

INSTITUTO PANAMEÑO AUTÓNOMO COOPERATIVO
DIRECCIÓN DE ADMINISTRACIÓN Y FINANZAS
SECCIÓN DE PRESUPUESTO
EJECUCIÓN PRESUPUESTARIA INSTITUCIONAL
AL 31 DE MAYO DE 2021

DETALLE	DESCRIPCIÓN	Ley	TRASLADOS	Modificado	Modificado	Ejec		Asignar	Disponible	Pagado	%
						Presupuestaria	A la Fecha				Gastado
***	TOTAL	13,409,488.00	0.00	13,409,488.00	7,058,465.00	5,474,883.13	1,759,766.91	6,351,023.00	7,934,604.87	2,908,427.16	41%
**	0 FUNCIONAMIENTO	12,859,463.00	-1,270.00	12,858,193.00	6,507,170.00	5,235,410.15	1,447,944.89	6,351,023.00	7,622,782.85	2,842,402.92	41%
*	0 SERVICIOS PERSONALES	9,463,789.00	29,774.00	9,493,563.00	3,949,343.00	3,454,574.44	494,768.56	5,544,220.00	6,038,988.56	2,534,504.39	36%
	001 PERSONAL FIJO	6,272,496.00	-237,331.00	6,035,165.00	2,376,209.00	2,324,310.80	51,898.20	3,658,956.00	3,710,854.20	1,839,217.95	39%
	002 PERSONAL TRANSITORIO	1,557,600.00	0.00	1,557,600.00	649,000.00	378,795.86	270,204.14	908,600.00	1,178,804.14	278,507.51	24%
	020 DIETAS	9,600.00	0.00	9,600.00	4,000.00	0.00	4,000.00	5,600.00	9,600.00	0	0%
	030 GASTOS DE REPRESENTACIÓN FIJOS	81,600.00	0.00	81,600.00	34,000.00	26,500.00	7,500.00	47,600.00	55,100.00	20,400.00	32%
	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	11,704.16	4%
	071 CUOTA PATRONAL DE SEGURO SOCIAL	999,752.00	-28,386.00	971,366.00	388,179.00	342,846.79	45,332.21	583,187.00	628,519.21	195,532.75	35%
	072 CUOTA PATRONAL DE SEGURO EDUCATIVO	117,451.00	0.00	117,451.00	48,945.00	40,510.22	8,434.78	68,506.00	76,940.78	23,616.94	34%
	073 CUOTA PATRONAL DE RIESGO PROFESIONAL	117,451.00	0.00	117,451.00	48,945.00	34,365.56	14,579.44	68,506.00	83,085.44	20,041.69	29%
	094 CUOTA PATRONAL PARA EL FONDO COMPLEMENTARIO	23,489.00	0.00	23,489.00	9,790.00	6,873.75	2,916.25	13,699.00	16,615.25	3,989.96	29%
	091 SUELDOS	0	241,622.00	241,622.00	241,622.00	238,158.23	3,463.77	0.00	3,463.77	117,273.73	99%
	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	4,250.00	290.00	0.00	290.00	1,380.00	94%
	096 XIII MES	0	8,762.00	8,762.00	8,762.00	8,692.65	69.35	0.00	69.35	4,560.30	99%
	099 CONTRIBUCIONES A LA SEGURIDAD SOCIAL	0	38,466.00	38,466.00	38,466.00	37,451.84	1,014.16	0.00	1,014.16	18,279.40	97%
*	1 SERVICIOS NO PERSONALES	2,185,478.00	-70,566.00	2,114,912.00	1,764,624.00	1,346,608.98	594,200.06	350,288.00	768,303.02	159,767.73	64%
	101 DE EDIFICIOS Y LOCALES	224,100.00	2,700.00	226,800.00	94,543.00	155,320.04	54,418.00	132,257.00	71,479.96	0	68%
	103 DE EQUIPO DE OFICINA	120,000.00	-70,000.00	50,000.00	50,000.00	49,145.61	854.39	0.00	854.39	0	98%
	111 AGUA	8,400.00	0.00	8,400.00	7,400.00	1,754.08	5,645.92	1,000.00	6,645.92	1,266.44	21%
	112 ASEO	12,100.00	0.00	12,100.00	10,350.00	3,152.96	7,197.04	1,750.00	8,947.04	2,364.72	26%
	113 CORREO	5,600.00	-2,500.00	3,100.00	2,600.00	0.00	2,600.00	500.00	3,100.00	0	0%
	114 ENERGÍA ELÉCTRICA	241,000.00	-60,000.00	181,000.00	65,770.00	21,493.58	44,276.42	115,230.00	159,506.42	20,864.66	12%
	115 TELECOMUNICACIONES	113,300.00	-40,000.00	73,300.00	34,415.00	4,693.40	29,721.60	38,885.00	68,606.60	4,693.40	6%
	116 SERVICIO DE TRANSMISIÓN DE DATOS	55,000.00	305,800.00	360,800.00	360,800.00	359,671.56	1,128.44	0.00	1,128.44	0	100%
	117 SERVICIO DE TELEFONÍA CELULAR	6,000.00	1,300.00	7,300.00	6,300.00	5,200.03	1,099.97	1,000.00	2,099.97	0	71%
	120 IMPRESIÓN, ENCUADERNACIÓN Y OTROS	45,939.00	-28,800.00	17,139.00	14,269.00	3,993.93	10,275.07	2,870.00	13,145.07	2,684.95	23%
	131 ANUNCIOS Y AVISOS	6,000.00	0.00	6,000.00	5,085.00	0.00	5,085.00	915.00	6,000.00	0	0%
	132 PROMOCIÓN Y PUBLICIDAD	99,903.00	-7,000.00	92,903.00	89,398.00	55,940.82	33,457.18	3,505.00	36,962.18	5,312.86	60%
	141 VIÁTICOS DENTRO DEL PAÍS	113,950.00	500.00	114,450.00	90,940.00	52,986.50	37,953.50	23,510.00	61,463.50	33,119.50	46%
	142 VIÁTICOS EN EL EXTERIOR	20,000.00	-620.00	19,380.00	10,490.00	0.00	10,490.00	8,890.00	19,380.00	0	0%
	143 VIÁTICOS A OTRAS PERSONAS	9,550.00	0.00	9,550.00	7,955.00	91.00	7,864.00	1,595.00	9,459.00	0	1%
	151 TRANSPORTE DENTRO DEL PAÍS	18,650.00	1,000.00	19,650.00	14,470.00	7,101.84	7,368.16	5,180.00	12,548.16	4,369.16	36%
	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	49.40	300.60	0.00	300.60	0	14%
	154 TRANSPORTE DE BIENES	0	9,000.00	9,000.00	9,000.00	8,526.75	473.25	0.00	473.25	155.25	95%
	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%
	165 SERVICIOS COMERCIALES	160,704.00	-62,000.00	98,704.00	98,704.00	2,573.24	96,130.76	0.00	96,130.76	43.70	3%
	169 OTROS SERVICIOS COMERCIALES Y FINANCIEROS	382,906.00	-286,404.00	96,502.00	96,502.00	78,801.23	17,700.77	0.00	17,700.77	24,262.35	82%
	171 CONSULTORÍAS	325,000.00	-119,600.00	205,400.00	205,400.00	205,347.00	53.00	0.00	53.00	0	100%
	181 MANT. Y REP. DE EDIFICIOS	23,000.00	-9,380.00	13,620.00	9,785.00	0.00	9,785.00	3,835.00	13,620.00	0	0%
	182 MANT. Y REP. DE MAQUINARIAS Y OTROS EQ.	89,463.00	-21,700.00	67,763.00	64,162.00	54,198.83	9,963.17	3,601.00	13,564.17	8,815.30	80%
	183 MANT. Y REP. DE MOBILIARIO	6,500.00	-3,300.00	3,200.00	2,200.00	0.00	2,200.00	1,000.00	3,200.00	0	0%
	185 MANT. Y REP. DE EQUIPO DE COMPUTACIÓN	14,600.00	-2,000.00	12,600.00	10,170.00	0.00	10,170.00	2,430.00	12,600.00	0	0%
	189 OTROS MANTENIMIENTOS Y REPARACIONES	83,463.00	-4,300.00	79,163.00	76,828.00	500.13	76,327.87	2,335.00	78,662.87	500.13	1%
	191 ALQUILERES	0	71,900.00	71,900.00	71,900.00	68,758.76	64,131.24	0.00	3,141.24	100.00	96%

DETALLE	DESCRIPCIÓN	Ley	TRASLADOS	Modificado	Modificado	Ejec Presupuestaria	A la Fecha	Asignar	Disponible	Pagado	% Gastado
192	SERVICIOS BÁSICOS	0	24,210.00	24,210.00	24,210.00	24,170.83	39.17	0.00	39.17	13,414.19	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	1,070.00	97%
194	INFORMACIÓN Y PUBLICIDAD	0	25,500.00	25,500.00	25,500.00	3,825.25	21,674.75	0.00	21,674.75	294.25	15%
195	VIÁTICOS	0	8,785.00	8,785.00	8,785.00	8,508.27	276.73	0.00	276.73	6,142.27	97%
196	TRANSPORTE DE PERSONAS Y BIENES	0	2,348.00	2,348.00	2,348.00	1,253.60	1,094.40	0.00	1,094.40	960.75	53%
197	SERVICIOS COMERCIALES Y FINANCIEROS	0	147,690.00	147,690.00	147,690.00	139,360.93	8,329.07	0.00	8,329.07	17,821.02	94%
199	MANTENIMIENTO Y REPARACIÓN	0	17,205.00	17,205.00	17,205.00	15,080.74	2,124.26	0.00	2,124.26	11,512.83	88%
* 2	MATERIALES Y SUMINISTROS	911,501.00	25,497.00	936,998.00	483,890.00	270,168.94	213,721.06	453,108.00	666,829.06	79,195.46	29%
201	ALIMENTOS PARA CONSUMO HUMANO	91,930.00	0.00	91,930.00	43,619.00	1,354.87	42,264.13	48,311.00	90,575.13	1,008.87	1%
203	BEBIDAS	21,000.00	-5,000.00	16,000.00	5,497.00	316.35	5,180.65	10,503.00	15,683.65	158.85	2%
211	ACABADO TEXTIL	3,000.00	0.00	3,000.00	1,500.00	383.05	1,116.95	1,500.00	2,616.95	0	13%
212	CALZADO	500.00	1,000.00	1,500.00	1,334.00	895.32	438.68	166.00	604.68	0	60%
213	HILADOS Y TELAS	2,500.00	0.00	2,500.00	1,251.00	8.55	1,242.45	1,249.00	2,491.45	0	0%
214	PRENDAS DE VESTIR	0	99,000.00	99,000.00	99,000.00	96,924.41	2,075.59	0.00	2,075.59	64.20	98%
221	DIÉSEL	159,532.00	-20,378.00	139,154.00	36,430.00	28,408.26	8,021.74	102,724.00	110,745.74	20,802.76	20%
223	GASOLINA	106,800.00	-24,100.00	82,700.00	18,467.00	8,084.46	10,382.54	64,233.00	74,615.54	5,584.15	10%
224	LUBRICANTES	28,600.00	-3,000.00	25,600.00	11,295.00	3,612.56	7,682.44	14,305.00	21,987.44	260.91	14%
231	IMPRESOS	18,962.00	-900.00	18,062.00	8,739.00	1.39	8,737.61	9,323.00	18,060.61	1.39	0%
232	PAPELERÍA	71,500.00	-37,320.00	34,180.00	17,178.00	4,107.99	13,070.01	17,002.00	30,072.01	75.00	12%
239	OTROS PRODUCTOS DE PAPEL Y CARTÓN	27,600.00	-4,800.00	22,800.00	9,000.00	121.73	8,878.27	13,800.00	22,678.27	0	1%
243	PINTURAS, COLORANTES Y TINTES	20,000.00	-2,400.00	17,600.00	7,602.00	743.86	6,858.14	9,998.00	16,856.14	743.86	4%
244	PRODUCTOS MEDICINALES Y FARMACÉUTICOS	1,000.00	0.00	1,000.00	501.00	0.00	501.00	499.00	1,000.00	0	0%
249	OTROS PRODUCTOS QUÍMICOS	39,367.00	-19,565.00	19,802.00	10,119.00	3,706.43	6,412.57	9,683.00	16,095.57	1,932.69	19%
254	MATERIAL DE FONTANERÍA	3,500.00	0.00	3,500.00	1,752.00	89.59	1,662.41	1,748.00	3,410.41	89.59	3%
255	MATERIAL ELÉCTRICO	12,500.00	7,000.00	19,500.00	13,249.00	7,719.40	5,529.60	6,251.00	11,780.60	130.52	40%
256	MATERIAL METÁLICO	0	1,000.00	1,000.00	1,000.00	102.29	897.71	0.00	897.71	102.29	10%
259	OTROS MATERIALES DE CONSTRUCCIÓN	33,237.00	-7,600.00	25,637.00	9,017.00	1,036.06	7,980.94	16,620.00	24,600.94	910.83	4%
261	ARTÍCULOS O PRODUCTOS PARA EVENTOS OFICIALES	10,500.00	0.00	10,500.00	5,250.00	0.00	5,250.00	5,250.00	10,500.00	0	0%
262	HERRAMIENTAS E INSTRUMENTOS	8,500.00	0.00	8,500.00	4,251.00	815.33	3,435.67	4,249.00	7,684.67	732.01	10%
263	MATERIAL Y ARTÍCULOS DE SEGURÍ	0	3,000.00	3,000.00	3,000.00	2,160.70	839.30	0.00	839.30	69.55	72%
265	MATERIALES Y SUMINISTROS DE COMPUTACIÓN	14,803.00	-800.00	14,003.00	6,601.00	535.10	6,065.90	7,402.00	13,467.90	197.70	4%
269	OTROS PRODUCTOS VARIOS	35,500.00	-4,200.00	31,300.00	13,545.00	3,813.07	9,731.93	17,755.00	27,486.93	2,761.47	12%
271	ÚTILES DE COCINA Y COMEDOR	12,500.00	0.00	12,500.00	6,252.00	922.95	5,329.05	6,248.00	11,577.05	65.26	7%
273	ÚTILES DE ASEO Y LIMPIEZA	26,750.00	-2,500.00	24,250.00	10,917.00	205.94	10,711.06	13,333.00	24,044.06	98.94	1%
275	ÚTILES Y MATERIALES DE OFICINA	60,500.00	-16,000.00	44,500.00	33,997.00	26,980.88	7,016.12	10,503.00	17,519.12	1,221.29	61%
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	2,001.00	610.36	1,390.64	1,999.00	3,389.64	571.84	15%
280	REPUESTOS	96,920.00	-6,200.00	90,720.00	32,266.00	27,086.73	5,179.27	58,454.00	63,633.27	9,436.86	30%
291	ALIMENTOS Y BEBIDAS	0	10,715.00	10,715.00	10,715.00	5,477.90	5,237.10	0.00	5,237.10	3,533.71	51%
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	4,530.00	4,530.00	4,530.00	4,311.07	218.93	0.00	218.93	3,123.45	95%
295	PRODUCTOS QUÍMICOS Y CONEXOS	0	3,755.00	3,755.00	3,755.00	714.03	3,040.97	0.00	3,040.97	371.65	19%
296	MATERIALES PARA CONSTRUCCIÓN Y MANTENIMIENTO	0	4,970.00	4,970.00	4,970.00	4,380.70	589.30	0.00	589.30	2,358.70	88%
297	PRODUCTOS VARIOS	0	3,575.00	3,575.00	3,575.00	1,277.05	2,297.95	0.00	2,297.95	340.92	36%
298	ÚTILES Y MATERIALES DIVERSOS	0	14,395.00	14,395.00	14,395.00	10,866.18	3,528.82	0.00	3,528.82	9,260.03	75%
299	REPUESTOS	0	13,020.00	13,020.00	13,020.00	13,001.56	18.44	0.00	18.44	5,077.35	100%
* 3	MAQUINARIAA, EQUIPO Y SEMOVIENTE	0	35,675.00	35,675.00	35,675.00	28,812.63	6,862.37	0.00	6,862.37	4,944.94	81%
320	EQUIPO EDUCACIONAL Y RECREATIVO	0	3,500.00	3,500.00	3,500.00	3,492.88	7.12	0.00	7.12	0	100%
350	MOBILIARIO	0	16,200.00	16,200.00	16,200.00	16,175.06	24.94	0.00	24.94	3,345.91	100%
370	MAQUINARIA Y EQUIPOS VARIOS	0	7,650.00	7,650.00	7,650.00	7,545.66	104.34	0.00	104.34	0	99%
393	EQUIPO EDUCACIONAL Y RECREATIVO	0	1,600.00	1,600.00	1,600.00	1,599.03	0.97	0.00	0.97	1,599.03	100%
396	MOBILIARIO DE OFICINA	0	300.00	300.00	300.00	0.00	300.00	0.00	300.00	0	0%

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398	MAQUINARIA Y EQUIPOS VARIOS	0	5,575.00	5,575.00	5,575.00	0.00	5,575.00	0.00	5,575.00	0	0%
399	EQUIPO DE COMPUTACIÓN	0	850.00	850.00	850.00	0.00	850.00	0.00	850.00	0	0%
* 6	TRANSFERENCIAS CORRIENTES	298,695.00	-21,650.00	277,045.00	273,638.00	135,245.16	138,392.84	3,407.00	141,799.84	63,990.40	49%
624	CAPACITACIÓN Y ESTUDIOS	107,963.00	-24,000.00	83,963.00	81,218.00	9,790.40	71,427.60	2,745.00	74,172.60	7,190.40	12%
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	104,255.00	58,683.38	45,571.62	0.00	45,571.62	0	56%
663	CUOTAS A ORGANISMOS INTERAMERICANOS	3,967.00	-500.00	3,467.00	2,805.00	0.00	2,805.00	662.00	3,467.00	0	0%
692	A PERSONAS	0	4,100.00	4,100.00	4,100.00	4,100.00	0.00	0.00	0.00	3,300.00	100%
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%
697	AL EXTERIOR	0	12,760.00	12,760.00	12,760.00	9,171.38	3,588.62	0.00	3,588.62	0	72%
** 1	INVERSIÓN	550,025.00	1,270.00	551,295.00	551,295.00	239,472.98	311,822.02	0.00	311,822.02	66,024.24	43%
* 1	SERVICIOS NO PERSONALES	0	61,300.00	61,300.00	61,300.00	61,195.37	104.63	0.00	104.63	21,695.37	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	3,946.32	99%
* 2	MATERIALES Y SUMINISTROS	0	12,000.00	12,000.00	12,000.00	11,288.50	711.50	0.00	711.50	0	94%
265	MATERIALES Y SUMINISTROS DE COMPUTACIÓN	0	12,000.00	12,000.00	12,000.00	11,288.50	711.50	0.00	711.50	0	94%
* 3	MAQUINARIA, EQUIPO Y SEMOVIENTE	550,025.00	-72,030.00	477,995.00	477,995.00	166,989.11	311,005.89	0.00	311,005.89	44,328.87	35%
370	MAQUINARIA Y EQUIPOS VARIOS	216,025.00	-105,400.00	110,625.00	110,625.00	22,182.24	88,442.76	0.00	88,442.76	9,003.12	20%
380	EQUIPO DE COMPUTACIÓN	334,000.00	10,000.00	344,000.00	344,000.00	130,923.90	213,076.10	0.00	213,076.10	24,500.00	38%
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	253.56	1,101.44	0.00	1,101.44	0	19%
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	1,011.15	7,653.85	0.00	7,653.85	0	12%