



INSTITUTO PANAMEÑO AUTÓNOMO COOPERATIVO
DIRECCION DE ADMINISTRACION Y FINANZAS
SECCION DE PRESUPUESTO
EJECUCION PRESUPUESTARIA ACUMULADA AL 31 DE MARZO DE 2020

(1)

DETALLE	DESCRIPCIÓN	Presupuesto Ley	TRASLADOS	Presup Modificado	Asignado Modificado	Anual	Ejecucion Presupuestaria	Saldo A la Fecha	Por Asignar Anual	Disponible	Pagado
*** TOTAL		16,524,806.00	0.00	16,524,806.00	4,959,517.00	2,636,597.82	3,739,748.57	1,219,768.43	11,565,289.00	12,785,057.43	83,809.81
** 0 FUNCIONAMIENTO		15,275,500.00	0.00	15,275,500.00	4,709,656.00	2,632,142.34	3,730,863.29	978,792.71	10,565,844.00	11,544,636.71	83,809.81
* 0 SERVICIOS PERSONALES		10,211,664.00	2,000.00	10,213,664.00	2,581,503.00	1,982,910.33	2,276,562.96	304,940.04	7,632,161.00	7,937,101.04	22,343.29
001	PERSONAL FIJO	6,938,964.00	0.00	6,938,964.00	1,734,741.00	1,980,060.33	2,036,916.17	-302,175.17	5,204,223.00	4,902,047.83	11,200.00
002	PERSONAL TRANSITORIO	1,452,600.00	0.00	1,452,600.00	363,150.00	2,850.00	63,133.34	300,016.66	1,089,450.00	1,389,466.66	0
003	PERSONAL CONTINGENTE	52,500.00	0.00	52,500.00	13,125.00	0.00	3,113.33	10,011.67	39,375.00	49,386.67	0
020	DIETAS	9,600.00	0.00	9,600.00	2,400.00	0.00	0.00	2,400.00	7,200.00	9,600.00	0
030	GASTOS DE REPRESENTACIÓN FIJOS	81,600.00	0.00	81,600.00	20,400.00	0.00	19,533.33	866.67	61,200.00	62,066.67	8,783.33
050	XIII MES	319,000.00	0.00	319,000.00	106,336.00	0.00	417.07	105,918.93	212,664.00	318,582.93	0
071	CUOTA PATRONAL DE SEGURO SOCIAL	1,078,703.00	0.00	1,078,703.00	269,676.00	0.00	122,181.30	147,494.70	809,027.00	956,521.70	1,891.33
072	CUOTA PATRONAL DE SEGURO EDUCATIVO	126,673.00	0.00	126,673.00	31,668.00	0.00	14,754.17	16,913.83	95,005.00	111,918.83	229.51
073	CUOTA PATRONAL DE RIESGO PROFESIONAL	126,673.00	0.00	126,673.00	31,668.00	0.00	12,562.77	19,105.23	95,005.00	114,110.23	193.21
074	CUOTA PATRONAL PARA EL FONDO COMPLEMENTARIO	25,351.00	0.00	25,351.00	6,339.00	0.00	2,451.48	3,887.52	19,012.00	22,899.52	45.91
093	DIETAS	0	2,000.00	2,000.00	2,000.00	0.00	1,500.00	500.00	0.00	500.00	0
* 1 SERVICIOS NO PERSONALES		3,273,036.00	-187,480.00	3,085,556.00	1,316,822.00	498,159.32	1,201,068.53	115,753.47	1,768,734.00	1,884,487.47	55,288.39
101	DE EDIFICIOS Y LOCALES	224,100.00	27,000.00	251,100.00	83,025.00	0.00	0.00	83,025.00	168,075.00	251,100.00	0
103	DE EQUIPO DE OFICINA	60,000.00	0.00	60,000.00	15,000.00	0.00	0.00	15,000.00	45,000.00	60,000.00	0
109	OTROS ALQUILERES	0	400.00	400.00	400.00	0.00	146.94	253.06	0.00	253.06	0
111	AGUA	8,400.00	0.00	8,400.00	3,177.00	0.00	791.40	2,385.60	5,223.00	7,608.60	395.70
112	ASEO	12,100.00	0.00	12,100.00	4,526.00	0.00	1,576.48	2,949.52	7,574.00	10,523.52	788.24
113	CORREO	5,600.00	0.00	5,600.00	3,174.00	0.00	0.00	3,174.00	2,426.00	5,600.00	0
114	ENERGÍA ELÉCTRICA	261,000.00	0.00	261,000.00	65,250.00	0.00	12,076.18	53,173.82	195,750.00	248,923.82	599.46
115	TELECOMUNICACIONES	113,300.00	0.00	113,300.00	28,326.00	10,563.87	20,923.65	7,402.35	84,974.00	92,376.35	10,359.78
116	SERVICIO DE TRANSMISIÓN DE DATOS	55,000.00	239,500.00	294,500.00	294,500.00	0.00	289,387.00	5,113.00	0.00	5,113.00	0
117	SERVICIO DE TELEFONÍA CELULAR	6,000.00	0.00	6,000.00	1,500.00	0.00	0.00	1,500.00	4,500.00	6,000.00	0
120	IMPRESIÓN, ENCUADERNACIÓN Y OTROS	75,300.00	-16,502.00	58,798.00	15,908.00	15,591.71	16,687.07	-779.07	42,890.00	42,110.93	273.00
131	ANUNCIOS Y AVISOS	8,000.00	-700.00	7,300.00	2,176.00	1,958.15	1,958.15	217.85	5,124.00	5,341.85	0
132	PROMOCIÓN Y PUBLICIDAD	175,600.00	-11,450.00	164,150.00	55,788.00	33,195.41	74,949.49	-19,161.49	108,362.00	89,200.51	0
141	VIÁTICOS DENTRO DEL PAÍS	777,300.00	-301,400.00	475,900.00	72,256.00	122,362.18	143,563.18	-71,307.18	403,644.00	332,336.82	8,494.00
142	VIÁTICOS EN EL EXTERIOR	70,000.00	-7,000.00	63,000.00	10,499.00	16,899.23	16,899.23	-6,400.23	52,501.00	46,100.77	0
143	VIÁTICOS A OTRAS PERSONAS	89,000.00	-10,800.00	78,200.00	11,448.00	20,976.50	20,976.50	-9,528.50	66,752.00	57,223.50	0
151	TRANSPORTE DENTRO DEL PAÍS	220,500.00	-95,098.00	125,402.00	21,576.00	33,289.65	35,178.45	-13,602.45	103,826.00	90,223.55	966.80
152	TRANSPORTE DE O PARA EL EXTERIOR	62,000.00	-7,000.00	55,000.00	8,501.00	14,753.29	14,753.29	-6,252.29	46,499.00	40,246.71	0
153	TRANSPORTE DE OTRAS PERSONAS	32,000.00	-3,000.00	29,000.00	5,499.00	7,779.01	7,779.01	-2,280.01	23,501.00	21,220.99	0
154	TRANSPORTE DE BIENES	0	200.00	200.00	200.00	57.49	79.99	120.01	0.00	120.01	0
164	GASTOS DE SEGUROS	35,000.00	0.00	35,000.00	35,000.00	3,155.11	27,587.62	7,412.38	0.00	7,412.38	0
165	SERVICIOS COMERCIALES	192,000.00	-39,900.00	152,100.00	62,269.00	33,172.88	62,232.37	36.63	89,831.00	89,867.63	0
169	OTROS SERVICIOS COMERCIALES Y FINANCIEROS	285,329.00	-132,745.00	152,584.00	46,971.00	43,070.57	61,934.70	-14,963.70	105,613.00	90,649.30	2,074.00
171	CONSULTORÍAS	325,000.00	-187,600.00	137,400.00	1,985.00	36,856.41	36,856.41	-34,871.41	135,415.00	100,543.59	0
181	MANT. Y REP. DE EDIFICIOS	49,000.00	27,000.00	76,000.00	56,543.00	20,386.37	20,386.37	36,156.63	19,457.00	55,613.63	0
182	MANT. Y REP. DE MAQUINARIAS Y OTROS EQ.	89,407.00	15,500.00	104,907.00	70,606.00	41,626.96	58,719.78	11,886.22	34,301.00	46,187.22	1,090.53
183	MANT. Y REP. DE MOBILIARIO	8,500.00	-1,000.00	7,500.00	1,501.00	2,011.80	2,011.80	-510.80	5,999.00	5,488.20	0

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185	MANT. Y REP. DE EQUIPO DE COMPUTACIÓN	17,600.00	41,000.00	58,600.00	58,600.00	3,090.14	50,170.14	8,429.86	0.00	8,429.86	0
189	OTROS MANTENIMIENTOS Y REPARACIONES	16,000.00	-2,000.00	14,000.00	2,503.00	3,755.37	3,755.37	-1,252.37	11,497.00	10,244.63	0
191	ALQUILERES	0	10,450.00	10,450.00	10,450.00	5,654.43	8,650.43	1,799.57	0.00	1,799.57	0
192	SERVICIOS BÁSICOS	0	154,000.00	154,000.00	154,000.00	9,173.65	134,295.37	19,704.63	0.00	19,704.63	21,432.95
193	IMPRESIÓN, ENCUADERNACIÓN Y OTROS	0	3,010.00	3,010.00	3,010.00	2,750.66	2,803.60	206.40	0.00	206.40	0
194	INFORMACIÓN Y PUBLICIDAD	0	2,500.00	2,500.00	2,500.00	618.94	811.54	1,688.46	0.00	1,688.46	0
195	VIÁTICOS	0	4,950.00	4,950.00	4,950.00	90.20	4,731.20	218.80	0.00	218.80	0
196	TRANSPORTE DE PERSONAS Y BIENES	0	1,800.00	1,800.00	1,800.00	241.12	1,142.22	657.78	0.00	657.78	95.85
197	SERVICIOS COMERCIALES Y FINANCIEROS	0	96,360.00	96,360.00	96,360.00	12,916.87	64,923.50	31,436.50	0.00	31,436.50	8,580.33
199	MANTENIMIENTO Y REPARACIÓN	0	5,045.00	5,045.00	5,045.00	2,161.35	2,330.10	2,714.90	0.00	2,714.90	137.75
* 2 MATERIALES Y SUMINISTROS		1,130,300.00	216,040.00	1,346,340.00	676,765.00	134,437.96	218,126.78	458,638.22	669,575.00	1,128,213.22	5,803.36
201	ALIMENTOS PARA CONSUMO HUMANO	114,000.00	2,000.00	116,000.00	30,500.00	2,631.36	14,726.71	15,773.29	85,500.00	101,273.29	1,394.00
203	BEBIDAS	33,000.00	0.00	33,000.00	8,253.00	100.00	1,868.75	6,384.25	24,747.00	31,131.25	100.00
211	ACABADO TEXTIL	6,000.00	3,500.00	9,500.00	5,000.00	4,247.30	4,247.30	752.70	4,500.00	5,252.70	0
212	CALZADO	2,000.00	0.00	2,000.00	875.00	0.00	0.00	875.00	1,125.00	2,000.00	0
213	HILADOS Y TELAS	6,500.00	0.00	6,500.00	1,623.00	0.00	10.66	1,612.34	4,877.00	6,489.34	0
214	PRENDAS DE VESTIR	10,000.00	219,500.00	229,500.00	221,999.00	95,636.60	105,309.40	116,689.60	7,501.00	124,190.60	0
219	OTROS TEXTILES Y VESTUARIO	6,000.00	-1,000.00	5,000.00	500.00	0.00	0.00	500.00	4,500.00	5,000.00	0
221	DIÉSEL	185,800.00	-52,200.00	133,600.00	62,915.00	0.00	9,783.28	53,131.72	70,685.00	123,816.72	0
223	GASOLINA	106,800.00	-9,000.00	97,800.00	17,703.00	0.00	910.43	16,792.57	80,097.00	96,889.57	0
224	LUBRICANTES	33,600.00	-2,400.00	31,200.00	6,006.00	87.82	104.89	5,901.11	25,194.00	31,095.11	0
231	IMPRESOS	36,000.00	-13,200.00	22,800.00	8,005.00	0.00	150.00	7,855.00	14,795.00	22,650.00	0
232	PAPELERÍA	75,500.00	-12,205.00	63,295.00	20,007.00	0.00	6,772.43	13,234.57	43,288.00	56,522.57	0
239	OTROS PRODUCTOS DE PAPEL Y CARTÓN	33,100.00	100.00	33,200.00	8,377.00	10.82	1,652.42	6,724.58	24,823.00	31,547.58	0
241	ABONOS Y FERTILIZANTES	0	12,000.00	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	0
242	INSECTICIDAS, FUMIGANTES Y OTROS	500.00	0.00	500.00	126.00	0.00	0.00	126.00	374.00	500.00	0
243	PINTURAS, COLORANTES Y TINTES	25,000.00	-3,000.00	22,000.00	3,750.00	972.57	1,512.69	2,237.31	18,250.00	20,487.31	111.07
244	PRODUCTOS MEDICINALES Y FARMACÉUTICOS	1,000.00	0.00	1,000.00	249.00	0.00	0.00	249.00	751.00	1,000.00	0
249	OTROS PRODUCTOS QUÍMICOS	51,500.00	-13,950.00	37,550.00	10,590.00	157.58	3,874.23	6,715.77	26,960.00	33,675.77	53.50
252	CEMENTO	0	17,250.00	17,250.00	17,250.00	0.00	0.00	17,250.00	0.00	17,250.00	0
253	MADERA	0	100.00	100.00	100.00	0.00	70.36	29.64	0.00	29.64	0
254	MATERIAL DE FONTANERÍA	8,500.00	-1,000.00	7,500.00	1,124.00	0.00	83.33	1,040.67	6,376.00	7,416.67	0
255	MATERIAL ELÉCTRICO	18,500.00	-3,100.00	15,400.00	7,542.00	913.78	918.81	6,623.19	7,858.00	14,481.19	0
256	MATERIAL METÁLICO	3,000.00	17,250.00	20,250.00	18,000.00	3.54	72.36	17,927.64	2,250.00	20,177.64	0
259	OTROS MATERIALES DE CONSTRUCCIÓN	38,000.00	-15,500.00	22,500.00	10,040.00	2.35	403.99	9,636.01	12,460.00	22,096.01	65.96
261	ARTÍCULOS O PRODUCTOS PARA EVENTOS OFICIALES	15,000.00	-290.00	14,710.00	3,460.00	0.00	454.75	3,005.25	11,250.00	14,255.25	0
262	HERRAMIENTAS E INSTRUMENTOS	12,500.00	32,100.00	44,600.00	35,223.00	35.99	1,053.96	34,169.04	9,377.00	43,546.04	250.85
265	MATERIALES Y SUMINISTROS DE COMPUTACIÓN	17,500.00	-600.00	16,900.00	3,774.00	19.23	1,750.50	2,023.50	13,126.00	15,149.50	834.60
269	OTROS PRODUCTOS VARIOS	35,500.00	61,900.00	97,400.00	70,780.00	4.23	389.14	70,390.86	26,620.00	97,010.86	317.15
271	ÚTILES DE COCINA Y COMEDOR	15,500.00	-1,000.00	14,500.00	3,374.00	32.30	921.74	2,452.26	11,126.00	13,578.26	0
272	ÚTILES DEPORTIVOS Y RECREATIVOS	3,000.00	0.00	3,000.00	750.00	0.00	0.00	750.00	2,250.00	3,000.00	0
273	ÚTILES DE ASEO Y LIMPIEZA	33,500.00	0.00	33,500.00	11,793.00	14.96	3,919.87	7,873.13	21,707.00	29,580.13	0
275	ÚTILES Y MATERIALES DE OFICINA	63,500.00	-6,860.00	56,640.00	12,684.00	2,343.76	10,276.45	2,407.55	43,956.00	46,363.55	288.90
279	OTROS ÚTILES Y MATERIALES	7,000.00	0.00	7,000.00	1,749.00	7.50	137.17	1,611.83	5,251.00	6,862.83	0
280	REPUESTOS	133,000.00	-52,190.00	80,810.00	22,809.00	10,474.67	16,772.53	6,036.47	58,001.00	64,037.47	1,776.99
291	ALIMENTOS Y BEBIDAS	0	1,410.00	1,410.00	1,410.00	0.00	492.60	917.40	0.00	917.40	255.20
292	TEXTILES Y VESTUARIO	0	1,700.00	1,700.00	1,700.00	1,643.14	1,643.14	56.86	0.00	56.86	0
293	COMBUSTIBLES Y LUBRICANTES	0	9,200.00	9,200.00	9,200.00	96.30	9,163.53	36.47	0.00	36.47	0
294	PRODUCTOS DE PAPEL Y CARTÓN	0	3,300.00	3,300.00	3,300.00	0.00	176.55	3,123.45	0.00	3,123.45	176.55
295	PRODUCTOS QUÍMICOS Y CONEXOS	0	5,400.00	5,400.00	5,400.00	5,046.35	5,099.53	300.47	0.00	300.47	53.18

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296	MATERIALES PARA CONSTRUCCIÓN Y MANTENIMIENTO	0	3,600.00	3,600.00	3,600.00	18.22	3,045.29	554.71	0.00	554.71	12.46
297	PRODUCTOS VARIOS	0	3,000.00	3,000.00	3,000.00	2,742.41	2,759.04	240.96	0.00	240.96	12.05
298	ÚTILES Y MATERIALES DIVERSOS	0	3,925.00	3,925.00	3,925.00	3,199.30	3,338.82	586.18	0.00	586.18	98.76
299	REPUESTOS	0	6,300.00	6,300.00	6,300.00	3,995.88	4,260.13	2,039.87	0.00	2,039.87	2.14
* 3	MAQUINARIAA, EQUIPO Y SEMOVIENTE	0	50,440.00	50,440.00	50,440.00	12,737.73	30,208.02	20,231.98	0.00	20,231.98	374.77
301	MAQUINARIA Y EQUIPO DE COMUNICACIONES	0	1,640.00	1,640.00	1,640.00	124.46	304.17	1,335.83	0.00	1,335.83	0
320	EQUIPO EDUCACIONAL Y RECREATIVO	0	4,000.00	4,000.00	4,000.00	484.27	1,500.66	2,499.34	0.00	2,499.34	0
350	MOBILIARIO	0	6,500.00	6,500.00	6,500.00	1,405.46	5,104.32	1,395.68	0.00	1,395.68	0
370	MAQUINARIA Y EQUIPOS VARIOS	0	12,000.00	12,000.00	12,000.00	507.79	9,535.62	2,464.38	0.00	2,464.38	374.77
380	EQUIPO DE COMPUTACIÓN	0	4,700.00	4,700.00	4,700.00	98.23	3,645.73	1,054.27	0.00	1,054.27	0
393	EQUIPO EDUCACIONAL Y RECREATIVO	0	500.00	500.00	500.00	42.61	42.61	457.39	0.00	457.39	0
396	MOBILIARIO DE OFICINA	0	8,200.00	8,200.00	8,200.00	2,903.17	2,903.17	5,296.83	0.00	5,296.83	0
398	MAQUINARIA Y EQUIPOS VARIOS	0	8,400.00	8,400.00	8,400.00	2,737.35	2,737.35	5,662.65	0.00	5,662.65	0
399	EQUIPO DE COMPUTACIÓN	0	4,500.00	4,500.00	4,500.00	4,434.39	4,434.39	65.61	0.00	65.61	0
* 6	TRANSFERENCIAS CORRIENTES	660,500.00	-81,000.00	579,500.00	84,126.00	3,897.00	4,897.00	79,229.00	495,374.00	574,603.00	0
624	CAPACITACIÓN Y ESTUDIOS	265,000.00	-40,000.00	225,000.00	26,249.00	3,897.00	3,897.00	22,352.00	198,751.00	221,103.00	0
629	OTRAS BECAS	60,000.00	-5,000.00	55,000.00	10,000.00	0.00	0.00	10,000.00	45,000.00	55,000.00	0
638	ORGANISMOS LOCALES	0	15,000.00	15,000.00	15,000.00	0.00	1,000.00	14,000.00	0.00	14,000.00	0
639	OTRAS SIN FINES DE LUCRO	250,000.00	-51,000.00	199,000.00	11,502.00	0.00	0.00	11,502.00	187,498.00	199,000.00	0
641	GOBIERNO CENTRAL	79,500.00	0.00	79,500.00	19,875.00	0.00	0.00	19,875.00	59,625.00	79,500.00	0
663	CUOTAS A ORGANISMOS INTERAMERICANOS	6,000.00	0.00	6,000.00	1,500.00	0.00	0.00	1,500.00	4,500.00	6,000.00	0
** 1	INVERSIÓN	1,249,306.00	0.00	1,249,306.00	249,861.00	4,455.48	8,885.28	240,975.72	999,445.00	1,240,420.72	0
* 3	MAQUINARIAA, EQUIPO Y SEMOVIENTE	1,249,306.00	0.00	1,249,306.00	249,861.00	4,455.48	8,885.28	240,975.72	999,445.00	1,240,420.72	0
370	MAQUINARIA Y EQUIPOS VARIOS	915,306.00	0.00	915,306.00	183,061.00	0.00	4,429.80	178,631.20	732,245.00	910,876.20	0
380	EQUIPO DE COMPUTACIÓN	334,000.00	0.00	334,000.00	66,800.00	4,455.48	4,455.48	62,344.52	267,200.00	329,544.52	0

(1)

Las cifras con saldo disponible en negativo, es producto del TOPE PRSUPUESTARIO aplicado al IPACOOOP, por consecuencia de la PANDEMIA COVID 19
Un tope presupuestario es una medida que rebaja la cifra anual a utilizar lo que nos lleva a que el maximo a ejecutar cambia a B/ 15,395,363.00