

INSTITUTO PANAMEÑO AUTONOMO COOPERATIVO
DIRECCION DE ADMINISTRACION Y FINANZAS
SECCION DE PRESUPUESTO
EJECUCION PRESUPUESTARIA INSTITUCIONAL
AL 30 DE ABRIL DE 2021

DETALLE	DESCRIPCIÓN	Ley	TRASLADOS	Modificado	Modificado	Presupuestaria	A la Fecha	Asignar	Disponibile	Pagado	% Gastado
*** TOTAL		13,409,488.00	0.00	13,409,488.00	6,064,048.00	4,084,587.95	2,155,645.09	7,345,440.00	9,324,900.05	2,018,999.13	30%
** 0 FUNCIONAMIENTO		12,859,463.00	-1,270.00	12,858,193.00	5,512,753.00	3,853,996.91	1,834,941.13	7,345,440.00	9,004,196.09	1,990,424.33	30%
* 0 SERVICIOS PERSONALES		9,463,789.00	29,774.00	9,493,563.00	3,184,386.00	2,645,368.52	539,017.48	6,309,177.00	6,848,194.48	1,773,499.80	28%
001	PERSONAL FIJO	6,272,496.00	-172,494.00	6,100,002.00	1,918,338.00	1,848,242.95	70,095.05	4,181,664.00	4,251,759.05	1,379,645.61	30%
002	PERSONAL TRANSITORIO	1,557,600.00	0.00	1,557,600.00	519,200.00	285,750.86	233,449.14	1,038,400.00	1,271,849.14	146,550.01	18%
020	DIETAS	9,600.00	0.00	9,600.00	3,200.00	0.00	3,200.00	6,400.00	9,600.00	0	0%
030	GASTOS DE REPRESENTACIÓN FIJOS	81,600.00	0.00	81,600.00	27,200.00	20,400.00	6,800.00	54,400.00	61,200.00	15,335.20	25%
050	XIII MES	284,350.00	1.00	284,351.00	94,785.00	11,818.74	82,966.26	189,566.00	272,532.26	11,326.31	4%
071	CUOTA PATRONAL DE SEGURO SOCIAL	999,752.00	-18,654.00	981,098.00	314,598.00	272,383.25	42,214.75	666,500.00	708,714.75	129,729.46	28%
072	CUOTA PATRONAL DE SEGURO EDUCATIVO	117,451.00	0.00	117,451.00	39,156.00	31,973.56	7,182.44	78,295.00	85,477.44	15,559.40	27%
073	CUOTA PATRONAL DE RIESGO PROFESIONAL	117,451.00	0.00	117,451.00	39,156.00	27,117.94	12,038.06	78,295.00	90,333.06	13,273.37	23%
074	CUOTA PATRONAL PARA EL FONDO COMPLEMENTARIO	23,489.00	0.00	23,489.00	7,832.00	5,414.52	2,417.48	15,657.00	18,074.48	2,624.85	23%
091	SUELDOS	0	179,485.00	179,485.00	179,485.00	117,479.98	62,005.02	0.00	62,005.02	49,550.96	65%
093	DIETAS	0	2,100.00	2,100.00	2,100.00	0.00	2,100.00	0.00	2,100.00	0	0%
094	GASTOS DE REPRESENTACIÓN FIJO	0	4,540.00	4,540.00	4,540.00	1,860.00	2,680.00	0.00	2,680.00	340.00	41%
096	XIII MES	0	6,062.00	6,062.00	6,062.00	4,560.30	1,501.70	0.00	1,501.70	1,879.11	75%
099	CONTRIBUCIONES A LA SEGURIDAD SOCIAL	0	28,734.00	28,734.00	28,734.00	18,366.42	10,367.58	0.00	10,367.58	7,685.52	64%
* 1 SERVICIOS NO PERSONALES		2,185,478.00	-140,836.00	2,044,642.00	1,576,918.00	879,916.10	873,186.94	467,724.00	1,164,725.90	107,876.31	43%
101	DE EDIFICIOS Y LOCALES	224,100.00	2,700.00	226,800.00	75,645.00	155,320.04	35,520.00	151,155.00	71,479.96	0	68%
103	DE EQUIPO DE OFICINA	120,000.00	-70,000.00	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0	0%
111	AGUA	8,400.00	0.00	8,400.00	6,400.00	831.16	5,568.84	2,000.00	7,568.84	831.16	10%
112	ASEO	12,100.00	0.00	12,100.00	8,600.00	2,364.72	6,235.28	3,500.00	9,735.28	2,312.36	20%
113	CORREO	5,600.00	-2,500.00	3,100.00	2,100.00	0.00	2,100.00	1,000.00	3,100.00	0	0%
114	ENERGÍA ELÉCTRICA	241,000.00	-30,000.00	211,000.00	70,616.00	12,926.54	57,689.46	140,384.00	198,073.46	11,746.36	6%
115	TELECOMUNICACIONES	113,300.00	-20,000.00	93,300.00	39,532.00	4,693.40	34,838.60	53,768.00	88,606.60	4,693.40	5%
116	SERVICIO DE TRANSMISIÓN DE DATOS	55,000.00	190,800.00	245,800.00	245,800.00	33,345.48	212,454.52	0.00	212,454.52	0	14%
117	SERVICIO DE TELEFONÍA CELULAR	6,000.00	1,300.00	7,300.00	5,300.00	5,200.03	99.97	2,000.00	2,099.97	0	71%
120	IMPRESIÓN, ENCUADERNACIÓN Y OTROS	45,939.00	-26,500.00	19,439.00	13,703.00	3,690.77	10,012.23	5,736.00	15,748.23	244.74	19%
131	ANUNCIOS Y AVISOS	6,000.00	0.00	6,000.00	4,168.00	0.00	4,168.00	1,832.00	6,000.00	0	0%
132	PROMOCIÓN Y PUBLICIDAD	99,903.00	-7,000.00	92,903.00	83,121.00	38,820.86	44,300.14	9,782.00	54,082.14	0	42%
141	VIÁTICOS DENTRO DEL PAÍS	113,950.00	-14,500.00	99,450.00	59,146.00	27,708.50	31,437.50	40,304.00	71,741.50	19,186.50	28%
142	VIÁTICOS EN EL EXTERIOR	20,000.00	-620.00	19,380.00	8,268.00	0.00	8,268.00	11,112.00	19,380.00	0	0%
143	VIÁTICOS A OTRAS PERSONAS	9,550.00	0.00	9,550.00	6,364.00	0.00	6,364.00	3,186.00	9,550.00	0	0%
151	TRANSPORTE DENTRO DEL PAÍS	18,650.00	1,000.00	19,650.00	12,621.00	4,150.06	8,470.94	7,029.00	15,499.94	2,651.56	21%
152	TRANSPORTE DE O PARA EL EXTERIOR	0	5,000.00	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00	0	0%
153	TRANSPORTE DE OTRAS PERSONAS	350.00	0.00	350.00	350.00	0.00	350.00	0.00	350.00	0	0%
154	TRANSPORTE DE BIENES	0	9,000.00	9,000.00	9,000.00	8,465.75	534.25	0.00	534.25	98.25	94%
164	GASTOS DE SEGUROS	0	23,000.00	23,000.00	23,000.00	14,038.67	8,961.33	0.00	8,961.33	0	61%

DETALLE	DESCRIPCIÓN	Ley	TRASLADOS	Modificado	Modificado	Presupuestaria	A la Fecha	Asignar	Disponible	Pagado	% Gastado
165	SERVICIOS COMERCIALES	160,704.00	-62,000.00	98,704.00	98,704.00	2,405.25	96,298.75	0.00	96,298.75	43.70	2%
169	OTROS SERVICIOS COMERCIALES Y FINANCIEROS	382,906.00	-266,404.00	116,502.00	107,969.00	66,232.70	41,736.30	8,533.00	50,269.30	23,636.81	57%
171	CONSULTORÍAS	325,000.00	-107,800.00	217,200.00	217,200.00	205,347.00	11,853.00	0.00	11,853.00	0	95%
181	MANT. Y REP. DE EDIFICIOS	23,000.00	-5,750.00	17,250.00	9,582.00	0.00	9,582.00	7,668.00	17,250.00	0	0%
182	MANT. Y REP. DE MAQUINARIAS Y OTROS EQ.	89,463.00	-20,000.00	69,463.00	62,260.00	41,125.46	21,134.54	7,203.00	28,337.54	5,303.07	59%
183	MANT. Y REP. DE MOBILIARIO	6,500.00	0.00	6,500.00	4,500.00	0.00	4,500.00	2,000.00	6,500.00	0	0%
185	MANT. Y REP. DE EQUIPO DE COMPUTACIÓN	14,600.00	-2,000.00	12,600.00	7,736.00	0.00	7,736.00	4,864.00	12,600.00	0	0%
189	OTROS MANTENIMIENTOS Y REPARACIONES	83,463.00	-1,000.00	82,463.00	77,795.00	298.13	77,496.87	4,668.00	82,164.87	158.13	0%
191	ALQUILERES	0	72,700.00	72,700.00	72,700.00	68,758.76	64,931.24	0.00	3,941.24	100.00	95%
192	SERVICIOS BÁSICOS	0	24,210.00	24,210.00	24,210.00	24,170.83	39.17	0.00	39.17	13,127.02	100%
193	IMPRESIÓN, ENCUADERNACIÓN Y OTROS	0	1,100.00	1,100.00	1,100.00	1,070.00	30.00	0.00	30.00	0	97%
194	INFORMACIÓN Y PUBLICIDAD	0	1,400.00	1,400.00	1,400.00	294.25	1,105.75	0.00	1,105.75	0	21%
195	VIÁTICOS	0	8,785.00	8,785.00	8,785.00	6,943.27	1,841.73	0.00	1,841.73	4,666.27	79%
196	TRANSPORTE DE PERSONAS Y BIENES	0	2,348.00	2,348.00	2,348.00	1,076.65	1,271.35	0.00	1,271.35	842.55	46%
197	SERVICIOS COMERCIALES Y FINANCIEROS	0	135,290.00	135,290.00	135,290.00	134,670.05	619.95	0.00	619.95	12,526.95	100%
199	MANTENIMIENTO Y REPARACIÓN	0	16,605.00	16,605.00	16,605.00	15,967.77	637.23	0.00	637.23	5,707.48	96%
* 2	MATERIALES Y SUMINISTROS	911,501.00	117,977.00	1,029,478.00	485,937.00	243,970.01	241,966.99	543,541.00	785,507.99	52,948.22	24%
201	ALIMENTOS PARA CONSUMO HUMANO	91,930.00	0.00	91,930.00	30,953.00	640.22	30,312.78	60,977.00	91,289.78	520.22	1%
203	BEBIDAS	21,000.00	0.00	21,000.00	6,998.00	157.50	6,840.50	14,002.00	20,842.50	157.50	1%
211	ACABADO TEXTIL	3,000.00	0.00	3,000.00	1,000.00	378.78	621.22	2,000.00	2,621.22	0	13%
212	CALZADO	500.00	1,000.00	1,500.00	1,334.00	638.52	695.48	166.00	861.48	0	43%
213	HILADOS Y TELAS	2,500.00	0.00	2,500.00	834.00	0.00	834.00	1,666.00	2,500.00	0	0%
214	PRENDAS DE VESTIR	0	99,000.00	99,000.00	99,000.00	96,025.61	2,974.39	0.00	2,974.39	0	97%
221	DIÉSEL	159,532.00	-12,378.00	147,154.00	40,797.00	20,802.76	19,994.24	106,357.00	126,351.24	11,960.81	14%
223	GASOLINA	106,800.00	-3,100.00	103,700.00	32,501.00	5,584.15	26,916.85	71,199.00	98,115.85	2,582.91	5%
224	LUBRICANTES	28,600.00	-3,000.00	25,600.00	6,530.00	3,569.48	2,960.52	19,070.00	22,030.52	77.86	14%
231	IMPRESOS	18,962.00	0.00	18,962.00	6,640.00	1.39	6,638.61	12,322.00	18,960.61	1.39	0%
232	PAPELERÍA	71,500.00	-24,420.00	47,080.00	24,412.00	3,987.99	20,424.01	22,668.00	43,092.01	0	8%
239	OTROS PRODUCTOS DE PAPEL Y CARTÓN	27,600.00	0.00	27,600.00	9,200.00	65.55	9,134.45	18,400.00	27,534.45	0	0%
243	PINTURAS, COLORANTES Y TINTES	20,000.00	0.00	20,000.00	6,668.00	677.54	5,990.46	13,332.00	19,322.46	161.22	3%
244	PRODUCTOS MEDICINALES Y FARMACÉUTICOS	1,000.00	0.00	1,000.00	334.00	0.00	334.00	666.00	1,000.00	0	0%
249	OTROS PRODUCTOS QUÍMICOS	39,367.00	-11,465.00	27,902.00	14,991.00	3,706.43	11,284.57	12,911.00	24,195.57	1,928.73	13%
254	MATERIAL DE FONTANERÍA	3,500.00	0.00	3,500.00	1,168.00	72.51	1,095.49	2,332.00	3,427.49	66.65	2%
255	MATERIAL ELÉCTRICO	12,500.00	8,800.00	21,300.00	12,966.00	7,705.23	5,260.77	8,334.00	13,594.77	97.27	36%
256	MATERIAL METÁLICO	0	1,000.00	1,000.00	1,000.00	67.75	932.25	0.00	932.25	57.67	7%
259	OTROS MATERIALES DE CONSTRUCCIÓN	33,237.00	-2,500.00	30,737.00	8,578.00	995.07	7,582.93	22,159.00	29,741.93	819.61	3%
261	ARTÍCULOS O PRODUCTOS PARA EVENTOS OFICIALES	10,500.00	0.00	10,500.00	3,500.00	0.00	3,500.00	7,000.00	10,500.00	0	0%
262	HERRAMIENTAS E INSTRUMENTOS	8,500.00	0.00	8,500.00	2,834.00	799.35	2,034.65	5,666.00	7,700.65	109.82	9%
263	MATERIAL Y ARTÍCULOS DE SEGURIDAD	0	3,000.00	3,000.00	3,000.00	2,091.15	908.85	0.00	908.85	0	70%
265	MATERIALES Y SUMINISTROS DE COMPUTACIÓN	14,803.00	0.00	14,803.00	4,934.00	364.73	4,569.27	9,869.00	14,438.27	155.52	2%
269	OTROS PRODUCTOS VARIOS	35,500.00	0.00	35,500.00	11,830.00	3,472.10	8,357.90	23,670.00	32,027.90	2,728.70	10%
271	ÚTILES DE COCINA Y COMEDOR	12,500.00	0.00	12,500.00	4,168.00	922.95	3,245.05	8,332.00	11,577.05	65.26	7%
273	ÚTILES DE ASEO Y LIMPIEZA	26,750.00	0.00	26,750.00	9,000.00	98.94	8,901.06	17,750.00	26,651.06	98.94	0%

DETALLE	DESCRIPCIÓN	Ley	TRASLADOS	Modificado	Modificado	Presupuestaria	A la Fecha	Asignar	Disponible	Pagado	% Gastado
275	ÚTILES Y MATERIALES DE OFICINA	60,500.00	-11,500.00	49,000.00	33,581.00	25,049.39	8,531.61	15,419.00	23,950.61	600.14	51%
277	INSTRUMENTAL MÉDICO Y QUIRÚRGICO	0	3,500.00	3,500.00	3,500.00	1,297.64	2,202.36	0.00	2,202.36	13.64	37%
279	OTROS ÚTILES Y MATERIALES	4,000.00	0.00	4,000.00	1,334.00	571.84	762.16	2,666.00	3,428.16	500.12	14%
280	REPUESTOS	96,920.00	0.00	96,920.00	32,312.00	22,185.59	10,126.41	64,608.00	74,734.41	4,202.91	23%
291	ALIMENTOS Y BEBIDAS	0	9,915.00	9,915.00	9,915.00	3,655.32	6,259.68	0.00	6,259.68	1,152.91	37%
292	TEXTILES Y VESTUARIO	0	2,050.00	2,050.00	2,050.00	2,001.76	48.24	0.00	48.24	2,001.76	98%
293	COMBUSTIBLES Y LUBRICANTES	0	8,750.00	8,750.00	8,750.00	6,093.42	2,656.58	0.00	2,656.58	6,093.42	70%
294	PRODUCTOS DE PAPEL Y CARTÓN	0	6,530.00	6,530.00	6,530.00	4,311.07	2,218.93	0.00	2,218.93	3,123.45	66%
295	PRODUCTOS QUÍMICOS Y CONEXOS	0	3,755.00	3,755.00	3,755.00	594.19	3,160.81	0.00	3,160.81	371.65	16%
296	MATERIALES PARA CONSTRUCCIÓN Y MANTENIMIENTO	0	4,470.00	4,470.00	4,470.00	4,450.08	19.92	0.00	19.92	2,358.70	100%
297	PRODUCTOS VARIOS	0	3,075.00	3,075.00	3,075.00	788.06	2,286.94	0.00	2,286.94	53.99	26%
298	ÚTILES Y MATERIALES DIVERSOS	0	20,395.00	20,395.00	20,395.00	10,866.18	9,528.82	0.00	9,528.82	8,688.81	53%
299	REPUESTOS	0	11,100.00	11,100.00	11,100.00	9,279.77	1,820.23	0.00	1,820.23	2,196.64	84%
* 3	MAQUINARIAA, EQUIPO Y SEMOVIENTE	0.00	26,125.00	26,125.00	26,125.00	20,451.88	5,673.12	0.00	5,673.12	0.00	78%
320	EQUIPO EDUCACIONAL Y RECREATIVO	0	2,000.00	2,000.00	2,000.00	1,240.32	759.68	0.00	759.68	0	62%
350	MOBILIARIO	0	14,800.00	14,800.00	14,800.00	12,565.41	2,234.59	0.00	2,234.59	0	85%
370	MAQUINARIA Y EQUIPOS VARIOS	0	1,000.00	1,000.00	1,000.00	83.44	916.56	0.00	916.56	0	8%
393	EQUIPO EDUCACIONAL Y RECREATIVO	0	1,600.00	1,600.00	1,600.00	1,599.03	0.97	0.00	0.97	0	100%
396	MOBILIARIO DE OFICINA	0	300.00	300.00	300.00	262.15	37.85	0.00	37.85	0	87%
398	MAQUINARIA Y EQUIPOS VARIOS	0	5,575.00	5,575.00	5,575.00	3,872.36	1,702.64	0.00	1,702.64	0	69%
399	EQUIPO DE COMPUTACIÓN	0	850.00	850.00	850.00	829.17	20.83	0.00	20.83	0	98%
* 6	TRANSFERENCIAS CORRIENTES	298,695.00	-34,310.00	264,385.00	239,387.00	64,290.40	175,096.60	24,998.00	200,094.60	56,100.00	24%
624	CAPACITACIÓN Y ESTUDIOS	107,963.00	-24,000.00	83,963.00	69,871.00	7,190.40	62,680.60	14,092.00	76,772.60	0	9%
638	ORGANISMOS LOCALES	0	15,000.00	15,000.00	15,000.00	0.00	15,000.00	0.00	15,000.00	0	0%
639	OTRAS SIN FINES DE LUCRO	186,765.00	-82,510.00	104,255.00	94,672.00	0.00	94,672.00	9,583.00	104,255.00	0	0%
663	CUOTAS A ORGANISMOS INTERAMERICANOS	3,967.00	0.00	3,967.00	2,644.00	0.00	2,644.00	1,323.00	3,967.00	0	0%
692	A PERSONAS	0	3,700.00	3,700.00	3,700.00	3,600.00	100.00	0.00	100.00	2,600.00	97%
693	BECAS DE ESTUDIOS	0	53,500.00	53,500.00	53,500.00	53,500.00	0.00	0.00	0.00	53,500.00	100%
** 1	INVERSIÓN	550,025.00	1,270.00	551,295.00	551,295.00	230,591.04	320,703.96	0.00	320,703.96	28,574.80	42%
* 1	SERVICIOS NO PERSONALES	0.00	61,300.00	61,300.00	61,300.00	61,195.37	104.63	0.00	104.63	17,749.05	100%
165	SERVICIOS COMERCIALES	0	57,300.00	57,300.00	57,300.00	57,249.05	50.95	0.00	50.95	17,749.05	100%
192	SERVICIOS BÁSICOS	0	4,000.00	4,000.00	4,000.00	3,946.32	53.68	0.00	53.68	0	99%
* 2	MATERIALES Y SUMINISTROS	0.00	12,000.00	12,000.00	12,000.00	11,288.50	711.50	0.00	711.50	0.00	94%
265	MATERIALES Y SUMINISTROS DE COMPUTACIÓN	0.00	12,000.00	12,000.00	12,000.00	11,288.50	711.50	0.00	711.50	0.00	94%
* 3	MAQUINARIAA, EQUIPO Y SEMOVIENTE	550,025.00	-72,030.00	477,995.00	477,995.00	158,107.17	319,887.83	0.00	319,887.83	10,825.75	33%
370	MAQUINARIA Y EQUIPOS VARIOS	216,025.00	-105,400.00	110,625.00	110,625.00	16,778.74	93,846.26	0.00	93,846.26	0	15%
380	EQUIPO DE COMPUTACIÓN	334,000.00	10,000.00	344,000.00	344,000.00	128,710.17	215,289.83	0.00	215,289.83	0	37%
393	EQUIPO EDUCACIONAL Y RECREATIVO	0	700.00	700.00	700.00	0.00	700.00	0.00	700.00	0	0%
396	MOBILIARIO DE OFICINA	0	1,355.00	1,355.00	1,355.00	0.00	1,355.00	0.00	1,355.00	0	0%
398	MAQUINARIA Y EQUIPOS VARIOS	0	12,650.00	12,650.00	12,650.00	12,618.26	31.74	0.00	31.74	10,825.75	100%
399	EQUIPO DE COMPUTACIÓN	0	8,665.00	8,665.00	8,665.00	0.00	8,665.00	0.00	8,665.00	0	0%