

Municipio Autónomo de Caguas

Oficinas de Administración

INFORME MENSUAL DE INGRESOS Y GASTOS - Al 30 de septiembre de 2026

| Conceptos de Ingresos         | Partida                                         | Presupuesto<br>2026-27 | Corriente                    |                              | Varianza       | Acumulado                    |                              | Varianza       | Al<br>30 de Junio 2027 | Varianza       |
|-------------------------------|-------------------------------------------------|------------------------|------------------------------|------------------------------|----------------|------------------------------|------------------------------|----------------|------------------------|----------------|
|                               |                                                 |                        | Septiembre 2026<br>2026-2027 | Septiembre 2025<br>2025-2026 |                | Septiembre 2026<br>2026-2027 | Septiembre 2025<br>2025-2026 |                |                        |                |
|                               |                                                 | 1                      | 2                            | 3                            | (2-3)          | 4                            | 5                            | (4-5)          | 6                      | (6-1)          |
|                               | CONTRIBUCION SOBRE LA PROPIEDAD,EXONERADA       | -                      |                              | -                            | -              | -                            | -                            | -              | -                      | -              |
|                               | CONTRIBUCION SOBRE LA PROPIEDAD,AÑOS ANTERIORES | -                      | -                            | 895,009                      | (895,009)      | 1,367,559                    | 895,009                      | 472,550        | 1,367,559              | 1,367,559      |
|                               | OTROS INGRESOS INTERGUBERNAMENTALES             | 166,467                | 13,872                       | 14,344                       | (472)          | 41,617                       | 43,031                       | (1,414)        | 166,467                | -              |
|                               | OTRAS FUENTES FINANCIERAS                       | 28,831,620             | 2,402,635                    | 2,351,426                    | 51,209         | 7,207,905                    | 7,054,279                    | 153,626        | 28,831,620             | -              |
| CRIM                          |                                                 | \$ 28,998,087          | \$ 2,416,507                 | \$ 3,260,779                 | \$ (844,272)   | \$ 8,617,081                 | \$ 7,992,319                 | \$ 624,762     | \$ 30,365,646          | \$ 1,367,559   |
|                               | PATENTES                                        | 34,740,000             | (156,114)                    | 179,011                      | (335,124)      | 29,937,781                   | 29,112,945                   | 824,836        | 34,740,000             | -              |
|                               | PATENTES AÑOS ANTERIORES                        | -                      | 27,071                       | 200,253                      | (173,181)      | 103,972                      | 324,737                      | (220,765)      | 500,000                | 500,000        |
|                               | INTERESES POR DEMORA EN PATENTES                | 1,200,000              | 34,862                       | 114,566                      | (79,704)       | 156,493                      | 304,797                      | (148,304)      | 1,200,000              | -              |
|                               | RECARGOS POR DEMORA EN PATENTES                 | 1,350,000              | 44,193                       | 222,765                      | (178,572)      | 238,448                      | 342,348                      | (103,900)      | 1,350,000              | -              |
| Patentes                      |                                                 | \$ 37,290,000          | \$ (49,988)                  | \$ 716,594                   | \$ (766,582)   | \$ 30,436,693                | \$ 30,084,826                | \$ 351,867     | \$ 37,790,000          | \$ 500,000     |
|                               | INGRESOS IMPUESTO SOBRE LAS VENTAS Y USO        | 27,300,000             | 2,100,547                    | 2,317,710                    | (217,163)      | 4,268,679                    | 6,711,296                    | (2,442,617)    | 27,300,000             | -              |
| IVU                           |                                                 | \$ 27,300,000          | \$ 2,100,547                 | \$ 2,317,710                 | \$ (217,163)   | \$ 4,268,679                 | \$ 6,711,296                 | \$ (2,442,617) | \$ 27,300,000          | \$ -           |
|                               | ARBITRIOS DE CONSTRUCCION                       | 10,900,000             | 251,807                      | 683,320                      | (431,513)      | 887,359                      | 2,509,636                    | (1,622,277)    | 7,000,000              | (3,900,000)    |
|                               | LICENCIAS Y PERMISOS MISCELANEOS                | 640,630                | 77,023                       | 47,478                       | 29,544         | 209,703                      | 125,998                      | 83,705         | 550,000                | (90,630)       |
| Arbitrios y Licencias         |                                                 | \$ 11,540,630          | \$ 328,830                   | \$ 730,798                   | \$ (401,968)   | \$ 1,097,062                 | \$ 2,635,634                 | \$ (1,538,572) | \$ 7,550,000           | \$ (3,990,630) |
|                               | COMPENSACION AUTORIDAD ENERGIA ELECTRICA        | 5,967,252              | 946,256                      | 428,818                      | 517,438        | 1,314,062                    | 1,145,217                    | 168,845        | 5,967,252              | -              |
| Ingresos Intergubernamentales |                                                 | \$ 5,967,252           | \$ 946,256                   | \$ 428,818                   | \$ 517,438     | \$ 1,314,062                 | \$ 1,145,217                 | \$ 168,845     | \$ 5,967,252           | \$ -           |
|                               | INTERESES EN INVERSIONES                        | 400,000                | -                            | 33,633                       | (33,633)       | -                            | 49,907                       | (49,907)       | 150,000                | (250,000)      |
|                               | INTERESES BANCARIOS                             | 1,800,000              | 76,598                       | 105,533                      | (28,936)       | 165,269                      | 348,002                      | (182,734)      | 1,000,000              | (800,000)      |
|                               | OTROS INTERESES                                 | -                      | -                            | -                            | -              | 904,835                      | -                            | 904,835        | 904,835                | 904,835        |
| Intereses                     |                                                 | \$ 2,200,000           | \$ 76,598                    | \$ 139,166                   | \$ (62,569)    | \$ 1,070,104                 | \$ 397,909                   | \$ 672,195     | \$ 2,054,835           | \$ (145,165)   |
|                               | OTROS INGRESOS POR SERVICIOS                    | 708,900                | 46,006                       | 26,060                       | 19,946         | 69,783                       | 31,095                       | 38,688         | 708,900                | -              |
|                               | MULTAS                                          | 900,000                | 30,305                       | 250                          | 30,054         | 115,901                      | 97,310                       | 18,591         | 500,000                | (400,000)      |
|                               | INGRESOS EVENTUALES                             | 1,000,000              | 12,143                       | 2,367                        | 9,776          | 19,514                       | 6,274                        | 13,240         | 500,000                | (500,000)      |
|                               | RENTA LOCALES Y PROPIEDAD MUNICIPAL             | 24,420                 | 3,987                        | 4,146                        | (159)          | 12,405                       | 11,347                       | 1,059          | 24,420                 | -              |
|                               | VENTA SELLOS Y COMPROBANTES                     | 8,000                  | 555                          | 782                          | (227)          | 1,619                        | 1,893                        | (274)          | 8,000                  | -              |
|                               | OTROS (8901000)                                 | -                      | -                            | 1,139,387                    | (1,139,387)    | 1,566,457                    | 1,139,387                    | 427,070        | 1,566,457              | 1,566,457      |
| Otros ingresos                |                                                 | \$ 2,641,320           | \$ 92,995                    | \$ 1,172,991                 | \$ (1,079,996) | \$ 1,785,679                 | \$ 1,287,305                 | \$ 498,374     | \$ 3,307,777           | \$ 666,457     |
| Totales de Ingresos           |                                                 | \$ 115,937,289         | \$ 5,911,746                 | \$ 8,766,857                 | \$ (2,855,110) | \$ 48,589,361                | \$ 50,254,507                | \$ (1,665,145) | \$ 114,335,510         | \$ (1,601,779) |

| Conceptos de Gastos | Partida               | Presupuesto<br>2026-27 | Corriente                    |                              | Varianza  | Acumulado                    |                              | Varianza | Al<br>30 de Junio 2027 | Varianza  |
|---------------------|-----------------------|------------------------|------------------------------|------------------------------|-----------|------------------------------|------------------------------|----------|------------------------|-----------|
|                     |                       |                        | Septiembre 2026<br>2026-2027 | Septiembre 2025<br>2025-2026 |           | Septiembre 2026<br>2026-2027 | Septiembre 2025<br>2025-2026 |          |                        |           |
|                     |                       | 1                      | 2                            | 3                            | (3-2)     | 4                            | 5                            | (5-4)    | 6                      | (1-6)     |
|                     | BENEFICIOS MARGINALES | 422,805                | 36,432                       | 49,725                       | 13,293    | 102,744                      | 111,073                      | 8,329    | 422,805                | -         |
|                     | BONO NAVIDEÑO         | 1,182,000              | -                            | -                            | -         | -                            | -                            | -        | 1,182,000              | -         |
|                     | CARGO DE "PAYGO"      | 6,355,565              | -                            | -                            | -         | 6,355,565                    | 6,406,000                    | 50,435   | 6,355,565              | -         |
|                     | EMPLEADOS IRREGULARES | 1,311,739              | 85,082                       | 140,689                      | 55,607    | 259,149                      | 280,852                      | 21,703   | 1,077,294              | 234,445   |
|                     | EMPLEADOS REGULARES   | 31,397,302             | 2,290,958                    | 3,671,539                    | 1,380,581 | 7,215,457                    | 7,316,859                    | 101,402  | 29,134,408             | 2,262,894 |

| Conceptos de Gastos | Partida                                          | Presupuesto<br>2026-27 | Corriente                    |                              | Varianza       | Acumulado                    |                              | Varianza       | Al<br>30 de Junio 2027 | Varianza     |
|---------------------|--------------------------------------------------|------------------------|------------------------------|------------------------------|----------------|------------------------------|------------------------------|----------------|------------------------|--------------|
|                     |                                                  |                        | Septiembre 2026<br>2026-2027 | Septiembre 2025<br>2025-2026 |                | Septiembre 2026<br>2026-2027 | Septiembre 2025<br>2025-2026 |                |                        |              |
|                     |                                                  | 1                      | 2                            | 3                            | (3-2)          | 4                            | 5                            | (5-4)          | 6                      | (1-6)        |
|                     | FONDO SEGURO DEL ESTADO                          | 1,204,662              | 132,813                      | 118,375                      | (14,438)       | 411,323                      | 381,444                      | (29,879)       | 1,200,000              | 4,662        |
|                     | LICENCIA ENFERMEDAD                              | 500,000                | 13,365                       | 45,763                       | 32,398         | 33,434                       | 53,866                       | 20,432         | 500,000                | -            |
|                     | LICENCIA VACACIONES                              | 100,000                | 2,601                        | 7,901                        | 5,300          | 8,046                        | 11,470                       | 3,424          | 100,000                | -            |
|                     | PLAN MEDICO                                      | 2,328,900              | 127,143                      | 215,962                      | 88,819         | 405,184                      | 433,626                      | 28,442         | 2,171,541              | 157,359      |
|                     | SEGURO CHOFERIL                                  | 7,392                  | 362                          | 614                          | 252            | 1,157                        | 1,543                        | 385            | 4,800                  | 2,592        |
|                     | SEGURO POR DESEMPLEO                             | 60,000                 | -                            | -                            | -              | 60,000                       | 60,000                       | -              | 60,000                 | -            |
|                     | SEGURO SOCIAL FEDERAL                            | 2,658,375              | 184,410                      | 297,209                      | 112,800        | 579,672                      | 590,658                      | 10,986         | 2,433,963              | 224,412      |
| Gasto Personal      |                                                  | \$ 47,528,740          | \$ 2,873,166                 | \$ 4,547,778                 | \$ 1,674,612   | \$ 15,431,732                | \$ 15,647,392                | \$ 215,660     | \$ 44,642,376          | \$ 2,886,364 |
|                     | APORTACION AL CRIM                               | 1,441,582              | 120,132                      | 117,571                      | (2,561)        | 360,395                      | 352,714                      | (7,681)        | 1,441,582              | -            |
|                     | CANON EXCAVACIONES Y DEMOLICIONES                | 12,000                 | -                            | -                            | -              | -                            | 12,000                       | 12,000         | 12,000                 | -            |
|                     | GASTOS AUTORIDAD DE ENERGIA ELECTRICA            | 5,967,252              | 1,108,015                    | -                            | (1,108,015)    | 1,543,718                    | 966,354                      | (577,364)      | 5,967,252              | -            |
|                     | GASTOS DE SALUD                                  | 4,156,879              | 346,407                      | 346,407                      | -              | 1,039,220                    | 1,039,220                    | -              | 4,156,879              | -            |
|                     | PRESTAMOS OPERACIONALES                          | 2,639,502              | 370,464                      | 433,751                      | 63,287         | 1,111,391                    | 1,305,255                    | 193,864        | 2,639,502              | -            |
|                     | SEGUROS                                          | 3,155,000              | 4,809                        | 145,775                      | 140,966        | 2,155,376                    | 2,593,135                    | 437,759        | 3,155,000              | -            |
| Estatutarias        |                                                  | \$ 17,372,215          | \$ 1,949,826                 | \$ 1,043,504                 | \$ (906,323)   | \$ 6,210,100                 | \$ 6,268,678                 | \$ 58,578      | \$ 17,372,215          | \$ -         |
|                     | ALIMENTOS                                        | 150,000                | 26,571                       | 34,028                       | 7,457          | 53,603                       | 67,389                       | 13,786         | 150,000                | -            |
|                     | APORT.CORPORACIONES                              | 2,430,682              | -                            | -                            | -              | 2,090,682                    | 1,958,682                    | (132,000)      | 2,430,682              | -            |
|                     | COMBUSTIBLE Y LUBRICANTES                        | 650,200                | -                            | -                            | -              | 500,000                      | 300,000                      | (200,000)      | 650,200                | -            |
|                     | DIETAS ASAMBLEISTAS                              | 88,300                 | 1,500                        | 1,500                        | -              | 46,100                       | 44,100                       | (2,000)        | 88,300                 | -            |
|                     | DISPOSICION DESPERDICIOS                         | 7,065,224              | -                            | -                            | -              | 7,005,224                    | 6,887,000                    | (118,224)      | 7,065,224              | -            |
|                     | FRANQUEO                                         | 46,396                 | 25,000                       | -                            | (25,000)       | 36,396                       | 30,636                       | (5,760)        | 46,396                 | -            |
|                     | GASTOS AUDITORIA SENCILLA                        | 60,000                 | -                            | -                            | -              | 16,500                       | 19,375                       | 2,875          | 60,000                 | -            |
|                     | GASTOS AUTORIDAD DE ACUEDUCTOS Y ALCANTARILLADOS | 2,656,965              | -                            | -                            | -              | 2,656,965                    | 2,200,000                    | (456,965)      | 2,656,965              | -            |
|                     | GASTOS DE TRANSPORTACION DE ESTUDIANTES          | 164,912                | -                            | (1)                          | (1)            | 13,813                       | 13,353                       | (460)          | 164,912                | -            |
|                     | GASTOS DE VIAJE                                  | 147,980                | 9,035                        | 6,440                        | (2,595)        | 33,409                       | 21,860                       | (11,549)       | 147,980                | -            |
|                     | GASTOS TELEFONOS                                 | 576,322                | 6,853                        | 4,160                        | (2,693)        | 493,461                      | 499,211                      | 5,750          | 576,322                | -            |
|                     | MANTENIMIENTO VEHICULOS                          | 1,958,523              | 1,302,201                    | -                            | (1,302,201)    | 1,781,687                    | 1,801,533                    | 19,847         | 1,958,523              | -            |
|                     | PAGO SENTENCIA Y RECLAMACIONES                   | 20,000                 | -                            | -                            | -              | -                            | -                            | -              | 20,000                 | -            |
|                     | RECLAMACIONES DE AÑOS ANTERIORES                 | 1,113,803              | 58,626                       | 120,551                      | 61,925         | 533,289                      | 272,866                      | (260,424)      | 1,113,803              | -            |
|                     | RENTA EDIFICIOS,LOCALES Y TERRENOS               | 392,603                | -                            | -                            | -              | 255,203                      | 319,562                      | 64,359         | 392,603                | -            |
|                     | RENTA EQUIPO Y VEHICULOS                         | 832,257                | 33,744                       | 107,040                      | 73,296         | 545,417                      | 515,441                      | (29,976)       | 832,257                | -            |
| Ineludibles         |                                                  | \$ 18,354,167          | \$ 1,463,530                 | \$ 273,718                   | \$ (1,189,812) | \$ 16,061,749                | \$ 14,951,008                | \$ (1,110,741) | \$ 18,354,167          | \$ -         |
|                     | ADiestramientos                                  | 71,625                 | 6,357                        | 3,792                        | (2,565)        | 24,434                       | 20,466                       | (3,968)        | 71,625                 | -            |
|                     | BECAS                                            | 25,000                 | -                            | 12,100                       | 12,100         | -                            | 12,100                       | 12,100         | 25,000                 | -            |
|                     | COMPRA DE UNIFORMES                              | 97,521                 | 6,321                        | (0)                          | (6,322)        | 73,461                       | 45,811                       | (27,650)       | 97,521                 | -            |
|                     | COSTOS CONSTRUCCION                              | 100                    | -                            | -                            | -              | -                            | -                            | -              | 100                    | -            |
|                     | HERRAMIENTAS                                     | 9,700                  | -                            | -                            | -              | -                            | -                            | -              | 9,700                  | -            |
|                     | MANTENIMIENTO DE BIBLIOTECA                      | 1,400                  | -                            | -                            | -              | -                            | -                            | -              | 1,400                  | -            |
|                     | MANTENIMIENTO DE EQUIPO                          | 123,084                | 3,256                        | 100,895                      | 97,638         | 48,876                       | 143,977                      | 95,100         | 123,084                | -            |
|                     | MANTENIMIENTO EDIFICIOS                          | 1,472,677              | 112,858                      | 52,642                       | (60,216)       | 507,581                      | 670,821                      | 163,240        | 1,472,677              | -            |
|                     | MATERIALES CONSTRUCCION                          | 1,417,609              | 116,802                      | 143,125                      | 26,323         | 458,657                      | 636,091                      | 177,434        | 1,417,609              | -            |
|                     | MATERIALES DE MANTENIMIENTO                      | 46,775                 | 3,550                        | 3,700                        | 150            | 13,045                       | 7,321                        | (5,724)        | 46,775                 | -            |
|                     | MATERIALES DE OFICINA                            | 64,469                 | 9,541                        | 7,096                        | (2,445)        | 14,744                       | 16,454                       | 1,710          | 64,469                 | -            |
|                     | MATERIALES Y SUMINISTROS DE OPERACION            | 955,110                | 149,270                      | 129,534                      | (19,735)       | 408,220                      | 360,757                      | (47,463)       | 955,110                | -            |
|                     | PRUEBAS DE DOPAJE                                | 10,000                 | -                            | -                            | -              | 1,000                        | -                            | (1,000)        | 10,000                 | -            |
|                     | PUBLICACIONES ANUNCIOS                           | 569,634                | 1,248                        | 20,798                       | 19,550         | 461,491                      | 442,055                      | (19,436)       | 569,634                | -            |
|                     | REPARACIONES A ESTRUCTURAS                       | 100                    | -                            | -                            | -              | -                            | -                            | -              | 100                    | -            |
|                     | SERVICIOS DE INGENIERIA Y ARQUITECTURA           | 320,000                | 30,525                       | 36,000                       | 5,475          | 167,942                      | 46,000                       | (121,942)      | 320,000                | -            |
|                     | SERVICIOS LEGALES                                | 240,000                | -                            | -                            | -              | 235,050                      | 234,935                      | (115)          | 240,000                | -            |
|                     | TASACIONES                                       | 80,000                 | -                            | -                            | -              | 80,000                       | 10,000                       | (70,000)       | 80,000                 | -            |
| Operacionales       |                                                  | \$ 5,504,805           | \$ 439,728                   | \$ 509,681                   | \$ 69,953      | \$ 2,494,501                 | \$2,646,787                  | \$ 152,286     | \$ 5,504,805           | \$ -         |

| Conceptos de Gastos     | Partida                      | Presupuesto<br>2026-27 | Corriente                    |                              | Varianza       | Acumulado                    |                              | Varianza       | Al<br>30 de Junio 2027 | Varianza     |
|-------------------------|------------------------------|------------------------|------------------------------|------------------------------|----------------|------------------------------|------------------------------|----------------|------------------------|--------------|
|                         |                              |                        | Septiembre 2026<br>2026-2027 | Septiembre 2025<br>2025-2026 |                | Septiembre 2026<br>2026-2027 | Septiembre 2025<br>2025-2026 |                |                        |              |
|                         |                              | 1                      | 2                            | 3                            | (3-2)          | 4                            | 5                            | (5-4)          | 6                      | (1-6)        |
|                         | COMPRA DE EQUIPO             | 124,545                | 16,542                       | 4,513                        | (12,029)       | 50,983                       | 54,401                       | 3,418          | 124,545                | -            |
|                         | CUOTAS Y SUSCRIPCIONES       | 2,051,888              | 2,633                        | 34,837                       | 32,204         | 1,791,269                    | 1,639,174                    | (152,095)      | 2,051,888              | -            |
|                         | DONACIONES                   | 431,500                | 172,499                      | 239,413                      | 66,915         | 364,990                      | 367,135                      | 2,146          | 431,500                | -            |
|                         | EQUIPO DE OFICINA            | 7,780                  | -                            | -                            | -              | -                            | -                            | -              | 7,780                  | -            |
|                         | EQUIPO MANTENIMIENTO         | 79,941                 | 5,530                        | 12,724                       | 7,194          | 8,652                        | 15,505                       | 6,853          | 79,941                 | -            |
|                         | FESTIVALES O ACTIVIDAD III   | 1,861,320              | 749,988                      | 97,178                       | (652,810)      | 1,137,861                    | 604,346                      | (533,515)      | 1,861,320              | -            |
|                         | FESTIVALES O ACTIVIDADES     | 1,164,402              | 54,470                       | 65,826                       | 11,357         | 241,953                      | 301,257                      | 59,305         | 1,164,402              | -            |
|                         | FESTIVALES O ACTIVIDADES II  | 142,085                | 2,625                        | 4,821                        | 2,196          | 10,425                       | 18,555                       | 8,130          | 142,085                | -            |
|                         | GASTOS REPRESENTACION        | 8,000                  | -                            | -                            | -              | 3,000                        | 3,000                        | -              | 8,000                  | -            |
|                         | MISCELANEOS                  | 145,573                | 3,025                        | 3,459                        | 434            | 62,716                       | 37,051                       | (25,665)       | 145,573                | -            |
|                         | OTROS FESTIVALES ACTIVIDADES | 2,889,455              | 231,466                      | 232,724                      | 1,258          | 596,629                      | 535,459                      | (61,170)       | 2,889,455              | -            |
|                         | RESERVA                      | 1,480,000              | -                            | 16,064                       | 16,064         | -                            | 16,064                       | 16,064         | 1,480,000              | -            |
|                         | SERVICIOS NO PROFESIONALES   | 8,722,417              | 1,062,166                    | (6,439,944)                  | (7,502,110)    | 6,979,021                    | -                            | (6,979,021)    | 8,722,417              | -            |
|                         | SERVICIOS PROFESIONALES      | 7,321,956              | (5,663,690)                  | 2,582,402                    | 8,246,091      | 7,173                        | 7,110,306                    | 7,103,133      | 7,321,956              | -            |
|                         | LANDSCAPING O PAISAJISMO     | 65,000                 | 5,755,087                    | 4,826,744                    | -              | 5,756,547                    | 4,836,914                    | -              | 65,000                 | -            |
|                         | OTROS (9901000)              | 681,500                | 140,117                      | 148,103                      | 7,986          | 681,500                      | 544,863                      | (136,638)      | 681,500                | -            |
| Otros                   |                              | \$ 27,177,362          | \$ 2,532,458                 | \$ 1,828,865                 | \$ 224,750     | \$ 17,692,719                | \$ 16,084,030                | \$ (689,056)   | \$ 27,177,362          | \$ -         |
| Totales de Gastos       |                              | \$ 115,937,289         | \$ 9,258,707                 | \$ 8,203,545                 | \$ (126,819)   | \$ 57,890,801                | \$ 55,597,895                | \$ (1,373,274) | \$ 113,050,925         | \$ 2,886,364 |
|                         |                              |                        |                              |                              |                |                              |                              |                |                        |              |
| Sobrante /(Deficiencia) |                              | \$ -                   | \$ (3,346,961)               | \$ 563,311                   | \$ (2,728,291) | \$ (9,301,440)               | \$ (5,343,388)               | \$ (291,872)   | \$ 1,284,585           | \$ 1,284,585 |