



# BENEMÉRITO CUERPO DE BOMBEROS

**Ejecución  
Presupuestaria al 30  
de septiembre de 2024**



# Benemérito Cuerpo de Bomberos de la República de Panamá

DEPARTAMENTO DE PRESUPUESTO  
EJECUCIÓN AL 30 DE SEPTIEMBRE DE 2024

TIPO DE PRESUPUESTO	PRESUPUESTO MODIFICADO	ASIGNACIÓN ACUMULADA	EJECUTADO ACUMULADO	% DE EJECUCIÓN
FUNCIONAMIENTO	65,623,752	51,760,565	38,363,548.75	74%
INVERSIÓN	20,782,958	19,945,645	4,537,908.71	22.8%
<b>TOTAL</b>	<b>86,406,710</b>	<b>71,706,210</b>	<b>42,901,457.46</b>	<b>59.8%</b>



**BENEMÉRITO CUERPO DE BOMBEROS DE LA REPÚBLICA DE PANAMÁ**  
**DIRECCIÓN NACIONAL DE ADMINISTRACIÓN**  
**DEPARTAMENTO DE PRESUPUESTO**  
**INGRESOS AL 30 DE SEPTIEMBRE 2024**

Objeto Ingreso	Descripción	Presupuesto Ley	Creditos Extraordinarios y Traslados	Presupuesto Modificado	Asignación Septiembre	Recaudación Septiembre	Asignación Acumulada	Recaudación Acumulada	% De Ejecución
1211102	DE LOTES Y TIERRAS	50,000.00	0.00	50,000.00	4,167.00	369.86	37,502.00	26,453.92	71%
1231116	MINISTERIO DE ECONOMÍA Y FINANZAS (TRANSFERENCIA 20%)	6,055,264.00	0.00	6,055,264.00	504,605.00	549,993.08	4,541,445.00	2,918,811.83	64%
1231117	MINISTERIO DE GOBIERNO (SUBVENCIÓN)	35,000,000.00	0.00	35,000,000.00	2,823,658.00	2,823,658.00	26,156,888.00	26,156,888.00	100%
1242181	TARIFA DE COBRO ZONAS REGIONALES Y PANAMÁ - BOMBEROS	18,536,043.00	0.00	18,536,043.00	1,494,718.00	802,307.55	14,699,330.00	7,344,705.86	50%
1260199	OTROS INGRESOS VARIOS	130,000.00	0.00	130,000.00	10,833.00	11,880.21	97,501.00	69,208.33	71%
1324151	INTERESES FIDEICOMISO - BOMBEROS	2,000,000.00	0.00	2,000,000.00	166,667.00	0.00	1,500,002.00	0.00	0%
1420101	SALDO DE CAJA Y BANCO	0.00	3,852,445.00	3,852,445.00	0.00	0.00	3,852,445.00	3,852,445.00	100%
2321116	MINISTERIO DE ECONOMÍA Y FINANZAS (TRANSFERENCIA 80%)	20,782,958.00	0.00	20,782,958.00	2,168,916.00	555,668.23	16,626,365.00	7,757,823.82	47%
<b>Total</b>		<b>82,554,265.00</b>	<b>3,852,445.00</b>	<b>86,406,710.00</b>	<b>7,173,564.00</b>	<b>4,743,876.93</b>	<b>67,511,478.00</b>	<b>48,126,336.76</b>	<b>71%</b>



**BENEMÉRITO CUERPO DE BOMBEROS DE LA REPÚBLICA DE PANAMÁ**  
**DIRECCIÓN DE ADMINISTRACION**  
**DEPARTAMENTO DE PRESUPUESTO**  
**EJECUCIÓN PRESUPUESTARIA AL 30 DE SEPTIEMBRE DE 2024**

DETALLE	PRESUPUESTO				EJECUCIÓN					
	Ley	Traslados/Créditos	Presupuesto Modificado	Asignación a la fecha	Contratos	Bloqueo	Comprometido	Devengado	Pagado	% de Ejecución
<b>0 FUNCIONAMIENTO</b>	<b>61,771,307.00</b>	<b>3,852,445.00</b>	<b>65,623,752.00</b>	<b>51,760,565.00</b>	<b>17,900.00</b>	<b>54,461,489.02</b>	<b>42,572,489.60</b>	<b>38,363,548.75</b>	<b>31,985,168.13</b>	<b>74%</b>
<b>0 SERVICIOS PERSONALES</b>	<b>37,591,743.00</b>	<b>979,217.00</b>	<b>38,570,960.00</b>	<b>29,152,533.00</b>	<b>0.00</b>	<b>27,933,098.19</b>	<b>27,161,898.32</b>	<b>27,161,898.32</b>	<b>24,486,571.25</b>	<b>93%</b>
001 PERSONAL FIJO (SUELDOS)	27,424,536.00	-754,380.00	26,670,156.00	19,814,022.00	0.00	19,301,279.76	18,681,336.20	18,681,336.20	16,931,687.87	94%
010 SOBRESUELDOS	2,450,594.00	-24,213.00	2,426,381.00	1,813,704.00	0.00	1,567,494.81	1,501,164.00	1,501,164.00	1,360,497.67	83%
030 GASTOS DE REPRESENTACIÓN FIJOS	1,366,800.00	0.00	1,366,800.00	1,025,100.00	0.00	846,368.33	777,135.83	777,135.83	727,547.40	71%
050 XIII MES	1,115,950.00	752,876.00	1,868,826.00	1,496,844.00	0.00	1,454,239.58	1,454,239.58	1,454,239.58	825,747.42	97%
071 CUOTA PATRONAL DE SEGURO SOCIAL	3,955,317.00	-5,751.00	3,949,566.00	2,960,712.00	0.00	2,851,350.62	2,835,657.62	2,835,657.62	2,834,211.68	96%
072 CUOTA PATRONAL DE SEGURO EDUCATIVO	449,133.00	0.00	449,133.00	336,833.00	0.00	311,664.87	311,664.87	311,664.87	311,641.99	93%
073 CUOTA PATRONAL DE RIESGO PROFESIONAL	449,133.00	0.00	449,133.00	336,833.00	0.00	323,528.53	323,528.53	323,528.53	323,394.70	96%
074 CUOTA PATRONAL PARA EL FONDO COMPLEMENT.	89,826.00	0.00	89,826.00	67,346.00	0.00	11,039.60	11,039.60	11,039.60	11,039.60	16%
079 OTRAS CONTRIBUCIONES Y MULTAS	0.00	1,500.00	1,500.00	1,500.00	0.00	908.53	908.53	908.53	908.53	61%
090 CREDITOS RECONOCIDOS POR SERVICIOS PERSONALES	290,454.00	1,009,185.00	1,299,639.00	1,299,639.00	0.00	1,265,223.56	1,265,223.56	1,265,223.56	1,159,894.39	97%
<b>1 SERVICIOS NO PERSONALES</b>	<b>5,944,020.00</b>	<b>1,628,934.00</b>	<b>7,572,954.00</b>	<b>7,036,291.00</b>	<b>17,900.00</b>	<b>7,402,882.79</b>	<b>5,081,664.16</b>	<b>1,259,876.18</b>	<b>1,180,112.94</b>	<b>18%</b>
100 ALQUILERES	203,103.00	-3,836.00	199,267.00	199,267.00	0.00	158,313.54	112,955.14	59,061.44	27,635.92	30%
111 AGUA	175,000.00	-12,933.00	162,067.00	118,319.00	0.00	107,312.81	107,312.81	107,312.81	80,124.11	91%
112 ASEO	125,000.00	0.00	125,000.00	93,751.00	0.00	69,241.44	68,258.12	67,273.72	66,294.87	72%
114 ENERGÍA ELÉCTRICA	1,028,736.00	-16,662.00	1,012,074.00	909,057.00	0.00	1,012,074.00	520,341.09	520,341.09	520,341.09	57%
115 TELECOMUNICACIONES	600,000.00	-87,295.00	512,705.00	394,611.00	0.00	512,705.00	216,998.14	39,056.15	36,101.59	10%
116 SERVICIO DE TRANSMISIÓN DE DATOS	150,000.00	31,716.00	181,716.00	181,716.00	0.00	181,716.00	175,676.72	28,890.00	28,890.00	16%
117 SERVICIO DE TELEFONIA CELULAR	45,000.00	4,810.00	49,810.00	49,810.00	0.00	49,810.00	49,809.78	0.00	0.00	0%
120 IMPRESIÓN, ENCUADERNACIÓN Y OTROS	5,000.00	0.00	5,000.00	3,751.00	0.00	5,000.00	190.97	190.97	190.97	5%
130 INFORMACIÓN Y PUBLICIDAD	14,000.00	-3,500.00	10,500.00	7,001.00	0.00	10,500.00	2,563.61	449.40	0.00	6%
140 VIÁTICOS	74,142.00	33,200.00	107,342.00	96,573.00	0.00	89,542.00	48,070.50	38,759.00	38,139.00	40%
150 TRANSPORTE DE PERSONAS Y BIENES	29,330.00	-1,110.00	28,220.00	25,690.00	0.00	28,220.00	6,114.57	3,624.57	3,603.57	14%
160 SERVICIOS COMERCIALES Y FINANCIEROS	2,594,000.00	95,544.00	2,689,544.00	2,672,624.00	0.00	2,689,544.00	2,125,203.20	31,676.25	29,285.75	1%
171 CONSULTORÍAS	1,400.00	0.00	1,400.00	1,052.00	0.00	1,400.00	0.00	0.00	0.00	0%
172 SERVICIOS ESPECIALES	67,000.00	0.00	67,000.00	50,251.00	17,900.00	67,000.00	31,325.00	31,325.00	31,325.00	62%
180 MANTENIMIENTO Y REPARACIÓN	135,000.00	11,000.00	146,000.00	131,833.00	0.00	145,195.00	85,591.78	50,540.58	49,738.08	38%
190 CREDITOS REC. POR SERVICIOS NO PERSONALES	697,309.00	1,578,000.00	2,275,309.00	2,100,985.00	0.00	2,275,309.00	1,531,252.73	281,375.20	268,442.99	13%
<b>2 MATERIALES Y SUMINISTROS</b>	<b>3,319,891.00</b>	<b>344,294.00</b>	<b>3,664,185.00</b>	<b>3,484,756.00</b>	<b>0.00</b>	<b>3,660,571.70</b>	<b>2,580,688.30</b>	<b>2,193,535.43</b>	<b>1,781,270.38</b>	<b>63%</b>
200 ALIMENTOS Y BEBIDAS	1,408,145.00	11,950.00	1,420,095.00	1,418,757.00	0.00	1,418,838.48	1,223,682.07	975,096.45	717,319.94	69%
210 TEXTILES Y VESTUARIO	49,000.00	-5,568.00	43,432.00	32,003.00	0.00	43,432.00	14,241.49	9,850.49	9,850.49	31%
220 COMBUSTIBLES Y LUBRICANTES	1,037,000.00	-42,310.00	994,690.00	960,190.00	0.00	994,175.14	585,025.84	521,294.93	390,615.78	54%
230 PRODUCTO DE PAPEL Y CARTÓN	50,500.00	25,000.00	75,500.00	66,710.00	0.00	74,693.75	32,831.55	22,455.50	17,608.40	34%
240 PRODUCTO QUÍMICOS Y CONEXOS	47,000.00	6,847.00	53,847.00	46,677.00	0.00	53,847.00	24,539.93	22,171.32	18,924.57	47%
250 MATERIALES PARA CONSTRUCCIÓN Y MANT.	70,000.00	-4,500.00	65,500.00	52,583.00	0.00	65,500.00	26,713.42	26,071.95	26,071.95	50%
260 PRODUCTOS VARIOS	67,000.00	-4,309.00	62,691.00	50,025.00	0.00	62,691.00	16,386.07	14,905.47	13,378.04	30%
270 ÚTILES Y MATERIALES DIVERSOS	161,246.00	56,221.00	217,467.00	198,514.00	0.00	217,467.00	112,816.34	99,227.54	91,819.75	50%
280 REPUESTOS	430,000.00	-80,579.00	349,421.00	277,755.00	0.00	348,385.33	162,924.43	120,934.62	114,154.30	44%
290 CREDITOS REC. POR MATERIALES Y SUMINISTROS	0.00	381,542.00	381,542.00	381,542.00	0.00	381,542.00	381,527.16	381,527.16	381,527.16	100%
<b>6 TRANSFERENCIAS CORRIENTES</b>	<b>14,915,653.00</b>	<b>900,000.00</b>	<b>15,815,653.00</b>	<b>12,086,985.00</b>	<b>0.00</b>	<b>15,464,936.34</b>	<b>7,748,238.82</b>	<b>7,748,238.82</b>	<b>4,537,213.56</b>	<b>64%</b>
600 PENSIONES Y JUBILACIONES	10,912,653.00	0.00	10,912,653.00	8,184,484.00	0.00	11,377,336.56	4,683,775.04	4,683,775.04	1,557,961.56	57%
610 A PERSONAS	4,000,000.00	900,000.00	4,900,000.00	3,900,001.00	0.00	4,084,599.78	3,064,463.78	3,064,463.78	2,979,252.00	79%
620 BECAS DE ESTUDIO	3,000.00	0.00	3,000.00	2,500.00	0.00	3,000.00	0.00	0.00	0.00	0%

	Montos	% de Ejecución
<b>Comprometido</b>	<b>42,572,489.60</b>	<b>82%</b>
<b>Devengado</b>	<b>38,363,548.75</b>	<b>74%</b>



**BENEMÉRITO CUERPO DE BOMBEROS DE LA REPÚBLICA DE PANAMÁ**  
**DEPARTAMENTO DE PRESUPUESTO**  
**EJECUCIÓN DE INVERSIÓN AL 30 DE SEPTIEMBRE DE 2024**

DETALLE	PRESUPUESTO				Contención del gasto	EJECUCIÓN				
	Ley	Traslados	Presupuesto Modificado	Asignación a la fecha		Bloqueo	Compromiso	Devengado	pagado	% de ejecución
1 INVERSIÓN	20,782,958.00	0.00	20,782,958.00	19,945,645.00	9,849,979.10	20,736,043.16	8,011,824.87	4,537,908.71	1,721,396.16	22.8%

<b>115110101 Equipamiento Equipo de Apoy</b>	<b>9,026,152.00</b>	<b>1,853,733.00</b>	<b>10,879,885.00</b>	<b>10,345,805.00</b>	<b>3,845,723.90</b>	<b>10,858,203.83</b>	<b>5,682,283.93</b>	<b>2,815,615.73</b>	<b>175,404.31</b>	<b>27%</b>
182 MANT. Y REP. DE MAQUINARIAS Y EQUIPOS	400,000.00	0.00	400,000.00	320,000.00	253,184.29	400,000.00	8,640.25	2,220.25	0.00	1%
189 OTROS MANTENIMIENTOS Y REPARACIONES	100,000.00	0.00	100,000.00	80,000.00	71,120.70	100,000.00	28,879.30	6,601.90	0.00	8%
212 CALZADO	100,000.00	49,997.00	149,997.00	149,997.00	215.72	149,997.00	149,781.28	149,781.28	0.00	100%
214 PRENDAS DE VESTIR	100,000.00	1,420,506.00	1,520,506.00	1,520,506.00	74,542.53	1,520,506.00	1,330,917.61	0.00	0.00	0%
224 LUBRICANTES	400,000.00	-118,386.00	281,614.00	201,614.00	269,176.26	281,603.83	12,105.57	11,637.71	11,551.72	6%
249 OTROS PRODUCTOS QUÍMICOS	428,000.00	25,000.00	453,000.00	453,000.00	0.00	453,000.00	449,417.69	0.00	0.00	0%
252 CEMENTO	60,000.00	-16,072.00	43,928.00	31,928.00	43,000.31	43,928.00	927.69	927.69	927.69	3%
253 MADERA	60,000.00	-21,000.00	39,000.00	27,000.00	39,000.00	39,000.00	0.00	0.00	0.00	0%
254 MATERIAL DE FONTANERÍA	60,000.00	-17,000.00	43,000.00	31,000.00	43,000.00	43,000.00	0.00	0.00	0.00	0%
255 MATERIAL ELÉCTRICO	170,000.00	-54,000.00	116,000.00	82,000.00	102,854.23	113,625.65	10,771.42	2,478.12	0.00	3%
256 MATERIAL METÁLICO	170,000.00	-43,494.00	126,506.00	92,506.00	116,000.78	126,506.00	10,505.22	10,505.22	10,505.22	11%
257 PIEDRA Y ARENA	60,000.00	-20,519.00	39,481.00	27,481.00	39,000.84	39,481.00	480.16	480.16	480.16	2%
259 OTROS MATERIALES DE CONSTRUCCIÓN	60,000.00	-17,805.00	42,195.00	30,195.00	41,000.88	42,195.00	1,194.12	1,194.12	1,194.12	4%
261 ARTÍCULOS O PRODUCTOS PARA EVENTOS	60,000.00	-17,000.00	43,000.00	31,000.00	43,000.00	43,000.00	0.00	0.00	0.00	0%
262 HERRAMIENTAS E INSTRUMENTOS	361,900.00	-17,502.00	344,398.00	272,018.00	178,373.87	344,398.00	157,320.73	79,972.07	0.00	29%
263 MATERIAL Y ARTÍCULOS DE SEGURIDAD	3,527,752.00	0.00	3,527,752.00	3,527,752.00	1,336,231.52	3,527,752.00	1,259,396.68	630,574.08	0.00	18%
269 OTROS PRODUCTOS VARIOS	300,000.00	566,642.00	866,642.00	866,642.00	64,719.95	861,955.40	748,969.43	744,176.90	127.63	86%
274 ÚTILES Y MATERIALES MEDICOS	50,000.00	-15,000.00	35,000.00	25,000.00	27,942.20	35,000.00	4,431.80	0.00	0.00	0%
277 INSTRUMENTAL MÉDICO Y QUIRÚRGICO	50,000.00	-15,000.00	35,000.00	25,000.00	25,973.20	33,050.72	3,225.52	1,616.24	0.00	6%
278 ARTÍCULOS DE PRÓTESIS Y REHABILITACIÓN	30,000.00	-15,000.00	15,000.00	9,000.00	12,011.00	14,722.38	2,711.38	0.00	0.00	0%
279 OTROS ÚTILES Y MATERIALES	70,000.00	-17,000.00	53,000.00	39,000.00	45,338.82	52,531.88	4,721.80	295.13	0.00	1%
280 REPUESTOS	800,000.00	-58,301.00	741,699.00	741,699.00	254,413.54	733,957.24	443,734.86	362,532.75	141,759.88	49%
302 MAQUINARIA Y EQUIPO AGROPECUARIO	70,000.00	-21,000.00	49,000.00	35,000.00	41,270.12	48,855.81	7,271.13	0.00	0.00	0%
303 MAQUINARIA Y EQUIPO INDUSTRIAL	32,000.00	-13,000.00	19,000.00	12,600.00	16,432.07	19,000.00	0.00	0.00	0.00	0%
308 MAQUINARIA Y EQUIPO DE TALLERE	100,000.00	-34,000.00	66,000.00	46,000.00	55,647.79	64,116.82	6,195.30	642.00	0.00	1%
320 EQUIPO EDUCACIONAL Y RECREATIVO	80,000.00	-8,766.00	71,234.00	55,234.00	40,000.00	71,234.00	31,234.00	31,234.00	0.00	57%
331 EQUIPO MÉDICO Y ODONTOLÓGICO	100,000.00	-20,000.00	80,000.00	60,000.00	80,000.00	80,000.00	0.00	0.00	0.00	0%
332 EQUIPO DE LABORATORIOS	6,500.00	-3,000.00	3,500.00	2,200.00	3,500.00	3,500.00	0.00	0.00	0.00	0%
350 MOBILIARIO	500,000.00	-142,104.00	357,896.00	357,896.00	308,896.23	355,750.10	34,711.45	14,970.52	5,482.04	4%
370 MAQUINARIA Y EQUIPOS VARIOS	500,000.00	518,537.00	1,018,537.00	1,018,537.00	122,977.05	1,018,537.00	873,639.54	663,775.59	3,375.85	65%
380 EQUIPO DE COMPUTACIÓN	120,000.00	-22,000.00	98,000.00	74,000.00	96,900.00	98,000.00	1,100.00	0.00	0.00	0%
624 CAPACITACIÓN Y ESTUDIOS	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00	100%
<b>115110102 Equipamiento Equipo de Tran</b>	<b>5,430,546.00</b>	<b>-660,000.00</b>	<b>4,770,546.00</b>	<b>4,770,546.00</b>	<b>2,011,539.31</b>	<b>4,749,762.75</b>	<b>1,819,363.69</b>	<b>1,453,763.52</b>	<b>1,453,763.52</b>	<b>30%</b>
314 TERRESTRE	5,430,546.00	-660,000.00	4,770,546.00	4,770,546.00	2,011,539.31	4,749,762.75	1,819,363.69	1,453,763.52	1,453,763.52	30%
<b>115110103 Equipamiento Equipo Tecno</b>	<b>3,874,011.00</b>	<b>-772,228.00</b>	<b>3,101,783.00</b>	<b>3,022,273.00</b>	<b>2,299,258.72</b>	<b>3,097,332.58</b>	<b>274,529.56</b>	<b>85,324.52</b>	<b>32,100.00</b>	<b>3%</b>
165 SERVICIOS COMERCIALES	231,641.00	-12,228.00	219,413.00	219,413.00	183,793.00	219,373.41	34,189.41	32,100.00	32,100.00	15%
185 MANT. Y REP. DE EQUIPO DE COMP.	148,000.00	-52,000.00	96,000.00	66,400.00	74,630.71	96,000.00	0.00	0.00	0.00	0%
265 MATERIALES Y SUMINISTROS DE COMP.	249,550.00	-74,000.00	175,550.00	125,640.00	172,404.42	175,126.39	1,589.49	1,281.33	0.00	1%
380 EQUIPO DE COMPUTACIÓN	3,244,820.00	-634,000.00	2,610,820.00	2,610,820.00	1,868,430.59	2,606,832.78	238,750.66	51,943.19	0.00	2%
<b>115120100 Construcción y Rehabilitación</b>	<b>1,118,612.00</b>	<b>-421,505.00</b>	<b>697,107.00</b>	<b>473,384.00</b>	<b>681,807.20</b>	<b>697,107.00</b>	<b>15,299.80</b>	<b>15,299.80</b>	<b>9,800.00</b>	<b>3%</b>
171 CONSULTORÍAS	0.00	15,800.00	15,800.00	15,800.00	500.20	15,800.00	15,299.80	15,299.80	9,800.00	97%
519 OTRAS EDIFICACIONES	1,118,612.00	-437,305.00	681,307.00	457,584.00	681,307.00	681,307.00	0.00	0.00	0.00	0%
<b>115120200 Rehabilitación de Cuarteles</b>	<b>1,333,637.00</b>		<b>1,333,637.00</b>	<b>1,333,637.00</b>	<b>1,011,649.97</b>	<b>1,333,637.00</b>	<b>220,347.89</b>	<b>167,905.14</b>	<b>50,328.33</b>	<b>13%</b>
181 MANT. Y REP. DE EDIFICIOS	1,333,637.00	0.00	1,333,637.00	1,333,637.00	1,011,649.97	1,333,637.00	220,347.89	167,905.14	50,328.33	13%

	Monto	% de ejecución
<b>Comprometido</b>	8,011,824.87	40%
<b>Devengado</b>	4,537,908.71	23%