



G O B I E R N O D E
BAJA CALIFORNIA SUR
UNIDOS VAMOS POR MÁS



SECRETARIA DE FINANZAS
DIRECCION DE CONTABILIDAD

Análisis de Rezago del Ejercicio 2005

Análisis del Rezago de Créditos por Convenios en Parcialidades

Concepto	Numero de Convenios	Importe
Impuesto Sobre Tenencia o Uso de Vehículos	267	1,021,529.73
Multas Impuestas por la PROFECO	8	34,814.66
Multas Impuestas por la PROFEPA	1	225,100.26
Multas Impuestas por la SAGARPA	1	152,750.73
Multas Impuestas por la S.C.T.	10	45,450.78
Por Actos de Fiscalización Concurrente	28	1,916,034.96
Impuesto Sobre Comercio	44	84,174.38
Impuesto Sobre Nóminas	6	3,953,337.43
Sub-total por convenios	365	7,433,192.93

Analisis del Rezago por Procedimiento de Cobro Coactivo

C o n c e p t o	Numero de Convenios	Importe
Multas Impuestas por la S.T. Y P.S.	27	125,803.00
Multas Impuestas por la Secretaría de Economía	56	135,324.00
Multas Impuestas por la Secretaria de Turismo	24	32,668.00
Multas Impuestas por la S.C.T.	1,958	1,749,767.00
Multas Impuestas por la PROFECO	211	889,873.00
Por Actos de Fiscalización Concurrente	11	649,498.00
Sub-total por cobros coactivos	2,287	3,582,933.00
T o t a l	2,652	11,016,125.93

SECRETARIA DE FINANZAS
DIRECCION DE CONTABILIDAD

Comparativo Ingresos Reales Vs Ingresos Presupuestados
Por el Periodo Comprendido del 01-Enero-2005 al 31-Diciembre-2005

Inciso	Contribución	Enero	Febrero	Marzo	Abril	Mayo	Junio	Julio	Agosto	Septiembre	Octubre	Noviembre	Diciembre	Total	
Impuestos															
0901	Impuesto Sobre Nominas	R	5,060,281.00	6,103,673.00	7,480,245.00	7,335,003.00	8,569,039.00	6,037,151.00	7,385,627.00	23,645,182.00	11,959,126.00	17,688,145.00	11,989,731.00	16,225,392.00	129,478,595.00
		E	4,212,549.00	4,669,937.00	5,362,916.00	4,923,382.00	5,218,129.00	6,300,001.00	5,675,753.00	2,917,167.00	4,288,746.00	1,511,848.00	3,488,005.00	3,488,005.00	52,056,438.00
		D	847,732.00	1,433,736.00	2,117,329.00	2,411,621.00	3,350,910.00	-262,850.00	1,709,874.00	20,728,015.00	7,670,380.00	16,176,297.00	8,501,726.00	12,737,387.00	77,422,157.00
0902	Impuesto Sobre Comercio	R	681,408.00	650,840.00	1,006,452.00	1,002,166.00	833,677.00	918,822.00	851,499.00	918,180.00	706,321.00	614,499.00	631,090.00	625,174.00	9,440,128.00
		E	556,225.00	664,771.00	1,036,455.00	816,686.00	711,677.00	749,145.00	806,531.00	552,258.00	474,663.00	1,636,001.00	280,972.00	383,767.00	8,669,151.00
		D	125,183.00	-13,931.00	-30,003.00	185,480.00	122,000.00	169,677.00	44,968.00	365,922.00	231,658.00	-1,021,502.00	350,118.00	241,407.00	770,977.00
0904	Impuesto Sobre La Prestación de Servicios de Hospedaje	R	8,360,926.00	671,259.00	10,785,865.00	694,223.00	12,647,319.00	568,712.00	8,039,291.00	144,509.00	8,205,949.00	589,979.00	8,438,987.00	474,145.00	59,621,164.00
		E	5,454,485.00	950,626.00	6,538,436.00	695,397.00	8,526,434.00	489,058.00	5,076,989.00	259,475.00	774,452.00	4,476,349.00	4,798,846.00	4,683,674.00	42,724,221.00
		D	2,906,441.00	-279,367.00	4,247,429.00	-1,174.00	4,120,885.00	79,654.00	2,962,302.00	-114,966.00	7,431,497.00	-3,886,370.00	3,640,141.00	-4,209,529.00	16,896,943.00
0905	Impuesto Sobre Loterías, Rifas y Sorteos	R	175,534.00	3,108,334.00	.00	.00	3,980.00	105,279.00	302,863.00	1,788,094.00	.00	103,280.00	3,038,828.00	5,877.00	8,632,069.00
		E	60,617.00	9,765.00	21,638.00	27,902.00	60,617.00	355,186.00	60,617.00	60,617.00	63,593.00	103,719.00	103,719.00	103,718.00	1,031,708.00
		D	114,917.00	3,098,569.00	-21,638.00	-27,902.00	-56,637.00	-249,907.00	112.00	1,727,477.00	-63,593.00	-439.00	2,935,109.00	-97,841.00	7,600,361.00
Total Impuestos		R	14,278,149.00	10,534,106.00	19,272,562.00	9,031,392.00	22,054,015.00	7,629,964.00	16,579,280.00	26,495,965.00	20,871,396.00	18,995,903.00	24,098,636.00	17,330,588.00	207,171,956.00
		E	10,283,876.00	6,295,099.00	12,959,445.00	6,463,367.00	14,516,857.00	7,893,390.00	11,619,890.00	3,789,517.00	5,601,454.00	7,727,917.00	8,671,542.00	8,659,164.00	104,481,518.00
		D	3,994,273.00	4,239,007.00	6,313,117.00	2,568,025.00	7,537,158.00	-263,426.00	4,959,390.00	22,706,448.00	15,269,942.00	11,267,986.00	15,427,094.00	8,671,424.00	102,690,438.00
Derechos															
1002	Legalización de Firmas, Cerfiticación y Copias Certificadas	R	45,899.00	34,911.00	29,680.00	31,262.00	40,168.00	38,453.00	166,558.00	63,350.00	46,418.00	41,149.00	56,067.00	39,721.00	633,636.00
		E	33,592.00	42,904.00	43,621.00	36,724.00	36,915.00	37,510.00	38,159.00	34,632.00	30,073.00	49,216.00	8,199.00	19,226.00	410,771.00
		D	12,307.00	-7,993.00	-13,941.00	-5,462.00	3,253.00	943.00	128,399.00	28,718.00	16,345.00	-8,067.00	47,868.00	20,495.00	222,865.00
1009	Derechos Por Servicios Prestados en Materia de Ecología y Ambiental	R	7,641.00	27,349.00	18,112.00	11,140.00	8,866.00	21,064.00	11,747.00	12,218.00	6,698.00	1,580,826.00	11,419.00	11,794.00	1,728,874.00
		E	5,250.00	20,586.00	33,223.00	19,720.00	9,169.00	16,669.00	48,090.00	28,336.00	20,098.00	20,048.00	20,048.00	20,049.00	261,286.00
		D	2,391.00	6,763.00	-15,111.00	-8,580.00	-303.00	4,395.00	-36,343.00	-16,118.00	-13,400.00	1,560,778.00	-8,629.00	-8,255.00	1,467,588.00
1010	Exp. De Licencias, y Refrendos a las Personas Fisicas y Morales que Presten El Servicio de Seguridad Privada	R	36,130.00	14,522.00	7,098.00	.00	5,154.00	5,154.00	7,495.00	11,095.00	.00	7,495.00	7,491.00	2,340.00	103,974.00
		E	20,701.00	5,849.00	5,849.00	11,198.00	4,140.00	11,179.00	2,070.00	2,901.00	5,849.00	6,002.00	6,002.00	6,005.00	87,745.00
		D	15,429.00	8,673.00	1,249.00	-11,198.00	1,014.00	-6,025.00	5,425.00	8,194.00	-5,849.00	1,493.00	1,489.00	-3,665.00	16,229.00
1012	Serv. Prestados por la dirección Estatal RPP, Registro Civil y Archivo General de Notarias	R	45,915.00	68,057.00	43,046.00	53,517.00	76,909.00	56,402.00	67,229.00	74,710.00	60,310.00	59,186.00	39,432.00	29,078.00	673,791.00
		E	67,748.00	88,351.00	56,799.00	61,490.00	64,888.00	82,198.00	129,612.00	77,301.00	48,567.00	.00	18,835.00	9,585.00	705,374.00
		D	-21,833.00	-20,294.00	-13,753.00	-7,973.00	12,021.00	-25,796.00	-62,383.00	-2,591.00	11,743.00	59,186.00	20,597.00	19,493.00	-31,583.00
Total Derechos		R	135,585.00	144,839.00	97,936.00	95,919.00	131,097.00	121,073.00	253,029.00	161,373.00	113,426.00	1,688,656.00	114,409.00	82,933.00	3,140,275.00
		E	127,291.00	157,690.00	139,492.00	129,132.00	115,112.00	147,556.00	217,931.00	143,170.00	104,587.00	75,266.00	53,084.00	54,865.00	1,465,176.00
		D	8,294.00	-12,851.00	-41,556.00	-33,213.00	15,985.00	-26,483.00	35,098.00	18,203.00	8,839.00	1,613,390.00	61,325.00	28,068.00	1,675,099.00

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DIRECCION DE CONTABILIDAD

Comparativo Ingresos Reales Vs Ingresos Presupuestados
Por el Periodo Comprendido del 01-Enero-2005 al 31-Diciembre-2005

Inciso	Contribución	Enero	Febrero	Marzo	Abril	Mayo	Junio	Julio	Agosto	Septiembre	Octubre	Noviembre	Diciembre	Total	
Productos															
1107	Venta de Publicaciones Oficiales	R	.00	.00	99.00	.00	101.00	772.00	.00	62.00	94.00	.00	.00	1,128.00	
		E	144.00	.00	829.00	318.00	647.00	226.00	36.00	.00	160.00	82,181.00	6,503.00	7,576.00	98,620.00
		D	-144.00	.00	-730.00	-318.00	-546.00	546.00	-36.00	62.00	-66.00	-82,181.00	-6,503.00	-7,576.00	-97,492.00
1108	Venta de Bienes Muebles e Inmuebles Propiedad del Estado	R	3,012,315.00	1,269,342.00	993,641.00	815,938.00	963,914.00	8,481,887.00	4,690,252.00	931,432.00	8,438,265.00	1,013,211.00	865,446.00	761,870.00	32,237,513.00
		E	1,167,371.00	1,215,189.00	1,190,502.00	1,206,172.00	1,082,142.00	1,384,449.00	1,201,530.00	855,916.00	928,162.00	1,136,090.00	1,136,090.00	974,355.00	13,477,968.00
		D	1,844,944.00	54,153.00	-196,861.00	-390,234.00	-118,228.00	7,097,438.00	3,488,722.00	75,516.00	7,510,103.00	-122,879.00	-270,644.00	-212,485.00	18,759,545.00
1109	Arrendamiento y Explotación de Bienes e Inmuebles	R	1,400.00	.00	11,550.00	.00	1,400.00	2,040.00	24,940.00	.00	750.00	4,800.00	15,000.00	4,150.00	66,030.00
		E	40,000.00	262,615.00	48,410.00	47,700.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	46,617.00	35,000.00	27,847.00	708,189.00
		D	-38,600.00	-262,615.00	-36,860.00	-47,700.00	-38,600.00	-37,960.00	-15,060.00	-40,000.00	-39,250.00	-41,817.00	-20,000.00	-23,697.00	-642,159.00
1114	Venta de Formas Valoradas Oficiales	R	22,185.00	24,567.00	6,395.00	80,840.00	23,055.00	19,030.00	19,953.00	20,043.00	17,385.00	15,590.00	14,879.00	13,685.00	277,607.00
		E	16,541.00	23,620.00	50,746.00	31,734.00	21,160.00	19,539.00	21,389.00	11,178.00	1,175.00	27,681.00	15,816.00	19,918.00	260,497.00
		D	5,644.00	947.00	-44,351.00	49,106.00	1,895.00	-509.00	-1,436.00	8,865.00	16,210.00	-12,091.00	-937.00	-6,233.00	17,110.00
Total Productos		R	3,035,900.00	1,293,909.00	1,011,685.00	896,778.00	988,470.00	8,503,729.00	4,735,145.00	951,537.00	8,456,494.00	1,033,601.00	895,325.00	779,705.00	32,582,278.00
	E	1,224,056.00	1,501,424.00	1,290,487.00	1,285,924.00	1,143,949.00	1,444,214.00	1,262,955.00	907,094.00	969,497.00	1,292,569.00	1,193,409.00	1,029,696.00	14,545,274.00	
	D	1,811,844.00	-207,515.00	-278,802.00	-389,146.00	-155,479.00	7,059,515.00	3,472,190.00	44,443.00	7,486,997.00	-258,968.00	-298,084.00	-249,991.00	18,037,004.00	
Aprovechamientos															
1210	Recargos	R	157,063.00	173,541.00	142,558.00	115,808.00	219,695.00	185,091.00	272,792.00	169,167.00	166,459.00	247,969.00	891,004.00	296,068.00	3,037,215.00
		E	174,963.00	172,309.00	266,442.00	252,117.00	225,879.00	150,342.00	227,716.00	113,641.00	110,976.00	469,927.00	144,200.00	195,709.00	2,504,221.00
		D	-17,900.00	1,232.00	-123,884.00	-136,309.00	-6,184.00	34,749.00	45,076.00	55,526.00	55,483.00	-221,958.00	746,804.00	100,359.00	532,994.00
1214	Multas	R	4,284.00	52,089.00	25,665.00	19,027.00	5,568.00	34,590.00	18,110.00	13,545.00	9,345.00	10,517.00	10,974.00	1,228.00	204,942.00
		E	2,175.00	18,225.00	16,656.00	36,061.00	27,217.00	16,656.00	28,098.00	45,365.00	12,105.00	25,063.00	16,573.00	2,053.00	252,067.00
		D	2,109.00	33,864.00	21,189.00	-17,034.00	-21,649.00	17,934.00	-9,988.00	-31,820.00	-2,760.00	-14,546.00	-5,599.00	-18,825.00	-47,125.00
1219	Gastos de Ejecución Originados del PAE	R	3,524.00	1,556.00	2,272.00	1,710.00	2,352.00	3,902.00	20,811.00	5,995.00	3,847.00	9,140.00	9,873.00	1,485.00	66,467.00
		E	8,662.00	3,287.00	2,230.00	1,727.00	3,571.00	3,377.00	5,327.00	4,683.00	10,121.00	26,779.00	.00	.00	69,764.00
		D	-5,138.00	-1,731.00	42.00	-17.00	-1,219.00	525.00	15,484.00	1,312.00	-6,274.00	-17,639.00	9,873.00	1,485.00	-3,297.00
Total Aprovechamientos		R	164,871.00	227,186.00	170,495.00	136,545.00	227,615.00	223,583.00	311,713.00	188,707.00	179,651.00	267,626.00	911,851.00	298,781.00	3,308,624.00
	E	185,800.00	193,821.00	273,148.00	289,905.00	256,667.00	170,375.00	261,141.00	163,689.00	133,202.00	521,769.00	160,773.00	215,762.00	2,826,052.00	
	D	-20,929.00	33,365.00	-102,653.00	-153,360.00	-29,052.00	53,208.00	50,572.00	25,018.00	46,449.00	-254,143.00	751,078.00	83,019.00	482,572.00	
Total General		R	17,614,505.00	12,200,040.00	20,552,678.00	10,160,634.00	23,401,197.00	16,478,349.00	21,879,167.00	27,797,582.00	29,620,967.00	21,985,786.00	26,020,221.00	18,492,007.00	246,203,133.00
	E	11,821,023.00	8,148,034.00	14,662,572.00	8,168,328.00	16,032,585.00	9,655,535.00	13,361,917.00	5,003,470.00	6,808,740.00	9,617,521.00	10,078,808.00	9,959,487.00	123,318,020.00	
	D	5,793,482.00	4,052,006.00	5,890,106.00	1,992,306.00	7,368,612.00	6,822,814.00	8,517,250.00	22,794,112.00	22,812,227.00	12,368,265.00	15,941,413.00	8,532,520.00	122,885,113.00	



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Comparativo Ingresos Reales Vs Ingresos Presupuestados
Por el Periodo Comprendido del 01-Enero-2005 al 31-Diciembre-2005

Inciso	Contribución	Enero	Febrero	Marzo	Abril	Mayo	Junio	Julio	Agosto	Septiembre	Octubre	Noviembre	Diciembre	Total
Incentivos de la Colaboración Administrativa														
Impuesto Sobre Tenencia o Uso de Vehicul	R	1,763,864.00	6,073,078.00	7,121,568.00	20,177,596.00	8,319,459.00	5,877,049.00	5,218,576.00	5,569,344.00	4,801,439.00	3,108,083.00	2,906,792.00	2,336,970.00	73,273,818.00
	E	1,467,426.00	4,245,187.00	5,093,669.00	15,238,638.00	7,404,153.00	3,884,158.00	4,425,250.00	4,434,507.00	2,714,937.00	4,147,674.00	1,089,742.00	1,240,328.00	55,385,669.00
	D	296,438.00	1,827,891.00	2,027,899.00	4,938,958.00	915,306.00	1,992,891.00	793,326.00	1,134,837.00	2,086,502.00	-1,039,591.00	1,817,050.00	1,096,642.00	17,888,149.00
Impuesto Sobre Automoviles Nuevos	R	1,948,712.00	3,362,571.00	2,046,903.00	1,642,297.00	1,991,832.00	2,285,596.00	2,964,494.00	1,947,367.00	1,845,017.00	6,016,404.00	1,166,971.00	1,589,960.00	28,808,124.00
	E	1,940,164.00	2,310,718.00	1,522,410.00	2,280,705.00	2,250,612.00	1,941,781.00	2,159,772.00	1,896,493.00	1,793,238.00	1,332,975.00	912,525.00	1,228,303.00	21,569,696.00
	D	8,548.00	1,051,853.00	524,493.00	-638,408.00	-258,780.00	343,815.00	804,722.00	50,874.00	51,779.00	4,683,429.00	254,446.00	361,657.00	7,238,428.00
Incentivos por Actos de Fiscalización Concurrente	R	336,106.00	703,264.00	2,007,276.00	1,417,575.00	432,502.00	422,245.00	1,463,302.00	2,450,048.00	1,607,673.00	1,991,849.00	2,834,176.00	3,947,610.00	19,613,626.00
	E	1,566,998.00	494,690.00	348,319.00	613,371.00	1,934,292.00	622,927.00	647,718.00	1,289,193.00	1,481,381.00	4,619,396.00	1,233,677.00	1,900,668.00	16,752,630.00
	D	-1,230,892.00	208,574.00	1,658,957.00	804,204.00	-1,501,790.00	-200,682.00	815,584.00	1,160,855.00	126,292.00	-2,627,547.00	1,600,499.00	2,046,942.00	2,860,996.00
Incentivos por Inspección y Vigilancia	R	1,322.00	27,459.00	374.00	938.00	1,021.00	2,026.00	1,192.00	104.00	2,815.00	637.00	374.00	1,165.00	39,427.00
	E	2,330.00	21,630.00	0.00	4,300.00	1,049.00	1,295.00	768.00	2,206.00	7,648.00	35,704.00	7,693.00	10,262.00	94,885.00
	D	-1,008.00	5,829.00	374.00	-3,362.00	-28.00	731.00	424.00	-2,102.00	-4,833.00	-35,067.00	-7,319.00	-9,097.00	-55,458.00
Incentivos por Derechos Derivado de Uso o Goce de ZOFE MAT	R	1,594,577.00	3,203,996.00	208,279.00	3,052,181.00	3,942,083.00	406,402.00	3,424,145.00	1,765,754.00	3,439,522.00	162,134.00	5,248,307.00	307,399.00	26,754,779.00
	E	0.00	839,554.00	2,699,544.00	2,270,072.00	507,517.00	290,469.00	3,180,892.00	2,827,605.00	2,306,755.00	1,813,293.00	1,601,191.00	2,473,664.00	20,810,556.00
	D	1,594,577.00	2,364,442.00	-2,491,265.00	782,109.00	3,434,566.00	115,933.00	243,253.00	-1,061,851.00	1,132,767.00	-1,651,159.00	3,647,116.00	-2,166,265.00	5,944,223.00
Multas Administrativas Federales No Fiscales	R	1,733,283.00	594,251.00	376,165.00	-1,737,958.00	359,776.00	210,556.00	300,556.00	285,359.00	228,547.00	294,983.00	262,066.00	361,988.00	3,269,572.00
	E	137,930.00	132,654.00	493,835.00	331,236.00	253,101.00	236,946.00	383,999.00	175,141.00	506,905.00	0.00	0.00	0.00	2,651,747.00
	D	1,595,353.00	461,597.00	-117,670.00	-2,069,194.00	106,675.00	-26,390.00	-83,443.00	110,218.00	-278,358.00	294,983.00	262,066.00	361,988.00	617,825.00
Impuesto Sobre la Renta por Enajenación de Bienes Muebles	R	990,656.00	656,390.00	1,182,064.00	2,351,858.00	1,952,682.00	1,276,644.00	3,718,446.00	2,397,449.00	3,214,620.00	1,164,001.00	1,606,943.00	2,392,133.00	22,903,886.00
	E	582,621.00	560,337.00	2,085,974.00	1,399,151.00	1,069,107.00	1,000,867.00	1,622,026.00	739,801.00	2,141,180.00	0.00	0.00	0.00	11,201,064.00
	D	408,035.00	96,053.00	-903,910.00	952,707.00	883,575.00	275,777.00	2,096,420.00	1,657,648.00	1,073,440.00	1,164,001.00	1,606,943.00	2,392,133.00	11,702,822.00
Otros Incentivos por Convenios Administrativos Federales	R	0.00	0.00	0.00	7,052,082.00	1,826,523.00	2,450,333.00	2,006,990.00	1,155,328.00	819,538.00	1,749,577.00	1,026,758.00	716,597.00	18,803,726.00
	E	280,298.00	269,577.00	1,003,559.00	673,129.00	514,345.00	481,516.00	780,354.00	355,917.00	1,030,119.00	0.00	0.00	0.00	5,388,814.00
	D	-280,298.00	-269,577.00	-1,003,559.00	6,378,953.00	1,312,178.00	1,968,817.00	1,226,636.00	799,411.00	-210,581.00	1,749,577.00	1,026,758.00	716,597.00	13,414,912.00
Total de Incentivos	R	8,368,520.00	14,621,009.00	12,942,629.00	33,956,569.00	18,825,878.00	12,930,851.00	19,097,701.00	15,570,753.00	15,959,171.00	14,487,668.00	15,052,387.00	11,653,822.00	193,466,958.00
	E	5,977,767.00	8,874,347.00	13,247,310.00	22,810,602.00	13,934,176.00	8,459,959.00	13,200,779.00	11,720,863.00	11,982,163.00	11,949,042.00	4,844,828.00	6,853,225.00	133,855,061.00
	D	2,390,753.00	5,746,662.00	-304,681.00	11,145,967.00	4,891,702.00	4,470,892.00	5,896,922.00	3,849,890.00	3,977,008.00	2,538,626.00	10,207,559.00	4,800,597.00	59,611,897.00