multi-employers pension plan.	12,877,665
OPEB Liability - As of June 30, 2022, the amount of Other Postemployment Benefits Liability.	472,143
<i>Retirement System</i> - The debt corresponds to the amount due for additional uniform contribution for fiscal year 2016-2017.	35,370
<i>Compensated absences</i> – Includes accrued vacations, sick leave and other benefits with similar characteristics such as compensatory time; represents the Municipality's commitment to fund such costs from future operations. Amount is paid with unrestricted funds.	<u>1,153,868</u>
Total other long-term debt liabilities	<u><u>\$ 14,864,046</u></u>

The annual debt service requirements for the bonds payable and notes payable at June 30, 2022 are as follows:

	<i>Bonds Payable</i>		<i>Notes Payable</i>	
	Principal	Interest	Principal	Interest
2023	\$ 205,000	\$ 234,790	\$ 251,287	\$ 30,727
2024	215,000	245,567	170,000	22,651
2025	235,000	228,692	173,863	6,520
2026	250,000	210,505	-	-
2027	270,000	191,005	-	-
2028-2032	1,678,347	605,961	-	-
2033-2037	733,385	92,267	-	-
	<u>\$ 3,586,732</u>	<u>\$ 1,808,787</u>	<u>\$ 595,150</u>	<u>\$ 59,898</u>

**COMMONWEALTH OF PUERTO RICO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Business-Type Activities

The mortgage payable by the business-type activities is owed by Colinas de Jaguas Project and consists of an 8% mortgage note, payable in monthly installments of \$11,053, including interest, until 2032, collateralized with land and building.

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

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

<u>Year Ended June 30,</u>	<u>Amount</u>
2023	\$ 71,096
2024	77,809
2025	85,167
2026	93,233
2027 and thereafter	<u>699,498</u>
	<u><u>\$ 1,026,803</u></u>

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COMMONWEALTH OF PUERTO RICO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

Primary Government	Beginning Balance	Additions/ Adjustments	Payments	Ending Balance	Due within One Year
Governmental activities:					
Bonds payable	\$ 3,776,732	\$ -	\$ 190,000	\$ 3,586,732	\$ 205,000
Notes payable	880,150	-	285,000	595,150	251,287
Total long-term debts	4,656,882	-	475,000	4,181,882	456,287
Other long-term liabilities:					
CRIM Law 42	705,277	-	705,277	-	-
CRIM Law 46	96,046	-	96,046	-	-
Claims and judgments	164,938	-	111,938	53,000	-
PR Water and Sewer Authority	664,286	-	392,286	272,000	252,000
Retirement System	489,075	-	453,705	35,370	-
Pension Liability	11,346,825	1,530,840	-	12,877,665	-
Community disaster loan	3,022,176	-	3,022,176	-	-
Compensated absences	1,403,320	-	249,452	1,153,868	115,386
OPEB Liability	487,189	-	15,046	472,143	-
Total other liabilities, governmental activities	18,379,132	1,530,840	5,045,926	14,864,046	367,386
Total noncurrent liabilities, governmental activities	\$ 23,036,014	\$ 1,530,840	\$ 5,520,926	\$ 19,045,928	\$ 823,673
	Beginning Balance	Additions	Payments	Ending Balance	Due within One Year
Business-type activities:					
Business-type activities mortgage payable	\$ 1,091,774	\$ -	\$ 64,971	\$ 1,026,803	\$ 71,096

15. FUND BALANCES

As of June 30, 2022, fund balances are comprised of the following:

	General	Debt Service	CRF	"Canalización Dos Ríos"	Other Governmental Funds	Total
Restricted:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 268,653	\$ 268,653
Health and welfare	-	-	867,250	-	-	867,250
Debt service	-	1,399,865	-	-	-	1,399,865
Committed:						
Capital outlays	-	-	-	2,711,234	-	2,711,234
General government	-	-	-	-	1,637,884	1,637,884
Assigned:						
Public safety	-	-	-	-	1,609,265	1,609,265
Unassigned	(4,313,839)	-	-	-	480,118	(3,833,721)
	<u>\$ (4,313,839)</u>	<u>\$ 1,399,865</u>	<u>\$ 867,250</u>	<u>\$ 2,711,234</u>	<u>\$ 3,995,920</u>	<u>\$ 4,660,430</u>

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

16. NET INVESTMENT IN CAPITAL ASSETS

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

Capital assets, net of accumulated depreciation	\$ 19,083,508
Outstanding balance on capital related debt	<u>(3,586,732)</u>
Total investment in capital assets, net of related debt	<u>\$ 15,496,776</u>

17. RETIREMENT PLAN

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

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

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

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

COMMONWEALTH OF PUERTO RICO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

a. Benefits Provided

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

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

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

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

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

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

COMMONWEALTH OF PUERTO RICO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

b. Contribution Requirements

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

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

COMMONWEALTH OF PUERTO RICO
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FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Under the new pension system, the payments of the accumulated pensions will be disbursed starting July 1, 2017 from the funds deposited in a trust held under the control of the Secretary of the Treasury of the Commonwealth of Puerto Rico but separated from the assets of the Commonwealth of Puerto Rico. The trust account will include the net proceeds of the liquidations of the net assets of the three retirement systems, and a "Pay-Go" charge imposed to the covered sponsoring employers. The disbursement of the benefits of all the pensioners will be guaranteed by the general fund of the Commonwealth of Puerto Rico.

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

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

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

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

As of the date of the release of this report, the ERS has not issued its 2022 basic financial statements, nor has it provided the Municipality with the required audit information to implement the requirements of GASB 73. Therefore, the accompanying governmental activities financial statements do not have any adjustments that will be necessary for the Municipality to account for its proportionate share of the net pension liability, deferred inflow of resources and deferred outflow of resources in the statement of net assets as of July 1, 2021 and June 30, 2022, as well as the effect in the recorded pension expense

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in the statement of activities for the year ended June 30, 2022. Also, additional disclosures required by GASB 73 as well as required supplementary information have been omitted from these basic financial statements.

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

c. Other Postemployment Benefits (OPEB)

1) Plan Description

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

2) Benefits Provided

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

3) Contributions

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

COMMONWEALTH OF PUERTO RICO
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FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

The ERS have not issued its audited financial statements as of and for the fiscal year ended June 30, 2022 nor has it provided the Municipality with the audited schedules of employment allocations and OPEB amounts by employer as of June 30, 2021 (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 to be reported as deferred outflows \inflows of resources related to OPEB, the net OPEB liability, applicable disclosures and required supplementary information have been omitted.

18. LEASES

Operating Leases

Leasing arrangement with the Municipality as lessor:

- a. The Municipality leases spaces in its Market Place and Transportation center under operating lease agreements with terms ranging from one to five years.
- b. Total income from leases during the year ended June 30, 2022, was approximately \$166,735.
- c. The Municipality retains title to its leased property. The lessee pays taxes, licenses, insurance, and maintenance costs of the leased assets.

Leasing arrangements with the Municipality as lessee.

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

19. CONTINGENCIES

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

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

COMMONWEALTH OF PUERTO RICO
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FOR THE FISCAL YEAR ENDED JUNE 30, 2022

20. COMMITMENTS

The Municipality of Ciales had several outstanding or planned construction projects as of June 30, 2022. These projects are evidenced by contractual commitments with contractors. The construction projects are commitments of the “Canalización Dos Ríos”, Joint Resolution and Other Governmental funds.

21. TAX ABATEMENT

A tax abatement is a reduction in tax revenues or an exemption from tax expense that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action that after the agreement has been entered into, it contributes to economic development or otherwise benefits the governments or the citizens of those governments. The Municipality's tax revenues may be reduced not only as a result of tax abatement agreements it enters into but also as a result of tax abatement agreements entered into by other governments, including the Commonwealth of Puerto Rico and its instrumentalities. Agreements outstanding during fiscal year 2021-2022 are as follows:

Commonwealth of Puerto Rico Agreements

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

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

Tax Benefits/Exemptions:

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

**COMMONWEALTH OF PUERTO RICO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

Tax Benefits (Exemptions):

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

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

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

Tax Benefits/Exemptions:

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

COMMONWEALTH OF PUERTO RICO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

COMMONWEALTH OF PUERTO RICO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

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

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

Tax Benefits/Exemptions:

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

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

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

Tax Benefits/Exemptions:

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

Not-for-profit Organizations

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

COMMONWEALTH OF PUERTO RICO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

Act' Name or Description	Tax Category	Percent Abated	Amount Abated
			2021-2022
Act 135 of 1998, as amended – "Tax Incentives Act"	Real property tax	90%	\$ 25,871
	Personal property tax	90%	77,882
			<u>\$ 103,753</u>
Act 73 of 2008, as amended – "Economic Incentives Act for the Development of PR"	Personal property tax	90%	<u>\$ 107</u>
Not-for Profit Organizations	Real property tax	90%	\$ 59,752
	Personal property tax	90%	322
			<u>\$ 60,074</u>
Act 255 of 2002 – "Savings and Loans Associations Act, as amended"	Real property tax	90%	\$ 42,123
	Personal property tax	90%	70,588
			<u>\$ 112,711</u>
Act 225 of 1995, as amended – "Agricultural Tax Incentive Act"	Personal property tax	90%	<u>\$ 12,237</u>

22. FUND RECLASIFICATIONS AND RESTATEMENTS

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

	General Fund	Joint Resolution Fund	Other Governmental Funds
Fund balance at beginning of year, as previously reported	\$ (4,839,153)	\$ 1,776,171	\$ 3,515,797
Reclassification of fund balance	-	(1,776,171)	1,776,171
Adjustment to due to/from other funds	738,647	-	(738,647)
Fund balance at beginning of year, as restated	<u>\$ (4,100,506)</u>	<u>\$ -</u>	<u>\$ 4,553,321</u>

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Governmental Activities</u>
Net position, at beginning of year, as previously reported	\$ 1,756,205
Adjustment to net pension liability	<u>3,549,604</u>
Net position, at beginning of year, as restated	<u>\$ 5,305,809</u>

23. SUBSEQUENT EVENTS

The Municipality evaluated subsequent events through March 4, 2024, the date on which the basic financial statements were available to be issued. There are no material subsequent events that would require adjustments to or disclosures in the accompanying basic financial statements as of and for the year ended June 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 910,934	\$ 910,934	\$ 1,544,144	\$ 633,210
Municipal license taxes	501,362	501,362	598,210	96,848
Sales and use taxes	381,839	381,839	1,054,045	672,206
Licenses and permits	2,041,854	2,041,854	657,789	(1,384,065)
Charges for services and rent	117,907	117,907	166,735	48,828
Intergovernmental revenues:				
State contributions	2,287,627	2,287,627	2,354,317	66,690
Interest, fines, and penalties	230	230	-	(230)
Other revenues	1,681,222	1,681,222	429,550	(1,251,672)
Total revenues	<u>7,922,975</u>	<u>7,922,975</u>	<u>6,804,790</u>	<u>(1,118,185)</u>
EXPENDITURES				
Current:				
General government	5,491,877	5,722,499	4,323,026	1,399,473
Public safety	910,737	761,672	747,063	14,609
Public works	1,025,599	965,663	823,180	142,483
Culture	213,360	189,070	153,901	35,169
Health and welfare	281,402	284,071	267,725	16,346
Total expenditures	<u>7,922,975</u>	<u>7,922,975</u>	<u>6,314,895</u>	<u>1,608,080</u>
Excess of expenditures over revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 489,895</u>	<u>\$ 489,895</u>
Explanation of Differences:				
Sources/inflows of resources:				
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule			\$	6,804,790
Differences - budget to GAAP:				
Non-budgeted revenues				2,402,060
Net change in receivables				<u>(1,293,957)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances			\$	<u>7,912,893</u>
Uses/outflows of resources:				
Actual amounts (budgetary basis) "total changes to appropriations" from the budgetary comparison schedule			\$	6,314,895
Differences - budget to GAAP:				
Net change in payables				352,403
Non-budgeted expenditures				2,331,394
Current year encumbrances recorded as expenditures for budgetary purposes				<u>131,822</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances			\$	<u>9,130,514</u>

See note to Budgetary Comparison Schedule.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTE TO BUDGETARY COMPARISON SCHEDULE - GENERAL FUND (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

a. Budgetary Control

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

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

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

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTE TO BUDGETARY COMPARISON SCHEDULE - GENERAL FUND (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

b. Budgetary Accounting

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

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

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

The accompanying supplemental budgetary comparison schedule - general fund provides information about the general fund's original budget, its amendments, and the actual results of operations of the general fund under the budgetary basis of accounting for the ensuing fiscal year. At June 30, 2022, the Municipality has outstanding encumbrances in the general fund amounting to \$131,822.

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
FINANCIAL DATA SCHEDULE – RQ-052
SECTION 8 HOUSING CHOICE VOUCHERS PROGRAM
JUNE 30, 2022

Balance Sheet

<u>Line Item Number</u>	<u>Description</u>	<u>Housing Choice Vouchers</u>	<u>Cares Act Funding</u>	<u>Total</u>
Assets				
111	Cash - unrestricted	\$ 39,944	\$ -	\$ 39,944
113	Cash - restricted	13,700	219	13,919
100	Total cash	53,644	219	53,863
Capital Assets				
164	Furniture, equipment & machinery	48,920	-	48,920
165	Accumulated depreciation	(48,920)	-	(48,920)
160	Total capital assets, net	-	-	-
290	Total assets	\$ 53,644	\$ 219	\$ 53,863
Liabilities and Equity				
312	Account payable	\$ 3,585	\$ -	\$ 3,585
342	Unearned revenue		219	219
345	Other current liabilities	12,503		12,503
310	Total current liabilities	16,088	219	16,307
300	Total liabilities	16,088	219	16,307
Equity				
511.4	Restricted net position	13,700	-	13,700
512.4	Unrestricted net position	23,856	-	23,856
513	Total equity - net position	37,556	-	37,556
600	Total liabilities and equity	\$ 53,644	\$ 219	\$ 53,863

See notes to Financial Data Schedule.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
FINANCIAL DATA SCHEDULE – RQ-052
SECTION 8 HOUSING CHOICE VOUCHERS PROGRAM (CONTINUED)
JUNE 30, 2022

Income Statement

<u>Line Item Number</u>	<u>Description</u>	<u>Housing Choice Vouchers</u>	<u>Cares Act Funding</u>	<u>Total</u>
Revenues				
70600	HUD PHA operating grants	\$ 362,108	\$ -	\$ 362,108
71100	Investment income - unrestricted	28		28
71400	Fraud recovery	4,182		4,182
71500	Other revenues	3,007		3,007
70000	Total revenues	<u>369,325</u>	<u>-</u>	<u>369,325</u>
Expenses				
	<i>Administrative:</i>			
91100	Administrative salaries	39,227	-	39,227
91900	Other	13,171		13,171
91000	Total operating - administrative	<u>52,398</u>	<u>-</u>	<u>52,398</u>
97300	Housing assistance payments	309,172	-	309,172
97350	HAP portability-in	-	-	-
90000	Total expenses	<u>361,570</u>	<u>-</u>	<u>361,570</u>
10000	Excess (deficiency) of total revenues over (under) total expenses	<u>\$ 7,755</u>	<u>\$ -</u>	<u>\$ 7,755</u>

Memo Account Information

11170	Administrative fee equity	<u>\$ 23,856</u>	<u>\$ -</u>	<u>\$ 23,856</u>
11180	Housing assistance payments equity	<u>\$ 13,700</u>	<u>\$ -</u>	<u>\$ 13,700</u>
11190	Unit months available	<u>888</u>		
11210	Number of unit months leased	<u>814</u>		

See notes to Financial Data Schedule.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO SUPPLEMENTARY INFORMATION
FINANCIAL DATA SCHEDULE
SECTION 8 HOUSING CHOICE VOUCHERS PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

1. BASIS OF PRESENTATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

SUPPLEMENTARY INFORMATION

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through Subrecipient	Federal Disbursements/ Expenditures
U.S. Department of Housing and Urban Development (HUD)				
Direct Program:				
Section 8 Housing Choice Vouchers	14.871		\$ -	\$ 369,325
Pass-through State-Commonwealth of Puerto Rico/Commissions				
Office of Municipal Affairs-				
Community Development Block Grant - States Program	14.228		-	165,289
Community Development Block Grant - Disaster Recovery	14.228		-	20,277
Pass-through Municipality of San Juan:				
Housing Opportunities for Persons with Aids	14.241		-	13,510
Subtotal U. S. Department of HUD			-	568,401
U.S. Department of Health and Human Services (HHS)				
Pass-through the Puerto Rico Family Department:				
Child Care and Development Block Grant	93.575		-	539,202
Subtotal U. S. Department of HHS			-	539,202
U.S. Department of Homeland Security				
Pass-through the GAR (Governor's Authorized Representative):				
Disaster Grant-Public Assistant (Presidentially Declared Disasters)	97.036		-	51,401
Subtotal U.S. Department of Homeland Security			-	51,401
U.S. Department of Agriculture				
Pass-through Puerto Rico Education Department:				
Child and Adult Care Food Program	10.558		-	33,988
Subtotal U.S. Department of Agriculture			-	33,988
U.S. Department of Transportation				
Pass-through the Department of Transportation and Public Works:				
Highway Planning and Construction (Federal-Aid Highway Program)	20.205		-	4,770
Subtotal U.S. Department of Transportation			-	4,770
U.S. Department of Treasury				
Direct Program:				
Coronavirus State and Local Fiscal Recovery Funds	21.027		-	482,900
Pass-through the Puerto Rico Fiscal Agency and Financial Advisory Authority ("AAFAF"):				
Coronavirus State and Local Fiscal Recovery Funds	21.027		-	5,000
Coronavirus Relief Fund	21.019		-	375,203
Subtotal U.S. Department of Treasury			-	863,103
TOTAL			\$ -	\$ 2,060,865

See notes to the Schedule of Expenditures and Federal Awards.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Municipality under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements. Because the schedule presents only a selected portion of the operations of the Municipality, it is not intended to and does not present the financial position and changes in net position of the Municipality.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. INDIRECT COST RATE

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

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

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

	<u>Expenditures</u>
Total federal expenditures per schedule	<u>\$ 2,060,085</u>
Federal expenditures per basic financial statements included within:	
FEMA Fund	51,401
Special Revenue Fund	863,103
Federal expenditures included in other governmental funds	<u>1,145,581</u>
Total	<u>\$ 2,060,085</u>

INTERNAL CONTROLS AND COMPLIANCE

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Municipality of Ciales, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Municipality's basic financial statements, and have issued our report thereon date March 4, 2024. The report on the governmental activities was qualified because we were unable to obtain sufficient appropriate audit evidence about the proportional share used to determine the amounts reported as the deferred outflows/inflows of resources and, liability and expense related to the employee retirement pension and post-employment benefits plan. Our report includes a reference to other auditors who audited the financial statements of Colinas de Jaguas Project, as described in our report on the Municipality's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

San Juan, Puerto Rico
March 4, 2024

Ortiz, Rivera, Rivera & Co., LLC

The stamp E555877 of the Puerto Rico
Society of Certified Public Accountants
was affixed to the original of this report.



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

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

Report on Compliance for each Major Federal Program

Opinion on Each Major Federal Program

We have audited Municipality of Ciales' compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Municipality's major federal programs for the year ended June 30, 2022. Municipality's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Municipality complied, in all material respects, with the 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 are 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.

Auditors' 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 a 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.

Report on Internal Control over Compliance

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 and therefore, material weaknesses or

significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-002 and 2022-003 to be material weaknesses.

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.

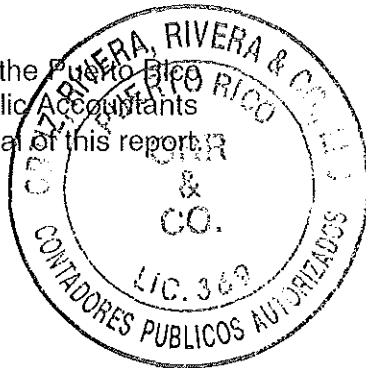
Government Auditing Standards requires the auditor to perform limited procedures on Municipality's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Municipality's response was not subjected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

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

San Juan, Puerto Rico
March 4, 2024

Ortiz, Rivera, Rivera & Co., LLC

The stamp E555878 of the Puerto Rico Society of Certified Public Accountants was affixed to the original of this report.



FINDINGS AND QUESTIONED COSTS

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditors' report issued:

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

Internal control over financial reporting:

Material weakness (es) identified? ☐ Yes ☒ No

Significant deficiency (ies) identified? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

Material weakness (es) identified? ☒ Yes ☐ No

Significant deficiency (ies) identified? ☐ Yes ☒ None reported

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

Unmodified opinion

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

☒ Yes ☐ No

Identification of major programs:

<u>CFDA Number</u>	<u>Programs</u>
14.871	Section 8 Housing Choice Vouchers
21.027	Coronavirus State and Local Fiscal Recovery Funds

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

Audited qualified as low-risk auditee? Yes X No

2. FINDINGS - FINANCIAL STATEMENTS AUDIT

2022-001 – Accounting Records – Recognition and Reporting of Net Pension Liability and Postemployment Benefit Other Than Pensions - Material Weakness

Condition

The financial and technical information provided by the Puerto Rico Government Employees Retirement System (PRGERS) to the Autonomous Municipality of Ciales to implement of requirements set forth by GASB Statement No. 73 and GASB Statement No. 75, was not audited by the external auditors contracted by the agency. This information is based on actuarial reports issued to the agency on January 17, 2023. However, the scope of the external audit contracted by the RSA was limited to examine only information pertaining to employees of the central government agencies, excluding the municipalities. However, the information provided to the Municipality was useful in recognizing the total pension debt of both the employees' defined benefit plan and other postemployment benefit plan (OPEB).

Criteria

GASB Statement No. 73 states 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 states 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 financial and technical information provided by the Puerto Rico Government Employees Retirement System (PRGERS) to the Autonomous Municipality of Ciales to implement of requirements set forth by GASB Statement No. 73 and GASB Statement No. 75 was not submitted to the municipality in sufficient time to be audited.

Effect

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

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Recommendation

We recommend the Municipality maintains a constant communication with the Puerto Rico Government Employees' Retirement System (PRGERS), in order to obtain the necessary audited financial and technical information to implement the requirements of the GASB Statement No. 73 and 75.

Management Response and Corrective Action

The Municipality expects to comply with the requirement of GASB No. 73 and GASB No. 75 and provide the auditors with the necessary information to audit the compliance with both pronouncements.

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

Finding:	2022-002
Federal Agency:	U.S. Department of Housing and Urban Development
Pass-through Agency:	N/A
Federal Program Title:	Section Housing Choice Vouchers Program
CFDA Number:	14.871
Compliance Requirement:	Reporting
Type of Finding:	Material Weakness and Material Compliance
Responsible Official:	Suhelly C. Gonzalez, Federal Program Director

Condition

The Municipality did not submit the audited financial statements under the Financial Assessment Subsystem for the fiscal year ended June 30, 2022, into the following nine months after fiscal year ended, as required.

Criteria

22 CFR § 5.801 Uniform financial reporting standards, (b) (1) Entities (or individuals) to which this subpart is applicable must provide to HUD such financial information as required by HUD. Such information must be provided on an annual basis, except as required more frequently under paragraph (c)(4) of this section.

This information must be: (1) Prepared in accordance with Generally Accepted Accounting Principles as further defined by HUD in supplementary guidance; (2) Submitted electronically to HUD through the internet, or in such other electronic format designated by HUD, or in such non-electronic format as HUD may allow if the burden or cost of electronic reporting is determined by HUD to be excessive; and (3) Submitted in such form and substance as prescribed by HUD.

Also, on Section (c) (1) the financial information to be submitted to HUD in accordance with paragraph (b) of this section, must be submitted to HUD annually, no later than 60 days after the end of the fiscal year of the reporting period, and as otherwise provided by law. In

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

addition, on Section (d) (1) states that unaudited financial statements will be required 60 days after the PHA's fiscal year end, and audited financial statements will then be required no later than 9 months after the PHA's fiscal year end, in accordance with the Single Audit Act and 2 CFR Part 200, Subpart F.

Effect

The Municipality did not comply with the submission date required into the Financial Assessment Subsystem, this could affect the continuance and new approvals of federal programs funds.

Cause

The Municipality did not comply with Single Audit Report into the nine months after fiscal year ended June 30, 2022, as required by Single Audit Act.

Questioned Costs

Not determined

Recommendation

The Municipality should enforce the financial statements preparation process will be on a timely basis. The Municipality needs too, to implement adequate internal controls procedures in order to assure that the supporting documentation is available in a timely manner.

Management Response and Corrective Action

The Finance Department will implement additional internal controls to manage the financial statement process in a timely manner as recommended.

Finding:	2022-003
Federal Agency:	U.S. Department of Housing and Urban Development
Pass-through Agency:	N/A
Federal Program Title:	All Programs
CFDA Number:	N/A
Compliance Requirement:	Reporting
Type of Finding:	Material Weakness and Material Compliance
Responsible Official:	Suheily C. Gonzalez, Federal Program Director

Condition

The Municipality did not submit the Data Collection Form and Reporting Package to the Federal Clearinghouse for the fiscal year ended June 30, 2022, into the following nine months after fiscal year ended, as required.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Criteria

2 CFR § 200.512 Report Submission, (a) (1) The audit must be completed, and the data collection form described in paragraph (b) of this section and reporting package described in paragraph (c) of this section must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.

Effect

The Municipality did not comply with the submission date required to the Federal Clearinghouse, this could affect the continuance and new approvals of federal programs funds. In addition, the Municipality cannot be considered by the auditor as a low-risk auditee for the next two years.

Cause

The Municipality was unable to provide timely the financial statements and related supporting documentation in order to apply required audit procedures.

Questioned Costs

Not determined

Recommendation

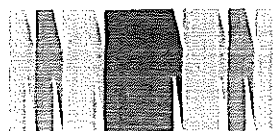
The Municipality should enforce the financial statements preparation process will be on a timely basis. The Municipality needs too, to implement adequate internal controls procedures in order to assure that the supporting documentation is available in a timely manner.

Management Response and Corrective Action

The Finance Department will implement additional internal controls to manage the financial statement process in a timely manner as recommended.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
SCHEDULE OF STATUS OF PRIOR YEARS
AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Program/Fund</u>	<u>Findings/Non-Compliance</u>	<u>Status</u>
Government-wide	Condition 2021-001 Accounting records – Recognition and Reporting of Net Pension Liability and Postemployment Benefits.	Condition partially corrected.
Governmental-wide and Funds Financial Statement	Condition 2021-002 Accounting records – The Municipality does not have a backup for the accounting and financial data.	Condition was corrected



CORRECTIVE ACTION PLAN

March 4, 2024

Cognizant or Oversight Agency for Audit:

The Municipality of Ciales respectfully submits the following corrective action plan for the year ended June 30, 2022.

Name and address of independent public accounting firm: Ortiz, Rivera, Rivera & Co., LLC, Suite 152, PO Box 70250, San Juan, Puerto Rico 00936-7250.

Audit period: Fiscal year ended June 30, 2022.

The findings from the June 30, 2022, is schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENTS AUDIT

Finding 2022-001: Accounting Records- Recognition and Reporting of Net Pension Liability and Postemployment Benefit Other Than Pensions

Reportable Condition: See Condition 2022-001

Recommendation

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

Action Taken

The Municipality is waiting for the Puerto Rico Retirement System Administration if they are going to contract the actuarial firm that will determine the total pension liability and related expenses for the Municipalities or if not the Municipality will be trying to engage the actuarial firm to determine the total pension liability and related expenses.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

Finding 2022-002: Reporting

Reportable Condition: See Condition 2022-002

Recommendation

The Municipality should enforce the financial statements preparation process will be on a timely basis. The Municipality needs too, to implement adequate internal controls procedures in order to assure that the supporting documentation is available in a timely manner.

Action Taken

The Finance Department will implement additional internal controls to manage the financial statement process in a timely manner as recommended.

Finding 2022-003: Reporting

Reportable Condition: See Condition 2022-003

Recommendation

The Municipality should enforce the financial statements preparation process will be on a timely basis. The Municipality needs too, to implement adequate internal controls procedures in order to assure that the supporting documentation is available in a timely manner.

Action Taken

The Finance Department will implement additional internal controls to manage the financial statement process in a timely manner as recommended.

If the Cognizant or Oversight Agency for Audit has questions regarding this plan, please contact us at (787) 871-3500.

Cordially,



Andrea Rosario
Finance Director

PRESUPUESTO GENERAL

2024-2025

DIVISION II

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

GOBIERNO MUNICIPAL DE CIALES

PRESUPUESTO GENERAL

AÑO FISCAL 2024-2025

DETALLE DE INGRESOS POR PATENTES Y ARBITRIOS PARA EL AÑO FISCAL 2024-2025

PERIODO DE JULIO 2023 A MARZO 2024

PATENTES:

INFORMES DEL SISTEMA DE CONTABILIDAD MUNICIPAL 3/30/2024	\$247,986.04
PROYECTOS EN CONSTRUCCION	\$ 67,163.85
PROYECTOS PROGRAMAS FEDERALES	\$17,625.71
TOTAL	\$332,775.60

ARBITRIOS DE CONSTRUCCION

INFORMES DEL SISTEMA DE CONTABILIDAD MUNICIPAL 3/30/2024	\$ 658,370.87
PROYECTOS EN CONSTRUCCION	\$ 981,022.85
PROYECTOS PROGRAMAS FEDERALES	\$ 317,262.84
TOTAL	\$1,956,656.56

GOBIERNO MUNICIPAL DE CIALES

PRESUPUESTO GENERAL

AÑO FISCAL 2024-2025

***** INFORME DEL SISTEMA DE
CONTABILIDAD MUNICIPAL *****

RECAUDOS AL 30 DE MARZO DEL 2024

GOBIERNO MUNICIPAL DE CIALES

Municipio de Ciales

Informe de balance de efectivo - Resumen de recaudo/concepto

RECGA	Principal	\$40.00
SELLOS	Principal	\$6.50
Total para la fecha:		\$27,010.13

Fecha de recibo: 3/21/2024

Tipo de recaudo	Tipo de concepto	Total recibido
PAT.SRV.PROF	Principal	\$100.00
PATENTE (Curr Year)	Principal	\$307.02
PATENTE	Penalties	\$49.20
Total para la fecha:		\$456.22
Total para el recaudador:		\$3,898,560.45

Totales de informe

Tipo de recaudo	Tipo de concepto	Total recibido
	Principal	\$93,358.80
14FC16002	Principal	\$11,958.36
2023INSEC	Principal	\$131,316.50
20AE16SP003	Principal	\$7,091.04
ADM2023	Principal	\$5,040.82
AE17999	Principal	\$3,500.00
AE18002	Principal	\$22,910.14
AE18999	Principal	\$9,725.34
AE19ADM	Principal	\$2,182.64

Municipio de Ciales

Informe de balance de efectivo - Resumen de recaudo/concepto

ARBITRIOS CONT.	Principal	\$1,086,313.58
ARPAEST1	Principal	\$34,924.56
ATPR10000000	Principal	\$100,000.00
ATPR2500	Principal	\$2,500.00
ATPR6300000	Principal	\$63,000.00
BIBLIOTECA MPL	Principal	\$1,452.40
CDBGMRP	Principal	\$162,350.00
CHILDCARE2023	Principal	\$576,566.29
COVID19	Principal	\$50.00
COVRECFUD23	Principal	\$175,000.00
CREDIT		\$302.50
CRFRECOV2023	Principal	\$809,826.64
CRPADM	Principal	\$2,408,253.49
CTANO	Principal	\$427,003.49
CV2SP19001	Principal	\$43,437.26
CV3SP19001	Principal	\$40,687.67
CVSP119001	Principal	\$22,545.10
DEPAT	Principal	\$1,500.00
DEPFI	Principal	\$1,750.00
ES/CO	Principal	\$600.00

Municipio de Ciales

Informe de balance de efectivo - Resumen de recaudo/concepto

FEEM	Principal	\$455.77
FEMA10300	Principal	\$25,783.14
FERECICLAJE	Principal	\$6,497.97
FONDPECC	Principal	\$84,775.00
FOODPROG2023	Principal	\$15,371.17
FOODPROG2024	Principal	\$18,859.01
FOTOC	Principal	\$1,760.00
IMPLIVU	Principal	\$587,197.14
INTAR	Principal	\$12,526.74
LEY52 2023 2024	Principal	\$29,526.00
LEY522223	Principal	\$24,285.72
LICENCIA TEMPO	Principal	\$10,350.00
LICER	Principal	\$100.00
MERCADO AGRICO.	Principal	\$5,100.00
OININ	Principal	\$96.91
OTIEV	Principal	\$1,128,756.17
OTVPC	Principal	\$2,600.00
PASEO LINEAL	Principal	\$5,050.00
PAT CONTRATISTA	Principal	\$64,164.18
PAT.FESTIVAL	Principal	\$3,375.00

Municipio de Ciales

Informe de balance de efectivo - Resumen de recaudo/concepto

PAT.MPL.CONTRAT	Principal	\$8,786.00
PAT.SRV.PROF	Principal	\$2,225.93
PATENTE	Fee	\$1,439.47
PATENTE	Penalties	\$12,103.92
PATENTE (Curr Year)	Principal	\$149,063.14
PATENTE (Next Year)	Principal	\$3,955.29
PATENTE (Prev Year)	Principal	\$1,373.51
POZO SEPTICO	Principal	\$5,230.00
PROYCASA2223	Principal	\$25,190.00
PROYCASA2324	Principal	\$306,874.42
RECGA	Principal	\$880.00
RENTA	Principal	\$5,380.00
RENTA FTA	Principal	\$2,000.00
RENTA MER	Principal	\$10,400.00
SAL TAX IMP.IVU	Principal	\$425,700.89
SEC82023	Principal	\$215,012.00
SEC82024	Principal	\$107,847.00
SECBT	Principal	\$50.00
SELLOS	Principal	\$2,206.50
VS2024	Principal	\$2,054.00

Municipio de Ciales

Informe de balance de efectivo - Resumen de recaudo/concepto

Total de informe: \$9,559,548.61

Municipio de Ciales

Informe de balance de efectivo - Resumen de recaudo/concepto

Tipo de recaudo	Tipo de concepto	Total recibido
	Principal	\$93,358.80
14FC16002	Principal	\$11,958.36
2023INSEC	Principal	\$131,316.50
20AE16SP003	Principal	\$7,091.04
ADM2023	Principal	\$5,040.82
AE17999	Principal	\$3,500.00
AE18002	Principal	\$22,910.14
AE18999	Principal	\$9,725.34
AE19ADM	Principal	\$2,182.64
ARBITRIOS CONT.	Principal	\$1,097,643.60
ARPAEST1	Principal	\$34,924.56
ATPR10000000	Principal	\$100,000.00
ATPR2500	Principal	\$2,500.00
ATPR6300000	Principal	\$63,000.00
BIBLIOTECA MPL	Principal	\$1,452.40
CDBGMRP	Principal	\$162,350.00
CHILDCARE2023	Principal	\$576,566.29
COVID19	Principal	\$50.00
COVRECFUD23	Principal	\$175,000.00

Municipio de Ciales

Informe de balance de efectivo - Resumen de recaudo/concepto

CREDIT		\$302.50
CRFRECOV2023	Principal	\$809,826.64
CRPADM	Principal	\$2,408,253.49
CTANO	Principal	\$427,003.49
CV2SP19001	Principal	\$43,437.26
CV3SP19001	Principal	\$40,687.67
CVSP119001	Principal	\$22,545.10
DEPAT	Principal	\$1,500.00
DEPFI	Principal	\$1,750.00
ES/CO	Principal	\$600.00
FEEM	Principal	\$455.77
FEMA10300	Principal	\$25,783.14
FERECICLAJE	Principal	\$6,497.97
FONDPECC	Principal	\$84,775.00
FOODPROG2023	Principal	\$15,371.17
FOODPROG2024	Principal	\$21,462.62
FOTOC	Principal	\$1,993.00
IMPLIVU	Principal	\$587,197.14
INTAR	Principal	\$12,526.74
LEY52 2023 2024	Principal	\$29,526.00

Municipio de Ciales

Informe de balance de efectivo - Resumen de recaudo/concepto

LEY522223	Principal	\$24,285.72
LICENCIA TEMPO	Principal	\$10,350.00
LICER	Principal	\$100.00
MERCADO AGRICO.	Principal	\$5,300.00
OININ	Principal	\$96.91
OTIEV	Principal	\$1,128,756.17
OTVPC	Principal	\$2,600.00
PASEO LINEAL	Principal	\$5,050.00
PAT CONTRATISTA	Principal	\$64,793.63
PAT.FESTIVAL	Principal	\$3,375.00
PAT.MPL.CONTRAT	Principal	\$8,786.00
PAT.SRV.PROF	Principal	\$2,225.93
PATENTE	Fee	\$1,514.47
PATENTE	Penalties	\$12,103.92
PATENTE (Curr Year)	Principal	\$149,063.14
PATENTE (Next Year)	Principal	\$4,149.52
PATENTE (Prev Year)	Principal	\$1,373.51
POZO SEPTICO	Principal	\$5,230.00
PROYCASA2223	Principal	\$25,190.00
PROYCASA2324	Principal	\$613,748.85

Municipio de Ciales

Informe de balance de efectivo - Resumen de recaudo/concepto

RECGA	Principal	\$880.00
RENTA	Principal	\$5,380.00
RENTA FTA	Principal	\$2,000.00
RENTA MER	Principal	\$10,700.00
SAL TAX IMP.IVU	Principal	\$425,700.89
SEC82023	Principal	\$215,012.00
SEC82024	Principal	\$107,847.00
SECBT	Principal	\$50.00
SELLOS	Principal	\$2,206.50
VS2024	Principal	\$2,054.00

Total de informe: \$9,881,988.35

PRESUPUESTO GENERAL

AÑO FISCAL 2024-2025

***** CARTAS DE PROYECTOS PARA
COMENZAR CONSTRUCCIONES AL
2024-2025*****

GOBIERNO MUNICIPAL DE CIALES

PROYECTOS EN CONSTRUCCION 2024-2025				
PROYECTO	LOCALIZACION	TOTAL PROYECTO	ARBITRIOS 9%	PATENTAS .5%
REHABILITACION SISTEMA DE DISTRIBUCION AGUA POZAS	BARRIO POZAS, CIALES	\$3,998,700.00	\$359,883.00	\$19,993.50
REPARACION CUARTEL DE LA POLICIA	CIALES	\$267,880.00	\$24,109.20	\$1,339.41
CONSERVACION Y REPARACION EDIFICIOS	MEJORAS ESCUELA HATO VIEJO CUMBRE	\$94,521.30	\$8,506.92	\$472.61
R-3 MEJORAS Y CONSTRUCCIONES DE RESIDENCIAS	URBANIZACION LOS ALMENDROS #16, CIALES	\$39,383.37	\$3,544.51	\$196.92
INSTALACION DE FEEDER	INSTALACION DE FRIBRA OPTICA	\$15,538.56	\$1,398.47	\$77.70
SISTEMA ELECTRICO (PUERTO RICO ELECTRIC POWER)	MEJORAS ELECTRICAS	\$83,831.31	\$7,544.82	\$419.16
REMODELACION Y AMPLIACION URBAN STRATEGIES	BARRIO HATO VIEJO CUMBRE CARRT. 149, CIALES	\$542,608.14	\$48,834.74	\$2,713.04
MEJORAS COMEDOR ESCOLAR	ESCUELA CONCEPCION PEREZ, 11262, CIALES	\$9,624.00	\$866.16	\$48.12
REMODELACION DE ESTRUCTURA RESIDENCIAL	BO.CORDILLERA ARR 149 R146KM2.48	\$69,397.30	\$6,245.76	\$346.99
ENMIENDA A CASO 2022-447202-PCOC35678	BO. CIALITOS CENTRO CARR 146 R614 KM 2 INT	\$56,491.78	\$5,084.26	\$282.46
MEJORAS ESCUELA NUEVA URBANA CIALES	PUEBLO CIALES	\$5,542,000.00	\$277,100.00	\$27,710.00
MEJORAS A ACERAS, PASILLOS, LOCALES CIALES	PUEBLO CIALES, LOCALES	\$19,900.00	\$1,791.00	\$99.50
MEJORAS A AREA RECREATIVA, MIGUEL NEGRON PARK	PUEBLO DE CIALES	\$447,235.00	\$40,251.15	\$2,236.18
MURO CON VALLA, ENMIENDA	CARRT. 146, BARRIO CORDILLERA, CIALES	\$51,309.40	\$4,617.85	\$256.55
COSTOS DE CONTRUCCION ENMIENDA RESIDENCIA	CARRT. 146,BO FRONTON, CIALES	\$40,574.15	\$3,651.67	\$202.87
REPARACIONES A MUROS EN CARRT. 146 Y 149	CARRT. 146 Y 149 CIALES	\$1,208,226.75	\$108,740.41	\$6,041.13
MEJORAS A ESCUELA JUAN ANTONIO CORRETJER URBANA	CIALES	\$945,541.00	\$85,098.69	\$4,727.71
	TOTAL	\$13,432,762.06	\$981,022.85	\$67,163.85



24 de mayo de 2023

Sr. Efrain Reyes Rosario
Reva Construction, Corp
PO BOX 1338
Jayuya, PR 00664

Sra. Angelie Morales Roca
Costa Mar Group, LLC
PO BOX 623
Quebradillas, PR 00678

Sr. Aaron Dugas
SLSCO, LLP
3100 Akyna Pro Building
Carr. 199, Suite 301
San Juan, PR 00926

Estimados Señores:

23-SP-037 PMC#2-32-9004, AAA/FEMA/CDBG-DR
CIALES - DESIGN AND BUILD FOR THE REHABILITATION OF POZAS WATER
DISTRIBUTION SYSTEM

La Junta de Subastas abrió las propuestas de la Subastas Núm. 23-SP-037 el 27 de abril de 2023, de acuerdo con las instrucciones a los licitadores, normas, reglamentos y leyes que rigen a la Autoridad de Acueductos y Alcantarillados ("AAA" o la "Autoridad") para estos procesos de adquisición. La referida subasta tiene como base el diseño y construcción para la rehabilitación del sistema de distribución de agua Pozas en Ciales. Tres (3) licitadores participaron de esta subasta.

El 17 de mayo de 2023, cumpliendo con el quórum reglamentario, la Junta de Subastas (AAA) evaluó las propuestas presentadas por los licitadores.

A continuación, se desglosan las propuestas sometidas, consideradas y leídas en la apertura de subasta y revisadas por la AAA:

	Licitador	"Proposal Cost"	"Cost Breakdown"
1	Reva Construction, Corp.	\$3,998,700.00	\$3,998,700.00
2	Costa Mar Group LLC	\$5,130,000.00	\$5,130,000.00
3	SLSCO LLP	\$7,326,241.00	\$7,326,241.00

#604 Avenida Barbosa, Hato Rey - PO Box 7066, San Juan, PR 00916-7066

Durante el proceso de análisis llevado a cabo por el Comité Evaluador se estableció lo siguiente con respecto a las propuestas sometidas, habiéndose evaluado las mismas y los documentos presentados al amparo de los mejores intereses de la Autoridad:

1. La compañía Reva Construction, Corp. es considerada responsiva; ya que presentó propuesta que cumplió con las instrucciones generales, los términos, las condiciones y/o especificaciones de la subasta.
2. La compañía Costa Mar Group, LLC no incluyó con su propuesta la declaración jurada en cumplimiento con la Ley 42 de 21 enero de 2018, "Ley de Preferencia para Contratistas y Proveedores Locales de Construcción. Por lo que no se puede precisar si la compañía cumple con el parámetro de estar establecida en Puerto Rico por más de 6 años según expresa la ley 42, por lo que no es cualificado como un contratista local. Sin embargo, esto no descalifica al licitador de la subasta ya que la Ley 42 establece que, en cuanto a la contratación de Servicios de Construcción, se reservará al menos un veinte por ciento (20%) de dichas contrataciones para servicios rendidos Proveedor Local de Servicios de Construcción, por lo que la agencia tiene un ochenta por ciento (80%) para contratar a otro tipo de contratistas. Para fines de la Autoridad, la declaración jurada no se utiliza para determinar si el licitador puede prestar o no determinado servicio, sino para ser de utilidad a la Autoridad al momento de contratar. Es decir, en este caso en particular, dicha declaración sirve como referente para determinar qué contratistas pueden ser clasificados como "proveedores locales de servicios de construcción" y así poder reservar al menos un veinte por ciento (20%) de las contrataciones de obras gubernamentales para los que cualifiquen bajo los parámetros que establece la ley

La compañía Costa Mar Group LLC es considerada responsiva; ya que presentó propuesta que cumplió con las instrucciones generales, los términos, las condiciones y/o especificaciones de la subasta

3. La compañía SLSCO, LLP no incluyó con su propuesta la declaración jurada en cumplimiento con la Ley 42 de 21 enero de 2018, "Ley de Preferencia para Contratistas y Proveedores Locales de Construcción. Por lo que no se puede precisar si la compañía cumple con el parámetro de estar establecida en Puerto Rico por más de 6 años según expresa la ley 42, por lo que no es cualificado como un contratista local. Sin embargo, esto no descalifica al licitador de la subasta ya que la Ley 42 establece que, en cuanto a la contratación de Servicios de Construcción, se reservará al menos un veinte por ciento (20%) de dichas contrataciones para servicios rendidos Proveedor Local de Servicios de Construcción, por lo que la agencia tiene un ochenta por ciento (80%) para contratar a otro tipo de contratistas. Para fines de la Autoridad, la declaración jurada no se utiliza para determinar si el licitador puede prestar o no determinado servicio, sino para ser de utilidad a la Autoridad al momento de contratar. Es decir, en este caso en particular, dicha declaración sirve como referente para determinar qué contratistas pueden ser clasificados como "proveedores locales de servicios de construcción" y así poder reservar al menos un veinte por ciento (20%) de las contrataciones de obras gubernamentales para los que cualifiquen bajo los parámetros que establece la ley.

La compañía SLSCO, LLP presentó propuesta que cumplió con las instrucciones generales, los términos, las condiciones y/o especificaciones de la subasta

La recomendación de la Junta de Subastas para la adjudicación de la subasta 23-SP-037 a favor de Reva Construction, Corp. fue aprobada por la presidenta ejecutiva de la AAA, la Ing. Doriel I. Pagán Crespo, el 23 de mayo de 2023.

En conformidad a las instrucciones a los licitadores, normas, reglamentos y leyes que rigen a la AAA, la Junta de Subastas notifica que la Subastas 23-SP-037 fue adjudicada a la compañía Reva Construction, Corp por ser el licitador responsivo más bajo que cumplió con todas las especificaciones, términos y condiciones de esta subasta por la cantidad de tres millones novecientos noventa y ocho mil setecientos dólares (\$3,998,700.00).

El licitador agraciado radicará los siguientes documentos en original en la Oficina de Infraestructura de la AAA, a la atención del Lcdo. Oscar Quinones Báez, Director Auxiliar Contratos y Terrenos, localizada en el edificio Sede de la AAA, Piso 8, Avenida Barbosa 604, en Hato Rey, teléfono (787) 620.2277, Ext. 1162, o a los correos electrónicos oscar.quinones@acueductospr.com y elizabeth.ellsworth@acueductospr.com dentro de los próximos diez (10) días calendario contados a partir de la fecha límite para presentar moción de reconsideración por aquel o aquellos licitadores que se consideren adversamente afectados por esta determinación, entendiendo los derechos administrativos y legales de reconsideración de esta decisión que tiene todo licitador participante de esta subasta:

- "Performance Bond" por 100% del precio del contrato.
- "Payment Bond" por un 100% del precio del contrato.
- Un "Additional Payment Bond" por un 20% del precio del contrato a favor del Secretario del Trabajo de Puerto Rico.
- "Workmen's Compensation Insurance" (Póliza del Fondo del Seguro del Estado).
- "Comprehensive Automobile Liability Insurance Policy" con un límite no menor de \$1,000,000.00 combinado para daños corporales y daños a la propiedad ajena por ocurrencia.
- Copia del Certificado de Existencia del Departamento de Estado, en caso de ser una corporación; o copia de escritura de la constitución de sociedad, en caso de ser una sociedad.
- Copia del Certificado de Buena Pro (Good Standing) emitido por el Departamento de Estado.
- Copia del Certificado de Registro de Comerciante del Departamento de Hacienda.
- Certificación de Radicación de Planilla del IVU del Departamento de Hacienda para los últimos 60 periodos contributivos- modelo 2942.
- Certificación de radicación de planillas de contribución sobre propiedad mueble del CRIM.
- Certificación de Estado de Cumplimiento de la Administración para el Sustento de Menores (ASUMB).

El licitador adversamente afectado por la determinación aquí contenida, incluyendo aquellos casos en que se impugne la subasta por asuntos relacionados al cumplimiento con la Ley 42-2018, podrá presentar un recurso de revisión administrativa ante la Junta Revisora de la Administración de Servicios Generales (en adelante Junta Revisora de ASG), dentro del término de diez (10) días calendario desde la fecha de la notificación de la adjudicación de la Junta de

Subastas de la AAA. En el propio escrito de solicitud de revisión, la parte recurrente certificará a la Junta Revisora de ASG su cumplimiento con este requisito de notificación. La dirección de la Junta Revisora de ASG es la siguiente: Avenida José De Jesús, Centro Gubernamental Minillas, Torre Norte Piso 12, Hato Rey, Puerto Rico. Esto, de conformidad con lo dispuesto en la sección 3.19 de la Ley Núm. 38 de 30 de junio de 2017, según enmendada, "Ley de Procedimiento Administrativo Uniforme del Gobierno de Puerto Rico".

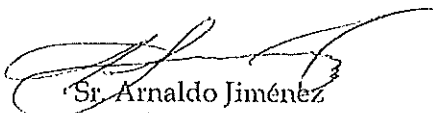
La Junta Revisora de ASG, deberá considerar el recurso de revisión administrativa dentro de los diez (10) días laborables de haberse presentado. Si se tomare alguna determinación en su consideración, el término para instar el recurso de revisión judicial empezará a contarse desde la fecha en que se archive en autos, copia de la notificación de la decisión de la Junta Revisora de ASG resolviendo el recurso. Si la fecha de archivo en autos de copia de la notificación de la orden o resolución es distinta a la del depósito en el correo ordinario o del envío por medio electrónico de dicha notificación, el término se calculará a partir de la fecha del depósito en el correo ordinario o del envío por medio electrónico, según corresponda.

Si la Junta Revisora de ASG dejare de tomar alguna acción con relación a la revisión administrativa dentro de los diez (10) días de haberse presentado, se entenderá que esta ha sido rechazada de plano, y a partir de esa fecha comenzará a correr el término para la revisión judicial. Si la Junta Revisora de ASG acoge el recurso de revisión administrativa dentro del término provisto para ello, deberá emitir su resolución dentro de los treinta (30) días siguientes a la radicación del recurso de revisión. Si la Junta Revisora de ASG acoge el recurso de revisión administrativa, pero deja de tomar alguna acción con relación al recurso de revisión dentro de los treinta (30) días de esta haber sido radicada, perderá jurisdicción sobre la misma y el término para solicitar la revisión judicial empezará a contarse a partir de la expiración de dicho término de treinta (30) días. La Junta Revisora de ASG podrá extender dicho término una sola vez, por un término adicional de quince (15) días.

El licitador adversamente afectado por la determinación de la Junta Revisora de ASG, podrá presentar una solicitud de revisión ante el Tribunal de Apelaciones dentro de un término de veinte (20) días calendario, contados a partir del archivo en autos de la copia de la notificación de la Junta Revisora de ASG, o dentro del término aplicable de veinte (20) días calendario de haber transcurrido el plazo dispuesto en el párrafo anterior. La mera presentación de una solicitud de revisión al amparo de esta Sección no tendrá el efecto de paralizar la adjudicación de la subasta impugnada.

Gracias por su participación en nuestras subastas.

Cordialmente,



Sr. Arnaldo Jiménez
Presidente Junta de Subastas Interino



Class Contractor, Corp.
Urb. Brisas de Camuy C-24
Camuy, P.R. 00627
(787)233.7243 / (939)285.5720
classcontractor@gmail.com

viernes, 22 de septiembre de 2023

Agencia: AEP
Atención: Junta de Subastas
Lugar: Cuartel de la Policia Ciales #3190
Descripción: Reparaciones generales



Cotización No.: 101C-2023-049
Subasta No.: 2023-24-40

No.	Descripción	Cantidad	Unidad	Precio Unitario	Costo
Reconstruction					
1	Exterior Paint: All Exterior wall surfaces, that include concrete, ferrous metal, wood, alluminum, parking lines, handicap, curbs.	1.00	LS	\$ 11,900.00	\$ 11,900.00
2	Replace 2 - 4IN round metal pole, 20 FT high	2.00	EA	\$ 7,900.00	\$ 15,800.00
3	Replace Chain link fence, 50 FT long x 6 FT high, gage 9, 6 ft. height, when replacing chain link fence, reduce the typical spacing between line post from 10 ft to 8 ft, burt the posts from 10 of 3 ft deep, change the dimension of the post from 2 in diameter to 3 inch diameter.	50.00	LNFT	\$ 88.00	\$ 4,400.00
Trabajos Adicionales					
4	Removal, disposal, and replacement of bituminous water proofing system at all roof surface areas and parapets. Work to be completed for this task include the installation of cap flashing with screw every 6 inch both side.	1.00	LS	\$ 52,000.00	\$ 52,000.00
5	Removal, disposal, furnishing and installation of glass/aluminum windows with different meassure, adjust concrete if necessary.	685.00	SQFT	\$ 110.00	\$ 75,350.00
6	Install new 18,000 BTU A/C unit	8.00	EA	\$ 7,500.00	\$ 60,000.00
Base Proposal:					\$ 219,450.00
Additive Alternate					
1	ADDITIVE ALTERNATE: Replacement of Prison Sanitary at Police Station Cells (Lavatory Sink and Toilet) for a vandal-resistant stainless steel sanitary equipment.	1.00	EA	\$ 9,430.00	\$ 9,430.00
2	ADDITIVE ALTERNATE: Replace 1 - 20kW Electric Generator	1.00	EA	\$ 39,000.00	\$ 39,000.00
Additive Alternate Total;					\$ 48,430.00
Total:					\$ 267,880.00

Cordialmente,

Carla Santiago

Presidente

Class Contractor, Corp.



GOVERNMENT OF PUERTO RICO
PUERTO RICO ELECTRIC POWER AUTHORITY

Municipality Waiver

The Municipality of Ciales, represented in this act by Olga J. Vázquez, hereby accepts Check # 966 for the total amount of \$ 83,831.31.

This acceptance satisfies, in full, all obligations which may have been incurred on account of work performed by **ONCOR** in relation to emergency restoration efforts after Hurricane María.

Refer to the table below for the payment detail:

Entidad	Municipio	Costo	FACTURA		Total	DEDUCCIÓN DE FEMA		REEMBOLSO		Total RFR
			Factura de Construcción	Factura de Patente		Deducción Construcción	Deducción Patente	Reembolso Construcción	Reembolso Patente	
Oncor	Ciales	1,555,159.73	77,757.99	7,775.80	85,533.79	(1,547.71)	(154.77)	76,210.28	7,621.03	83,831.31

In consideration for this payment, the Municipality hereby releases any current and/or future actions and/or litigations against the Company related to the emergency restoration efforts.

Received on: Feb. 23. 2024

By: Olga J. Vázquez





Puerto Rico Electric Power Authority

BANCO POPULAR
PLAZOLETA CONDADO
PREPA Operating Account

CHECK NO. 966
DATE 17-JAN-24

Eighty-Three Thousand Eight
Hundred Thirty-One And 31/100 Dollars

*****\$83,831.31

TO THE ORDER OF

MUNICIPIO DE CIALES
APARTADO 1408
CIALES, PR 00638

[Handwritten signature]
NOT VALID AFTER THREE MONTHS FROM DATE OF ISSUE

⑈00000966⑈ ⑆021502011⑆ 030⑈817862⑈



Puerto Rico Electric Power Authority

BANCO POPULAR - PREPA Operating Account

		Vendor Number	Date	Check No.		
		016983	17-JAN-24	966		
Date	Invoice	Description	Gross	Withheld Amount	Discount	Net
20-AUG-19	016983-ARB-PW303	REEMBOLSO RECIBIDO DE FEMA PARA EL PAGO DE AR	76,210.28	0.00	0.00	76,210.28
20-AUG-19	016983-PAT-PW303	REEMBOLSO RECIBIDO DE FEMA PARA EL PAGO DE AR	7,621.03	0.00	0.00	7,621.03
<i>[Handwritten: 2/22/24]</i>						
TOTAL			83,831.31	0.00	0.00	83,831.31

THE ATTACHED CHECK IS IN PAYMENT FOR ITEMS DESCRIBED ABOVE

Rec. 1005162
1005163
22 Feb/24

Notificación de Requisitos para Aprobación de Permiso de Construcción

Remodelación y ampliación Urban Strategies LLC

Datos de Localización

Dirección Física

CARRETERA 149 KM 11.2 BARRIO HATO VIEJO
CIALES
, Ciales, Puerto Rico

Número(s) de Catastro

108-076-057-09

Materiales de Construcción

Hormigón Armado y Bloques

Área

Cubida de los desarrollos: 5293.8900 m²Área Bruta de Construcción: 20272.00 p²

Dueño

Urban Strategies LLC

Proyectista

Arquitecto Jose Toro Lic. No. 12053

Número de Trámite Original

2021-415317-PCOC-026584

Tipo de Solicitud

Enmienda

Estimado de Costo de la Obra (\$USD)

Costo Estimado (Original)

\$542,608.14

Asunto

Permiso de construcción certificado para la remodelación de una estructura existente para las nuevas oficinas administrativas de Urban Strategies LLC y la ampliación que consiste en la construcción de un edificio anexo para una escuela Early Head Start.

Requerimientos

Estimado(a): Arquitecto Jose Toro Lic. No. 12053

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

1. Someter la Certificación para el Trámite de Permiso de Construcción o Urbanización (Póliza Eventual), según formalizado en la Oficina correspondiente de la Corporación del Fondo del Seguro del Estado.

2. Someter evidencia de que se han satisfecho los arbitrios municipales correspondientes a esta obra, de conformidad con la Ley Núm. 88 del 24 de junio de 1971, copia del decreto de exención como evidencia de que le es de aplicación al Artículo 2, Sección C de la Ley de Incentivos Contributivos de 1987, Ley Número 8 del 24 de enero de 1987, según enmendada, o certificación al efecto de la Oficina de Exención Contributiva Industrial del Departamento de Estado.

3. Someter una foto del rótulo que identificará la construcción (debidamente instalado) a tenor con lo dispuesto en el Reglamento Conjunto vigente. Será responsabilidad del desarrollador la instalación de un rótulo con tamaño mínimo de 2' x 4' en la entrada principal de la propiedad que incluya lo siguiente: número de solicitud, tipo de solicitud presentada, nombre del dueño y proponente de la obra, dirección postal y electrónica de la OGPE o Municipio Autónomo para comentarios sobre la solicitud.

4. Someter copia firmada de la siguiente información de la obra:

- Fecha de comienzo de la obra.
- Tiempo de construcción
- Número de empleos directos a crear.



GOBIERNO DE PUERTO RICO
DEPARTAMENTO DE EDUCACIÓN

OFICINA DE INFRAESTRUCTURA Y RECONSTRUCCIÓN
Director | Ing. José E. Basora Fagundo | basorafj@de.pr.gov

15 de enero de 2024

VÍA CORREO ELECTRÓNICO

Aviso de Compra Número. CI-2022-06-01-4272
Escuelas Jaime Coira (17889) y Nueva Urbana (18291)
Municipio de Ciales

Estimado Proponente:

El 9 de junio de 2022, la Oficina de Infraestructura y Reconstrucción (en adelante la "OIR") a través de la Oficina del Mejoramiento de Escuelas Públicas (OMEP) público en el portal www.de.pr.gov el Proceso de Compra conforme a las disposiciones de la OE 2022-023 Número **CI-2022-06-01-4272**, para realizar **MEJORAS RELACIONADAS A LA SEGURIDAD Y SALUD EN LAS ESCUELAS JAIME COIRA (17889) Y NUEVA URBANA (18291) EN EL MUNICIPIO DE CIALES** (en adelante el "Proyecto").

El proceso se realizó conforme al Boletín Administrativo OE 2022-023 y al Reglamento Número 9230, de la Administración de Servicios Generales.

El 15 de agosto de 2022 a las 11:59 p.m. finalizó el periodo para la entrega de propuestas solicitadas. A la misma compareció un (1) proponente que se detalla en la Tabla 1 según la orden de entrega:

Proponentes	Responsivo (Sí o No)	Valor Total Propuesto
1. Quality Construction Services II, LLC	Sí	\$5,542,000.00

El 22 de septiembre de 2022 se abrieron las propuestas recibidas. Se llevó a cabo la verificación y el cumplimiento de entrega de los requisitos mínimos de las propuestas, según indicado en las Instrucciones. El Comité Evaluador procedió a evaluar los documentos al amparo de los Criterios de Evaluación de las Instrucciones para el análisis técnico de la propuesta recibida.

Conforme a la evaluación realizada de la propuesta sometida, el licitador Quality Construction Services II, LLC fue hallado responsivo por el Comité Evaluador que fue designado el 4 de agosto de 2022. El Comité Evaluador emitió su recomendación final el 23 de septiembre de 2022.

A esos efectos y en los mejores intereses del Departamento de Educación, la Oficina desea formalizar contrato para realizar el Proyecto a la compañía **Quality Construction Services II, LLC** por la cantidad de **cinco millones quinientos cuarenta y dos mil dólares con cero centavos (\$5,542,000.00)**.

Se le advierte que, la Orden Ejecutiva aplicable no tiene como propósito crear derechos sustantivos o procesales a favor de terceros, exigibles ante foros judiciales, administrativos o de cualquier otra índole, contra el Gobierno de Puerto Rico o sus agencias, sus oficiales, empleados o cualquier otra persona.

La OIR se reserva el derecho de cancelar esta adjudicación y de adjudicar el proyecto a otro Proponente en caso de que el licitador agraciado incumpla con los requisitos precontractuales, como la entrega de documentos o certificaciones en el término provisto.

Esta notificación no obliga al Departamento de Educación hasta tanto se suscriba el contrato correspondiente y se registre ante la Oficina del Contralor de Puerto Rico.

Por la presente certifico haber archivado en autos el original de este Aviso de Adjudicación, y enviado copia fiel y exacta de la misma, mediante correo electrónico, hoy 15 de enero de 2024, al siguiente proponente:

PROPONENTE	CORREO ELECTRÓNICO
Quality Construction Services II, LLC	info@qcspr.com

Cordialmente,


Ing. José E. Basora Fagundo
Director de Infraestructura y Reconstrucción



GOBIERNO DE PUERTO RICO
DEPARTAMENTO DE RECREACIÓN Y DEPORTES

3 de abril de 2024

Sr. Luis A. Virella Nieves
Presidente
Vireníe Construction, LLC
PO Box 627
Barceloneta, Puerto Rico 0000617

Orden de Proceder / "Notice to Proceed" (NTP)

Proyecto: Mejoras de Reconstrucción para las Facilidades Recreativas Miguel Negrón Park en el Municipio de Ciales

Número de Contrato: 2024-000814 Núm. Subasta 24J-02021
Cantidad Contratada: \$447,235.00

Estimado señor Virella Nieves:

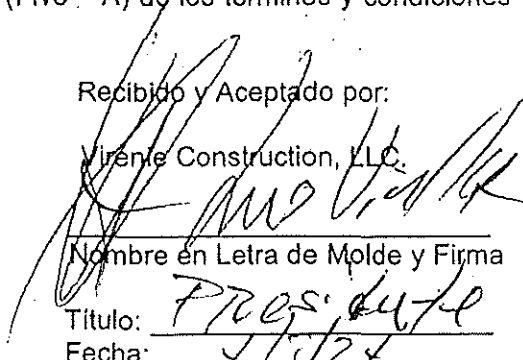
El Departamento de Recreación y Deportes de P.R. (DRD) le remite la Orden de Proceder (NTP) para los trabajos detallados en los anejos del contrato en referencia, para que Vireníe Construction, LLC. comience las tareas de construcción a partir del lunes, 8 de abril de 2024. El término para finalización sustancial o "substantial completion" es de 240 días calendarios.

El tiempo de ejecución del proyecto es esencial para el DRD. Será responsabilidad de Vireníe Construction, LLC. cumplir con los trabajos en el tiempo establecido y en conformidad con los términos y condiciones del contrato, planos y especificaciones. El no completar el trabajo dentro del término establecido, resultará en la aplicación de penalidad, conforme al Artículo "5", Inciso "A" (Five - A) de los términos y condiciones del contrato.

Cordialmente,


Enrique Soto Bermúdez
Director Auxiliar de Infraestructura

Recibido y Aceptado por:


Vireníe Construction, LLC.

Nombre en Letra de Molde y Firma

Título: Pres. de la

Fecha: 4/15/24

SC-744

Purchase Order

Departamento de Educacion PR

Ave. Tnte Cesar Gonzalez
Calle Calaf
Hato Rey PR 00919
Puerto Rico

Vendor: 660579106
MASTER ROOFING INC
URB CAUTIVA 118 CALLE ALMACIGOS
CAGUAS PR 00725
Puerto Rico

Dispatch via E-Mail

Purchase Order	Date	Revision	Page
00081-0000933645	10/10/2023		1
Payment Terms	Freight Terms		
Net 2	Destination		
Buyer	Phone		
DE Jorge Sanchez Fern			

Ship To: HATO VIEJO CUMBRE 787-871-3616
11239
CARR 632 KM 2 BO HATO VIEJO
CIALES PR 00638-0000
Puerto Rico

Bill To: P.O. Box 190759
San Juan PR 00919-0759
Puerto Rico

PO Ref: IMPERMEABILIZACION T

Line	Item/Description	Quantity UOM	PO Price	Extended Amt	Due Date
1	PRIMAS DE FIANZA (SEGUROS)	1.00 UNO	20,527.00	20,527.00	10/10/2023

E2890-11239-272-03F- -2021- -S425U210029F-A004251-03F

Contract ID: 2024-SA0175

Schedule Total 20,527.00

Contract Line: 1 Category Line: 0 Release: 1

Item Total 000000000000000836 20,527.00

2 CONSERVACION Y REPARACION DE
EDIFICIOS OTRAS CONSTRUCCIONES

1.00 UNO 73,994.30 73,994.30 10/10/2023

E2792-11239-272-03F- -2021- -S425U210029F-A004251-03F

Contract ID: 2024-SA0175

Schedule Total 73,994.30

Contract Line: 2 Category Line: 0 Release: 2

Item Total 000000000000001287 73,994.30

Total PO Amount 94,521.30

Authorized Signature

DE Jorge Sanchez Fernandez 2023-12-14 17:05:19

**Home Summary**

Case ID	PR-R3-23064
Property Address	Urb. Los Almendros, #16, Ciales, PR 00638
Date	2/19/2024

Construction Budget

CE-DEMO Structure	Concrete slab on grade - 6" - finished in place	\$	793.94
CE-DEMO Structure	Concrete slab reinforcement - #4 (1/2") - grid, 24" ea way	\$	282.88
CE-DEMO Structure	Dumpster load - Approx. 20 yards, 4 tons of debris	\$	765.60
CE-DEMO Structure	Asphalt cutting - driveway (per LF per inch of saw depth)	\$	363.26
CE-DEMO Structure	Concrete cutting - slab (per LF per inch of saw depth)	\$	79.93
Livable Area	Demolish/remove home (1001 sf - 2000 sf)	\$	2,807.72
Non Livable Area	Demolish/remove home (1001 sf - 2000 sf)	\$	195.77
Non Livable Area	Concrete Post & Beam construction - Beams	\$	955.04
Non Livable Area	Concrete Post & Beam construction - Posts	\$	1,759.05
Non Livable Area	Footings - labor & materials - Reinforced	\$	1,363.77
Non Livable Area	Dumpster load - Approx. 20 yards, 4 tons of debris	\$	4,593.60
CE-DEMO Septic System	Pumping & hauling of standing Category 3 water	\$	1,227.60
CE-DEMO Septic System	Bedding sand	\$	489.98
CE-SITE Structure	Water line copper cap/plug - per cap	\$	28.35
CE-SITE Structure	Plug for 3" to 4" pipe - material only	\$	11.70
CE-SITE Structure	Bid Item	\$	600.00
CE-SITE Structure	Backhoe loader and operator	\$	2,307.57
CE-SITE Structure	USER DEFINED ITEMS	\$	9,240.00
CE-SITE Structure	Excavate by hand	\$	724.11
CE-SITE Structure	Topsoil (per CY)	\$	113.95
CE-SITE Structure	Lawn - sod	\$	231.84
CE-SITE Structure	Erosion control - blanket	\$	987.00
CE-SITE Structure	Lawn - hydroseeding	\$	239.82
CE-SITE Structure	Building foundation excavation	\$	966.56
CE-SITE Structure	Single axle dump truck - per load - including dump fees	\$	1,956.31
CE-SITE Structure	Engineered fill (per CY)	\$	5,314.61
CE-ENV (Cap Exceptions - Environmental)	Lead test fee - full service lead survey	\$	554.41
CE-ENV (Cap Exceptions - Environmental)	Asbestos test fee - full service survey - base fee	\$	429.00
			\$ 39,383.37



19 de enero de 2024

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

**RE: INSTALACIÓN DE FEEDER LG-06 DE REMOTO MAMEYES EN UTUADO, P.R.
(PROYECTO: RF-PR025J230052 - 92200LG06)**

Honorable Alcalde:

Se somete para su endoso una copia del plano RF-PR025J230052 - 92200LG06 en el cual se ilustra la construcción que nos proponemos llevar a cabo en el lugar indicado. El proyecto consiste en la instalación de cable fibra óptica de aproximadamente 11,367 pies lineales en ambiente aéreo y la instalación de dieciséis (16) postes, según mostrado en el plano.

Se somete para su endoso el plano número RF-PR025J230052 que se compone de sesenta y siete (67) hojas. Los trabajos se realizarán por contrato con el contratista que tenga el área asignada al momento de la ejecución. Su costo se estima en \$15,538.56. ✓

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

Cordialmente,

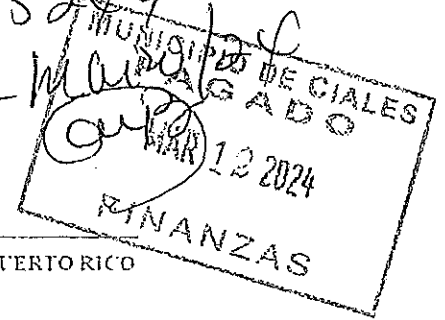
Ing. Frank Cruz, P.E.
Gerente
Ingeniería de Planta Externa

Anejo: Plano RF-PR025J230052 - 92200LG06



GOBIERNO DE PUERTO RICO
DEPARTAMENTO DE EDUCACIÓN

OFICINA PARA EL MEJORAMIENTO DE LAS ESCUELAS PÚBLICAS DE PUERTO RICO



06 de marzo de 2024

PO: 00000957800

RNV Construction
Sr. Jerry Piñeiro Nieves
RR 1 Box 12162
Manatí, P.R. 00674
rnvconstruction@hotmail.com

Re: Notificación de Adjudicación y Solicitud de Documentos
Mejoras Menores Comedor Escolar
Esc. Concepción Pérez - 11262 - Ciales
Región de Arecibo

Estimado Señor Piñeiro:

La Oficina para el Mejoramiento de Escuelas Públicas (OMEP) ha seleccionado la compañía que usted representa para que realice el proyecto de referencia por la cantidad de (\$9,624.00).

A fin de formalizar el contrato para el proyecto de referencia, los documentos solicitados conforme a Anejo A incluido en esta comunicación, deben ser entregados en o antes (7) días laborables. Puede adelantar los mismos mediante correo electrónico a omeparecibo@yahoo.com. Se le apercibe, que, de no cumplir oportunamente con la entrega de los documentos requeridos para la contratación, entenderemos que su compañía carece de interés en el otorgamiento del contrato.

Cordialmente,

Sigfredo Carrión Domena
Director Región



152 CALLE AR BARCELO, ARECIBO PR 00612 787/ 817-3535 3636 FAX 787-817-3131

El Departamento de Educación no discrimina de ninguna manera por razón de edad, raza, color, sexo, nacimiento, condición de veterano, ideología política o religiosa, origen o condición social, orientación sexual o identidad de género, discapacidad o impedimento físico o mental; ni por ser víctima de violencia doméstica, agresión sexual o acoso.

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

CDBG-DR R3 : PR-R3-01526

Datos de Localización**Dirección Física**BO. CORDILLERA
ARR 149 R146 KM 2.48
, Ciales, Puerto Rico**Número(s) de Catastro**

137-062-124-24

Materiales de Construcción

Hormigón Armado y Bloques

ÁreaCabida de los desarrollos: 7326.0400 m²Área Bruta de Construcción: 2290.02 p²**Dueño**

Departamento de la Vivienda de Puerto Rico

Proyectista

Arquitecto Ricardo Alvarez Lic. No. 17169

Tipo de Solicitud

Nueva

Estimado de Costo de la Obra (\$USD)

Costo Estimado (Original) \$69,397.30

Asunto

Remodelación de estructura residencial de (1) planta.

Conjuntamente con los requisitos de la notificación a expedirse se deberá someter lo siguiente: 1) Credenciales vigentes del inspector designado.

Requerimientos

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

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

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





Notificación de Requisitos para Aprobación de Permiso de Construcción

Condiciones Especiales

NINGUNA

Aviso

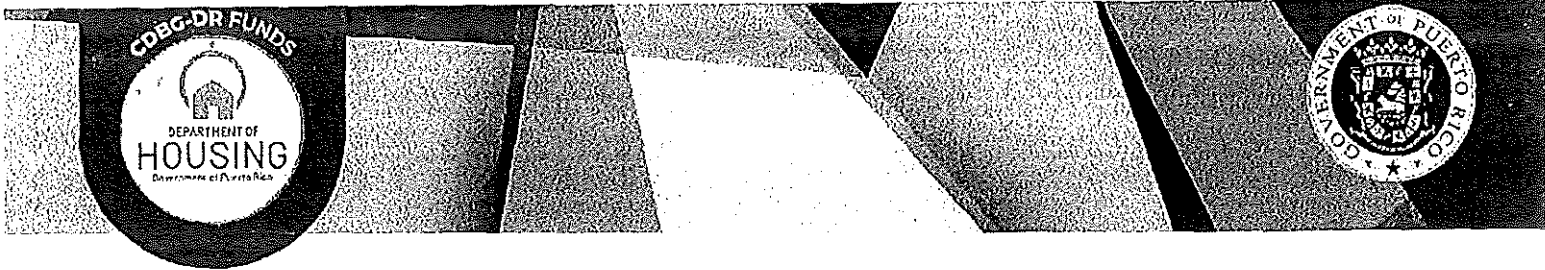
Es de entenderse que esta notificación no es autorización ni permiso para iniciar las obras de construcción y que la vigencia de esta notificación está limitada por el Reglamento Conjunto vigente, según facultado por la Ley Núm. 161 de 1 de diciembre de 2009 para la Reforma del Proceso de Permisos de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

Firma / Sellos

Fecha de Expedición:

04/03/2024





HOME REPAIR RECONSTRUCTION or RELOCATION PROGRAM

COST ESTIMATE



Sandra I. Bonano
Senior Project Manager
FR-BLDM, LLC
DATE : 12/14/2022



Digitally signed by Sandra I.
Bonano Carambot
DN: c=US, st=Puerto Rico,
o=Colegio de Ingenieros y
Agrimensores de Puerto Rico,
title=23486 PE, cn=Sandra I.
Bonano Carambot,
email=sibonahoc@bioesign.com
Date: 2022.12.14 14:52:45 -04'00'



Notificación de Requisitos para Aprobación de Permiso de Construcción

CDBG-DR R3 : PR-R3-21811

Datos de Localización

Dirección Física

BO CIALITO CENTRO
CARR 146 R 614 KM 2 INT
, Ciales, Puerto Rico

Número(s) de Catastro

164-087-111-11

Materiales de Construcción

Hormigón Armado y Bloques

Área

Cabida de los desarrollos: 789.2900 m²

Área Bruta de Construcción: 1151.00 p²

Dueño

Departamento de la Vivienda de Puerto Rico

Proyectista

Arquitecto Ricardo Alvarez Lic. No. 17169

Número de Trámite Original

2022-447202-PCOC-035678

Tipo de Solicitud

Enmienda

Estimado de Costo de la Obra (\$USD)

Costo Estimado (Original) \$56,491.78

Asunto

Asunto: Enmienda al Permiso de Construcción aprobado bajo el caso 2022-447202-PCOC-035678, expedido el 18 de mayo de 2023, debido a un aumento en costos de construcción. El costo original del proyecto fue \$343,588.30 y el costo final de construcción es ahora de \$400,080.08, resultando en un aumento de \$56,491.78. En adición, se releva al inspector designado de la obra, el Ing. Juan Muriel, y se sustituye por el Ing. Edjoel Colón.

Requerimientos

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

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

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



Notificación de Requisitos para Aprobación de Permiso de Construcción

Condiciones Especiales

NINGUNA

Aviso

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

Firma / Sellos

Fecha de Expedición:

02/06/2023


Lcdo. Félix E. Rivera Torres
Secretario Auxiliar
Departamento de Desarrollo Económico y Comercio de Puerto Rico
Oficina de Gerencia de Permisos



INTERIOR SOLUCION Y MAS...
Rolando Rivera
PO BOX 3372, VEGA ALTA PR 00692
E-mail rolandorivera07@gmail.com
787-345-6622

Date: 3/15/2024
INVOICE # 3001

M+M SOLUTION

Salesperson	Job	Payment Terms	Due Date
ROLANDO RIVERA	PROYECTO LOCALES CIALES		

Qty	Description	Unit Price	Line Total
	TRABAJOS DE EDIFICIOS POR FUERA: Empañetar pared existente		
	Mejoras de aceras y pasillos, Mejoras área de zafacón, Pintura área propiedad exterior, Pasamanos en rampa y remplazo de puerta de tola, Instalación de canal para drenaje de agua.		\$19,900.00
		Subtotal	\$19,900.00
		Deposito	
		Balance	\$19,900.00

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

CDBG-DR-R3: PR-R3-08237

Datos de Localización**Dirección Física**CARR 146 KM 20.0 PARCELAS CORDILLERA #59
, Ciales, Puerto Rico**Número(s) de Catastro**

164-007-163-01

Materiales de Construcción

Hormigón Armado y Bloques

ÁreaCabida de los desarrollos: 649.0000 m²Área Bruta de Construcción: 937.00 p²**Dueño**

Departamento de la Vivienda de Puerto Rico

Proyectista

Arquitecto Ricardo Alvarez Lic. No. 17169

Número de Trámite Original

2023-477789-PCOC-041463

Tipo de Solicitud

Enmienda

Estimado de Costo de la Obra (\$USD)

Costo Estimado (Original) \$51,309.40

Asunto

Asunto: Enmienda al Permiso de Construcción aprobado bajo el caso 2023-477789-PCOC-041463, expedido el 12 de diciembre de 2023, debido al aumento en los costos de construcción y a las instalaciones de un muro con valla, una valla metálica, una puerta de valla metálica, una línea eléctrica. Se incluyen planos revisados al expediente administrativo. El costo original del proyecto fue \$359,728.67 y el costo final de construcción es ahora de \$411,038.07, resultando en un aumento de \$51,309.40. En adición, se releva al inspector designado de la obra, el Ing. Omar Guzmán, y se sustituye por el Ing. Edjoel Colón.

Requerimientos

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

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

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



Notificación de Requisitos para Aprobación de Permiso de Construcción

Condiciones Especiales

NINGUNA

Aviso

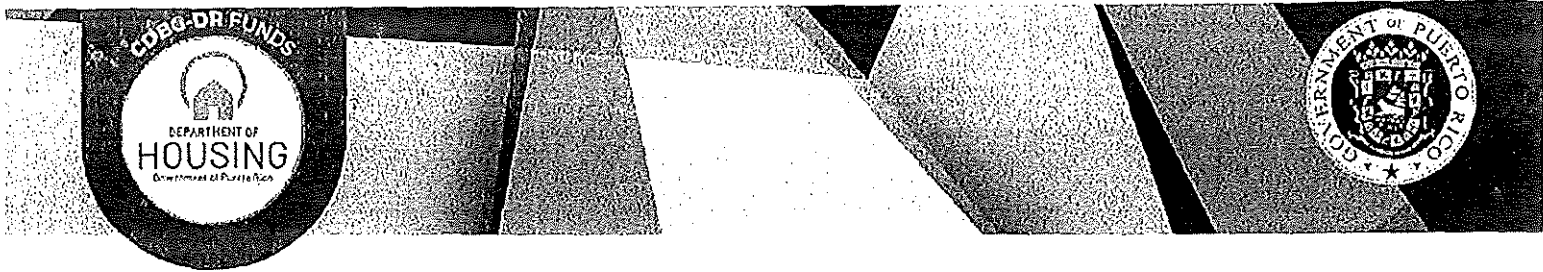
Es de entenderse que esta notificación no es autorización ni permiso para iniciar las obras de construcción y que la vigencia de esta notificación está limitada por el Reglamento Conjunto vigente, según facultado por la Ley Núm. 161 de 1 de diciembre de 2009 para la Reforma del Proceso de Permisos de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

Firma / Sellos

Fecha de Expedición:

04/04/2024


Lcdo. Félix E. Rivera Torres
Secretario Auxiliar
Departamento de Desarrollo Económico y Comercio de Puerto Rico
Oficina de Gerencia de Permisos



HOME REPAIR RECONSTRUCTION or RELOCATION PROGRAM

COST ESTIMATE



Sandra I. Bonano
Senior Project Manager
FR-BLDM, LLC
Date : 03/24/2024



Digitally signed by Sandra I.
Bonano Carambot
DN: c=US, st=Puerto Rico,
o=Colegio de Ingenieros y
Agrimensores de Puerto Rico,
title=23486 PE, cn=Sandra I.
Bonano Carambot,
email=sibonanoc@bioesign.co
m
Date: 2024.03.24 12:10:58
-04'00'

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

CDBG-DR R3 : PR-R3-10698

Datos de Localización**Dirección Física**CARR. 146 KM. 17.6 BO. FRONTON
, Ciales, Puerto Rico**Número(s) de Catastro**

164-033-091-01

Materiales de Construcción

Hormigón Armado y Bloques

ÁreaCabida de los desarrollos: 738.7000 m²Área Bruta de Construcción: 937.00 p²**Dueño**

Departamento de la Vivienda de Puerto Rico

Proyectista

Arquitecto Ricardo Alvarez-díaz Lic. No. 17169

Número de Trámite Original

2021-412929-PCOC-023826

Tipo de Solicitud

Enmienda

Estimado de Costo de la Obra (\$USD)

Costo Estimado (Original) \$40,574.15

Asunto

Enmienda al Caso Num. 2021-412929-PCOC-023826 por aumento en costos de construcción.

Requerimientos

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

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

1. Someter la Certificación para el Trámite de Permiso de Construcción o Urbanización (Póliza Eventual), según formalizado en la Oficina correspondiente de la Corporación del Fondo del Seguro del Estado.

2. Someter evidencia de que se han satisfecho los arbitrios municipales correspondientes a esta obra, de conformidad con la Ley Núm. 88 del 24 de junio de 1971, copia del decreto de exención como evidencia de que le es de aplicación al Artículo 2, Sección C de la Ley de Incentivos Contributivos de 1987, Ley Número 8 del 24 de enero de 1987, según enmendada, o certificación al efecto de la Oficina de Exención Contributiva Industrial del Departamento de Estado.

3. Someter una foto del rótulo que identificará la construcción (debidamente instalado) a tenor con lo dispuesto en el Reglamento Conjunto vigente. Será responsabilidad del desarrollador la instalación de un rótulo con tamaño mínimo de 2' x 4' en la entrada principal de la propiedad que incluya lo siguiente: número de solicitud, tipo de solicitud presentada, nombre del dueño y proponente de la obra, dirección postal y electrónica de la OGPE o Municipio Autónomo para comentarios sobre la solicitud.

4. Someter copia firmada de la siguiente información de la obra:

- Fecha de comienzo de la obra.
- Tiempo de construcción
- Número de empleos directos a crear.



Notificación de Requisitos para Aprobación de Permiso de Construcción

Condiciones Especiales

NINGUNA

Aviso

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

Firma / Sellos

Fecha de Expedición:

08/04/2024


Lcdo. Felix E. Rivera Torres
Secretario Auxiliar
Departamento de Desarrollo Económico y Comercio de Puerto Rico
Oficina de Gerencia de Permisos



25 de marzo de 2024

Oficina de Gerencia de Permisos (OGPe)
Centro Gubernamental Roberto Sanchez Vilella
Ave. De Diego, Edificio Norte, Piso 1
San Juan, Puerto Rico

Asunto: **Enmienda Permiso de Construcción**
2021-412929-PCOC-023826- Caso: PR-R3-10698
Carr. 146 Km. 17.6 Bo. Frontón
Ciales, Puerto Rico 00638

Estimados señores:

Como parte del Programa CDBG-DR R3 del Departamento de la Vivienda de Puerto Rico, se nos ha asignado el caso PR-R3-10698, para la reconstrucción de una residencia localizada en la Carr. 146 Km. 17.6 Bo. Frontón, en el Municipio de Ciales, Puerto Rico. Esta residencia quedo severamente afectada luego del paso de los huracanes Irma y María, por lo que la agencia determinó que su reparación no era viable y optó por demolerla y construir una nueva estructura.

Este caso cuenta con un Permiso de Construcción número 2021-412929-PCOC-023826, aprobado el 22 de marzo de 2022, para la construcción de una residencia de un nivel y dos habitaciones, de aproximadamente 937 pies cuadrados de construcción, a un costo estimado de \$ 316,928.78.

Determinamos que, una vez finalizada la construcción, el costo de reconstrucción ascenderá a la cantidad de \$ 357,502.93. es decir, un aumento de \$ 40,574.15 del costo estimado. Este aumento se debe al aumento en los costos de construcción, por lo que los planos no sufrieron cambios, según fueron presentados en el permiso a enmendar.

En adición, deseamos relevar al inspector designado de la obra, el Ing. Edwin Bonilla, quien desafortunadamente culmino sus labores como inspector designado para el Programa CDBG-DR R3 del Departamento de la Vivienda. En sustitución el Departamento asigno el caso al Ing. Omar Guzmán.

Es por lo antes expuesto que sometemos ante su consideración la enmienda al Permiso de Construcción en referencia, para aumentar el costo de construcción y sustituir al inspector designado.

Sin nada más que agregar a lo antes expuesto.

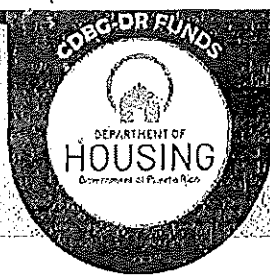
Cordialmente,

FR-BLDM, LLC



Digitally signed by Sandra I. Bonano
Carambot
DN: c=US, st=Puerto Rico, o=Colegio
de Ingenieros y Agrimensores de
Puerto Rico, title=23486 PE,
cn=Sandra I. Bonano Carambot,
email=slbonanoc@bioesign.com
Date: 2024.03.25 16:08:33 -04'00'

Sandra I. Bonano Carambot, PE
Gerente de Proyecto



R3

HOME REPAIR RECONSTRUCTION or RELOCATION PROGRAM

COST ESTIMATE



Sandra I. Bonano
Senior Project Manager
FR-BLDM, LLC
DATE : 3/24/2024



Digitally signed by Sandra I.
Bonano Carambot
DN: c=US, st=Puerto Rico,
o=Colegio de Ingenieros y
Agrimensores de Puerto Rico,
title=23486 PE, cn=Sandra I.
Bonano Carambot,
email=sibonano@bioesign.c
om
Date: 2024.03.24 12:26:06
-04'00'



Arbitrios 9%
Taxes 0.5%

Location and Municipality:

EMERGENCY REPAIR
Ciales, PR-146 Km. 21.10

Contract No. 2023-00153

AC- No: 820647 Oracle No. L009200647

Task Work No. #11

Contractor: Gill Engineering Group, Inc.

As part of this task order of the Contract, the Contractor shall perform the works mentioned as follows or indicated in the referenced document, according the Unit Prices for ER Projects Included In Exhibit A of the Contract:

ITEM NO.	SPEC NO.	DESCRIPTION OF WORK	% FEDERAL PARTICIPATION	FINAL ESTIMATE			
				QTY	UNIT	UNIT PRICE	TOTAL COST
A. Emergency Repairs							
1	151	Mobilization		100	LS	\$ 1,064.31	\$ 106,431.00
2	201	Clearing and Grubbing		100	LS	\$ 55.00	\$ 5,500.00
3	202	Removal of Structures and Obstructions		1	LS	\$ 25,000.00	\$ 25,000.00
4	203	Borrow Class B		625	CUM	\$ 37.00	\$ 23,125.00
5	203	Unclassified Excavation		3132	CUM	\$ 40.00	\$ 125,280.00
6	401	HPM Bituminous 5(75)(12) - 0 to 99 Tons		95.34	Tons	\$ 270.00	\$ 25,741.80
7	401	HPM Bituminous 6(75) - 0 to 99 Tons		47.66	Tons	\$ 270.00	\$ 12,868.20
8	403	Cold Milling Bitum Conc Pavement		27.65	CuM	\$ 95.00	\$ 2,626.75
9	606	Guard Rail (Single Face)		100	LnM	\$ 185.00	\$ 18,500.00
10	609	Concrete Curb and Gutter		100	LnM	\$ 90.00	\$ 9,000.00
11	618	Thermoplastic Pavt Marking (All Colors)		160	LnM	\$ 14.00	\$ 2,240.00
12	622	Rip Rap (All Types)		2250	CuM	\$ 145.00	\$ 326,250.00
13	626	Vetiver Grass		1572	Each	\$ 10.00	\$ 15,720.00
14	638	Drums		30	Each	\$ 125.00	\$ 3,750.00
15	638	Temporary Conc Barriers		42.7	LnM	\$ 220.00	\$ 9,394.00
16	638	Construction Signs		10	SqH	\$ 360.00	\$ 3,600.00
17	640	Raised Pnt Markers (Ojo de Gato)		20	Each	\$ 10.00	\$ 200.00
18	305	Lean Concrete Base		900	CuM	\$ 520.00	\$ 468,000.00
19	099	Allowance for PRASA		100	FA	\$ 50.00	\$ 5,000.00
20	099	Geotechnical Studies		100	FA	\$ 200.00	\$ 20,000.00
21	099	Excise Tax		100	FA	\$ 1,170.74	\$ 117,074.00
Emergency Repairs Sub-Total							\$ 1,325,300.75
B. Permanent Restoration							

Accepted by:

Contractor's Representative Signature

Rolando Gil Santiago - President

Contractor's Name and Title (print)

Signature Date

Notice to Proceed

(DATE)

Duration: 180 days

Recommended by:

Regional Director Signature

Eng. Eric W. Rios Mera - North Regional Director

Regional Director's Name (Print)

Approved by:

Maria I. Ayala
Rivera

Digitally signed by
Maria I. Ayala Rivera

PRHTA's Representative Signature

Eng. Maria I. Ayala Rivera - Construction Area Director

PRHTA's Representative Name and Title (print)

SUBTOTALS \$ 60,411.34 108,740.41
PATENTES \$ 6,041.13

GOBIERNO DE PUERTO RICO
AUTORIDAD DE EDIFICIOS PÚBLICOS
San Juan, Puerto Rico

2024-500137

CONTRATO
NÚM. S00137 (2023-2024)

COMPARECEN

DE UNA PARTE: LA AUTORIDAD DE EDIFICIOS PÚBLICOS, corporación del Gobierno de Puerto Rico, en adelante denominada LA AUTORIDAD, en virtud de la autoridad conferida por la Ley Núm. 56 del 19 de junio de 1958, según enmendada, y los Reglamentos Internos de la AUTORIDAD, representada en este acto por el Lcdo. Yamil J. Ayala Cruz, Director Ejecutivo, mayor de edad, casado, y vecino de Guaynabo, Puerto Rico.

DE LA OTRA PARTE: SUE ALICEA SIERRA DBA DJ CONTRACTOR & GENERAL MAINTENANCE, mayor de edad, soltera y vecina de San Juan, Puerto Rico, en adelante EL CONTRATISTA.

Manifiestan las partes tener la capacidad legal necesaria para el otorgamiento de este Contrato y en tal virtud libre y voluntariamente:

EXPONEN

PRIMERO: En virtud de la Ley 73-2019, según enmendada, conocida como "Ley de la Administración de Servicios Generales para la Centralización de las Compras del Gobierno de Puerto Rico", la Junta de Subastas de la Administración de Servicios Generales (ASG), emitió una invitación a participar de la Subasta Formal Núm. 22-2841-R1, para establecer contratos de servicios de pintura general y mantenimiento preventivo para las escuelas públicas del Gobierno de Puerto Rico.

SEGUNDO: El 9 de marzo de 2023, EL CONTRATISTA y ASG otorgaron el contrato: "Master Contract for Formal Bid 22-2841-R1 for General Painting Services and Preventive Maintenance for the Public Schools of the Government of Puerto Rico".

TERCERO: Al amparo de la ley, supra, la Subasta Formal 22-2841-R1 y el contrato otorgado por EL CONTRATISTA y ASG, LA AUTORIDAD se propone contratar a EL CONTRATISTA para que realice los trabajos de remoción de hongos, lavado y pintura en varias escuelas para el programa de pintura Impacto Verano 2024.

CUARTO: EL CONTRATISTA para cumplir con las obligaciones y responsabilidades que asume mediante este contrato representa tener los conocimientos, experiencia, herramientas, materiales y/o piezas para reparar, sustituir y prevenir daños.

QUINTO: LA AUTORIDAD requiere que todo Contratista posea las certificaciones necesarias, permisos, endosos, seguros, personal adiestrado y equipo necesario para realizar los trabajos objeto de este contrato.

La AUTORIDAD y EL CONTRATISTA acuerdan contratar bajo los siguientes:

TÉRMINOS Y CONDICIONES

ARTICULO 1: Descripción del servicio: EL CONTRATISTA realizará los trabajos de remoción de hongos, lavado y pintura para los Proyectos, según se indican en las cotizaciones sometidas a LA AUTORIDAD, las cuales fueron revisadas y certificadas por personal de LA AUTORIDAD y EL CONTRATISTA, y que dichas labores son conforme a los servicios y costos adjudicados en la Subasta Formal 22-2841-R1 de ASG.

AEP NÚM.	NOMBRE DE ESCUELA	REGION	MUNICIPIO
8197	Juan A. Corretjer ó Sup. Urbana	Arecibo	Ciales
8139	Libre de Música Antonio Paoli	Caguas	Caguas
8662	Elvira M. Colón ó Urbana de Santa Isabel	Guayama	Santa Isabel

Los trabajos de los proyectos se realizarán estrictamente de conformidad con todos los códigos, leyes y reglamentaciones locales, estatales y federales más recientes.

EL CONTRATISTA acepta que los cargos por los trabajos estipulados en este Contrato no incluyen servicios adicionales o especiales que pueda solicitar la AUTORIDAD y que no estén contemplados bajo este Contrato.

ARTÍCULO 2: Costo del Contrato: LA AUTORIDAD compensará a EL CONTRATISTA por los servicios objeto de este Contrato, la cantidad de un millón novecientos treinta y siete mil ochenta y cinco dólares con ochenta centavos (\$1,937,085.80).

AEP Núm.	Costos	Cuentas
8197	\$945,541.00	50043000-0819700-02-098-1000-000-2024-0000
8139	\$548,552.74	50043000-0813900-09-098-1000-000-2024-0000
8662	\$442,992.06	50043000-0866200-05-098-1000-000-2024-0000

ARTÍCULO 3: Documentos de Contrato: Los documentos de Contrato consisten de las siguientes partes, entre otros:

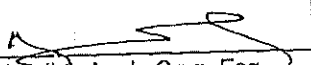
1. Cotizaciones sometidas por EL CONTRATISTA
2. Carta de adjudicación con fecha del 20 de marzo de 2024
3. Póliza del Fondo del Seguro del Estado
4. Fianza de Pago 100%
5. Fianza de Cumplimiento 100%
6. Certificado de Elegibilidad del Registro Único de Licitadores de la Administración de Servicios Generales
7. DUNS Number – System for Award Management (SAM)
8. EPA REPAIR AND PAINTING RULE (RRR RULE)
9. Asbestos Awareness Training/Course Certification
10. (in accordance with related OSHA and EPA regulations)
11. Certificate of Liability Insurance (Póliza de Responsabilidad Pública), incluyendo a la Autoridad de Edificios Públicos como asegurado adicional, endoso a los Proyectos & Cláusula de Relevo ("Hold Harmless Agreement")

45. INGENIERÍA DE VALOR

(Aplicable a contratos de construcción que excedan los \$2,000 cuando lo exija la ley federal legislación del programa.)

El SUBBENEFICIARIO/CONTRATISTA deberá cumplir con las normas relativas al enfoque sistemático y organizado para analizar las funciones de los sistemas, equipos, instalaciones, servicios y materiales para garantizar que logren sus funciones esenciales al menor costo consistente con el ciclo de vida en ejecución, confiabilidad, calidad, y seguridad, de acuerdo con 2 C.F.R. § 200.318.(g).

EN TESTIMONIO DE LO CUAL, las partes firman el presente contrato en San Juan, Puerto Rico a 4/7/24 de abril de 2024.


Yamil J. Ayala Cruz, Esq.
Autoridad de Edificios Públicos
Director Ejecutivo
660-43-3801


Sue Alicea Sierra
DBA DJ Contractor & General
Maintenance
581-79-3490

YO,  ABOGADO(A) DE LA AUTORIDAD DE EDIFICIOS PÚBLICOS, CERTIFICO QUE HE REVISADO ESTE CONTRATO EN TODOS SUS PORMENORES Y HABIENDO ENCONTRADO EL MISMO SATISFACTORIO DESDE EL PUNTO DE VISTA LEGAL, RECOMIENDO SU FIRMA.

por defectos

*Sue 10-9846
787-308-9846*

PRESUPUESTO GENERAL
AÑO FISCAL 2024-2025

******DETALLE DE RENTAS**
MUNICIPALES 2024-2025***

GOBIERNO MUNICIPAL DE CIALES

PRESUPUESTO GENERAL

2024-2025

*** CONTRATOS DE RENTA AÑO FISCAL 2024-2025***

MERCADO AGRICOLA MUNICIPAL

ARRENDADOR	CONCEPTO	MENSUALIDAD	ANUAL
Lirany Burgos Montes	Uñas	\$100.00	\$1,200.00
Jorge Santos Negrón	Barberia	\$200.00	\$2,400.00
Sonia Maldonado	Pasito con Luz	\$100.00	\$1,200.00
Raul Martinez Rivera	Imprenta	\$100.00	\$1,200.00
Brenda Ortega Hernandez	Velas	\$100.00	\$1,200.00
		Total	\$7,200.00

RENTA PLAZA MERCADO

Jose Vega Miranda	El Cocoloco	\$300.00	\$3,600.00
Lcdo. Manuel Resto	Abogado	\$450.00	\$5,400.00
Orlando Santiago Amador	Cafetin	\$300.00	\$3,600.00
PRCH, Inc.	Local Cafe	\$300.00	\$3,600.00
Orlando Matos Rivera	Carniceria	\$300.00	\$3,600.00
		Total	\$19,800.00

KIOSKOS PASEO LINEAL

Arlene Pagan	Cafeteria	\$150.00	\$1,800.00
Jose C Cruz Rivera	Mofongos	\$150.00	\$1,800.00
Angel Otero Gonzalez		\$150.00	\$1,800.00
Luis De Jesus	Cafeteria	\$150.00	\$1,800.00
		Total	\$7,200.00

RENTA LOCALES MUNICIPALES

Clinica IPA 17	Hospital	\$1,300.00	\$15,600.00
Burger King	Establecimiento	\$2,662.00	\$31,944.00
El Timbiriche	Cafeteria	\$200.00	\$2,400.00
F& E Hidroonics	Fábrica		550.00
Myriam M. Otero	Inst. Cultura	1.00	1.00
PRHC, INC.	Pasillo del Museo del Café	\$150.00	\$1,800.00
		TOTAL	\$52,295.00

GRAN TOTAL

\$86,495.00

EN CIALES, PUERTO RICO HOY DIA 15 DE MAYO DEL 2024.



ANDREA ROSARIO OTERO

DIRECTORA DE FINANZAS

GOBIERNO MUNICIPAL DE CIALES

PRESUPUESTO GENERAL
AÑO FISCAL 2024-2025

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

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

EN CIALES, PUERTO RICO HOY DIA 15 DE MAYO DEL 2024

ANDREA ROSARIO OTERO
DIRECTORA DE FINANZAS


GOBIERNO MUNICIPAL DE CIALES

PRESUPUESTO GENERAL

AÑO FISCAL 2024-2025

**ANALISIS DE LA CUENTA DEL
IMPUESTO MUNICIPAL IVU PARA EL
AÑO FISCAL**

2022-2023

2023-2024

GOBIERNO MUNICIPAL DE CIALES

ANALISIS DE LA CUENTA IMPUESTO MUNICIPAL

AÑO FISCAL 2023-2024		INGRESOS	DESEMBOLSOS
	mayo 10, 2024	16,678.77	
1005803	abril 30, 2024	36632.89	100,000.00
	marzo 27, 2024	36,527.71	
1005214	marzo 04, 2024	587,197.14	220,500.00
1005218	marzo 04, 2024	35,531.68	
	febrero 29, 2024		
1005047	enero 26, 2024	41,657.72	
1004942	enero 03, 2024	45,943.63	4,241.39
	diciembre 31, 2023		
1004774	noviembre 09, 2023	38,094.98	
1004829	noviembre 30, 2023	31,629.84	60,680.15
1004591	octubre 02, 2023	46,403.23	-
1004605	octubre 03, 2023	1,858.45	-
1004606	octubre 04, 2023	106,403.14	-
	septiembre 09, 2023	-	109,410.00
1004431	agosto 16, 2023	39,890.97	200,000.00
1004187	julio 06, 2023	38,287.25	145,287.25
		1,102,737.40	840,118.79

AÑO FISCAL 2022-2023		INGRESOS	DESEMBOLSOS
1004043	julio 07, 2023	33,495.19	78,000.00
1003916	mayo 11, 2023	732,775.97	203,005.12
1003719	abril 28, 2023	36,221.18	74,285.00
jv	marzo 31, 2023	82,728.77	
jv	marzo 30, 2023	40,398.50	
jv	marzo 27, 2023	30,000.00	
1003127	marzo 01, 2023	28,099.38	121,974.78
	febrero 06, 2023		20,000.00
1002999	enero 27, 2023	43,161.41	75,000.00
41941	diciembre 14, 2022	43,344.78	61,219.41
39650	noviembre 14, 2022	50,925.97	118,092.03
39651	noviembre 08, 2022	21,643.10	
38131	octubre 28, 2022	43,989.11	104,618.50
312295	septiembre 29, 2022	28,658.48	67,430.39
34562	agosto 05, 2022	1,435.85	178,956.40
34563	agosto 19, 2022	30,000.00	
34564	agosto 26, 2022	40,000.00	
34560	agosto 31, 2022	31,620.70	
10022250	agosto 31, 2022	40,236.72	
32393	julio 14, 2022	55,000.00	
		1,413,735.11	\$ 1,102,581.63

INTERESES DEL AÑO FISCAL 2023-2024 PARA EL PRESUPUESTO

	SECCION 8	ADMINISTRACION	RESERVA
JULIO 2023	176.94	101.44	361.41
AGOSTO 2023	80.79	208.75	329.03
SEPTIEMBRE 2023	119.85	195.62	341.95
OCTUBRE 2023	134.76	201.27	443.49
NOVIEMBRE 2023	199.73	135.1	356.35
DICIEMBRE 2023	244.17	108.28	332.52
ENERO 2024	340.51	118.81	352.95
FEBRERO 2024	397.3	93.14	299.89
MARZO 2024	335.96	93.46	358.35
ABRIL 2024	396.39	103.72	394.93
	2,426.40	1,359.59	3,570.87

PRESUPUESTO GENERAL
AÑO FISCAL 2024-2025

NARRATIVO DE RECAUDOS POR INGRESOS EVENTUALES AL 30 DE MARZO DEL 2024.

CODIFICACION	TITULO	RECAUDOS
DEPFI	DEPOSITOS Y FIANZAS	\$1,750.00
FOTOC	COPIAS	\$1,547.00
LICE. TEMP.	NEGOSIOS AMBULANTES	\$10,350.00
LI.CER	CERTIFICACIONES	\$100.00
OTIEV	OTROS INGRESOS EVENTUAL	\$1,128,756.17
OTVPC	VENTA DE SOLARES CEMENTERIOS	\$2,600.00
REGAC	RENTA GACEBOS	\$880.00
RENTA	RENTA CENTRO ACTIVIDADES	\$5,380.00
SELLOS	VENTA SELLOS	\$2,206,50
CRIM	LIQUIDACION FINAL 2022- 2023	\$36,173.08
EXCESO IVU	EXCESO FONDO DE REDENCION IVU	\$587,197.14
	TOTAL RECAUDOS	\$1,776,939.89

GOBIERNO MUNICIPAL DE CIALES



GOBIERNO DE PUERTO RICO

Centro de Recaudación de Ingresos Municipales

Reinaldo J. Paniagua Látimer
Director Ejecutivo

POR PORTAL DE FINANZAS MUNICIPALES

21 de diciembre de 2023

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

Estimado Alcalde:

RE: LIQUIDACIÓN FINAL DEL AÑO FISCAL 2022-2023

Reciba un cordial saludo. Hemos culminado el procedimiento de cierre final del año fiscal 2022-2023, en cumplimiento con las disposiciones de la Ley Núm. 107 del 14 de agosto de 2020, según enmendada, conocida como "Código Municipal de Puerto Rico" (Ley Núm. 107-2020). La Junta de Gobierno del CRIM aprobó los datos de la Liquidación Final mediante la Resolución Núm. 2024-27 del 20 de diciembre de 2023.

De acuerdo con los recaudos contabilizados, su municipio cierra con un superávit de \$36,173.08 sobre la cantidad adelantada mediante remesas durante el año fiscal 2022-2023. Este resultado es cónsono con el resultado informado en la Liquidación Preliminar. Además, se depositó \$646,678.35 por concepto de la Contribución Adicional Especial (CAE) en el Fondo de Redención de la Deuda Pública Municipal de su municipio, según notificado a la Autoridad de Asesoría Financiera y Agencia Fiscal (AAFAF).

Le incluimos el **Reporte de Liquidación Final** que detalla los importes finales, por las respectivas fuentes de ingresos que recibe su Municipio a través del CRIM; por concepto de la Contribución Básica No Exonerada y Equiparación 1% y 3%, de la Asignación Estatal (\$43.9 millones) y del 35% de los ingresos netos de la Lotería Electrónica (\$56.5 millones). El Fondo de Equiparación se mantuvo por la cantidad notificada en la Liquidación Preliminar.

En la Liquidación Final para el año fiscal 2022-2023 se mantuvo el resultado del exceso de ingresos recaudado sobre el Estimado por \$6,303,730, equivalente a un superávit por \$11,344,368 de 59 municipios y una deuda de liquidación por \$4,912,528 de 19 municipios.

El 31 de agosto de 2023 se autorizó el depósito del 80% del importe del superávit determinado en la Liquidación Preliminar, por \$28,770.57. Hoy se autorizó el depósito final por \$7,402.51, equivalente al 20% del superávit final, en la cuenta del municipio.

De requerir información adicional puede comunicarse con la CPA Diana M. Claudio Sauri, Directora de Finanzas, a través del Portal de Finanzas Municipales, su correo electrónico dclaudio@crimpr.net o al (787) 625-2746, extensión 2160/2168/2171.

Cordialmente,



Reinaldo J. Paniagua Látimer
Director Ejecutivo

Anejo



Centro de Recaudación de Ingresos Municipales

Liquidación Final Año Fiscal 2022 - 2023

Concepto	CIALES
Ingresos Actuales:	
Contribución Básica Mueble	\$ 130,739.03
Contribución Básica Inmueble	387,277.27
Equiparación 1% Mueble	46,692.51
Equiparación 3% Inmueble	414,949.38
Fondo de Equiparación	1,713,753.12
Total de Ingresos Municipales	\$ 2,693,411.30
Remesas Netas	\$ 1,469,428.16
Retenciones Estatutarias y Contractuales:	
ASES	159,332.59
ASR Aportación Individual	20,072.87
ASR Pago (Facturas)	98,388.06
ASR Prestamos	677.27
ASR Seguro Incapacidad	590.98
Autoridad de Acueducto y Alcantarillados	252,000.00
Contribuciones Sobre Ingreso	3,363.45
Fondo del Seguro Del Estado (Incluye Reliquidaciones)	246,100.51
Gasto Operacional CRIM	53,498.32
Seguros Privados	352,710.00
Subtotal Retenciones Deudas Estatutarias/Contractuales	\$ 1,186,734.05
Total Remesas Netas y Retenciones	\$ 2,656,162.21
Exceso de Ingresos Actuales sobre Remesas	\$ 37,249.09
Ajustes Contables:	
Gasto Operacional CRIM	4,515.41
Intereses y otros cargos Bancarios	(5,591.43)
Otros Ajustes	0.01
Total de Ajustes Finanzas Municipales	\$ (1,076.01)
Exceso (Insuficiencia) de Ingreso Actuales sobre Remesas y Retenciones	\$ 36,173.08
1/septiembre/2023: Depósito Parcial de Liquidación Preliminar (80%)	28,770.57
Balance del Exceso de Ingresos Neto en Liquidación Final (Dec 2023)	\$ 7,402.51
Contribución Adicional Especial (CAE)	
Recaudos CAE No Exonerado Liquidación Final	\$ 646,678.35
Fondo de Redención Deuda Estatal - 1.03	
Recaudos FRDE Liquidación Final	\$ 190,559.24
Total de Cobors de la Contribución sobre la Propiedad	
Inmueble	\$ 1,427,947.17
Mueble	\$ 388,948.60

Comprobante de Jornal

Municipio de Ciales

INFORMACIÓN DEL COMPROBANTE

Tipo	Núm. de Comprobante			Fecha (MM/DD/AAAA)		Calendario Aplica a: (MM/AA)	Descripción	Referencia		
JV	59695			09/01/2023		09/23	80% LIQUIDACION PRELIMINAR CRIM	REGISTRAR INGRESO		
Fondo	Dep.	Prog.	Sub Prog.	Act.	Núm Cuenta	Descripción		ID Aportación	Importe Débito	Importe Crédito
001	00	00			1481	CTA COBRAR OTROS FONDOS		FY2024	\$0.00	\$28770.57
001	00	00			1101	EFECTIVO NOMINA		FY2024	\$28770.57	\$0.00
Importe Total:									\$28770.57	\$28770.57

Descripción del Comprobante:

APROBACIÓN

Luis B. Damundo Rosario

Preparado por: oficinista de contabilidad

13- diciembre - 2023

Fecha

De GY/B

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

12/12/2023

Fecha

Andrea Rosario Uto

Verificado por: Director de finanzas o su Representante Autorizado

12/13/2023

Fecha

Luis B. Damundo Rosario

Entrado por oficinista de contabilidad

13- diciembre - 2023

Fecha

Comprobante de Jornal

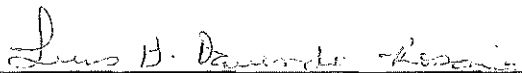
Municipio de Ciales

INFORMACIÓN DEL COMPROBANTE

Tipo	Núm. de Comprobante			Fecha (MM/DD/AAAA)		Calendario Aplica a: (MM/AA)	Descripción	Referencia		
JV	66421			12/21/2023		12/23	LIQUIDACION FINAL CRIM 2022-2023	REGISTRAR INGRESO		
Fondo	Dep.	Prog.	Sub Prog.	Act.	Núm Cuenta	Descripción		ID Aportación	Importe Débito	Importe Crédito
001	00	00			1481	CTA COBRAR OTROS FONDOS		FY2024	\$0.00	\$7402.51
001	00	00			1101	EFECTIVO NOMINA		FY2024	\$7402.51	\$0.00
Importe Total:									\$7402.51	\$7402.51

Descripción del Comprobante:

APROBACIÓN



Preparado por: oficinista de contabilidad

20-marzo-2024

Fecha



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

03/20/2024

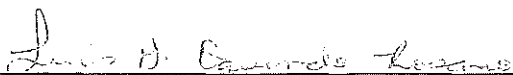
Fecha



Verificado por: Director de finanzas o su Representante Autorizado

03/20/2024

Fecha



Entrado por oficinista de contabilidad

20-marzo-2024

Fecha



GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES

Recibo de Recaudador
Oficial: 1005214

Año Fiscal: 2024

Fecha: 3/5/2024

Número de Cuenta: ****0001

He Recibido de: DEPARTAMENTO DE HACIENDA

El Importe de: Five Hundred Eighty Seven Thousand One Hundred Ninety Seven Dollars and Fourteen Cents *****

Tipo de Pago	Cantidad	Número de Referencia
Transferencia electrónica	\$587,197.14	3/5/2024 LUIS
Total	\$587,197.14	

Por Concepto de: DEPOSITO COFIM REDENCION, IMPLIVU - IMPLIVU (\$587197.14)

Fuente: Por correo

Copia del Cliente


Recaudador Benny Gonzalez Rosario

MUNICIPIO DE: CIALES

PRESUPUESTO AÑO FISCAL 2024-2025

INGRESOS

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	INGRESO ACTUAL AL 4/30/2024	VARIANZA (L - J)
									2024-2025	2023-2024		
Fondo General	01	03	04			81.01	Patentes	03 - Finanzas	\$ 598,210.00	\$ 489,911.00	\$ 155,050.35	\$ (443,159.65)
Fondo General	01	03	04			81.03	Impuesto Municipal sobre las Ventas	03 - Finanzas	\$ 479,070.00	\$ 389,259.00	\$ 462,333.78	\$ (16,736.22)
Fondo General	01	03	04			81.21	Intereses y Recargos por Demoras en Patentes	03 - Finanzas	\$ 12,103.92	\$ 13,345.00	\$ 21,004.75	\$ 8,900.83
Fondo General	01	03	04			83.01	Arbitrios de Construcción	03 - Finanzas	\$ 1,956,656.56	\$ 1,340,283.72	\$ 1,506,705.50	\$ (449,951.06)
Fondo General	01	03	04			83.04	Licencias y Permisos	03 - Finanzas	\$ 675,148.00	\$ 355,400.00	\$ 22,875.00	\$ (652,273.00)
Fondo General	01	03	04			84.02	Compensación AEE	03 - Finanzas	\$ 312,682.00	\$ 328,769.00	\$ -	\$ (312,682.00)
Fondo General	01	03	04			84.04	Otros Ingresos Intergubernamentales	03 - Finanzas	\$ 1,006,666.13	\$ 1,605,938.00	\$ 1,338,283.22	\$ 331,617.09
Fondo General	01	03	04			85.07	Disposición Derperdicios	03 - Finanzas	\$ 5,230.00	\$ 5,650.00	\$ 5,330.00	\$ 100.00
Fondo General	01	03	04			85.11	Otros Ingresos por Servicios	03 - Finanzas	\$ 8,000.00	\$ 8,000.00	\$ 3,400.00	\$ (4,600.00)
Fondo General	01	03	04			87.03	Intereses Bancarios	03 - Finanzas	\$ 3,570.00	\$ 364.97	\$ -	\$ (3,570.00)
Fondo General	01	03	04			87.05	Ingresos Eventuales	03 - Finanzas	\$ 1,776,939.89	\$ 1,157,788.21	\$ 402,875.68	\$ (1,374,064.21)
Fondo General	01	03	04			87.06	Renta Locales y Propiedad Municipal	03 - Finanzas	\$ 86,495.00	\$ 78,107.00	\$ 107,756.10	\$ 21,261.10
Fondo General	01	03	04			87.09	Otros Ingresos	03 - Finanzas	\$ 791,073.00	\$ 587,881.00	\$ -	\$ (791,073.00)
Fondo General	01	03	04			87.22	Contribución Propiedad No Exonerada (Otras Fuentes Financieras)	03 - Finanzas	\$ 978,741.99	\$ 1,946,177.00	\$ 894,124.10	\$ (84,617.89)
Fondo General	01	03	04			87.23	Otros Intereses	03 - Finanzas	\$ 12,526.74	\$ 10,934.00	\$ 12,859.85	\$ 333.11
TOTAL									\$ 8,703,113.23	\$ 8,317,807.90	\$ 4,932,598.33	(\$3,770,514.90)

MUNICIPIO DE: CIALES

PRESUPUESTO AÑO FISCAL 2024-2025

GASTOS

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL	VARIANZA (L - J)
									2024-2025	2023-2024	4/30/2024	
Fondo General	01	01	01			91.01	Empleados Regulares	01 - Legislatura Municipal	\$ 80,136.00	\$ 80,136.00	\$ 37,500.00	\$ 42,636.00
Fondo General	01	01	01			91.10	Seguro Choferil	01 - Legislatura Municipal	\$ 45.00	\$ 45.00	\$ 25.80	\$ 19.20
Fondo General	01	01	01			91.31	Seguro Social Federal	01 - Legislatura Municipal	\$ 6,314.00	\$ 6,314.00	\$ 2,960.55	\$ 3,353.45
Fondo General	01	01	01			91.41	Plan Médico	01 - Legislatura Municipal	\$ 7,200.00	\$ 7,200.00	\$ 1,500.00	\$ 5,700.00
Fondo General	01	01	01			91.71	Bono Navideño	01 - Legislatura Municipal	\$ 2,400.00	\$ 2,400.00	\$ 1,200.00	\$ 1,200.00
Fondo General	01	01	01			92.01	Materiales de Oficina	01 - Legislatura Municipal	\$ 1,000.00	\$ 1,000.00	\$ 134.95	\$ 865.05
Fondo General	01	01	01			93.01	Equipo de Oficina	01 - Legislatura Municipal	\$ 1,000.00	\$ 500.00	\$ -	\$ 1,000.00
Fondo General	01	01	01			93.27	Compra de Equipos	01 - Legislatura Municipal	\$ 25,000.00	\$ 500.00	\$ -	\$ 25,000.00
Fondo General	01	01	01			94.01	Dietas	01 - Legislatura Municipal	\$ 20,000.00	\$ 20,000.00	\$ 9,775.00	\$ 10,225.00
Fondo General	01	01	01			94.05	Gastos de Representación	01 - Legislatura Municipal	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
Fondo General	01	01	01			94.11	Servicios Profesionales - No Clasificados	01 - Legislatura Municipal	\$ 15,000.00	\$ 15,000.00	\$ 10,150.00	\$ 4,850.00
Fondo General	01	01	01			94.15	Relaciones Públicas	01 - Legislatura Municipal	\$ -	\$ -	\$ -	\$ -
Fondo General	01	01	01			94.42	Seguros	01 - Legislatura Municipal	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Fondo General	01	01	01			94.44	Cuotas y Suscripciones	01 - Legislatura Municipal	\$ 2,000.00	\$ 2,000.00	\$ 600.00	\$ 1,400.00
Fondo General	01	01	01			94.51	Renta de Equipos y Vehículos	01 - Legislatura Municipal	\$ -	\$ -	\$ -	\$ -
Fondo General	01	01	01			94.63	Mantenimiento de Vehículos	01 - Legislatura Municipal	\$ -	\$ -	\$ -	\$ -
Fondo General	01	01	01			94.65	Misceláneos	01 - Legislatura Municipal	\$ 2,000.00	\$ 1,500.00	\$ 1,000.25	\$ 999.75
Fondo General	01	01	01			94.67	Publicaciones y Anuncios	01 - Legislatura Municipal	\$ 2,000.00	\$ 1,500.00	\$ 832.08	\$ 1,167.92
Fondo General	01	02	01			91.01	Empleados Regulares	02 - Oficina del Alcalde(sa)	\$ 388,119.60	\$ 389,403.60	\$ 294,679.04	\$ 93,440.56
Fondo General	01	02	01			91.10	Seguro Choferil	02 - Oficina del Alcalde(sa)	\$ 500.00	\$ 500.00	\$ 205.80	\$ 294.20
Fondo General	01	02	01			91.31	Seguro Social Federal	02 - Oficina del Alcalde(sa)	\$ 30,471.41	\$ 30,569.79	\$ 23,338.42	\$ 7,132.99
Fondo General	01	02	01			91.41	Plan Médico	02 - Oficina del Alcalde(sa)	\$ 32,400.00	\$ 32,400.00	\$ 14,700.00	\$ 17,700.00
Fondo General	01	02	01			91.71	Bono Navideño	02 - Oficina del Alcalde(sa)	\$ 10,200.00	\$ 10,200.00	\$ 8,400.00	\$ 1,800.00
Fondo General	01	02	01			94.11	Servicios Profesionales - No Clasificados	02 - Oficina del Alcalde(sa)	\$ 70,800.00	\$ 99,600.00	\$ 86,995.00	\$ (16,195.00)
Fondo General	01	02	01			94.21	Gastos de Viaje	02 - Oficina del Alcalde(sa)	\$ 3,000.00	\$ 3,000.00	\$ 600.00	\$ 2,400.00
Fondo General	01	02	01			94.25	Servicios Legales	02 - Oficina del Alcalde(sa)	\$ -	\$ -	\$ -	\$ -
Fondo General	01	02	01			94.44	Cuotas y Suscripciones	02 - Oficina del Alcalde(sa)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
Fondo General	01	02	04			94.50	Renta de Edificios, Locales y Terrenos	02 - Oficina del Alcalde(sa)	\$ 27,721.00	\$ 27,721.00	\$ 23,100.00	\$ 4,621.00
Fondo General	01	02	04			94.63	Mantenimiento de Vehículos	02 - Oficina del Alcalde(sa)	\$ -	\$ -	\$ -	\$ -

MUNICIPIO DE: CIALES

PRESUPUESTO AÑO FISCAL 2024-2025

GASTOS

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL	VARIANZA (L - J)
									2024-2025	2023-2024	4/30/2024	
Fondo General	01	02	04			94.65	Misceláneos	02 - Oficina del Alcalde(sa)	\$ 10,000.00	\$ 4,000.00	\$ 16,618.00	\$ (6,618.00)
Fondo General	01	02	05			94.15	Relaciones Públicas	02 - Oficina del Alcalde(sa)	\$ -	\$ -	\$ -	\$ -
Fondo General	01	02	05			94.47	Donaciones	02 - Oficina del Alcalde(sa)	\$ 100,000.00	\$ 20,000.00	\$ 24,163.73	\$ 75,836.27
Fondo General	01	02	05			94.80	Fiestas Patronales	02 - Oficina del Alcalde(sa)	\$ -	\$ 60,000.00	\$ 1,500.00	\$ (1,500.00)
Fondo General	01	02	05			94.81	Festival o Actividad I	02 - Oficina del Alcalde(sa)	\$ -	\$ 60,000.00	\$ 60,000.00	\$ (60,000.00)
Fondo General	01	02	05			94.82	Festival o Actividad II	02 - Oficina del Alcalde(sa)	\$ 25,000.00	\$ 15,000.00	\$ 29,239.56	\$ (4,239.56)
Fondo General	01	02	05			94.84	Otros Festivales o Actividades	02 - Oficina del Alcalde(sa)	\$ 50,000.00	\$ 10,000.00	\$ 36,301.26	\$ 13,698.74
Fondo General	01	02	07			94.49	Becas	02 - Oficina del Alcalde(sa)	\$ 16,000.00	\$ 15,750.00	\$ -	\$ 16,000.00
Fondo General	01	03	01			91.01	Empleados Regulares	03 - Finanzas	\$ 482,755.68	\$ 476,911.68	\$ 351,740.81	\$ 131,014.87
Fondo General	01	03	01			91.10	Seguro Choferil	03 - Finanzas	\$ 200.00	\$ 200.00	\$ 151.50	\$ 48.50
Fondo General	01	03	01			91.14	Cargo de "PayGo"	03 - Finanzas	\$ 582,026.72	\$ 539,108.36	\$ 568,961.22	\$ 13,065.50
Fondo General	01	03	01			91.31	Seguro Social Federal	03 - Finanzas	\$ 38,078.28	\$ 37,631.24	\$ 28,517.25	\$ 9,561.03
Fondo General	01	03	01			91.41	Plan Médico	03 - Finanzas	\$ 45,000.00	\$ 45,000.00	\$ 23,550.00	\$ 21,450.00
Fondo General	01	03	01			91.45	Seguro por Desempleo	03 - Finanzas	\$ 133,697.28	\$ 60,000.00	\$ 74,439.39	\$ 59,257.89
Fondo General	01	03	01			91.51	Beneficio por Fondo del Seguro del Estado	03 - Finanzas	\$ 30,000.00	\$ 20,000.00	\$ 66,278.53	\$ (36,278.53)
Fondo General	01	03	01			91.71	Bono Navideño	03 - Finanzas	\$ 15,000.00	\$ 15,000.00	\$ 13,800.00	\$ 1,200.00
Fondo General	01	03	01			94.51	Renta de Equipos y Vehículos	03 - Finanzas	\$ 100,800.00	\$ 100,800.00	\$ 73,350.00	\$ 27,450.00
Fondo General	01	03	01			94.63	Mantenimiento de Vehículos	03 - Finanzas	\$ 27,000.00	\$ 27,000.00	\$ 20,250.00	\$ 6,750.00
Fondo General	01	03	04			91.51	Beneficio por Fondo del Seguro del Estado	03 - Finanzas	\$ 178,862.79	\$ 202,635.71	\$ 95,087.34	\$ 83,775.45
Fondo General	01	03	04			92.28	Energía Eléctrica	03 - Finanzas	\$ 312,682.00	\$ 328,769.00	\$ 165,009.95	\$ 147,672.05
Fondo General	01	03	04			92.32	Acueducto y Alcantarillados	03 - Finanzas	\$ 100,000.00	\$ 85,000.00	\$ 21,000.00	\$ 79,000.00
Fondo General	01	03	04			92.35	Teléfono y Comunicaciones	03 - Finanzas	\$ -	\$ -	\$ -	\$ -
Fondo General	01	03	04			94.11	Servicios Profesionales - No Clasificados	03 - Finanzas	\$ 40,000.00	\$ 36,000.00	\$ 63,500.00	\$ (23,500.00)
Fondo General	01	03	04			94.36	Cánon Excavaciones y Demoliciones	03 - Finanzas	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Fondo General	01	03	04			94.43	Gastos de Salud	03 - Finanzas	\$ 221,119.36	\$ 198,074.38	\$ 111,751.27	\$ 109,368.09
Fondo General	01	03	04			94.58	Déficit	03 - Finanzas	\$ 100,000.00	\$ 70,830.00	\$ -	\$ 100,000.00
Fondo General	01	03	04			94.59	Reserva de Déficit	03 - Finanzas	\$ 41,777.00	\$ 94,700.00	\$ -	\$ 41,777.00

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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL	VARIANZA (L - J)
									2024-2025	2023-2024	4/30/2024	
Fondo General	01	03	04			94.60	Intereses Cuentas Vendidas	03 - Finanzas	\$ 10,515.70	\$ 11,852.70	\$ -	\$ 10,515.70
Fondo General	01	03	04			94.65	Misceláneos	03 - Finanzas	\$ 4,000.00	\$ 3,000.00	\$ 4,134.00	\$ (134.00)
Fondo General	01	03	04			94.69	Franqueo	03 - Finanzas	\$ 2,000.00	\$ 2,000.00	\$ 1,085.99	\$ 914.01
Fondo General	01	03	04			94.70	Pago de Sentencias y Reclamaciones	03 - Finanzas	\$ -	\$ 50,000.00	\$ 50,000.00	\$ (50,000.00)
Fondo General	01	03	04			94.71	Reclamaciones Años Anteriores	03 - Finanzas	\$ 50,000.00	\$ 20,000.00	\$ 3,000.00	\$ 47,000.00
Fondo General	01	03	04			94.77	Aportación al CRIM	03 - Finanzas	\$ 53,647.45	\$ 53,647.45	\$ 31,294.34	\$ 22,353.11
Fondo General	01	03	04			94.78	Liquidación Deuda del CRIM	03 - Finanzas	\$ -	\$ -	\$ -	\$ -
Fondo General	01	03	04			99.01	Transferencias que Salen	03 - Finanzas	\$ -	\$ -	\$ -	\$ -
Fondo General	01	04	01			91.01	Empleados Regulares	04 - Obras Públicas	\$ 380,096.40	\$ 380,096.40	\$ 267,303.52	\$ 112,792.88
Fondo General	01	04	01			91.10	Seguro Choferil	04 - Obras Públicas	\$ 300.00	\$ 200.00	\$ 289.50	\$ 10.50
Fondo General	01	04	01			91.31	Seguro Social Federal	04 - Obras Públicas	\$ 30,087.11	\$ 30,087.10	\$ 21,320.69	\$ 8,766.42
Fondo General	01	04	01			91.41	Plan Médico	04 - Obras Públicas	\$ 39,600.00	\$ 39,600.00	\$ 15,450.00	\$ 24,150.00
Fondo General	01	04	01			91.71	Bono Navideño	04 - Obras Públicas	\$ 13,200.00	\$ 13,200.00	\$ 11,400.00	\$ 1,800.00
Fondo General	01	04	01			92.25	Combustible y Lubricantes	04 - Obras Públicas	\$ 150,000.00	\$ 150,000.00	\$ 134,807.68	\$ 15,192.32
Fondo General	01	04	01			92.38	Materiales de Construcción	04 - Obras Públicas	\$ 15,000.00	\$ 10,000.00	\$ 3,052.71	\$ 11,947.29
Fondo General	01	04	01			92.42	Materiales y Suministros de Operación	04 - Obras Públicas	\$ 10,000.00	\$ 5,000.00	\$ 4,560.05	\$ 5,439.95
Fondo General	01	04	04			92.38	Materiales de Construcción	04 - Obras Públicas	\$ 200,000.00	\$ 30,000.00	\$ -	\$ 200,000.00
Fondo General	01	04	04			94.63	Mantenimiento de Vehículos	04 - Obras Públicas	\$ 200,000.00	\$ 150,000.00	\$ 134,698.16	\$ 65,301.84
Fondo General	01	04	04			94.65	Misceláneos	04 - Obras Públicas	\$ 10,000.00	\$ 5,000.00	\$ 9,488.11	\$ 511.89
Fondo General	01	04	08			94.51	Renta de Equipos y Vehículos	04 - Obras Públicas	\$ 50,000.00	\$ 20,000.00	\$ 26,262.00	\$ 23,738.00
Fondo General	01	06	01			91.01	Empleados Regulares	06 - Oficina Municipal Manejo de Emergencias	\$ 478,234.80	\$ 511,470.00	\$ 352,166.21	\$ 126,068.59
Fondo General	01	06	01			91.10	Seguro Choferil	06 - Oficina Municipal Manejo de Emergencias	\$ 450.00	\$ 450.00	\$ 206.40	\$ 243.60
Fondo General	01	06	01			91.31	Seguro Social Federal	06 - Oficina Municipal Manejo de Emergencias	\$ 37,686.54	\$ 40,275.02	\$ 27,950.50	\$ 9,736.04

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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL 4/30/2024	VARIANZA (L - J)
									2024-2025	2023-2024		
Fondo General	01	06	01			91.41	Plan Médico	06 - Oficina Municipal Manejo de Emergencias	\$ 43,200.00	\$ 45,000.00	\$ 22,950.00	\$ 20,250.00
Fondo General	01	06	01			91.71	Bono Navideño	06 - Oficina Municipal Manejo de Emergencias	\$ 14,400.00	\$ 15,000.00	\$ 13,200.00	\$ 1,200.00
Fondo General	01	06	01			92.42	Materiales y Suministros de Operación	06 - Oficina Municipal Manejo de Emergencias	\$ 3,000.00	\$ 3,000.00	\$ 2,890.53	\$ 109.47
Fondo General	01	06	01			94.65	Misceláneos	06 - Oficina Municipal Manejo de Emergencias	\$ 3,000.00	\$ 3,000.00	\$ 3,761.28	\$ (761.28)
Fondo General	01	06	01			94.75	Reserva	06 - Oficina Municipal Manejo de Emergencias	\$ 15,000.00	\$ 15,000.00	\$ 4,848.04	\$ 10,151.96
Fondo General	01	07	01			91.01	Empleados Regulares	07 - Guardia Municipal	\$ 339,355.20	\$ 297,259.20	\$ 215,100.60	\$ 124,254.60
Fondo General	01	07	01			91.10	Seguro Choferil	07 - Guardia Municipal	\$ 350.00	\$ 350.00	\$ 132.60	\$ 217.40
Fondo General	01	07	01			91.31	Seguro Social Federal	07 - Guardia Municipal	\$ 26,786.82	\$ 23,474.70	\$ 17,063.54	\$ 9,723.28
Fondo General	01	07	01			91.41	Plan Médico	07 - Guardia Municipal	\$ 32,400.00	\$ 28,800.00	\$ 15,000.00	\$ 17,400.00
Fondo General	01	07	01			91.71	Bono Navideño	07 - Guardia Municipal	\$ 10,800.00	\$ 9,600.00	\$ 7,800.00	\$ 3,000.00
Fondo General	01	07	01			94.63	Mantenimiento de Vehículos	07 - Guardia Municipal	\$ -	\$ -	\$ -	\$ -
Fondo General	01	07	04			92.42	Materiales y Suministros de Operación	07 - Guardia Municipal	\$ 2,500.00	\$ 1,500.00	\$ 1,100.00	\$ 1,400.00
Fondo General	01	07	04			94.65	Misceláneos	07 - Guardia Municipal	\$ 2,000.00	\$ 2,000.00	\$ 2,722.15	\$ (722.15)
Fondo General	01	08	01			91.01	Empleados Regulares	08 - Recursos Humanos	\$ 168,763.20	\$ 165,163.20	\$ 98,769.10	\$ 69,994.10
Fondo General	01	08	01			91.05	Empleados Transitorios	08 - Recursos Humanos	\$ 441,696.00	\$ 441,696.00	\$ 204,730.91	\$ 236,965.09
Fondo General	01	08	01			91.07	Vacaciones Acumuladas, Licencia Regular	08 - Recursos Humanos	\$ 25,000.00	\$ 5,000.00	\$ 16,913.99	\$ 8,086.01
Fondo General	01	08	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	08 - Recursos Humanos	\$ 25,000.00	\$ 5,000.00	\$ 10,135.15	\$ 14,864.85
Fondo General	01	08	01			91.31	Seguro Social Federal	08 - Recursos Humanos	\$ 13,277.59	\$ 13,002.20	\$ 8,874.22	\$ 4,403.37
Fondo General	01	08	01			91.41	Plan Médico	08 - Recursos Humanos	\$ 14,400.00	\$ 14,400.00	\$ 6,900.00	\$ 7,500.00
Fondo General	01	08	01			91.71	Bono Navideño	08 - Recursos Humanos	\$ 4,800.00	\$ 4,800.00	\$ 3,000.00	\$ 1,800.00
Fondo General	01	08	01			94.11	Servicios Profesionales - No Clasificados	08 - Recursos Humanos	\$ 100,000.00	\$ 87,600.00	\$ 64,881.25	\$ 35,118.75
Fondo General	01	08	01			94.13	Pruebas de Dopaje	08 - Recursos Humanos	\$ 3,000.00	\$ 3,000.00	\$ 350.00	\$ 2,650.00
Fondo General	01	08	04			91.06	Empleados Irregulares	08 - Recursos Humanos	\$ 127,764.00	\$ 162,162.00	\$ 99,991.96	\$ 27,772.04
Fondo General	01	08	04			91.31	Seguro Social Federal	08 - Recursos Humanos	\$ 72,575.55	\$ 59,008.84	\$ 33,008.59	\$ 39,566.96
Fondo General	01	08	04			91.41	Plan Médico	08 - Recursos Humanos	\$ 46,800.00	\$ 46,800.00	\$ -	\$ 46,800.00

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									2024-2025	2023-2024	4/30/2024	
Fondo General	01	08	04			91.71	Bono Navideño	08 - Recursos Humanos	\$ 15,600.00	\$ 15,600.00	\$ 12,039.71	\$ 3,560.29
Fondo General	01	08	04			94.06	Adiestramientos	08 - Recursos Humanos	\$ 2,000.00	\$ 1,000.00	\$ -	\$ 2,000.00
Fondo General	01	08	04			94.65	Misceláneos	08 - Recursos Humanos	\$ 1,500.00	\$ 1,500.00	\$ 782.95	\$ 717.05
Fondo General	01	09	01			91.01	Empleados Regulares	09 - Recreación y Deportes	\$ 183,639.60	\$ 178,959.60	\$ 133,414.80	\$ 50,224.80
Fondo General	01	09	01			91.10	Seguro Choferil	09 - Recreación y Deportes	\$ 200.00	\$ 100.00	\$ 86.40	\$ 113.60
Fondo General	01	09	01			91.31	Seguro Social Federal	09 - Recreación y Deportes	\$ 14,507.41	\$ 14,149.40	\$ 10,631.86	\$ 3,875.55
Fondo General	01	09	01			91.41	Plan Médico	09 - Recreación y Deportes	\$ 18,000.00	\$ 18,000.00	\$ 7,800.00	\$ 10,200.00
Fondo General	01	09	01			91.71	Bono Navideño	09 - Recreación y Deportes	\$ 6,000.00	\$ 6,000.00	\$ 5,400.00	\$ 600.00
Fondo General	01	09	01			94.63	Mantenimiento de Vehículos	09 - Recreación y Deportes	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
Fondo General	01	09	21			92.42	Materiales y Suministros de Operación	09 - Recreación y Deportes	\$ 4,000.00	\$ 3,000.00	\$ 6,922.91	\$ (2,922.91)
Fondo General	01	09	21			94.47	Donaciones	09 - Recreación y Deportes	\$ 15,000.00	\$ 15,000.00	\$ 5,485.52	\$ 9,514.48
Fondo General	01	09	21			94.65	Misceláneos	09 - Recreación y Deportes	\$ 4,000.00	\$ 3,000.00	\$ 5,865.30	\$ (1,865.30)
Fondo General	01	10	01			91.01	Empleados Regulares	10 - Sanidad o Saneamiento	\$ 376,899.60	\$ 376,899.60	\$ 291,729.37	\$ 85,170.23
Fondo General	01	10	01			91.10	Seguro Choferil	10 - Sanidad o Saneamiento	\$ 300.00	\$ 300.00	\$ 110.40	\$ 189.60
Fondo General	01	10	01			91.31	Seguro Social Federal	10 - Sanidad o Saneamiento	\$ 29,888.50	\$ 29,888.50	\$ 23,326.91	\$ 6,561.59
Fondo General	01	10	01			91.41	Plan Médico	10 - Sanidad o Saneamiento	\$ 41,400.00	\$ 41,400.00	\$ 16,500.00	\$ 24,900.00
Fondo General	01	10	01			91.71	Bono Navideño	10 - Sanidad o Saneamiento	\$ 13,800.00	\$ 13,800.00	\$ 13,200.00	\$ 600.00
Fondo General	01	10	04			94.73	Disposición de Desperdicios	10 - Sanidad o Saneamiento	\$ 50,000.00	\$ 144,000.00	\$ 52,997.50	\$ (2,997.50)
Fondo General	01	19	01			91.01	Empleados Regulares	19 - Secretaría Municipal	\$ 102,912.00	\$ 78,360.00	\$ 61,119.01	\$ 41,792.99
Fondo General	01	19	01			91.31	Seguro Social Federal	19 - Secretaría Municipal	\$ 8,102.28	\$ 6,178.14	\$ 4,813.30	\$ 3,288.98
Fondo General	01	19	01			91.41	Plan Médico	19 - Secretaría Municipal	\$ 9,000.00	\$ 7,200.00	\$ 4,500.00	\$ 4,500.00
Fondo General	01	19	01			91.71	Bono Navideño	19 - Secretaría Municipal	\$ 3,000.00	\$ 2,400.00	\$ 1,800.00	\$ 1,200.00
Fondo General	01	19	01			94.65	Misceláneos	19 - Secretaría Municipal	\$ 2,000.00	\$ 500.00	\$ 465.00	\$ 1,535.00
Fondo General	01	19	01			94.67	Publicaciones y Anuncios	19 - Secretaría Municipal	\$ 3,000.00	\$ 3,000.00	\$ 2,246.74	\$ 753.26
Fondo General	01	21	01			91.01	Empleados Regulares	21 - Auditoría Interna	\$ 24,396.00	\$ 24,396.00	\$ 14,231.00	\$ 10,165.00
Fondo General	01	21	01			91.31	Seguro Social Federal	21 - Auditoría Interna	\$ 1,912.19	\$ 1,912.19	\$ 1,180.47	\$ 731.72
Fondo General	01	21	01			91.41	Plan Médico	21 - Auditoría Interna	\$ 1,800.00	\$ 1,800.00	\$ 1,050.00	\$ 750.00
Fondo General	01	21	01			91.71	Bono Navideño	21 - Auditoría Interna	\$ 600.00	\$ 600.00	\$ 1,200.00	\$ (600.00)
Fondo General	01	21	01			94.06	Adiestramientos	21 - Auditoría Interna	\$ -	\$ -	\$ -	\$ -
Fondo General	01	21	01			94.10	Gastos de Auditoría Sencilla (Single Audit)	21 - Auditoría Interna	\$ 50,000.00	\$ 65,000.00	\$ -	\$ 50,000.00
Fondo General	01	21	04			94.65	Misceláneos	21 - Auditoría Interna	\$ -	\$ -	\$ -	\$ -
Fondo General	01	25	01			91.01	Empleados Regulares	25 - Planificación y Desarrollo	\$ 93,180.00	\$ 89,580.00	\$ 31,550.00	\$ 61,630.00

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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL	VARIANZA (L - J)
									2024-2025	2023-2024	4/30/2024	
Fondo General	01	25	01			91.10	Seguro Choferil	25 - Planificación y Desarrollo	\$ 100.00	\$ 100.00	\$ 25.80	\$ 74.20
Fondo General	01	25	01			91.31	Seguro Social Federal	25 - Planificación y Desarrollo	\$ 7,311.87	\$ 7,036.49	\$ 2,505.37	\$ 4,806.50
Fondo General	01	25	01			91.41	Plan Médico	25 - Planificación y Desarrollo	\$ 7,200.00	\$ 7,200.00	\$ 3,000.00	\$ 4,200.00
Fondo General	01	25	01			91.71	Bono Navideño	25 - Planificación y Desarrollo	\$ 2,400.00	\$ 2,400.00	\$ 1,200.00	\$ 1,200.00
Fondo General	01	25	01			92.42	Materiales y Suministros de Operación	25 - Planificación y Desarrollo	\$ -	\$ -	\$ -	\$ -
Fondo General	01	28	01			91.01	Empleados Regulares	28 - Conservación y Ornato	\$ 179,823.60	\$ 179,823.60	\$ 113,891.65	\$ 65,931.95
Fondo General	01	28	01			91.10	Seguro Choferil	28 - Conservación y Ornato	\$ 150.00	\$ 100.00	\$ 43.80	\$ 106.20
Fondo General	01	28	01			91.31	Seguro Social Federal	28 - Conservación y Ornato	\$ 14,215.50	\$ 14,215.50	\$ 9,125.74	\$ 5,089.76
Fondo General	01	28	01			91.41	Plan Médico	28 - Conservación y Ornato	\$ 18,000.00	\$ 18,000.00	\$ 8,400.00	\$ 9,600.00
Fondo General	01	28	01			91.71	Bono Navideño	28 - Conservación y Ornato	\$ 6,000.00	\$ 6,000.00	\$ 5,400.00	\$ 600.00
Fondo General	01	28	13			92.42	Materiales y Suministros de Operación	28 - Conservación y Ornato	\$ 3,000.00	\$ 3,000.00	\$ 12,024.79	\$ (9,024.79)
Fondo General	01	28	13			93.27	Compra de Equipos	28 - Conservación y Ornato	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00
Fondo General	01	28	13			94.63	Mantenimiento de Vehículos	28 - Conservación y Ornato	\$ 8,000.00	\$ 8,000.00	\$ 7,070.23	\$ 929.77
Fondo General	01	28	13			94.65	Misceláneos	28 - Conservación y Ornato	\$ 3,000.00	\$ 2,500.00	\$ 2,415.74	\$ 584.26
Fondo General	01	35	01			91.01	Empleados Regulares	35 - Compras y Suministros	\$ 40,476.00	\$ 40,476.00	\$ 33,730.00	\$ 6,746.00
Fondo General	01	35	01			91.10	Seguro Choferil	35 - Compras y Suministros	\$ 30.00	\$ 25.00	\$ 25.80	\$ 4.20
Fondo General	01	35	01			91.31	Seguro Social Federal	35 - Compras y Suministros	\$ 3,188.21	\$ 3,188.21	\$ 2,672.11	\$ 516.10
Fondo General	01	35	01			91.41	Plan Médico	35 - Compras y Suministros	\$ 3,600.00	\$ 3,600.00	\$ 3,000.00	\$ 600.00
Fondo General	01	35	01			91.71	Bono Navideño	35 - Compras y Suministros	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ -
Fondo General	01	35	01			92.15	Materiales de Mantenimiento	35 - Compras y Suministros	\$ 4,000.00	\$ 4,000.00	\$ 9,848.42	\$ (5,848.42)
Fondo General	01	35	04			92.01	Materiales de Oficina	35 - Compras y Suministros	\$ 4,000.00	\$ 4,000.00	\$ 13,558.87	\$ (9,558.87)
Fondo General	01	35	04			93.27	Compra de Equipos	35 - Compras y Suministros	\$ 4,000.00	\$ 4,000.00	\$ 3,098.39	\$ 901.61
Fondo General	01	35	04			94.63	Mantenimiento de Vehículos	35 - Compras y Suministros	\$ 20,000.00	\$ 20,000.00	\$ 6,729.00	\$ 13,271.00
Fondo General	01	36	01			91.01	Empleados Regulares	36 - Turismo	\$ 77,928.00	\$ 56,268.00	\$ 46,890.00	\$ 31,038.00
Fondo General	01	36	01			91.10	Seguro Choferil	36 - Turismo	\$ 100.00	\$ 100.00	\$ 25.80	\$ 74.20
Fondo General	01	36	01			91.31	Seguro Social Federal	36 - Turismo	\$ 6,145.09	\$ 4,442.20	\$ 3,724.73	\$ 2,420.36
Fondo General	01	36	01			91.41	Plan Médico	36 - Turismo	\$ 7,200.00	\$ 5,400.00	\$ 3,000.00	\$ 4,200.00
Fondo General	01	36	01			91.71	Bono Navideño	36 - Turismo	\$ 2,400.00	\$ 1,800.00	\$ 1,800.00	\$ 600.00
Fondo General	01	36	01			94.15	Relaciones Públicas	36 - Turismo	\$ 5,000.00	\$ 5,000.00	\$ 905.09	\$ 4,094.91
Fondo General	01	36	04			94.65	Misceláneos	36 - Turismo	\$ 2,000.00	\$ 2,000.00	\$ 1,756.76	\$ 243.24
Fondo General	01	37	01			91.01	Empleados Regulares	37 - Servicios Humanos Institucionales	\$ 142,248.00	\$ 142,248.00	\$ 113,391.40	\$ 28,856.60

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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL	VARIANZA (L - J)
									2024-2025	2023-2024	4/30/2024	
Fondo General	01	37	01			91.31	Seguro Social Federal	37 - Servicios Humanos Institucionales	\$ 11,249.17	\$ 11,249.17	\$ 9,041.59	\$ 2,207.58
Fondo General	01	37	01			91.41	Plan Médico	37 - Servicios Humanos Institucionales	\$ 14,400.00	\$ 14,400.00	\$ 4,500.00	\$ 9,900.00
Fondo General	01	37	01			91.71	Bono Navideño	37 - Servicios Humanos Institucionales	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ -
Fondo General	01	37	04			94.65	Misceláneos	37 - Servicios Humanos Institucionales	\$ 1,000.00	\$ 1,000.00	\$ 37.65	\$ 962.35
Fondo General	01	38	01			91.01	Empleados Regulares	38 - Control Ambiental	\$ 140,451.60	\$ 140,451.60	\$ 109,739.00	\$ 30,712.60
Fondo General	01	38	01			91.10	Seguro Choferil	38 - Control Ambiental	\$ 150.00	\$ 100.00	\$ 53.70	\$ 96.30
Fondo General	01	38	01			91.31	Seguro Social Federal	38 - Control Ambiental	\$ 11,111.74	\$ 11,111.74	\$ 8,716.24	\$ 2,395.50
Fondo General	01	38	01			91.41	Plan Médico	38 - Control Ambiental	\$ 14,400.00	\$ 14,400.00	\$ 4,500.00	\$ 9,900.00
Fondo General	01	38	01			91.71	Bono Navideño	38 - Control Ambiental	\$ 4,800.00	\$ 4,800.00	\$ 4,200.00	\$ 600.00
Fondo General	01	38	04			92.42	Materiales y Suministros de Operación	38 - Control Ambiental	\$ 2,000.00	\$ 1,500.00	\$ 548.00	\$ 1,452.00
Fondo General	01	38	04			94.65	Misceláneos	38 - Control Ambiental	\$ 2,000.00	\$ 1,500.00	\$ 3,262.08	\$ (1,262.08)
Fondo General	01	47	01			91.01	Empleados Regulares	47 - Conservación de Edificios y Estructuras Municipales	\$ 142,347.60	\$ 142,347.60	\$ 96,844.45	\$ 45,503.15
Fondo General	01	47	01			91.31	Seguro Social Federal	47 - Conservación de Edificios y Estructuras Municipales	\$ 11,256.79	\$ 11,256.79	\$ 7,775.78	\$ 3,481.01
Fondo General	01	47	01			91.41	Plan Médico	47 - Conservación de Edificios y Estructuras Municipales	\$ 14,400.00	\$ 14,400.00	\$ 7,200.00	\$ 7,200.00
Fondo General	01	47	01			91.71	Bono Navideño	47 - Conservación de Edificios y Estructuras Municipales	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ -
Fondo General	01	47	01			94.64	Mantenimiento de Edificios	47 - Conservación de Edificios y Estructuras Municipales	\$ 10,000.00	\$ 5,050.00	\$ 14,714.02	\$ (4,714.02)
									\$ 8,703,113.23	\$ 8,317,807.90	\$ 5,722,141.62	\$ 2,980,971.61



MUNICIPIO DE: CIALES
PRESUPUESTO AÑO FISCAL 2024-2025
CAE

OGP-1M
Rev. 08/enero/2024

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA	DESCRIPCIÓN DEL	AÑO FISCAL 2024-2025
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	\$ 516,217.79
TOTAL									\$ 516,217.79
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.57	Amortización de Principal de Préstamos	03 - Finanzas	213,863.44
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.55	Intereses	03 - Finanzas	87,531.00
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.75	Reserva	03 - Finanzas	\$ 214,823.35
TOTAL									\$ 516,217.79

INFORME DISTRIBUTIVO DE SUELDOS

MUNICIPIO DE: CIALES

AÑO FISCAL: 2024-2025

CONFIANZA, REGULAR Y TRANSITORIO

OGP-2M

Rev. 08/enero/2024

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 150.00	Plan Médico	\$ 600.00	Bono de Navidad	Bono de Verano	Bono de Verano a	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad a				
C	Confianza	91.01	01 - Legislatura Municipal	01				Secretaria Legislatura	1	12	\$ 2,150.00	\$ 25,800.00	\$ 2,019.60	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 30,219.60
C	Confianza	91.01	01 - Legislatura Municipal	01				Sargento de Armas	1	12	\$ 1,600.00	\$ 19,200.00	\$ 1,514.70	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,114.70
C	Confianza	91.01	01 - Legislatura Municipal	01				Secretaria Auxiliar	1	12	\$ 1,600.00	\$ 19,200.00	\$ 1,514.70	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,114.70
C	Confianza	91.01	01 - Legislatura Municipal	01				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Alcalde	1	12	\$ 5,000.00	\$ 60,000.00	\$ 4,590.00	SI	\$ 1,800.00	NO	\$ -	NO	\$ -	\$ 66,390.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Ayudante Ejecutivo del Alcalde	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Ayudante Ejecutivo del Alcalde	1	12	\$ 2,150.00	\$ 25,800.00	\$ 2,019.60	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 30,219.60
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Ayudante Ejecutivo del Alcalde	1	12	\$ 2,067.00	\$ 24,804.00	\$ 1,943.41	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 29,147.41
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Coordinador(a) Interagencial	1	12	\$ 1,739.00	\$ 20,868.00	\$ 1,642.30	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 24,910.30
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Secretario Confidencial	1	12	\$ 1,513.00	\$ 18,156.00	\$ 1,434.83	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,990.83
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Mensajero Conductor	1	12	\$ 1,428.00	\$ 17,136.00	\$ 1,356.80	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,892.80
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Oficinista II	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Director Relaciones con la Comunidad	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Director(a) Auxiliar de Relaciones con	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,452.86
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Encargada de Centro de Actividades	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				Chofer del Alcalde	1	12	\$ 1,400.00	\$ 16,800.00	\$ 1,331.10	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,531.10
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Oficinista I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Oficinista I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Supervisor I	1	12	\$ 1,803.30	\$ 21,639.60	\$ 1,701.33	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,740.93
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Oficial Inspector de Vivienda	1	12	\$ 1,428.00	\$ 17,136.00	\$ 1,356.80	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,892.80
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				Representante Servicio al Ciudadano	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
C	Confianza	91.01	03 - Finanzas	03				Director(a) de Finanzas	1	12	\$ 2,800.00	\$ 33,600.00	\$ 2,616.30	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 38,616.30
R	Regular	91.01	03 - Finanzas	03				Director(a) Auxiliar de Finanzas	1	12	\$ 2,384.00	\$ 28,608.00	\$ 2,234.41	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 33,242.41
R	Regular	91.01	03 - Finanzas	03				Contable	1	12	\$ 1,800.00	\$ 21,600.00	\$ 1,698.30	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,698.30
R	Regular	91.01	03 - Finanzas	03				Oficial Pagador	1	12	\$ 1,403.00	\$ 16,836.00	\$ 1,333.85	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,569.85
R	Regular	91.01	03 - Finanzas	03				Auxiliar Fiscal I			\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
R	Regular	91.01	03 - Finanzas	03				Investigador de Deuda Contributiva	1	12	\$ 1,444.00	\$ 17,328.00	\$ 1,371.49	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,099.49
R	Regular	91.01	03 - Finanzas	03				Oficial Recaudador	1	12	\$ 1,925.00	\$ 23,100.00	\$ 1,813.05	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 27,313.05
R	Regular	91.01	03 - Finanzas	03				Oficial de PreIntervención	1	12	\$ 1,742.60	\$ 20,911.20	\$ 1,645.61	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 24,956.81
R	Regular	91.01	03 - Finanzas	03				Oficinista I	1	12	\$ 1,412.00	\$ 16,944.00	\$ 1,342.12	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,686.12
R	Regular	91.01	03 - Finanzas	03				Oficinista Mecanógrafo I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				Secretaria	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				Administrador de la Oficina del CRIM	1	12	\$ 1,962.04	\$ 23,544.48	\$ 1,847.05	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 27,791.53
R	Regular	91.01	03 - Finanzas	03				Administrador Mercado Agrícola	1	12	\$ 1,834.00	\$ 22,008.00	\$ 1,729.51	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 26,137.51
R	Regular	91.01	03 - Finanzas	03				Recaudador Auxiliar	1	12	\$ 1,498.00	\$ 17,976.00	\$ 1,421.06	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,797.06
R	Regular	91.01	03 - Finanzas	03				Secretaria I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				Contable	1	12	\$ 1,500.00	\$ 18,000.00	\$ 1,422.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,822.90
R	Regular	91.01	03 - Finanzas	03				Auxiliar de PreIntervención	1	12	\$ 1,355.00	\$ 16,260.00	\$ 1,289.79	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,949.79
R	Regular	91.01	03 - Finanzas	03				Administrador(a) Auxiliar de la Oficina	1	12	\$ 1,604.00	\$ 19,248.00	\$ 1,518.37	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,166.37
R	Regular	91.01	03 - Finanzas	03				Administrador Auxiliar del Mercado	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,452.86
R	Regular	91.01	03 - Finanzas	03				Auxiliar de Contabilidad	1	12	\$ 1,600.00	\$ 19,200.00	\$ 1,514.70	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,114.70
R	Regular	91.01	03 - Finanzas	03				Recaudador(a) Auxiliar CRIM	1	12	\$ 1,397.00	\$ 16,764.00	\$ 1,328.35	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,492.35
R	Regular	91.01	03 - Finanzas	03				Contable	1	12	\$ 1,414.00	\$ 16,968.00	\$ 1,343.95	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,711.95
R	Regular	91.01	03 - Finanzas	03				Oficial de Propiedad	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				Recaudador(a) Auxiliar	1	12	\$ 1,331.00	\$ 15,972.00	\$ 1,267.76	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,639.76
R	Regular	91.01	03 - Finanzas	03				Oficial Pagador II	1	12	\$ 1,403.00	\$ 16,836.00	\$ 1,333.85	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,569.85
C	Confianza	91.01	04 - Obras Públicas	04				Director de Obras Públicas	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	04 - Obras Públicas	04				Operador de Equipo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Operador de Equipo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Mecánico	1	12	\$ 1,450.00	\$ 17,400.00	\$ 1,377.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,177.00
R	Regular	91.01	04 - Obras Públicas	04				Oficinista Mecanógrafo I	1	12	\$ 1,665.10	\$ 19,981.20	\$ 1,574.46	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,955.66
R	Regular	91.01	04 - Obras Públicas	04				Ayudante de Mecánico	1	12	\$ 1,426.00	\$ 17,112.00	\$ 1,354.97	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,866.97
R	Regular	91.01	04 - Obras Públicas	04				Trabajador de Brigadas	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Operador de Equipo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Director Auxiliar de Obras Públicas	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,452.86
R	Regular	91.01	04 - Obras Públicas	04				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Carpintero	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Ayudante de Mecánico	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00

INFORME DISTRIBUTIVO DE SUELDOS

MUNICIPIO DE: CIALES

AÑO FISCAL: 2024-2025

CONFIANZA, REGULAR Y TRANSITORIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 150.00	Plan Médico	\$ 600.00	Bono de Navidad	Bono de Verano	Bono de Verano	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad a				
R	Regular	91.01	04 - Obras Públicas	04				Encargado de Cementerio	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Oficinista	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Oficinista I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Carpintero	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Encargado Flota Vehicular	1	12	\$ 1,493.00	\$ 17,916.00	\$ 1,416.47	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,732.47
R	Regular	91.01	04 - Obras Públicas	04				Supervisor I	1	12	\$ 1,906.60	\$ 22,879.20	\$ 1,796.16	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 27,075.36
R	Regular	91.01	04 - Obras Públicas	04				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Conductor de Transporte Escolar	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				Conductor de Transporte Escolar	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
C	Confianza	91.01	06 - Oficina Municipal Manejo de	06				Director de Manejo de Emergencias	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Coordinador de Búsqueda y Rescate	1	12	\$ 1,600.30	\$ 19,203.60	\$ 1,514.98	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,118.58
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Oficial de Comunicaciones	1	12	\$ 1,412.00	\$ 16,944.00	\$ 1,342.12	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,686.12
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Coordinador de Refugios	1	12	\$ 1,950.00	\$ 23,400.00	\$ 1,836.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 27,636.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Coordinador Alterno de Búsqueda y	1	12	\$ 1,397.00	\$ 16,764.00	\$ 1,328.35	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,492.35
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Trabajador	1	12	\$ 1,634.60	\$ 19,615.20	\$ 1,546.46	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,561.66
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Director Auxiliar de Manejo de	1	12	\$ 1,920.00	\$ 23,040.00	\$ 1,808.46	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 27,248.46
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Auxiliar Administrativo	1	12	\$ 1,518.00	\$ 18,216.00	\$ 1,439.42	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 22,055.42
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Coordinador Alterno de Refugio	1	12	\$ 1,397.00	\$ 16,764.00	\$ 1,328.35	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,492.35
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Secretaria I	1	12	\$ 1,442.00	\$ 17,304.00	\$ 1,369.66	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,073.66
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Secretario I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Enfermera Graduada Licenciada	1	12	\$ 2,500.00	\$ 30,000.00	\$ 2,340.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 34,740.90
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Enfermera Graduada Licenciada	1	12	\$ 3,000.00	\$ 36,000.00	\$ 2,799.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 41,199.90
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Enfermera Graduada Licenciada	1	12	\$ 2,500.00	\$ 30,000.00	\$ 2,340.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 34,740.90
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Funcionario Ejecutivo IV	1	12	\$ 1,600.00	\$ 19,200.00	\$ 1,514.70	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,114.70
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Conductor de Vehículo Liviano	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,476.40
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,476.40
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Paramédico			\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Paramédico			\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Asistente Administrativo	1	12	\$ 1,397.00	\$ 16,764.00	\$ 1,328.35	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,492.35
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				Conductor de Vehículo Liviano	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
C	Confianza	91.01	07 - Guardia Municipal	07				Comisionado	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	07 - Guardia Municipal	07				Teniente II	1	12	\$ 1,780.00	\$ 21,360.00	\$ 1,679.94	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,439.94
R	Regular	91.01	07 - Guardia Municipal	07				Teniente II	1	12	\$ 1,780.00	\$ 21,360.00	\$ 1,679.94	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,439.94
R	Regular	91.01	07 - Guardia Municipal	07				Policia Municipal	1	12	\$ 1,648.00	\$ 19,776.00	\$ 1,558.76	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,734.76
R	Regular	91.01	07 - Guardia Municipal	07				Policia Municipal	1	12	\$ 1,648.00	\$ 19,776.00	\$ 1,558.76	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,734.76
R	Regular	91.01	07 - Guardia Municipal	07				Policia Municipal	1	12	\$ 1,608.00	\$ 19,296.00	\$ 1,522.04	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,218.04
R	Regular	91.01	07 - Guardia Municipal	07				Policia Municipal	1	12	\$ 1,608.00	\$ 19,296.00	\$ 1,522.04	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,218.04
R	Regular	91.01	07 - Guardia Municipal	07				Policia Municipal	1	12	\$ 1,608.00	\$ 19,296.00	\$ 1,522.04	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,218.04
R	Regular	91.01	07 - Guardia Municipal	07				Secretaria I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				Guardián	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				Guardián	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				Capitán	1	12	\$ 2,000.00	\$ 24,000.00	\$ 1,881.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,281.90
R	Regular	91.01	07 - Guardia Municipal	07				Policia Municipal	1	12	\$ 1,508.00	\$ 18,096.00	\$ 1,430.24	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,926.24
R	Regular	91.01	07 - Guardia Municipal	07				Sargento	1	12	\$ 1,762.60	\$ 21,151.20	\$ 1,663.97	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,215.17
R	Regular	91.01	07 - Guardia Municipal	07				Oficinista I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				Policia Auxiliar	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				Policia Auxiliar	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
C	Confianza	91.01	08 - Recursos Humanos	08				Director de Recursos Humanos	1	12	\$ 2,595.00	\$ 31,140.00	\$ 2,428.11	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 35,968.11
R	Regular	91.01	08 - Recursos Humanos	08				Director Auxiliar de Recursos	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,452.86
R	Regular	91.01	08 - Recursos Humanos	08				Oficial de Nóminas	1	12	\$ 1,916.00	\$ 22,992.00	\$ 1,804.79	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 27,196.79
R	Regular	91.01	08 - Recursos Humanos	08				Auxiliar Recursos Humanos	1	12	\$ 1,428.00	\$ 17,136.00	\$ 1,356.80	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,892.80
R	Regular	91.01	08 - Recursos Humanos	08				Auxiliar de Oficial de Nóminas	1	12	\$ 1,349.00	\$ 16,188.00	\$ 1,284.28	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,872.28
R	Regular	91.01	08 - Recursos Humanos	08				Auxiliar Administrativo	1	12	\$ 1,702.00	\$ 20,424.00	\$ 1,608.34	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 24,432.34

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 150.00	Plan Médico	\$ 600.00	Bono de Navidad	Bono de Verano	TOTAL	
													Seguro Social	Aport. Plan		Bono de Navidad a				Bono de Verano a
R	Regular	91.01	08 - Recursos Humanos	08				Auxiliar Recursos Humanos	1	12	\$ 1,864.60	\$ 22,375.20	\$ 1,757.60	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 26,532.80
R	Regular	91.01	08 - Recursos Humanos	08				Secretaria I	1	12	\$ 1,428.00	\$ 17,136.00	\$ 1,356.80	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,892.80
T	Transitorio	91.05	08 - Recursos Humanos	08				Programador WebMaster	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Auxiliar de Contabilidad	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Hojalatero	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,476.40
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico			\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,476.40
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,476.40
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,476.40
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,476.40
T	Transitorio	91.05	08 - Recursos Humanos	08				Despachador I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Despachador I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Paramédico	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,476.40
T	Transitorio	91.05	08 - Recursos Humanos	08				Policía Municipal	1	12	\$ 1,508.00	\$ 18,096.00	\$ 1,430.24	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,926.24
T	Transitorio	91.05	08 - Recursos Humanos	08				Policía Municipal	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Líder Recreativo	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Conductor de Transporte Escolar	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Conductor Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
C	Confianza	91.01	09 - Recreación y Deportes	09				Director Recreación y Deportes	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	09 - Recreación y Deportes	09				Líder Recreativo	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	09 - Recreación y Deportes	09				Encargado del Complejo Deportivo	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	09 - Recreación y Deportes	09				Encargado del Complejo Deportivo	1	12	\$ 1,528.00	\$ 18,336.00	\$ 1,448.60	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 22,184.60
R	Regular	91.01	09 - Recreación y Deportes	09				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	09 - Recreación y Deportes	09				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	09 - Recreación y Deportes	09				Líder Recreativo	1	12	\$ 1,428.00	\$ 17,136.00	\$ 1,356.80	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,892.80
R	Regular	91.01	09 - Recreación y Deportes	09				Director Auxiliar de Recreación y	1	12	\$ 1,887.00	\$ 22,644.00	\$ 1,778.17	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 26,822.17
R	Regular	91.01	09 - Recreación y Deportes	09				Auxiliar Administrativo	1	12	\$ 1,412.00	\$ 16,944.00	\$ 1,342.12	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,686.12
R	Regular	91.01	09 - Recreación y Deportes	09				Supervisor I	1	12	\$ 1,703.30	\$ 20,439.60	\$ 1,609.53	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 24,449.13
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Conductor de Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00</			

INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: CIALES
AÑO FISCAL: 2024-2025
CONFIANZA, REGULAR Y TRANSITORIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 150.00	Plan Médico	\$ 600.00	Bono de Navidad	Bono de Verano a	Bono de Verano	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad a				
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	10 - Sanidad o Saneamiento	10				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
C	Confianza	91.01	19 - Secretaría Municipal	19				Secretaria Municipal	1	12	\$ 2,300.00	\$ 27,600.00	\$ 2,157.30	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 32,157.30
R	Regular	91.01	19 - Secretaría Municipal	19				Secretaria II	1	12	\$ 1,355.00	\$ 16,260.00	\$ 1,289.79	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,949.79
R	Regular	91.01	19 - Secretaría Municipal	19				Oficial de Documentos	1	12	\$ 1,547.00	\$ 18,564.00	\$ 1,466.05	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 22,430.05
R	Regular	91.01	19 - Secretaría Municipal	19				Oficinista III	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	19 - Secretaría Municipal	19				Sub-Secretaria Municipal	1	12	\$ 2,046.00	\$ 24,552.00	\$ 1,924.13	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,876.13
R	Regular	91.01	21 - Auditoría Interna	21				Auditor Interno	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	25 - Planificación y Desarrollo	25				Auxiliar Ingeniero	1	12	\$ 1,750.00	\$ 21,000.00	\$ 1,652.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,052.40
R	Regular	91.01	25 - Planificación y Desarrollo	25				Coordinador de Proyectos	1	12	\$ 1,705.00	\$ 20,460.00	\$ 1,611.09	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 24,471.09
R	Regular	91.01	25 - Planificación y Desarrollo	25				Planificador	1	12	\$ 2,800.00	\$ 33,600.00	\$ 2,616.30	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 38,616.30
R	Regular	91.01	25 - Planificación y Desarrollo	25				Arquitecto	1	12	\$ 1,510.00	\$ 18,120.00	\$ 1,432.08	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,952.08
C	Confianza	91.01	28 - Conservación y Ornato	28				Director de Ornato	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	28 - Conservación y Ornato	28				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	28 - Conservación y Ornato	28				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	28 - Conservación y Ornato	28				Oficinista	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	28 - Conservación y Ornato	28				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	28 - Conservación y Ornato	28				Director Auxiliar de Ornato	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,452.86
R	Regular	91.01	28 - Conservación y Ornato	28				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	28 - Conservación y Ornato	28				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	28 - Conservación y Ornato	28				Supervisor I	1	12	\$ 1,500.00	\$ 18,000.00	\$ 1,422.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,822.90
R	Regular	91.01	28 - Conservación y Ornato	28				Supervisor I	1	12	\$ 1,703.30	\$ 20,439.60	\$ 1,609.53	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 24,449.13
R	Regular	91.01	35 - Compras y Suministros	35				Oficial Ejecutivo Compras y Servicios	1	12	\$ 1,855.00	\$ 22,260.00	\$ 1,748.79	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 26,408.79
R	Regular	91.01	35 - Compras y Suministros	35				Especialista en Compras	1	12	\$ 1,518.00	\$ 18,216.00	\$ 1,439.42	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 22,055.42
C	Confianza	91.01	36 - Turismo	36				Director de Turismo, Comunicaciones	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	36 - Turismo	36				Secretaria I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	36 - Turismo	36				Oficinista	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	36 - Turismo	36				Coordinador Act. Interés Cultural,	1	12	\$ 1,805.00	\$ 21,660.00	\$ 1,702.89	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,762.89
C	Confianza	91.01	37 - Servicios Humanos	37				Director(a) de Biblioteca Municipal y	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	37 - Servicios Humanos	37				Auxiliar de Biblioteca	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	37 - Servicios Humanos	37				Auxiliar de Biblioteca	1	12	\$ 1,400.00	\$ 16,800.00	\$ 1,331.10	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,531.10
R	Regular	91.01	37 - Servicios Humanos	37				Oficinista	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,452.86
R	Regular	91.01	37 - Servicios Humanos	37				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	37 - Servicios Humanos	37				Auxiliar de Biblioteca	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	37 - Servicios Humanos	37				Oficinista	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	37 - Servicios Humanos	37				Auxiliar de Biblioteca	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
C	Confianza	91.01	38 - Control Ambiental	38				Director de Reciclaje	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	38 - Control Ambiental	38				Coordinador de Reciclaje	1	12	\$ 1,703.30	\$ 20,439.60	\$ 1,609.53	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 24,449.13
R	Regular	91.01	38 - Control Ambiental	38				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	38 - Control Ambiental	38				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	38 - Control Ambiental	38				Conductor Vehículo Liviano	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	38 - Control Ambiental	38				Conductor Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	38 - Control Ambiental	38				Conserje	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	38 - Control Ambiental	38				Conductor Vehículo Pesado	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	47 - Conservación de Edificios y	47				Oficial Ejecutivo	1	12	\$ 2,244.30	\$ 26,931.60	\$ 2,106.17	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 31,437.77
R	Regular	91.01	47 - Conservación de Edificios y	47				Electricista	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	47 - Conservación de Edificios y	47				Supervisor Planta Física Municipal	1	12	\$ 1,650.00	\$ 19,800.00	\$ 1,560.60	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,760.60
R	Regular	91.01	47 - Conservación de Edificios y	47				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	47 - Conservación de Edificios y	47				Carpintero	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	47 - Conservación de Edificios y	47				Secretaria	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	47 - Conservación de Edificios y	47				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	47 - Conservación de Edificios y	47				Trabajador	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
									228		\$ 355,288.24	\$ 4,263,458.88	\$ 336,573.90		\$ 410,400.00		\$ 136,200.00		\$ -	\$ 5,146,632.78