



CMD DE PAQUERA

PRESUPUESTO DE INGRESOS (COLONES) AL 30 DE JUNIO DEL 2026

Periodo 2026

| Código          | Descripción                                                               | Presupuesto Ordinario | Modificaciones y Extraordinario | Total Presupuesto | Ejecución Anterior | Ejecución Mensual | Total Ejecución | Por Ingresar   | %  |
|-----------------|---------------------------------------------------------------------------|-----------------------|---------------------------------|-------------------|--------------------|-------------------|-----------------|----------------|----|
| 1               | INGRESOS CORRIENTES                                                       | 731,176,025.34        | 0.00                            | 731,176,025.34    | 390,596,865.90     | 54,497,328.40     | 445,094,194.30  | 286,081,831.04 | 61 |
| 1.1             | INGRESOS TRIBUTARIOS                                                      | 587,506,057.80        | 0.00                            | 587,506,057.80    | 299,015,066.55     | 44,188,558.70     | 343,203,625.25  | 244,302,432.55 | 58 |
| 1.1.2           | IMPUESTOS SOBRE LA PROPIEDAD                                              | 366,013,378.41        | 0.00                            | 366,013,378.41    | 192,622,035.10     | 12,365,347.00     | 204,987,382.10  | 161,025,996.31 | 56 |
| 1.1.2.1         | Impuesto sobre la propiedad de bienes inmuebles                           | 338,013,378.41        | 0.00                            | 338,013,378.41    | 186,287,539.75     | 12,365,347.00     | 198,652,886.75  | 139,360,491.66 | 59 |
| 1.1.2.1.01      | Impuesto sobre la propiedad de bienes inmuebles Ley No. 7729              | 338,013,378.41        | 0.00                            | 338,013,378.41    | 186,287,539.75     | 12,365,347.00     | 198,652,886.75  | 139,360,491.66 | 59 |
| 1.1.2.4         | Impuesto sobre los traspasos de bienes inmuebles                          | 28,000,000.00         | 0.00                            | 28,000,000.00     | 6,334,495.35       | 0.00              | 6,334,495.35    | 21,665,504.65  | 23 |
| 1.1.3           | IMPUESTOS SOBRE BIENES Y SERVICIOS                                        | 218,592,679.39        | 0.00                            | 218,592,679.39    | 105,178,709.55     | 31,513,410.70     | 136,692,120.25  | 81,900,559.14  | 63 |
| 1.1.3.2         | IMPUESTOS ESPECÍFICOS SOBRE LA PRODUCCIÓN Y CONSUMO DE BIENES Y SERVICIOS | 61,500,000.00         | 0.00                            | 61,500,000.00     | 20,467,478.60      | 3,455,193.50      | 23,922,672.10   | 37,577,327.90  | 39 |
| 1.1.3.2.01      | IMPUESTOS ESPECÍFICOS SOBRE LA PRODUCCIÓN Y CONSUMO DE BIENES             | 60,000,000.00         | 0.00                            | 60,000,000.00     | 20,467,478.60      | 3,455,193.50      | 23,922,672.10   | 36,077,327.90  | 40 |
| 1.1.3.2.01.05   | Impuestos específicos sobre la construcción                               | 60,000,000.00         | 0.00                            | 60,000,000.00     | 20,467,478.60      | 3,455,193.50      | 23,922,672.10   | 36,077,327.90  | 40 |
| 1.1.3.2.02      | IMPUESTOS ESPECÍFICOS SOBRE LA PRODUCCIÓN Y CONSUMO DE SERVICIOS          | 1,500,000.00          | 0.00                            | 1,500,000.00      | 0.00               | 0.00              | 0.00            | 1,500,000.00   | 0  |
| 1.1.3.2.02.03   | Impuestos específicos a los servicios de diversión y esparcimiento        | 1,500,000.00          | 0.00                            | 1,500,000.00      | 0.00               | 0.00              | 0.00            | 1,500,000.00   | 0  |
| 1.1.3.2.02.03.1 | Impuestos sobre espectáculos públicos 6%                                  | 750,000.00            | 0.00                            | 750,000.00        | 0.00               | 0.00              | 0.00            | 750,000.00     | 0  |
| 1.1.3.2.02.03.9 | Otros impuestos específicos a los servicios de diversión y esparcimiento  | 750,000.00            | 0.00                            | 750,000.00        | 0.00               | 0.00              | 0.00            | 750,000.00     | 0  |
| 1.1.3.3         | OTROS IMPUESTOS A LOS BIENES Y SERVICIOS                                  | 157,092,679.39        | 0.00                            | 157,092,679.39    | 84,711,230.95      | 28,058,217.20     | 112,769,448.15  | 44,323,231.24  | 72 |
| 1.1.3.3.01      | Licencias profesionales comerciales y otros permisos                      | 157,092,679.39        | 0.00                            | 157,092,679.39    | 84,711,230.95      | 28,058,217.20     | 112,769,448.15  | 44,323,231.24  | 72 |
| 1.1.3.3.01.02   | Patentes Municipales                                                      | 150,092,679.39        | 0.00                            | 150,092,679.39    | 83,902,690.85      | 27,506,557.20     | 111,409,248.05  | 38,683,431.34  | 74 |
| 1.1.3.3.01.04   | Impuesto pro-cementerio                                                   | 0.00                  | 0.00                            | 0.00              | 8,010.00           | 0.00              | 8,010.00        | -8,010.00      | 0  |
| 1.1.3.3.01.09   | Otras licencias profesionales, comerciales y otros permisos               | 7,000,000.00          | 0.00                            | 7,000,000.00      | 800,530.10         | 551,660.00        | 1,352,190.10    | 5,647,809.90   | 19 |
| 1.1.9           | OTROS INGRESOS TRIBUTARIOS                                                | 2,900,000.00          | 0.00                            | 2,900,000.00      | 1,214,321.90       | 309,801.00        | 1,524,122.90    | 1,375,877.10   | 53 |



CMD DE PAQUERA  
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| Periodo         |                                                                | 2026                  |                                 |                   |                    |                   |                 |                |     |
|-----------------|----------------------------------------------------------------|-----------------------|---------------------------------|-------------------|--------------------|-------------------|-----------------|----------------|-----|
| Código          | Descripción                                                    | Presupuesto Ordinario | Modificaciones y Extraordinario | Total Presupuesto | Ejecución Anterior | Ejecución Mensual | Total Ejecución | Por Ingresar   | %   |
| 1.1.9.1         | IMPUESTO DE TIMBRES                                            | 2,900,000.00          | 0.00                            | 2,900,000.00      | 1,214,321.90       | 309,801.00        | 1,524,122.90    | 1,375,877.10   | 53  |
| 1.1.9.1.02      | Timbres Pro-Parques Nacionales                                 | 2,900,000.00          | 0.00                            | 2,900,000.00      | 1,214,321.90       | 309,801.00        | 1,524,122.90    | 1,375,877.10   | 53  |
| 1.3             | INGRESOS NO TRIBUTARIOS                                        | 142,100,000.00        | 0.00                            | 142,100,000.00    | 90,724,991.60      | 10,308,769.70     | 101,033,761.30  | 41,066,238.70  | 71  |
| 1.3.1           | VENTA DE BIENES Y SERVICIOS                                    | 77,400,000.00         | 0.00                            | 77,400,000.00     | 46,850,166.30      | 5,011,565.60      | 51,861,731.90   | 25,538,268.10  | 67  |
| 1.3.1.2         | VENTA DE SERVICIOS                                             | 75,900,000.00         | 0.00                            | 75,900,000.00     | 46,640,166.30      | 5,011,565.60      | 51,651,731.90   | 24,248,268.10  | 68  |
| 1.3.1.2.05      | SERVICIOS COMUNITARIOS                                         | 73,400,000.00         | 0.00                            | 73,400,000.00     | 43,945,134.60      | 4,806,555.60      | 48,751,690.20   | 24,648,309.80  | 66  |
| 1.3.1.2.05.03   | Servicio de Cementerio                                         | 2,200,000.00          | 0.00                            | 2,200,000.00      | 997,500.00         | 15,000.00         | 1,012,500.00    | 1,187,500.00   | 46  |
| 1.3.1.2.05.04   | Servicios de saneamiento ambiental                             | 71,200,000.00         | 0.00                            | 71,200,000.00     | 42,947,634.60      | 4,791,555.60      | 47,739,190.20   | 23,460,809.80  | 67  |
| 1.3.1.2.05.04.1 | Servicio de Recolección de Basura                              | 64,000,000.00         | 0.00                            | 64,000,000.00     | 42,096,137.30      | 4,722,695.05      | 46,818,832.35   | 17,181,167.65  | 73  |
| 1.3.1.2.05.04.2 | Servicio de Aseo de Vías y sitios públicos                     | 7,200,000.00          | 0.00                            | 7,200,000.00      | 851,497.30         | 68,860.55         | 920,357.85      | 6,279,642.15   | 13  |
| 1.3.1.2.09      | OTROS SERVICIOS                                                | 2,500,000.00          | 0.00                            | 2,500,000.00      | 2,695,031.70       | 205,010.00        | 2,900,041.70    | -400,041.70    | 116 |
| 1.3.1.2.09.09   | Venta de otros servicios                                       | 2,500,000.00          | 0.00                            | 2,500,000.00      | 2,695,031.70       | 205,010.00        | 2,900,041.70    | -400,041.70    | 116 |
| 1.3.1.3         | DERECHOS ADMINISTRATIVOS                                       | 1,500,000.00          | 0.00                            | 1,500,000.00      | 210,000.00         | 0.00              | 210,000.00      | 1,290,000.00   | 14  |
| 1.3.1.3.02      | DERECHOS ADMINISTRATIVOS A OTROS SERVICIOS PÚBLICOS            | 1,500,000.00          | 0.00                            | 1,500,000.00      | 210,000.00         | 0.00              | 210,000.00      | 1,290,000.00   | 14  |
| 1.3.1.3.02.09   | Otros derechos administrativos a otros servicios públicos      | 1,500,000.00          | 0.00                            | 1,500,000.00      | 210,000.00         | 0.00              | 210,000.00      | 1,290,000.00   | 14  |
| 1.3.1.3.02.09.1 | Derecho de Cementerio                                          | 1,500,000.00          | 0.00                            | 1,500,000.00      | 210,000.00         | 0.00              | 210,000.00      | 1,290,000.00   | 14  |
| 1.3.2           | INGRESOS DE LA PROPIEDAD                                       | 15,000,000.00         | 0.00                            | 15,000,000.00     | 28,216,082.00      | 3,305,507.65      | 31,521,589.65   | -16,521,589.65 | 210 |
| 1.3.2.2         | RENTA DE LA PROPIEDAD                                          | 0.00                  | 0.00                            | 0.00              | 27,135,568.70      | 3,048,426.00      | 30,183,994.70   | -30,183,994.70 | 0   |
| 1.3.2.2.02      | Alquiler de terrenos                                           | 0.00                  | 0.00                            | 0.00              | 27,135,568.70      | 3,048,426.00      | 30,183,994.70   | -30,183,994.70 | 0   |
| 1.3.2.2.02.01   | Alquiler de terrenos milla marítima (Ley 6043)                 | 0.00                  | 0.00                            | 0.00              | 27,135,568.70      | 3,048,426.00      | 30,183,994.70   | -30,183,994.70 | 0   |
| 1.3.2.3         | RENTA DE ACTIVOS FINANCIEROS                                   | 15,000,000.00         | 0.00                            | 15,000,000.00     | 1,080,513.30       | 257,081.65        | 1,337,594.95    | 13,662,405.05  | 9   |
| 1.3.2.3.03      | OTRAS RENTAS DE ACTIVOS FINANCIEROS                            | 15,000,000.00         | 0.00                            | 15,000,000.00     | 1,080,513.30       | 257,081.65        | 1,337,594.95    | 13,662,405.05  | 9   |
| 1.3.2.3.03.01   | Intereses sobre cuentas corrientes y otros depositos en Bancos | 15,000,000.00         | 0.00                            | 15,000,000.00     | 1,080,513.30       | 257,081.65        | 1,337,594.95    | 13,662,405.05  | 9   |
| 1.3.3           | MULTAS, SANCIONES, REMATES Y CONFISCACIONES                    | 3,000,000.00          | 0.00                            | 3,000,000.00      | 798,881.10         | 0.00              | 798,881.10      | 2,201,118.90   | 27  |



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PRESUPUESTO DE INGRESOS (COLONES) AL 30 DE JUNIO DEL 2026

| Periodo       |                                                                                                                      | 2026                  |                                 |                   |                    |                   |                 |                |    |
|---------------|----------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|-------------------|--------------------|-------------------|-----------------|----------------|----|
| Código        | Descripción                                                                                                          | Presupuesto Ordinario | Modificaciones y Extraordinario | Total Presupuesto | Ejecución Anterior | Ejecución Mensual | Total Ejecución | Por Ingresar   | %  |
| 1.3.3.1       | MULTAS Y SANCIONES                                                                                                   | 3,000,000.00          | 0.00                            | 3,000,000.00      | 798,881.10         | 0.00              | 798,881.10      | 2,201,118.90   | 27 |
| 1.3.3.1.09    | Otras multas                                                                                                         | 3,000,000.00          | 0.00                            | 3,000,000.00      | 798,881.10         | 0.00              | 798,881.10      | 2,201,118.90   | 27 |
| 1.3.3.1.09.09 | Multas por infraccion a la ley de construcciones                                                                     | 3,000,000.00          | 0.00                            | 3,000,000.00      | 798,881.10         | 0.00              | 798,881.10      | 2,201,118.90   | 27 |
| 1.3.4         | INTERESES MORATORIOS                                                                                                 | 46,500,000.00         | 0.00                            | 46,500,000.00     | 14,859,862.20      | 1,991,696.45      | 16,851,558.65   | 29,648,441.35  | 36 |
| 1.3.4.1       | Intereses moratorios por atraso en pago de impuesto                                                                  | 45,000,000.00         | 0.00                            | 45,000,000.00     | 14,852,736.30      | 1,991,696.45      | 16,844,432.75   | 28,155,567.25  | 37 |
| 1.3.4.2       | Intereses moratorios por atraso en pago de bienes y servicios                                                        | 1,500,000.00          | 0.00                            | 1,500,000.00      | 7,125.90           | 0.00              | 7,125.90        | 1,492,874.10   | 0  |
| 1.3.9         | OTROS INGRESOS NO TRIBUTARIOS                                                                                        | 200,000.00            | 0.00                            | 200,000.00        | 0.00               | 0.00              | 0.00            | 200,000.00     | 0  |
| 1.3.9.9       | INGRESOS VARIOS NO ESPECIFICADOS                                                                                     | 200,000.00            | 0.00                            | 200,000.00        | 0.00               | 0.00              | 0.00            | 200,000.00     | 0  |
| 1.3.9.9.09    | Ingresos varios no especificados                                                                                     | 200,000.00            | 0.00                            | 200,000.00        | 0.00               | 0.00              | 0.00            | 200,000.00     | 0  |
| 1.4           | TRANSFERENCIAS CORRIENTES                                                                                            | 1,569,967.54          | 0.00                            | 1,569,967.54      | 856,807.75         | 0.00              | 856,807.75      | 713,159.79     | 55 |
| 1.4.1         | TRANSFERENCIAS CORRIENTES DEL SECTOR PUBLICO                                                                         | 1,569,967.54          | 0.00                            | 1,569,967.54      | 856,807.75         | 0.00              | 856,807.75      | 713,159.79     | 55 |
| 1.4.1.3       | Transferencias corrientes de Instituciones Descentralizadas no Empresariales (licores nacionales y extranjeros IFAM) | 1,569,967.54          | 0.00                            | 1,569,967.54      | 856,807.75         | 0.00              | 856,807.75      | 713,159.79     | 55 |
| 2             | INGRESOS DE CAPITAL                                                                                                  | 210,814,387.56        | 0.00                            | 210,814,387.56    | 119,548,573.30     | 30,023,858.00     | 149,572,431.30  | 61,241,956.26  | 71 |
| 2.1           | VENTA DE ACTIVOS                                                                                                     | 14,000,000.00         | 0.00                            | 14,000,000.00     | 7,264,320.30       | 1,952,795.00      | 9,217,115.30    | 4,782,884.70   | 66 |
| 2.1.2         | VENTA DE ACTIVOS INTANGIBLES                                                                                         | 14,000,000.00         | 0.00                            | 14,000,000.00     | 7,264,320.30       | 1,952,795.00      | 9,217,115.30    | 4,782,884.70   | 66 |
| 2.1.2.1       | Venta de patentes                                                                                                    | 14,000,000.00         | 0.00                            | 14,000,000.00     | 7,264,320.30       | 1,952,795.00      | 9,217,115.30    | 4,782,884.70   | 66 |
| 2.1.2.1.01    | Patentes de licores                                                                                                  | 14,000,000.00         | 0.00                            | 14,000,000.00     | 7,264,320.30       | 1,952,795.00      | 9,217,115.30    | 4,782,884.70   | 66 |
| 2.4           | TRANSFERENCIAS DE CAPITAL                                                                                            | 196,814,387.56        | 0.00                            | 196,814,387.56    | 112,284,253.00     | 28,071,063.00     | 140,355,316.00  | 56,459,071.56  | 71 |
| 2.4.1         | TRANSFERENCIAS DE CAPITAL DEL SECTOR PUBLICO                                                                         | 196,814,387.56        | 0.00                            | 196,814,387.56    | 112,284,253.00     | 28,071,063.00     | 140,355,316.00  | 56,459,071.56  | 71 |
| 2.4.1.1       | Transferencias de capital del gobierno Central                                                                       | 196,814,387.56        | 0.00                            | 196,814,387.56    | 112,284,253.00     | 28,071,063.00     | 140,355,316.00  | 56,459,071.56  | 71 |
| 2.4.1.1.20    | Ley de Simplificacion y Eficacia Tributaria Ley No 8114                                                              | 196,814,387.56        | 0.00                            | 196,814,387.56    | 112,284,253.00     | 28,071,063.00     | 140,355,316.00  | 56,459,071.56  | 71 |
| Totales       |                                                                                                                      | 941,990,412.90        | 0.00                            | 941,990,412.90    | 510,145,439.20     | 84,521,186.40     | 594,666,625.60  | 347,323,787.30 |    |