

**INSTITUTO PANAMEÑO AUTONOMO COOPERATIVO**  
**DIRECCION DE ADMINISTRACION Y FINANZAS**  
**SECCION DE PRESUPUESTO**  
**EJECUCION PRESUPUESTARIA INSTITUCIONAL**  
**AL 31 DE JULIO DE 2021**

DETALLE DESCRIPCIÓN	LEY	TRASLADOS	MODIFICADO	MODIFICADO	ASIGNAR	DISPONIBLE	PAGADO	% GASTADO	PAGADO	% GASTADO
<b>*** TOTAL</b>	<b>13,409,488.00</b>	<b>-</b>	<b>13,409,488.00</b>	<b>9,055,558.00</b>	<b>7,526,009.18</b>	<b>1,663,678.36</b>	<b>4,353,930.00</b>	<b>5,883,478.82</b>	<b>4,388,431.93</b>	<b>56%</b>
<b>** 0 FUNCIONAMIENTO</b>	<b>12,859,463.00</b>	<b>-1,270.00</b>	<b>12,858,193.00</b>	<b>8,504,263.00</b>	<b>7,234,374.60</b>	<b>1,404,017.94</b>	<b>4,353,930.00</b>	<b>5,623,818.40</b>	<b>4,280,575.15</b>	<b>56%</b>
<b>* 0 SERVICIOS PERSONALES</b>	<b>9,463,789.00</b>	<b>30,774.00</b>	<b>9,494,563.00</b>	<b>5,480,257.00</b>	<b>4,910,644.07</b>	<b>569,612.93</b>	<b>4,014,306.00</b>	<b>4,583,918.93</b>	<b>3,683,883.39</b>	<b>52%</b>
001 PERSONAL FIJO	6,272,496.00	-306,261.00	5,966,235.00	3,352,695.00	3,260,965.15	91,729.85	2,613,540.00	2,705,269.85	2,553,924.04	55%
002 PERSONAL TRANSITORIO	1,557,600.00	-	1,557,600.00	908,600.00	585,041.85	323,558.15	649,000.00	972,558.15	477,086.84	38%
020 DIETAS	9,600.00	-	9,600.00	5,600.00	3,500.00	2,100.00	4,000.00	6,100.00	-	36%
030 GASTOS DE REPRESENTACIÓN FIJOS	81,600.00	-	81,600.00	47,600.00	38,700.00	8,900.00	34,000.00	42,900.00	32,600.00	47%
050 XIII MES	284,350.00	1.00	284,351.00	94,785.00	81,410.79	13,374.21	189,566.00	202,940.21	81,296.21	29%
071 CUOTA PATRONAL DE SEGURO SOCIAL	999,752.00	-37,061.00	962,691.00	546,130.00	484,346.64	61,783.36	416,561.00	478,344.36	199,495.60	50%
072 CUOTA PATRONAL DE SEGURO EDUCATIVO	117,451.00	-475.00	116,976.00	68,048.00	57,653.75	10,394.25	48,928.00	59,322.25	24,102.17	49%
073 CUOTA PATRONAL DE RIESGO PROFESIONAL	117,451.00	-400.00	117,051.00	68,123.00	48,919.85	19,203.15	48,928.00	68,131.15	20,449.25	42%
074 CUOTA PATRONAL PARA EL FONDO COMPLEMENTARIO	23,489.00	-	23,489.00	13,706.00	9,801.50	3,904.50	9,783.00	13,687.50	4,087.00	42%
091 SUELDOS	-	307,702.00	307,702.00	307,702.00	280,500.26	27,201.74	-	27,201.74	239,458.65	91%
093 DIETAS	-	2,100.00	2,100.00	2,100.00	1,050.00	1,050.00	-	1,050.00	-	50%
094 GASTOS DE REPRESENTACIÓN FIJO	-	4,540.00	4,540.00	4,540.00	4,250.00	290.00	-	290.00	4,250.00	94%
096 XIII MES	-	12,612.00	12,612.00	12,612.00	10,502.95	2,109.05	-	2,109.05	9,586.34	83%
099 CONTRIBUCIONES A LA SEGURIDAD SOCIAL	-	48,016.00	48,016.00	48,016.00	44,001.33	4,014.67	-	4,014.67	37,547.29	92%
<b>* 1 SERVICIOS NO PERSONALES</b>	<b>2,185,478.00</b>	<b>-27,849.00</b>	<b>2,157,629.00</b>	<b>1,978,329.00</b>	<b>1,768,796.79</b>	<b>343,661.75</b>	<b>179,300.00</b>	<b>388,832.21</b>	<b>271,989.86</b>	<b>82%</b>
101 DE EDIFICIOS Y LOCALES	224,100.00	-13,660.00	210,440.00	115,979.00	159,026.56	34,206.32	94,461.00	51,413.44	-	76%
103 DE EQUIPO DE OFICINA	120,000.00	-70,000.00	50,000.00	50,000.00	49,145.61	854.39	-	854.39	-	98%
105 DE EQUIPO DE TRANSPORTE	-	2,500.00	2,500.00	2,500.00	1,630.53	869.47	-	869.47	-	65%
111 AGUA	8,400.00	-	8,400.00	8,400.00	3,704.08	4,695.92	-	4,695.92	1,754.08	44%
112 ASEO	12,100.00	-	12,100.00	12,100.00	5,838.84	6,261.16	-	6,261.16	3,836.48	48%
113 CORREO	5,600.00	-2,500.00	3,100.00	3,100.00	3,100.00	-	-	-	-	100%
114 ENERGÍA ELÉCTRICA	241,000.00	-60,000.00	181,000.00	112,161.00	77,598.09	34,562.91	68,839.00	103,401.91	22,311.72	43%
115 TELECOMUNICACIONES	113,300.00	-40,000.00	73,300.00	57,300.00	48,223.04	9,076.96	16,000.00	25,076.96	14,353.04	66%
116 SERVICIO DE TRANSMISIÓN DE DATOS	55,000.00	318,915.00	373,915.00	373,915.00	372,780.12	1,134.88	-	1,134.88	-	100%
117 SERVICIO DE TELEFONÍA CELULAR	6,000.00	1,300.00	7,300.00	7,300.00	5,200.03	2,099.97	-	2,099.97	-	71%
120 IMPRESIÓN, ENCUADERNACIÓN Y OTROS	45,939.00	-28,800.00	17,139.00	17,139.00	4,399.85	12,739.15	-	12,739.15	3,710.20	26%
131 ANUNCIOS Y AVISOS	6,000.00	-4,000.00	2,000.00	2,000.00	-	2,000.00	-	2,000.00	-	0%
132 PROMOCIÓN Y PUBLICIDAD	99,903.00	-22,000.00	77,903.00	77,903.00	62,348.82	15,554.18	-	15,554.18	12,340.86	80%
141 VIÁTICOS DENTRO DEL PAÍS	113,950.00	22,501.00	136,451.00	136,451.00	80,908.30	55,542.70	-	55,542.70	66,066.30	59%
142 VIÁTICOS EN EL EXTERIOR	20,000.00	-620.00	19,380.00	19,380.00	-	19,380.00	-	19,380.00	-	0%
143 VIÁTICOS A OTRAS PERSONAS	9,550.00	-1,115.00	8,435.00	8,435.00	91.00	8,344.00	-	8,344.00	85.00	1%
151 TRANSPORTE DENTRO DEL PAÍS	18,650.00	5,700.00	24,350.00	24,350.00	11,683.24	12,666.76	-	12,666.76	8,943.39	48%
152 TRANSPORTE DE O PARA EL EXTERIOR	-	3,500.00	3,500.00	3,500.00	-	3,500.00	-	3,500.00	-	0%
153 TRANSPORTE DE OTRAS PERSONAS	350.00	-	350.00	350.00	49.40	300.60	-	300.60	39.40	14%
154 TRANSPORTE DE BIENES	-	9,000.00	9,000.00	9,000.00	8,652.25	347.75	-	347.75	236.25	96%
164 GASTOS DE SEGUROS	-	14,450.00	14,450.00	14,450.00	14,038.67	411.33	-	411.33	-	97%
165 SERVICIOS COMERCIALES	160,704.00	51,150.00	211,854.00	211,854.00	210,849.29	1,004.71	-	1,004.71	214.67	100%
169 OTROS SERVICIOS COMERCIALES Y FINANCIEROS	382,906.00	-259,514.00	123,392.00	123,392.00	93,048.78	30,343.22	-	30,343.22	32,273.98	75%
171 CONSULTORÍAS	325,000.00	-119,650.00	205,350.00	205,350.00	205,347.00	3.00	-	3.00	-	100%
181 MANT. Y REP. DE EDIFICIOS	23,000.00	-20,320.00	2,680.00	2,680.00	2,578.83	101.17	-	101.17	-	96%
182 MANT. Y REP. DE MAQUINARIAS Y OTROS EQ.	89,463.00	-3,864.00	85,599.00	85,599.00	76,049.55	9,549.45	-	9,549.45	26,705.31	89%
183 MANT. Y REP. DE MOBILIARIO	6,500.00	-6,500.00	-	-	-	-	-	-	-	0%
185 MANT. Y REP. DE EQUIPO DE COMPUTACIÓN	14,600.00	-7,000.00	7,600.00	7,600.00	-	7,600.00	-	7,600.00	-	0%

DETALLE	DESCRIPCIÓN	LEY	TRASLADOS	MODIFICADO	MODIFICADO	ASIGNAR	DISPONIBLE	PAGADO	% GASTADO	PAGADO	% GASTADO
189	OTROS MANTENIMIENTOS Y REPARACIONES	83,463.00	-68,850.00	14,613.00	14,613.00	1,352.64	13,260.36	-	13,260.36	542.97	0.09
191	ALQUILERES	-	74,470.00	74,470.00	74,470.00	74,382.42	56,963.24	-	87.58	13,582.00	1.00
192	SERVICIOS BÁSICOS	-	24,210.00	24,210.00	24,210.00	24,170.83	39.17	-	39.17	24,170.83	1.00
193	IMPRESIÓN, ENCUADERNACIÓN Y OTROS	-	1,100.00	1,100.00	1,100.00	1,070.00	30.00	-	30.00	1,070.00	0.97
194	INFORMACIÓN Y PUBLICIDAD	-	3,900.00	3,900.00	3,900.00	3,825.25	74.75	-	74.75	294.25	0.98
195	VIÁTICOS	-	8,085.00	8,085.00	8,085.00	8,065.27	19.73	-	19.73	6,142.27	1.00
196	TRANSPORTE DE PERSONAS Y BIENES	-	1,248.00	1,248.00	1,248.00	1,238.90	9.10	-	9.10	960.75	0.99
197	SERVICIOS COMERCIALES Y FINANCIEROS	-	143,430.00	143,430.00	143,430.00	143,318.86	111.14	-	111.14	20,271.37	1.00
199	MANTENIMIENTO Y REPARACIÓN	-	15,085.00	15,085.00	15,085.00	15,080.74	4.26	-	4.26	12,084.74	1.00
<b>*</b>	<b>2 MATERIALES Y SUMINISTROS</b>	<b>911,501.00</b>	<b>-145,888.00</b>	<b>765,613.00</b>	<b>605,289.00</b>	<b>357,935.49</b>	<b>247,353.51</b>	<b>160,324.00</b>	<b>407,677.51</b>	<b>229,441.68</b>	<b>0.47</b>
201	ALIMENTOS PARA CONSUMO HUMANO	91,930.00	-46,810.00	45,120.00	33,452.00	5,706.46	27,745.54	11,668.00	39,413.54	2,281.03	0.13
203	BEBIDAS	21,000.00	-10,000.00	11,000.00	11,000.00	1,644.20	9,355.80	-	9,355.80	286.70	15%
211	ACABADO TEXTIL	3,000.00	300.00	3,300.00	3,300.00	1,706.28	1,593.72	-	1,593.72	383.05	52%
212	CALZADO	500.00	1,000.00	1,500.00	1,500.00	1,079.34	420.66	-	420.66	-	72%
213	HILADOS Y TELAS	2,500.00	-	2,500.00	2,500.00	153.96	2,346.04	-	2,346.04	17.30	6%
214	PRENDAS DE VESTIR	-	99,000.00	99,000.00	99,000.00	97,355.51	1,644.49	-	1,644.49	95,421.64	98%
221	DIÉSEL	159,532.00	-20,378.00	139,154.00	70,669.00	43,809.71	26,859.29	68,485.00	95,344.29	36,212.23	31%
223	GASOLINA	106,800.00	-30,950.00	75,850.00	33,029.00	13,075.73	19,953.27	42,821.00	62,774.27	10,289.75	17%
224	LUBRICANTES	28,600.00	-6,500.00	22,100.00	17,335.00	3,871.20	13,463.80	4,765.00	18,228.80	1,509.11	18%
231	IMPRESOS	18,962.00	-5,900.00	13,062.00	12,148.00	1,542.19	10,605.81	914.00	11,519.81	1.39	12%
232	PAPELERÍA	71,500.00	-44,320.00	27,180.00	24,097.00	15,180.90	8,916.10	3,083.00	11,999.10	3,990.49	56%
239	OTROS PRODUCTOS DE PAPEL Y CARTÓN	27,600.00	-18,300.00	9,300.00	8,800.00	384.95	8,415.05	500.00	8,915.05	-	4%
242	INSECTICIDAS, FUMIGANTES Y OTROS	-	700.00	700.00	700.00	642.00	58.00	-	58.00	-	92%
243	PINTURAS, COLORANTES Y TINTES	20,000.00	-4,900.00	15,100.00	12,436.00	1,442.48	10,993.52	2,664.00	13,657.52	1,409.32	10%
244	PRODUCTOS MEDICINALES Y FARMACÉUTICOS	1,000.00	-	1,000.00	668.00	-	668.00	332.00	1,000.00	-	0%
249	OTROS PRODUCTOS QUÍMICOS	39,367.00	-23,565.00	15,802.00	13,930.00	8,726.00	5,204.00	1,872.00	7,076.00	3,437.63	55%
254	MATERIAL DE FONTANERÍA	3,500.00	-	3,500.00	2,336.00	223.41	2,112.59	1,164.00	3,276.59	113.27	6%
255	MATERIAL ELÉCTRICO	12,500.00	4,000.00	16,500.00	15,500.00	8,763.02	6,736.98	1,000.00	7,736.98	3,111.89	53%
256	MATERIAL METÁLICO	-	1,000.00	1,000.00	1,000.00	254.11	745.89	-	745.89	180.64	25%
259	OTROS MATERIALES DE CONSTRUCCIÓN	33,237.00	-15,600.00	17,637.00	15,724.00	1,312.13	14,411.87	1,913.00	16,324.87	1,103.02	7%
261	ARTÍCULOS O PRODUCTOS PARA EVENTOS OFICIALES	10,500.00	-	10,500.00	10,500.00	-	10,500.00	-	10,500.00	-	0%
262	HERRAMIENTAS E INSTRUMENTOS	8,500.00	-	8,500.00	5,668.00	1,120.56	4,547.44	2,832.00	7,379.44	838.18	13%
263	MATERIAL Y ARTÍCULOS DE SEGURIDAD	-	4,000.00	4,000.00	4,000.00	3,240.59	759.41	-	759.41	69.55	81%
265	MATERIALES Y SUMINISTROS DE COMPUTACIÓN	14,803.00	-3,800.00	11,003.00	11,003.00	5,880.42	5,122.58	-	5,122.58	405.67	53%
269	OTROS PRODUCTOS VARIOS	35,500.00	-16,374.00	19,126.00	15,122.00	4,386.46	10,735.54	4,004.00	14,739.54	2,885.54	23%
271	ÚTILES DE COCINA Y COMEDOR	12,500.00	-	12,500.00	11,668.00	3,499.24	8,168.76	832.00	9,000.76	890.10	28%
273	ÚTILES DE ASEO Y LIMPIEZA	26,750.00	-7,000.00	19,750.00	17,750.00	5,216.28	12,533.72	2,000.00	14,533.72	3,786.87	26%
275	ÚTILES Y MATERIALES DE OFICINA	60,500.00	-13,800.00	46,700.00	41,196.00	34,691.92	6,504.08	5,504.00	12,008.08	8,746.14	74%
277	INSTRUMENTAL MÉDICO Y QUIRÚRGICO	-	3,500.00	3,500.00	3,500.00	1,297.64	2,202.36	-	2,202.36	13.64	37%
279	OTROS ÚTILES Y MATERIALES	4,000.00	-1,010.00	2,990.00	2,323.00	767.13	1,555.87	667.00	2,222.87	633.25	26%
280	REPUESTOS	96,920.00	-40,000.00	56,920.00	53,616.00	41,900.53	11,715.47	3,304.00	15,019.47	12,482.37	74%
291	ALIMENTOS Y BEBIDAS	-	5,715.00	5,715.00	5,715.00	5,477.90	237.10	-	237.10	5,391.90	96%
292	TEXTILES Y VESTUARIO	-	2,050.00	2,050.00	2,050.00	2,001.76	48.24	-	48.24	2,001.76	98%
293	COMBUSTIBLES Y LUBRICANTES	-	6,100.00	6,100.00	6,100.00	6,093.42	6.58	-	6.58	6,093.42	100%
294	PRODUCTOS DE PAPEL Y CARTÓN	-	4,444.00	4,444.00	4,444.00	4,311.07	132.93	-	132.93	3,936.07	0.97
295	PRODUCTOS QUÍMICOS Y CONEXOS	-	755.00	755.00	755.00	714.03	40.97	-	40.97	491.49	0.95
296	MATERIALES PARA CONSTRUCCIÓN Y MANTENIMIENTO	-	4,600.00	4,600.00	4,600.00	4,578.65	21.35	-	21.35	2,613.08	1.00
297	PRODUCTOS VARIOS	-	2,075.00	2,075.00	2,075.00	2,016.57	58.43	-	58.43	1,185.77	0.97
298	ÚTILES Y MATERIALES DIVERSOS	-	11,060.00	11,060.00	11,060.00	10,866.18	193.82	-	193.82	10,866.18	0.98
299	REPUESTOS	-	13,020.00	13,020.00	13,020.00	13,001.56	18.44	-	18.44	6,362.24	1.00
<b>*</b>	<b>3 MAQUINARIA, EQUIPO Y SEMOVIENTE</b>	<b>-</b>	<b>61,047.00</b>	<b>61,047.00</b>	<b>61,047.00</b>	<b>57,603.09</b>	<b>3,443.91</b>	<b>-</b>	<b>3,443.91</b>	<b>8,405.25</b>	<b>0.94</b>

DETALLE	DESCRIPCIÓN	LEY	TRASLADOS	MODIFICADO	MODIFICADO	ASIGNAR	DISPONIBLE	PAGADO	% GASTADO	PAGADO	% GASTADO	
320	EQUIPO EDUCACIONAL Y RECREATIVO	-	3,622.00	3,622.00	3,622.00	3,621.28	0.72	-	0.72	587.41	1.00	
340	EQUIPO DE OFICINA	-	600.00	600.00	600.00	254.64	345.36	-	345.36	-	0.42	
350	MOBILIARIO	-	24,000.00	24,000.00	24,000.00	23,935.54	64.46	-	64.46	5,047.21	1.00	
370	MAQUINARIA Y EQUIPOS VARIOS	-	7,650.00	7,650.00	7,650.00	7,545.66	104.34	-	104.34	1,123.50	0.99	
380	EQUIPO DE COMPUTACIÓN	-	18,550.00	18,550.00	18,550.00	15,683.26	2,866.74	-	2,866.74	-	0.85	
393	EQUIPO EDUCACIONAL Y RECREATIVO	-	1,600.00	1,600.00	1,600.00	1,599.03	0.97	-	0.97	1,599.03	1.00	
396	MOBILIARIO DE OFICINA	-	300.00	<b>300.00</b>	300.00	262.15	37.85	-	37.85	-	0.87	
398	MAQUINARIA Y EQUIPOS VARIOS	-	3,875.00	3,875.00	3,875.00	3,872.36	2.64	-	2.64	-	1.00	
399	EQUIPO DE COMPUTACIÓN	-	850.00	850.00	850.00	829.17	20.83	-	20.83	-	0.98	
<b>*</b>	<b>6 TRANSFERENCIAS CORRIENTES</b>		<b>298,695.00</b>	<b>80,646.00</b>	<b>379,341.00</b>	<b>379,341.00</b>	<b>139,395.16</b>	<b>239,945.84</b>	<b>-</b>	<b>239,945.84</b>	<b>86,854.97</b>	<b>0.37</b>
624	CAPACITACIÓN Y ESTUDIOS	107,963.00	-24,000.00	83,963.00	83,963.00	12,990.40	70,972.60	-	70,972.60	7,190.40	0.15	
638	ORGANISMOS LOCALES	-	161,000.00	161,000.00	161,000.00	750.00	160,250.00	-	160,250.00	750.00	0.00	
639	OTRAS SIN FINES DE LUCRO	186,765.00	-122,826.00	63,939.00	63,939.00	58,683.38	5,255.62	-	5,255.62	21,814.57	0.92	
663	CUOTAS A ORGANISMOS INTERAMERICANOS	3,967.00	-500.00	3,467.00	3,467.00	-	3,467.00	-	3,467.00	-	-	
692	A PERSONAS	-	4,300.00	4,300.00	4,300.00	4,300.00	-	-	-	3,600.00	1.00	
693	BECAS DE ESTUDIOS	-	53,500.00	53,500.00	53,500.00	53,500.00	-	-	-	53,500.00	1.00	
697	AL EXTERIOR	-	9,172.00	9,172.00	9,172.00	9,171.38	0.62	-	0.62	-	1.00	
<b>**</b>	<b>1 INVERSIÓN</b>		<b>550,025.00</b>	<b>1,270.00</b>	<b>551,295.00</b>	<b>551,295.00</b>	<b>291,634.58</b>	<b>259,660.42</b>	<b>-</b>	<b>259,660.42</b>	<b>107,856.78</b>	<b>0.53</b>
<b>*</b>	<b>1 SERVICIOS NO PERSONALES</b>		<b>-</b>	<b>61,300.00</b>	<b>61,300.00</b>	<b>61,300.00</b>	<b>61,195.37</b>	<b>104.63</b>	<b>-</b>	<b>104.63</b>	<b>61,195.37</b>	<b>1.00</b>
165	SERVICIOS COMERCIALES	-	57,300.00	57,300.00	57,300.00	57,249.05	50.95	-	50.95	57,249.05	1.00	
192	SERVICIOS BÁSICOS	-	4,000.00	4,000.00	4,000.00	3,946.32	53.68	-	53.68	3,946.32	0.99	
<b>*</b>	<b>2 MATERIALES Y SUMINISTROS</b>		<b>-</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>11,288.50</b>	<b>711.50</b>	<b>-</b>	<b>711.50</b>	<b>-</b>	<b>0.94</b>
265	MATERIALES Y SUMINISTROS DE COMPUTACIÓN	-	12,000.00	12,000.00	12,000.00	11,288.50	711.50	-	711.50	-	0.94	
<b>*</b>	<b>3 MAQUINARIA, EQUIPO Y SEMOVIENTE</b>		<b>550,025.00</b>	<b>-72,030.00</b>	<b>477,995.00</b>	<b>477,995.00</b>	<b>219,150.71</b>	<b>258,844.29</b>	<b>-</b>	<b>258,844.29</b>	<b>46,661.41</b>	<b>0.46</b>
314	TERRESTRE	-	80,000.00	80,000.00	80,000.00	47,642.71	32,357.29	-	32,357.29	-	0.60	
370	MAQUINARIA Y EQUIPOS VARIOS	216,025.00	-185,400.00	30,625.00	30,625.00	28,474.91	2,150.09	-	2,150.09	10,027.93	0.93	
380	EQUIPO DE COMPUTACIÓN	334,000.00	10,000.00	344,000.00	344,000.00	129,150.12	214,849.88	-	214,849.88	24,500.00	0.38	
393	EQUIPO EDUCACIONAL Y RECREATIVO	-	700.00	700.00	700.00	-	700.00	-	700.00	-	-	
396	MOBILIARIO DE OFICINA	-	1,355.00	1,355.00	1,355.00	253.56	1,101.44	-	1,101.44	253.56	0.19	
398	MAQUINARIA Y EQUIPOS VARIOS	-	12,650.00	12,650.00	12,650.00	12,618.26	31.74	-	31.74	11,879.92	1.00	
399	EQUIPO DE COMPUTACIÓN	-	8,665.00	8,665.00	8,665.00	1,011.15	7,653.85	-	7,653.85	-	0.12	