

ESTADO ANALÍTICO DEL EJERCICIO DEL PRESUPUESTO DE EGRESOS
CLASIFICACIÓN ADMINISTRATIVA
 Del 1 de Enero al 30 de Septiembre de 2017

Ente Público: **INSTITUTO DE SALUD PÚBLICA DEL ESTADO DE GUANAJUATO**

Concepto	Egresos							Subejercicio
	Aprobado	Ampliaciones/ (Reducciones)	Modificado	Comprometido	Devengado	Ejercido	Pagado	
	1	2	3 = (1 + 2)	4	5	6	7	
0101.Despacho del Director General del ISAPEG	10,651,334.00	603,171.71	11,254,505.71	7,023,848.31	6,709,001.83	6,709,001.83	6,709,001.83	4,545,503.88
0102.Coordinación de Comunicación Social	9,414,465.00	9,098,328.67	18,512,793.67	9,487,942.53	8,687,312.78	8,687,312.78	8,687,312.78	9,825,480.89
0103.Coordinación de Asuntos Jurídicos	11,935,907.00	7,148,448.42	19,084,355.42	13,186,155.64	12,704,991.79	12,704,991.79	12,704,991.79	6,379,363.63
0104.Coordinación de Contraloría Interna	7,927,519.00	5,647,399.59	13,574,918.59	10,866,619.54	10,073,827.93	10,073,827.93	10,073,827.93	3,501,090.66
0105.Comité Estatal de Patronatos y Voluntariados	454,272.00	12,500.00	441,772.00	114,412.69	64,720.56	64,720.56	64,720.56	377,051.44
0106.Coordinación General de Salud Pública	3,908,276.00	315,215.94	4,223,491.94	2,642,967.29	2,513,604.65	2,513,604.65	2,513,604.65	1,709,887.29
0107.Coordinación General de Administración y Finanzas	4,047,653.00	4,485,330.23	8,532,983.23	6,163,285.25	6,101,354.28	6,101,354.28	6,101,354.28	2,431,628.95
0201.Despacho Dirección General de Servicios de Salud	375,030,277.88	759,654,768.18	1,134,685,046.06	434,931,841.83	287,559,441.99	287,559,441.99	287,517,435.53	847,125,604.07
0301.Despacho Dirección General de Planeación y Desarrollo	378,244,276.80	708,535,499.73	1,086,779,776.53	894,809,394.44	427,663,469.49	427,663,469.49	427,663,469.49	659,116,307.04
0401.Dirección General de Protección contra Riesgos Sanitarios	38,508,816.00	7,581,505.72	46,090,321.72	25,597,979.86	21,808,731.54	21,808,731.54	21,808,731.54	24,281,590.18
0501.Despacho Dirección General de Administración	27,025,475.00	26,185,495.72	53,210,970.72	36,767,566.07	35,899,779.55	35,899,779.55	35,899,779.55	17,311,191.17
0502.Dirección de Recursos Materiales y Servicios Generales	80,803,953.00	4,525,603.76	76,278,349.24	51,974,670.20	39,093,408.24	39,093,408.24	39,078,792.24	37,184,941.00
0601.Despacho de la Dirección General de Recursos Humanos	39,797,615.00	17,837,035.39	57,634,650.39	26,512,428.18	24,796,498.61	24,796,498.61	24,796,498.61	32,838,151.78
0701.Jurisdicción Sanitaria I Guanajuato	54,985,384.00	5,498,530.71	54,173,914.71	48,530,034.57	25,782,742.25	25,782,742.25	25,782,742.25	28,391,172.46
0702.Jurisdicción Sanitaria II San Miguel de Allende	51,173,150.00	7,990,984.04	59,164,134.04	33,942,008.95	28,099,449.79	28,099,449.79	28,099,449.79	31,064,684.25
0703.Jurisdicción Sanitaria III Celaya	60,353,211.00	5,684,580.25	66,037,791.25	36,617,156.38	33,491,517.31	33,491,517.31	33,491,517.31	32,546,273.94
0704.Jurisdicción Sanitaria IV Acámbaro	39,123,731.00	6,576,978.34	45,700,709.34	26,391,250.77	22,595,334.21	22,595,334.21	22,595,334.21	23,105,375.13
0705.Jurisdicción Sanitaria V Salamanca	60,556,480.00	5,297,454.96	65,853,934.96	36,950,164.72	32,481,050.61	32,481,050.61	32,481,050.61	33,372,884.35
0706.Jurisdicción Sanitaria VI Irapuato	51,687,524.00	10,777,394.53	62,464,918.53	33,594,664.20	29,939,486.08	29,939,486.08	29,892,549.01	32,525,432.45
0707.Jurisdicción Sanitaria VII León	79,015,029.00	11,831,503.50	90,846,532.50	50,755,536.71	41,364,531.94	41,364,531.94	41,363,703.94	49,482,000.56
0708.Jurisdicción Sanitaria VIII San Francisco del Rincón	44,272,999.00	11,543,200.17	55,816,199.17	30,948,041.20	24,569,381.14	24,569,381.14	24,569,381.14	31,246,818.03
0709.Unidad Médica Municipio Guanajuato	48,439,278.00	32,362,337.11	80,801,615.11	54,401,929.70	51,665,773.19	51,665,773.19	51,665,773.19	29,135,841.92
0710.Unidad Médica Municipio Dolores Hidalgo	38,263,117.00	34,177,399.37	72,440,516.37	46,225,150.20	41,786,505.31	41,786,505.31	41,786,505.31	30,654,011.06
0711.Unidad Médica Municipio San Diego de la Unión	16,427,905.00	11,256,646.22	27,684,551.22	20,025,081.05	17,989,583.32	17,989,583.32	17,989,583.32	9,694,967.90
0712.Unidad Médica Municipio San Felipe	45,436,607.00	28,384,750.93	73,821,357.93	47,775,226.58	45,873,868.71	45,873,868.71	45,873,868.71	27,947,489.22
0713.Unidad Médica Municipio Ocampo	19,904,081.00	8,077,737.35	27,981,818.35	18,942,299.36	17,059,981.48	17,059,981.48	17,059,981.48	10,921,836.87
0714.Unidad Médica Municipio San Miguel de Allende	38,197,488.00	27,543,711.62	65,741,199.62	44,183,730.73	39,686,110.41	39,686,110.41	39,686,110.41	26,055,089.21
0715.Unidad Médica Municipio Dr. Mora	13,837,086.00	11,507,810.96	25,344,896.96	18,078,261.57	16,753,243.87	16,753,243.87	16,753,243.87	8,591,653.09
0716.Unidad Médica Municipio San José Iturbide	22,330,583.00	14,659,794.51	36,990,377.51	24,594,486.01	22,353,139.10	22,353,139.10	22,353,139.10	14,637,238.41
0717.Unidad Médica Municipio San Luis de La Paz	38,749,092.00	25,266,880.78	64,015,972.78	41,074,497.90	38,503,981.93	38,503,981.93	38,503,981.93	25,511,990.85
0718.Unidad Médica Municipio Victoria	24,213,118.00	8,877,861.93	33,090,979.93	22,851,131.36	21,355,983.72	21,355,983.72	21,355,983.72	11,734,996.21
0719.Unidad Médica Municipio Santa Catarina	10,863,750.00	11,074,819.21	21,938,569.21	14,862,442.72	13,808,067.14	13,808,067.14	13,808,067.14	8,410,306.07
0720.Unidad Médica Municipio Tierra Blanca	17,588,378.00	15,357,684.49	32,946,062.49	22,646,716.96	20,637,980.56	20,637,980.56	20,637,980.56	12,308,081.93
0721.Unidad Médica Municipio Atarjea	11,564,755.00	4,954,316.63	16,519,071.63	10,839,724.15	9,664,445.62	9,664,445.62	9,664,445.62	6,854,626.01
0722.Unidad Médica Municipio Xichú	20,806,105.00	9,930,573.03	30,736,678.03	22,719,456.50	19,884,526.20	19,884,526.20	19,884,526.20	10,852,151.83
0723.Unidad Médica Municipio Celaya	52,932,359.00	62,523,475.63	115,455,834.63	81,008,431.08	74,693,372.59	74,693,372.59	74,693,372.59	40,762,462.04
0724.Unidad Médica Municipio Santa Cruz de Juventino Rosas	17,130,526.00	14,998,313.32	32,128,839.32	20,851,305.76	19,283,486.41	19,283,486.41	19,283,486.41	12,845,352.91
0725.Unidad Médica Municipio Cortazar	20,242,666.00	15,643,963.68	35,886,629.68	23,439,237.68	21,002,547.50	21,002,547.50	21,002,547.50	14,884,082.18
0726.Unidad Médica Municipio Tarimoro	28,015,112.00	16,983,007.41	44,998,119.41	28,855,663.07	26,993,717.75	26,993,717.75	26,993,717.75	18,004,401.66
0727.Unidad Médica Municipio Comonfort	29,533,287.00	27,841,984.77	57,375,271.77	36,556,217.15	34,805,353.07	34,805,353.07	34,805,353.07	22,569,918.70
0728.Unidad Médica Municipio Villagrán	5,646,556.00	4,692,795.53	10,339,351.53	6,936,633.52	5,927,044.58	5,927,044.58	5,927,044.58	4,130,306.95
0729.Unidad Médica Municipio Apaseo El Alto	19,970,447.00	11,115,070.59	31,085,517.59	20,836,574.00	18,729,623.54	18,729,623.54	18,729,623.54	12,355,894.05
0730.Unidad Médica Municipio Apaseo el Grande	33,580,386.00	22,074,374.92	55,654,760.92	34,994,148.55	33,409,764.79	33,409,764.79	33,409,764.79	22,244,996.13
0731.Unidad Médica Municipio Acámbaro	39,233,870.00	24,575,161.52	63,809,031.52	41,057,594.57	38,792,165.00	38,792,165.00	38,792,165.00	25,016,866.52
0732.Unidad Médica Municipio Salvatierra	36,731,158.00	23,210,240.09	59,941,398.09	38,401,544.50	36,433,239.26	36,433,239.26	36,433,239.26	23,508,158.83
0733.Unidad Médica Municipio Coroneo	13,511,512.00	31,160,349.04	44,671,861.04	17,117,120.44	15,676,691.57	15,676,691.57	15,676,691.57	28,995,169.47
0734.Unidad Médica Municipio Santiago Maravatío	11,206,410.00	7,455,422.56	18,661,832.56	11,200,775.59	11,243,886.15	11,243,886.15	11,243,886.15	7,417,946.41
0735.Unidad Médica Municipio Tarandacuao	12,587,720.00	10,726,240.72	23,313,960.72	15,701,198.13	14,666,612.83	14,666,612.83	14,666,612.83	8,647,347.89
0736.Unidad Médica Municipio Jerécuaro	26,043,949.00	13,559,098.94	39,603,047.94	27,020,583.85	24,993,733.89	24,993,733.89	24,993,733.89	14,609,314.05
0737.Unidad Médica Municipio Salamanca	53,536,495.00	57,605,941.12	111,142,436.12	76,083,717.76	69,521,642.70	69,521,642.70	69,518,864.70	41,620,793.42

0738.Unidad Médica Municipio Valle de Santiago	40,634,742.00	30,288,820.21	70,923,562.21	46,558,701.71	43,606,141.59	43,606,141.59	43,605,466.59	27,317,420.62
0739.Unidad Médica Municipio Jaral del Progreso	14,964,216.00	15,470,024.53	30,434,240.53	20,240,144.66	18,861,012.26	18,861,012.26	18,861,012.26	11,573,228.27
0740.Unidad Médica Municipio Yuriria	25,113,950.00	21,366,942.10	46,480,892.10	31,040,432.40	28,784,213.42	28,784,213.42	28,784,213.42	17,696,678.68
0741.Unidad Médica Municipio Uriangato	11,300,075.00	17,750,756.42	29,050,831.42	19,471,890.12	17,789,218.77	17,789,218.77	17,789,218.77	11,261,612.65
0742.Unidad Médica Municipio Moroleón	17,301,623.00	13,751,352.62	31,052,975.62	19,682,315.04	17,987,697.71	17,987,697.71	17,987,697.71	13,065,277.91
0743.Unidad Médica Municipio Irapuato	107,444,172.00	86,034,877.31	193,479,049.31	129,160,520.28	121,748,622.67	121,748,622.67	121,748,622.67	71,730,426.64
0744.Unidad Médica Municipio Abasolo	22,137,764.00	19,370,229.60	41,507,993.60	28,267,820.80	26,242,824.27	26,242,824.27	26,242,824.27	15,265,169.33
0745.Unidad Médica Municipio Cuerámbaro	15,224,701.00	14,666,856.59	29,891,557.59	20,619,205.50	18,979,095.07	18,979,095.07	18,979,095.07	10,912,462.52
0746.Unidad Médica Municipio Huanímaro	11,993,593.00	8,637,264.69	20,630,857.69	13,020,227.29	12,445,950.35	12,445,950.35	12,445,950.35	8,184,907.34
0747.Unidad Médica Municipio Pueblo Nuevo	11,950,864.00	7,209,912.56	19,160,776.56	12,510,560.83	11,481,567.46	11,481,567.46	11,481,567.46	7,679,209.10
0748.Unidad Médica Municipio Pénjamo	62,841,246.00	46,923,006.33	109,764,252.33	76,776,631.03	71,420,940.83	71,420,940.83	71,391,642.83	38,343,311.50
0749.Unidad Médica Municipio León	229,268,505.00	259,632,060.77	488,900,565.77	325,814,699.36	267,873,964.23	267,873,964.23	267,873,964.23	221,026,601.54
0750.Unidad Médica Municipio Silao	35,961,827.00	29,975,986.70	65,937,813.70	45,587,861.43	41,467,884.48	41,467,884.48	41,467,884.48	24,469,929.22
0751.Unidad Médica Municipio Romita	22,970,412.00	23,089,516.17	46,059,928.17	31,077,617.34	27,964,739.45	27,964,739.45	27,964,739.45	18,095,188.72
0752.Unidad Médica Municipio San Francisco del Rincón	45,951,723.00	37,357,002.47	83,308,725.47	54,924,879.92	51,670,113.21	51,670,113.21	51,670,113.21	31,638,612.26
0753.Unidad Médica Municipio Purísima del Rincón	13,823,068.00	19,865,944.14	33,689,012.14	23,668,825.66	21,054,530.55	21,054,530.55	21,054,530.55	12,634,481.59
0754.Unidad Médica Municipio Cd Manuel Doblado	18,074,640.00	14,112,558.60	32,187,198.60	22,030,046.28	19,879,022.69	19,879,022.69	19,879,022.69	12,308,175.91
0801.Hospital General Acámbaro	102,860,181.00	179,562,896.88	282,423,077.88	204,845,584.56	182,742,651.27	182,742,651.27	182,552,446.87	99,680,426.61
0802.Hospital General San Miguel Allende	103,068,823.00	75,139,248.09	178,208,071.09	121,323,046.94	106,524,727.88	106,524,727.88	106,524,727.88	71,683,343.21
0803.Hospital General Celaya	223,116,695.00	236,379,533.78	459,496,228.78	287,644,440.56	235,941,314.93	235,941,314.93	235,698,165.54	223,554,913.85
0804.Hospital General Dolores Hidalgo	97,601,104.00	73,667,796.74	171,268,900.74	113,964,034.78	99,770,290.72	99,770,290.72	99,764,010.22	71,498,610.02
0805.Hospital General Guanajuato	136,665,115.00	70,210,103.82	206,875,218.82	147,446,809.06	127,434,886.24	127,434,886.24	127,434,886.24	79,440,332.58
0806.Hospital General Irapuato	216,885,868.00	158,764,231.34	375,650,099.34	240,831,315.56	211,553,464.19	211,553,464.19	211,552,185.29	164,096,635.15
0807.Hospital General León	465,545,934.00	495,267,534.63	960,813,468.63	687,111,063.19	573,604,556.60	573,604,556.60	573,586,723.92	387,208,912.03
0808.Hospital General Salamanca	83,585,013.00	94,361,460.70	177,946,473.70	126,216,323.58	107,994,617.70	107,994,617.70	107,994,617.70	69,951,856.00
0809.Hospital General Salvatierra	114,282,339.00	61,304,630.22	175,586,969.22	116,765,091.02	101,326,846.11	101,326,846.11	101,058,314.21	74,260,123.11
0810.Hospital General Uriangato	88,477,262.00	72,719,497.05	161,196,759.05	108,230,765.76	94,399,922.55	94,399,922.55	94,399,922.55	66,796,836.50
0811.Hospital de Especialidades Materno Infantil de León	130,998,097.00	146,932,405.32	277,930,502.32	194,454,363.25	170,287,650.83	170,287,650.83	170,287,650.83	107,642,851.49
0812.Centro de Atención Integral a la Salud Mental de León	141,706,702.00	11,073,794.73	152,780,496.73	100,779,675.94	92,090,893.58	92,090,893.58	91,670,018.33	60,689,603.15
0813.Hospital General Pénjamo	89,059,703.00	96,115,594.44	185,175,297.44	127,508,553.76	114,362,898.85	114,362,898.85	114,362,898.85	70,812,398.59
0814.Hospital General San Luis de La Paz	57,649,348.00	67,490,830.03	125,140,178.03	78,818,600.67	70,499,024.59	70,499,024.59	70,483,436.12	54,641,153.44
0815.Coordinación Intersectorial	6,993,288.00	1,057,180.53	8,050,468.53	5,344,170.64	4,251,425.89	4,251,425.89	4,251,425.89	3,799,042.64
0816.Hospital Comunitario San Felipe	11,663,319.00	26,910,375.26	38,573,694.26	30,734,521.45	24,626,048.55	24,626,048.55	24,626,048.55	13,947,645.71
0817.Hospital Comunitario San Francisco del Rincón	17,386,328.00	39,941,635.65	57,327,963.65	38,582,594.42	33,829,347.24	33,829,347.24	33,829,347.24	23,498,616.41
0818.Hospital Comunitario Purísima del Rincón	12,421,748.00	31,971,005.65	44,392,753.65	29,077,366.57	26,216,115.57	26,216,115.57	26,216,115.57	18,176,638.08
0819.Hospital Comunitario Romita	11,696,860.00	18,390,996.94	30,087,856.94	21,548,404.79	17,246,000.06	17,246,000.06	17,246,000.06	12,841,856.88
0823.Hospital Comunitario Comonfort	6,459,128.00	18,516,991.25	24,976,119.25	19,652,383.20	11,131,920.09	11,131,920.09	11,131,920.09	13,844,199.16
0824.Hospital Comunitario Apaseo El Grande	10,059,939.00	19,766,503.49	29,826,442.49	21,249,363.37	17,023,479.79	17,023,479.79	17,023,479.79	12,802,962.70
0825.Hospital Comunitario Jerécuaro	24,299,422.00	26,947,015.35	51,246,437.35	34,432,205.46	30,612,386.22	30,612,386.22	30,612,386.22	20,634,051.13
0826.Hospital General de San José Iturbide	39,365,561.00	78,185,253.20	117,550,814.20	88,673,385.93	78,827,153.33	78,827,153.33	78,827,153.33	38,723,660.87
0827.Hospital General de Silao	98,456,808.00	81,248,897.58	179,705,705.58	134,408,597.31	116,314,564.34	116,314,564.34	116,287,251.62	63,391,141.24
0828.Hospital General Valle de Santiago	43,475,904.00	106,927,919.30	150,403,823.30	110,533,321.53	94,221,699.02	94,221,699.02	94,221,699.02	56,182,124.28
0829.Hospital Comunitario Abasolo	14,187,878.00	36,163,551.23	50,351,429.23	36,594,590.27	31,255,133.99	31,255,133.99	31,255,133.99	19,096,295.24
0830.Hospital Comunitario Apaseo El Alto	27,908,651.00	17,412,487.21	45,321,138.21	35,059,573.68	29,996,035.75	29,996,035.75	29,996,035.75	15,325,102.46
0831.Hospital Comunitario Manuel Doblado	14,173,580.00	25,460,965.03	39,634,545.03	29,577,678.07	25,211,418.36	25,211,418.36	25,211,418.36	14,423,126.67
0832.Hospital Comunitario Santa Cruz de Juventino Rosas	17,036,019.00	33,931,846.43	50,967,865.43	36,291,631.99	30,929,070.19	30,929,070.19	30,910,301.67	20,038,795.24
0833.Hospital Comunitario Cortazar	20,712,691.00	29,762,221.48	50,474,912.48	34,971,726.68	30,506,342.75	30,506,342.75	30,506,342.75	19,968,569.73
0834.Hospital Comunitario Tarimoro	4,461,173.00	11,463,916.50	15,925,089.50	11,165,824.82	8,352,999.12	8,352,999.12	8,352,999.12	7,572,090.38
0835.Hospital Comunitario Villagrán	17,794,594.00	26,942,039.20	44,736,633.20	31,313,731.44	28,551,208.22	28,551,208.22	28,551,208.22	16,185,424.98
0837.Hospital Comunitario Huanímaro	4,711,134.00	14,435,785.12	19,146,919.12	13,908,764.18	10,777,953.45	10,777,953.45	10,777,953.45	8,368,965.67
0838.Hospital Comunitario Jaral del Progreso	14,609,426.00	36,591,359.15	51,200,785.15	37,852,398.11	32,317,061.12	32,317,061.12	32,309,961.12	18,883,724.03
0839.Hospital Comunitario Moroleón	12,623,800.00	30,872,002.10	43,495,802.10	32,449,460.33	28,427,528.49	28,427,528.49	28,427,528.49	15,068,273.61
0840.Hospital Comunitario Yuriria	23,016,164.00	19,478,321.62	42,494,485.62	32,334,236.89	28,334,236.89	28,334,236.89	28,334,236.89	14,160,248.73
0841.Hospital Comunitario San Diego de la Unión	11,397,803.00	18,587,209.39	29,985,012.39	22,349,274.54	18,740,140.50	18,740,140.50	18,737,040.50	11,244,871.89
0842.Hospital Materno San Luis de la Paz	53,967,091.00	41,790,604.53	95,757,695.53	76,768,558.21	66,951,673.54	66,951,673.54	66,951,673.54	28,806,021.99
0843.Hospital Materno de Celaya	49,083,811.00	142,345,122.30	191,428,933.30	146,686,903.07	130,558,219.78	130,558,219.78	130,521,263.71	60,870,713.52
0844.Hospital de Especialidades Pediátrico de León	43,049,937.00	205,472,425.84	248,522,362.84	171,528,105.51	142,851,836.09	142,851,836.09	142,847,008.67	105,670,526.75
0845.Hospital Materno Infantil de Irapuato	106,020,353.00	80,476,753.91	186,497,106.91	148,513,295.47	128,794,824.11	128,794,824.11	128,794,824.11	57,702,282.80
0846.Hospital de los Pueblos del Rincón	-	14,375,678.47	14,375,678.47	8,016,694.94	3,559,781.11	3,559,781.11	3,559,781.11	10,815,897.36
0901.Laboratorio Estatal de Salud Pública	71,706,459.00	5,137,627.00	76,844,086.00	54,352,668.19	39,647,927.48	39,647,927.48	39,647,927.48	37,196,158.52
0902.Centro Estatal de Medicina Transfusional	39,347,946.00	11,598,856.26	50,946,802.26	33,182,620.14	25,765,229.63	25,765,229.63	25,765,229.63	25,181,572.63
0903.Sistema de Urgencias del Estado de Guanajuato	73,850,897.00	53,502,191.63	127,353,088.63	86,456,221.75	76,287,571.19	76,287,571.19	76,287,571.19	51,065,517.44

0904.COGUSIDA	546,858.00	- 41,381.24	505,476.76	442,582.41	172,158.13	172,158.13	172,158.13	333,318.63
0905.Centro Estatal de Trasplantes	20,255,927.00	- 1,343,674.13	18,912,252.87	14,360,155.18	8,098,954.32	8,098,954.32	8,098,954.32	10,813,298.55
0906.Centro de Primer Respuesta Pénjamo para Atención Prehospitalaria de Urgencias	4,380,578.00	6,857,686.41	11,238,264.41	3,731,199.75	3,153,002.36	3,153,002.36	3,153,002.36	8,085,262.05
0907.Centro Estatal de Cuidados Críticos, Salamanca	42,130,354.00	8,717,026.97	50,847,380.97	46,821,398.63	42,620,816.43	42,620,816.43	42,620,816.43	8,226,564.54
0908.Clínica de Desintoxicación de León	16,056,483.00	3,124,017.76	19,180,500.76	14,413,217.70	11,548,831.75	11,548,831.75	11,548,831.75	7,631,669.01
Total del Gasto	5,932,898,360.68	6,022,823,569.97	11,955,721,930.65	7,957,878,075.76	6,490,697,088.66	6,490,697,088.66	6,489,298,043.91	5,465,024,841.99

Bajo protesta de decir verdad declaramos que los Estados Financieros y sus Notas son razonablemente correctos y responsabilidad del emisor