

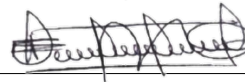

**ESTADO DE RENDIMIENTO FINANCIERO CONSOLIDADO**  
**ALCALDÍAS POR REGIONES**  
**DEL 01 DE ENERO AL 31 DE DICIEMBRE DEL 2022**  
(Valores en lempiras )

Cta.	Descripción	REGIÓN CENTRO SUR	REGIÓN ORIENTE	REGIÓN OCCIDENTE	REGIÓN NORTE	TOTAL CONSOLIDADO
<b>5</b>	<b>INGRESOS</b>					
<b>51</b>	<b>Ingresos Tributarios</b>	<b>2,349,317,890.86</b>	<b>217,070,609.24</b>	<b>429,035,725.28</b>	<b>3,663,662,375.09</b>	<b>6,659,086,600.47</b>
<b>512</b>	<b>Impuestos Gobiernos Locales</b>	<b>2,349,317,890.86</b>	<b>217,070,609.24</b>	<b>429,035,725.28</b>	<b>3,663,662,375.09</b>	<b>6,659,086,600.47</b>
5121	Impuestos Municipales	2,334,062,088.50	206,084,475.45	408,138,002.18	2,346,471,460.82	5,294,756,026.95
5122	Ingresos por Multas, Recargos e Intereses moratorios municipales	15,255,802.36	10,986,133.79	20,897,723.10	1,317,190,914.27	1,364,330,573.52
<b>52</b>	<b>Ingresos no Tributarios</b>	<b>1,752,849,214.01</b>	<b>124,625,033.30</b>	<b>184,810,086.69</b>	<b>853,282,437.67</b>	<b>2,915,566,771.67</b>
<b>521</b>	<b>Impuestos Indirectos</b>	<b>1,383,882,467.65</b>	<b>9,001,306.17</b>	<b>2,235,224.38</b>	<b>36,277,457.46</b>	<b>1,431,396,455.66</b>
5211	Tasas	641,493,634.49	6,013,862.96	0.00	28,003,742.39	675,511,239.84
5212	Derechos	683,904,037.16	2,975,321.41	0.00	0.00	686,879,358.57
5214	Multas	26,505.00	0.00	0.00	0.00	26,505.00
5216	Otros no Tributarios	58,458,291.00	12,121.80	2,235,224.38	8,273,715.07	68,979,352.25
<b>523</b>	<b>Ingresos no Tributarios de Gobiernos Locales</b>	<b>368,966,746.36</b>	<b>115,623,727.13</b>	<b>182,574,862.31</b>	<b>817,004,980.21</b>	<b>1,484,170,316.01</b>
5231	Tasas	57,854,916.95	13,666,027.46	19,825,390.55	230,680,982.70	322,027,317.66
5232	Derechos	225,845,386.06	96,156,290.31	153,430,432.14	394,223,450.99	869,655,559.50
5233	Contribuciones	347,966.56	16,624.87	0.00	24,669,990.35	25,034,581.78
5234	Ingresos por Multas, Recargos e Intereses moratorios municipales	31,630,606.28	5,784,784.49	9,191,645.73	59,231,440.88	105,838,477.38
5235	Otros Ingresos No Tributarios de Gobiernos Locales	53,287,870.51	0.00	127,393.89	108,199,115.29	161,614,379.69
<b>53</b>	<b>Ingresos de Operación</b>	<b>36,494,663.48</b>	<b>31,064,929.50</b>	<b>93,312,360.92</b>	<b>316,373,162.50</b>	<b>477,245,116.40</b>
<b>531</b>	<b>Ingresos por Ventas</b>	<b>5,486,809.83</b>	<b>382,036.59</b>	<b>443,249.22</b>	<b>1,008,750.58</b>	<b>7,320,846.22</b>
5311	Venta de Bienes	5,486,809.83	382,036.59	443,249.22	1,008,750.58	7,320,846.22
<b>532</b>	<b>Venta de Servicios</b>	<b>30,954,479.92</b>	<b>30,673,353.24</b>	<b>92,869,111.70</b>	<b>315,301,647.13</b>	<b>469,798,591.99</b>
5321	Venta de Servicios	30,954,479.92	30,673,353.24	92,869,111.70	315,301,647.13	469,798,591.99
<b>533</b>	<b>Venta Bruta de Bienes y Servicios de Empresas Públicas</b>	<b>53,373.73</b>	<b>9,539.67</b>	<b>0.00</b>	<b>62,764.79</b>	<b>125,678.19</b>
5331	Venta Bruta de Bienes de Empresas Públicas	48,240.00	0.00	0.00	1,678.37	49,918.37
5332	Venta Bruta de Servicios de Empresas Públicas	5,133.73	9,539.67	0.00	61,086.42	75,759.82
<b>534</b>	<b>Ingresos Financieros</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
5341	Intereses de Préstamos de Instituciones Financieras	0.00	0.00	0.00	0.00	0.00
<b>54</b>	<b>Ingresos de No Operación</b>	<b>45,378,922.45</b>	<b>20,789,670.35</b>	<b>31,586,012.18</b>	<b>150,432,683.97</b>	<b>248,187,288.95</b>
<b>541</b>	<b>Intereses</b>	<b>10,462,423.91</b>	<b>1,723,656.22</b>	<b>7,666,034.68</b>	<b>37,552,586.38</b>	<b>57,404,701.19</b>
5411	Intereses por Préstamos	0.00	0.00	0.00	0.00	0.00
5412	Intereses por Depósitos	10,462,423.91	1,723,656.22	7,666,034.68	37,552,586.38	57,404,701.19
<b>542</b>	<b>Alquileres</b>	<b>34,913,998.54</b>	<b>17,152,105.33</b>	<b>19,404,897.96</b>	<b>14,018,009.83</b>	<b>85,489,011.66</b>
5421	Alquileres	34,913,998.54	17,152,105.33	19,404,897.96	14,018,009.83	85,489,011.66
<b>543</b>	<b>Derechos sobre Bienes</b>	<b>0.00</b>	<b>75,738.41</b>	<b>3,479.54</b>	<b>67,350,219.72</b>	<b>67,429,437.67</b>
5431	Derechos sobre Bienes	0.00	75,738.41	3,479.54	67,350,219.72	67,429,437.67
<b>544</b>	<b>Ingresos Varios de No Operación</b>	<b>2,500.00</b>	<b>1,838,170.39</b>	<b>4,511,600.00</b>	<b>31,511,868.04</b>	<b>37,864,138.43</b>
5441	Ingresos Varios de No Operación	2,500.00	1,838,170.39	4,511,600.00	31,511,868.04	37,864,138.43

Cta.	Descripción	REGIÓN CENTRO SUR	REGIÓN ORIENTE	REGIÓN OCCIDENTE	REGIÓN NORTE	TOTAL CONSOLIDADO
<b>55</b>	<b>Donaciones y Transferencias</b>	<b>2,174,591,300.76</b>	<b>784,909,500.69</b>	<b>2,311,826,405.19</b>	<b>1,177,968,790.37</b>	<b>6,449,295,997.01</b>
<b>551</b>	<b>Donaciones Corrientes</b>	<b>4,980,008.16</b>	<b>373,500.00</b>	<b>12,710,104.96</b>	<b>2,395,755.49</b>	<b>20,459,368.61</b>
5511	Donaciones Corrientes del Sector Público	4,583,128.16	225,000.00	5,884,941.15	1,390,743.95	12,083,813.26
5512	Donaciones Corrientes del Sector Externo	0.00	0.00	6,799,163.81	0.00	6,799,163.81
5513	Donaciones Corrientes del Sector Privado	396,880.00	148,500.00	26,000.00	1,005,011.54	1,576,391.54
<b>552</b>	<b>Donaciones de Capital</b>	<b>128,159,478.28</b>	<b>2,270,961.00</b>	<b>7,059,386.64</b>	<b>29,801,453.61</b>	<b>167,291,279.53</b>
5521	Donaciones de Capital Recibidas del Sector Publico	4,798,711.54	1,771,200.00	1,064,894.80	494,232.72	8,129,039.06
5522	Donaciones de Capital Recibidas del Sector Externo	119,318,858.58	382,761.00	5,558,292.20	8,868,057.06	134,127,968.84
5523	Donaciones de Capital Recibidas del Sector Privado	4,041,908.16	117,000.00	436,199.64	20,439,163.83	25,034,271.63
<b>553</b>	<b>Transferencias Corrientes</b>	<b>496,916,099.97</b>	<b>152,379,715.40</b>	<b>461,384,680.64</b>	<b>179,240,515.24</b>	<b>1,289,921,011.25</b>
5531	Transferencias Corrientes del Sector Público	495,922,586.51	151,104,522.51	460,955,468.24	179,198,515.24	1,287,181,092.50
5532	Transferencias Corrientes del Sector Externo	0.00	1,275,192.89	311,282.40	42,000.00	1,628,475.29
5533	Transferencias Corrientes del Sector Privado	993,513.46	0.00	117,930.00	0.00	1,111,443.46
<b>554</b>	<b>Transferencias de Capital</b>	<b>1,544,535,714.35</b>	<b>629,885,324.29</b>	<b>1,830,672,232.95</b>	<b>966,531,066.03</b>	<b>4,971,624,337.62</b>
5541	Transferencias de Capital Recibidas del Sector Publico	1,471,907,987.04	625,318,548.40	1,810,159,500.17	949,966,871.09	4,857,352,906.70
5542	Transferencias de Capital Recibidas del Sector Externo	64,323,652.56	1,492,177.95	15,542,687.94	12,747,053.65	94,105,572.10
5543	Transferencias de Capital Recibidas del Sector Privado	8,304,074.75	3,074,597.94	4,970,044.84	3,817,141.29	20,165,858.82
<b>56</b>	<b>Otros Ingresos</b>	<b>75,125,683.09</b>	<b>6,998,637.69</b>	<b>6,907,003.26</b>	<b>25,592,703.31</b>	<b>114,624,027.35</b>
<b>561</b>	<b>Otros Ingresos</b>	<b>75,125,683.09</b>	<b>6,998,637.69</b>	<b>6,907,003.26</b>	<b>25,592,703.31</b>	<b>114,624,027.35</b>
5612	Ingresos Varios	75,125,683.09	6,998,637.69	6,907,003.26	25,592,703.31	114,624,027.35
<b>57</b>	<b>Ingresos de Inversión</b>	<b>3,288,774.72</b>	<b>0.00</b>	<b>64,093.77</b>	<b>0.00</b>	<b>3,352,868.49</b>
<b>571</b>	<b>Ingresos de Actividades de Inversión</b>	<b>3,288,774.72</b>	<b>0.00</b>	<b>64,093.77</b>	<b>0.00</b>	<b>3,352,868.49</b>
5712	Venta de Bienes	3,288,774.72	0.00	64,093.77	0.00	3,352,868.49
	<b>TOTAL DE INGRESOS CORRIENTES</b>	<b>6,437,046,449.37</b>	<b>1,185,458,380.77</b>	<b>3,057,541,687.29</b>	<b>6,187,312,152.91</b>	<b>16,867,358,670.34</b>
<b>6</b>	<b>GASTOS</b>					
<b>61</b>	<b>Gastos de Consumo</b>	<b>3,363,200,741.89</b>	<b>593,416,590.78</b>	<b>1,412,752,646.50</b>	<b>3,602,151,274.95</b>	<b>8,971,521,254.12</b>
<b>611</b>	<b>Servicios Personales</b>	<b>1,580,308,958.16</b>	<b>359,889,528.01</b>	<b>667,868,219.43</b>	<b>1,993,161,537.57</b>	<b>4,601,228,243.17</b>
6111	Remuneraciones	1,580,308,958.16	359,889,528.01	667,868,219.43	1,993,161,537.57	4,601,228,243.17
<b>612</b>	<b>Servicios no Personales</b>	<b>1,321,520,005.04</b>	<b>209,153,601.17</b>	<b>657,015,191.83</b>	<b>1,454,824,142.84</b>	<b>3,642,512,940.88</b>
6121	Servicios Básicos	128,248,231.50	4,935,089.81	17,540,276.47	69,935,050.77	220,658,648.55
6122	Alquileres y Derechos	20,700,679.53	2,267,369.96	6,956,124.92	288,711,609.88	318,635,784.29
6123	Mantenimiento y Reparación de Bienes	301,853,028.43	163,515,319.03	536,196,717.14	789,430,822.92	1,790,995,887.52
6124	Mantenimiento y Reparación de Maquinaria y Equipo	16,052,671.27	9,000,547.36	27,640,712.56	38,331,105.03	91,025,036.22
6125	Servicios Técnicos y Profesionales	22,613,635.49	8,306,803.56	17,100,773.63	160,278,271.05	208,299,483.73
6126	Servicios Comerciales y Financieros	170,527,405.10	7,244,926.32	20,115,792.57	29,425,015.45	227,313,139.44
6127	Pasajes, Viáticos y otros Gastos de Viaje	10,611,191.55	4,925,164.39	15,264,218.73	15,530,298.05	46,330,872.72
6128	Impuestos, Derechos, Tasas y Gastos Judiciales	5,676,597.05	2,664,522.34	1,879,941.76	4,744,815.83	14,965,876.98
6129	Otros Servicios no Personales	645,236,565.12	6,293,858.40	14,320,634.05	58,437,153.86	724,288,211.43

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<b>613</b>	<b>Materiales y Suministros</b>	<b>113,564,222.44</b>	<b>24,373,461.60</b>	<b>87,869,235.24</b>	<b>128,543,974.31</b>	<b>354,350,893.59</b>
6131	Materiales y Suministros	89,274,397.74	19,951,732.90	73,123,298.14	103,617,447.01	285,966,875.79
6132	Materiales y Suministros Diversos	24,289,824.70	4,421,728.70	14,745,937.10	24,926,527.30	68,384,017.80
<b>614</b>	<b>Costos de Producción y Ventas</b>	<b>149,538,430.85</b>	<b>0.00</b>	<b>0.00</b>	<b>24,537,961.64</b>	<b>174,076,392.49</b>
6141	Costos de Producción y Ventas	149,538,430.85	0.00	0.00	24,537,961.64	174,076,392.49
<b>615</b>	<b>Gastos por Depreciación, Amortización y Agotamiento de Activos No Corrientes</b>	<b>198,269,125.40</b>	<b>0.00</b>	<b>0.00</b>	<b>999,442.68</b>	<b>199,268,568.08</b>
6152	Gastos por Depreciación Maquinaria y Equipo	13,078,916.13	0.00	0.00	0.00	13,078,916.13
6155	Gastos por Depreciación Bienes de Dominio Público	185,190,209.27	0.00	0.00	0.00	185,190,209.27
6156	Amortización Activos Inmateriales	0.00	0.00	0.00	999,442.68	999,442.68
<b>617</b>	<b>Pérdidas Contingenciales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>84,215.91</b>	<b>84,215.91</b>
6171	Pérdidas	0.00	0.00	0.00	84,215.91	84,215.91
<b>62</b>	<b>Gastos Financieros de Corto Plazo</b>	<b>515,326,801.96</b>	<b>0.00</b>	<b>2,351,402.48</b>	<b>294,947,373.87</b>	<b>812,625,578.31</b>
<b>621</b>	<b>Gastos Financieros de Corto Plazo</b>	<b>514,870,384.50</b>	<b>0.00</b>	<b>0.00</b>	<b>42,758.39</b>	<b>514,913,142.89</b>
6211	Intereses de Títulos y Valores de Corto Plazo	514,870,384.50	0.00	0.00	42,758.39	514,913,142.89
<b>622</b>	<b>Intereses de Préstamos Interno de Corto Plazo</b>	<b>456,417.46</b>	<b>0.00</b>	<b>2,351,402.48</b>	<b>294,904,615.48</b>	<b>297,712,435.42</b>
6221	Intereses de Préstamos del Sector Privado de Corto Plazo	456,417.46	0.00	1,195,570.48	275,875,081.94	277,527,069.88
6224	Comisiones y Gastos de Endeudamiento Público de Corto Plazo	0.00	0.00	1,155,832.00	19,029,533.54	20,185,365.54
<b>63</b>	<b>Gastos Financieros de Largo Plazo</b>	<b>11,129,130.07</b>	<b>17,122,190.44</b>	<b>3,786,937.59</b>	<b>75,665,885.53</b>	<b>107,704,143.63</b>
<b>632</b>	<b>Intereses de Préstamos Internos de Largo Plazo</b>	<b>11,129,130.07</b>	<b>17,122,190.44</b>	<b>3,786,937.59</b>	<b>75,665,885.53</b>	<b>107,704,143.63</b>
6321	Intereses de Préstamos del Sector Privado de Largo Plazo	10,862,130.07	17,122,190.44	3,786,937.59	75,665,885.53	107,437,143.63
6323	Comisiones y Gastos de Endeudamiento Público de Largo Plazo	267,000.00	0.00	0.00	0.00	267,000.00
<b>64</b>	<b>Donaciones, Transferencias y Subsidios</b>	<b>836,273,510.77</b>	<b>262,225,043.90</b>	<b>805,081,050.83</b>	<b>759,057,410.21</b>	<b>2,662,637,015.71</b>
<b>641</b>	<b>Donaciones Corrientes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,124,444.03</b>	<b>14,124,444.03</b>
6411	Donaciones Corrientes al Sector Público	0.00	0.00	0.00	2,567,620.15	2,567,620.15
6413	Donaciones Corrientes al Sector Privado	0.00	0.00	0.00	11,556,823.88	11,556,823.88
<b>642</b>	<b>Donaciones de Capital</b>	<b>130,850,439.03</b>	<b>1,194,975.00</b>	<b>5,573,799.10</b>	<b>575,347.04</b>	<b>138,194,560.17</b>
6421	Donaciones de Capital al Sector Público	53,614,921.16	1,194,975.00	5,182,019.10	0.00	59,991,915.26
6423	Donaciones de Capital al Sector Privado	77,235,517.87	0.00	391,780.00	575,347.04	78,202,644.91
<b>643</b>	<b>Transferencias Corrientes</b>	<b>52,868,575.14</b>	<b>3,530,635.21</b>	<b>22,273,790.22</b>	<b>110,531,637.81</b>	<b>189,204,638.38</b>
6431	Transferencias Corrientes al Sector Público	35,258,440.56	160,000.00	15,766,019.52	95,457,970.76	146,642,430.84
6432	Transferencias Corrientes al Sector Externo	0.00	0.00	0.00	1,801.84	1,801.84
6433	Transferencias Corrientes al Sector Privado	17,610,134.58	3,370,635.21	6,507,770.70	15,071,865.21	42,560,405.70
<b>644</b>	<b>Transferencias de Capital</b>	<b>598,732,234.75</b>	<b>250,147,430.02</b>	<b>764,228,223.69</b>	<b>580,880,004.99</b>	<b>2,193,987,893.45</b>
6441	Transferencias de Capital al Sector Público	230,455,595.42	96,980,588.47	270,998,871.27	228,051,225.74	826,486,280.90
6442	Transferencias de Capital al Sector Externo	0.00	0.00	9,409,793.70	15,764,306.14	25,174,099.84
6443	Transferencias de Capital al Sector Privado	368,276,639.33	153,166,841.55	483,819,558.72	337,064,473.11	1,342,327,512.71
<b>645</b>	<b>Subsidios Corrientes</b>	<b>29,641,000.78</b>	<b>7,082,003.67</b>	<b>6,482,225.08</b>	<b>13,855,261.31</b>	<b>57,060,490.84</b>
6451	Subsidios Corrientes al Sector Público	6,821,103.38	2,701,077.55	6,482,225.08	13,855,261.31	29,859,667.32
6452	Subsidios Corrientes al Sector Privado	22,819,897.40	4,380,926.12	0.00	0.00	27,200,823.52
<b>646</b>	<b>Subsidios de Capital</b>	<b>24,181,261.07</b>	<b>270,000.00</b>	<b>6,523,012.74</b>	<b>39,090,715.03</b>	<b>70,064,988.84</b>
6461	Subsidios de Capital al Sector Público	12,881,094.83	0.00	3,720,487.74	35,931,814.90	52,533,397.47
6462	Subsidios de Capital al Sector Privado	11,300,166.24	270,000.00	2,802,525.00	3,158,900.13	17,531,591.37

Cta.	Descripción	REGIÓN CENTRO SUR	REGIÓN ORIENTE	REGIÓN OCCIDENTE	REGIÓN NORTE	TOTAL CONSOLIDADO
65	Otros Gastos	59,879,308.99	0.00	691,567.31	7,639,341.26	68,210,217.56
651	Otros Gastos	59,879,308.99	0.00	691,567.31	7,639,341.26	68,210,217.56
6513	Otros Gastos Corrientes	692,781.53	0.00	0.00	0.00	692,781.53
6514	Otros Gastos de Capital	1,039,172.30	0.00	691,567.31	0.00	1,730,739.61
6515	Devoluciones de Ingresos	0.00	0.00	0.00	0.00	0.00
6516	Descuentos y Comisiones Otorgados	58,147,355.16	0.00	0.00	7,639,341.26	65,786,696.42
	<b>TOTAL DE GASTOS CORRIENTES</b>	<b>4,785,809,493.68</b>	<b>872,763,825.12</b>	<b>2,224,663,604.71</b>	<b>4,739,461,285.82</b>	<b>12,622,698,209.33</b>
71	Cuentas de Cierre					
711	<b>RESUMEN DE INGRESOS Y GASTOS</b>	<b>1,651,236,955.69</b>	<b>312,694,555.65</b>	<b>832,878,082.58</b>	<b>1,447,850,867.09</b>	<b>4,244,660,461.01</b>

GILMA LIZZETH ISCOA LICÓN  
 Contadora General de la República