

**Presupuesto 2017-2018 Asociación Civil U.E Colegio Loyola Gumilla**

| Código AVEC: 110006  | TOTAL                          |  |  |   |   |
|--|--------------------------------|--|--|---|---|
| NÚMERO DE ALUMNOS ESTIMADO   | 1,470                          |  |  |   |   |
| COSTOS   | Presupuesto Aprobado 2017-2018 | Gastos efectuados en el período Septiembre 2017 a Diciembre 2017 | Gastos efectuados en el período Enero 2018 | Presupuesto período Feb 2018 a Abril 2018 | Presupuesto período Mayo 2018 a Agosto 2018 |
| <b>COSTOS DIRECTOS</b>   |                                |  |  |   |   |
| <b>MATERIA PRIMA, INSUMOS Y MATERIALES</b>                                   |                                |  |  |   |   |
| - Materiales y Suministros de Oficina  | 6,246,031.61                   | 2,063,655.83   | 7,254,861.87                               | 5,591,110.62                              | 12,412,265.57                               |
| - Materiales y Suministros de Limpieza                                       | 2,086,905.99                   | 6,518,963.99   | 4,646,952.66                               | 6,699,549.99                              | 16,480,892.97                               |
| - Materiales y Suministros de Educación (libros, revistas, periódicos)       | 2,377,081.74                   |  | 297,135.22                                 | 891,405.66                                | 1,809,553.48                                |
| <b>TOTAL MATERIA PRIMA INSUMOS Y MATERIALES</b>                              | <b>10,710,019.34</b>           | <b>8,582,619.82</b>  | <b>12,198,949.75</b>                       | <b>13,182,066.27</b>                      | <b>30,702,712.02</b>                        |
| <b>MANO DE OBRA DIRECTA</b>  |                                |  |  |   |   |
| <b>SUELDOS Y SALARIOS PERSONAL DOCENTE</b>                                   |                                |  |  |   |   |
| <b>COORDINADOR / ORIENTADOR / PSICOPEDAGOGO / PROFESOR / MAESTRO</b>         |                                |  |  |   |   |
| - Sueldo Base  | 432,781,155.99                 | 188,693,836.07   | 53,306,766.25                              | 467,313,890.97                            | 1,290,273,923.55                            |
| <b>OTROS BENEFICIOS LABORALES PERSONAL DOCENTE</b>                           |                                |  |  |   |   |
| - Vacaciones y Bono Vacacional   | 159,309,608.43                 | 87,076,650.89  | 35,272,594.04                              | 0.00                                      | 1,820,806,536.68                            |
| - Aguinaldos   | 192,091,260.35                 | 187,684,174.77   |  |   | 0.00  |
| - Aporte Patronal IVSS   | 30,294,680.92                  | 13,208,568.52  | 3,731,473.64                               | 32,711,972.37                             | 90,319,174.65                               |
| - Aporte Patronal FAOV   | 8,655,623.12                   | 3,773,876.72   | 1,066,135.33                               | 9,346,277.82                              | 25,805,478.47                               |
| - Prestaciones Sociales (Aporte Fideicomiso según LOTTT)                     | 109,084,565.35                 | 44,028,561.75  | 12,438,245.46                              | 109,039,907.89                            | 301,063,915.50                              |
| - Prestaciones Sociales adicionales por impacto de la LOTTT                  | 216,139,419.07                 | 145,242,930.95   | 64,498,732.95                              | 644,127,291.45                            | 1,989,775,163.80                            |
| - Programa Alimentario   | 247,194,183.08                 | 86,117,860.93  | 46,503,064.81                              | 235,188,698.22                            | 533,094,382.69                              |
| - Bono Inicio del Año (Enero)  |                                |  |  |   | 0.00  |
| - Bono Uniformes (Enero)   |                                |  |  |   | 0.00  |
| - Bono Semana Mayor (Abril)  |                                |  |  |   | 0.00  |
| - Bono Día de las Madres (Mayo)  |                                |  |  |   | 119,949,130.80                              |
| - Bono Inicio del Año Escolar (Septiembre)                                   |                                |  |  |   | 0.00  |
| - Bono Navideño (Diciembre)  |                                |  |  |   | 0.00  |
| - Beneficio de Guardería   | 3,513,120.51                   | 1,986,145.05   | 495,611.22                                 | 10,539,361.53                             | 5,958,435.15                                |
| - Seguro Colectivo   | 3,484,685.84                   | 1,019,888.42   | 253,475.48                                 | 874,190.07                                | 1,765,863.44                                |
| - Fondo de Retiro  | 9,890,904.48                   | 1,379,845.05   | 350,263.95                                 | 3,647,596.89                              | 7,076,337.97                                |
| - Personal Docente uniformes   | 12,488,000.00                  |  |  |   | 12,488,000.00                               |
| - LOPCYMAT (evaluaciones pre vacacionales y post vacacionales)               | 4,112,684.51                   | 2,700,600.06   | 679,297.14                                 | 1,815,537.15                              | 5,446,101.00                                |
| <b>TOTAL SUELDOS Y SALARIOS PERSONAL DOCENTE</b>                             | <b>1,429,039,891.65</b>        | <b>762,912,939.18</b>  | <b>218,595,660.27</b>                      | <b>1,514,604,724.36</b>                   | <b>6,203,822,443.70</b>                     |
| <b>RECTOR (A) /DIRECTOR (A) / SUBDIRECTOR (A) ACADÉMICO (A)</b>              |                                |  |  |   |   |
| - Sueldo Base  | 34,964,400.92                  | 17,218,521.84  | 8,253,597.62                               | 44,604,171.81                             | 128,590,856.65                              |
| <b>OTROS BENEFICIOS LABORALES RECTOR (A) /DIRECTOR (A) / SUBDIRECTOR (A)</b> |                                |  |  |   |   |
| - Vacaciones y Bono Vacacional   | 13,980,906.79                  | 9,178,330.62   | 2,041,830.08                               | 0.00                                      | 183,675,058.18                              |
| - Aguinaldos   | 15,448,175.35                  | 13,017,058.26  | 16,537.30                                  |   |   |
| - Aporte Patronal IVSS   | 2,447,508.06                   | 1,205,296.53   | 577,751.83                                 | 3,122,292.03                              | 9,001,359.97                                |
| - Aporte Patronal FAOV   | 699,288.02                     | 344,370.44   | 165,071.95                                 | 892,083.44                                | 2,571,817.13                                |
| - Prestaciones Sociales (Aporte Fideicomiso según LOTTT)                     | 8,812,944.89                   | 4,017,655.10   | 1,925,839.44                               | 10,407,640.09                             | 30,004,533.22                               |
| - Prestaciones Sociales adicionales por impacto de la LOTTT                  | 36,690,507.92                  | 23,598,731.62  | 8,731,530.70                               | 63,409,903.65                             | 232,986,242.03                              |
| - Programa Alimentario   | 10,432,800.00                  | 3,744,000.00   | 2,160,000.00                               | 10,980,000.00                             | 24,888,000.00                               |
| - Bono Inicio del Año (Enero)  |                                |  |  |   | 0.00  |
| - Bono Uniformes (Enero)   |                                |  |  |   | 0.00  |
| - Bono Semana Mayor (Abril)  |                                |  |  |   | 0.00  |
| - Bono Día de las Madres (Mayo)  |                                |  |  |   | 5,577,408.00                                |
| - Bono Inicio del Año Escolar (Septiembre)                                   |                                |  |  |   | 0.00  |
| - Bono Navideño (Diciembre)  |                                |  |  |   | 0.00  |
| - Beneficio de Guardería   | 38,648.63                      | 0.00   |  | 0.00                                      | 0.00  |
| - Seguro Colectivo   | 256,634.00                     | 96,409.81  | 25,242.94                                  | 68,667.51                                 | 160,224.19                                  |
| - Fondo de Retiro  | 777,393.76                     | 130,436.43   | 1,049.46                                   | 277,267.44                                | 560,000.00                                  |
| - Personal Directivo uniformes   | 688,000.00                     |  |  |   | 688,000.00                                  |
| - LOPCYMAT (evaluaciones pre vacacionales y posvacacionales)                 | 302,394.08                     | 255,920.65   | 64,011.33                                  | 0.00                                      | 276,005.00                                  |
| <b>TOTAL COSTOS DIRECTORES ACADÉMICOS</b>                                    | <b>125,539,602.42</b>          | <b>72,806,731.30</b>   | <b>23,962,462.65</b>                       | <b>133,762,025.97</b>                     | <b>618,979,504.36</b>                       |
| <b>TOTAL MANO DE OBRA DIRECTA</b>  | <b>1,554,579,494.07</b>        | <b>835,719,670.48</b>  | <b>242,558,122.92</b>                      | <b>1,648,366,750.33</b>                   | <b>6,822,801,948.07</b>                     |
| <b>TOTAL COSTOS DIRECTOS</b>   | <b>1,565,289,513.41</b>        | <b>844,302,290.30</b>  | <b>254,757,072.67</b>                      | <b>1,661,548,816.60</b>                   | <b>6,853,504,660.09</b>                     |
| <b>COSTOS INDIRECTOS</b>   |                                |  |  |   |   |
| <b>MANO DE OBRA INDIRECTA</b>  |                                |  |  |   |   |
| <b>SUELDOS Y SALARIOS OBREROS Y OBRERAS</b>                                  |                                |  |  |   |   |
| - Sueldo Base  | 43,038,748.82                  | 17,094,839.34  | 5,302,924.65                               | 49,953,674.34                             | 135,918,800.00                              |
| <b>OTROS BENEFICIOS LABORALES OBREROS Y OBRERAS</b>                          |                                |  |  |   |   |
| - Vacaciones y Bono Vacacional   | 17,739,797.62                  | 7,904,172.07   | 4,824,337.08                               |   | 180,614,573.33                              |
| - Aguinaldos   | 18,128,625.56                  | 7,741,419.61   | 7,771,818.27                               |   |   |
| - Aporte Patronal IVSS   | 3,012,712.42                   | 1,196,638.75   | 371,204.73                                 | 3,496,757.20                              | 9,514,316.00                                |
| - Aporte Patronal FAOV   | 860,774.98                     | 341,896.79   | 106,058.49                                 | 999,073.49                                | 2,718,376.00                                |
| - Prestaciones Sociales (Aporte Fideicomiso según LOTTT)                     | 10,848,122.99                  | 3,988,795.84   | 1,237,349.09                               | 11,655,857.35                             | 31,714,386.67                               |
| - Prestaciones Sociales adicionales por impacto de la LOTTT                  | 27,050,793.79                  | 13,239,969.38  | 4,898,788.67                               | 95,232,504.42                             | 185,044,719.13                              |
| - Programa Alimentario   | 39,123,000.00                  | 14,598,000.00  | 8,100,000.00                               | 43,920,000.00                             | 99,552,000.00                               |
| - Bono Gastos del Hogar (Mensual)  |                                |  |  |   | 32,000,000.00                               |
| - Bono Inicio del Año (Enero)  |                                |  |  |   | 0.00  |
| - Bono Semana Mayor (Abril)  |                                |  |  |   | 0.00  |
| - Bono Día de las Madres (Mayo)  |                                |  |  |   | 22,309,632.00                               |
| - Bono Útiles Escolares (Julio)  |                                |  |  |   | 78,772,711.11                               |
| - Bono Uniformes (Julio)   |                                |  |  |   | 157,545,422.22                              |
| - Bono Inicio del Año Escolar (Septiembre)                                   |                                |  |  |   | 0.00  |

|   |                         |                         |                          |                         |                          |
|---|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| - Bono Navideño (Diciembre)   |                         |                         |                          |                         | 0.00                     |
| - Beneficio de Guardería  | 998,501.42              | 175,515.60              | 43,878.91                | 352,708.20              | 687,780.99               |
| - Seguro Colectivo  | 526,276.50              | 89,847.29               | 23,363.82                | 187,041.09              | 392,786.29               |
| - Fondo de Retiro   | 812,584.14              | 121,557.75              | 31,760.41                | 296,154.18              | 598,231.44               |
| - Personal Obrero uniformes   | 3,936,000.00            | 34,197,200.00           |                          |                         |                          |
| - LOPCYMAT (evaluaciones pre vacacionales y post vacacionales)          | 400,665.69              | 236,546.45              | 135,118.53               | 211,010.46              | 426,156.00               |
| <b>TOTAL MANO DE OBRA INDIRECTA</b>                                     | <b>166,476,603.92</b>   | <b>100,926,398.86</b>   | <b>32,846,602.65</b>     | <b>206,304,780.73</b>   | <b>937,809,891.19</b>    |
| <b>OTROS COSTOS INDIRECTOS ASOCIADOS</b>                                |                         |                         |                          |                         |                          |
| - Alquileres de Inmuebles   | 182,000.00              | 0.00                    |                          | 78,000.00               | 104,000.00               |
| - Becas (150)   | 246,577,500.00          | 75,600,000.00           | 43,800,000.00            | 397,800,000.00          | 1,422,000,000.00         |
| - Servicios Básicos (Electricidad, Agua, Teléfono, Internet y Gas)      | 1,624,331.96            | 199,172.48              | 364,319.89               | 610,782.63              | 814,376.84               |
| - Imprenta y Reproducción   | 2,391,802.54            | 5,429,284.28            | 6,735,042.14             | 4,653,672.24            | 9,307,344.48             |
| - Capacitación y Adiestramiento   | 40,000.00               | 40,000.00               |                          | 34,285.71               | 68,571.42                |
| - Combustible y Lubricantes   | 162,695.55              | 0.00                    |                          | 69,726.66               | 139,453.32               |
| - Conservación y Reparación de Maquinaria y Equipos                     | 92,130,036.95           | 59,151,481.13           | 15,061,191.03            | 101,402,539.08          | 202,805,078.16           |
| - Conservación y Reparación de Inmuebles                                | 114,378,642.50          | 44,336,537.30           |                          | 266,019,223.80          | 532,038,447.60           |
| - Gastos de Depreciación  | 1,087,434.12            |                         |                          | 0.00                    | 0.00                     |
| - Otros Servicios   | 79,308,650.95           | 24,362,986.64           | 44,682,177.95            | 186,638,262.87          | 373,276,525.74           |
| <b>TOTAL OTROS COSTOS INDIRECTOS ASOCIADOS</b>                          | <b>537,883,094.57</b>   | <b>209,119,461.83</b>   | <b>110,642,731.01</b>    | <b>957,306,492.99</b>   | <b>2,540,553,797.56</b>  |
| <b>TOTAL COSTOS INDIRECTOS</b>  | <b>704,359,698.49</b>   | <b>310,045,860.69</b>   | <b>143,489,333.66</b>    | <b>1,163,611,273.72</b> | <b>3,478,363,688.75</b>  |
| <b>COSTO PREVIO</b>   | <b>2,269,649,211.90</b> | <b>1,154,348,150.99</b> | <b>398,246,406.33</b>    | <b>2,825,160,090.32</b> | <b>10,331,868,348.84</b> |
| <b>GASTOS (12.5% DEL COSTO)</b>   |                         |                         |                          |                         |                          |
| <b>SUELDOS Y SALARIOS PERSONAL ADMINISTRATIVO</b>                       |                         |                         |                          |                         |                          |
| <b>ADMINISTRADOR/ AUXILIAR ADMINISTRATIVO /SECRETARIA GENERAL</b>       |                         |                         |                          |                         |                          |
| <b>SECRETARIA AUXILIAR / RECEPCIONISTA</b>                              |                         |                         |                          |                         |                          |
| - Sueldo Base   | 39,915,633.46           | 13,131,167.95           | 5,078,615.19             | 60,607,505.85           | 149,115,700.00           |
| <b>OTROS BENEFICIOS LABORALES PERSONAL ADMINISTRATIVO</b>               |                         |                         |                          |                         |                          |
| - Vacaciones y Bono Vacacional  | 14,625,873.95           | 9,285,980.57            | 4,978,256.52             |                         | 193,302,276.67           |
| - Aguinaldos  | 15,791,481.70           | 7,856,964.47            | 8,264,208.25             |                         |                          |
| - Aporte Patronal IVSS  | 2,794,094.34            | 919,181.76              | 355,503.06               | 4,242,525.41            | 10,438,099.00            |
| - Aporte Patronal FAOV  | 798,312.67              | 262,623.36              | 101,572.30               | 1,212,150.12            | 2,982,314.00             |
| - Prestaciones Sociales (Aporte Fideicomiso según LOTT)                 | 10,060,926.79           | 3,063,939.19            | 1,185,010.21             | 14,141,751.37           | 34,793,663.33            |
| - Prestaciones Sociales adicionales por impacto de la LOTT              | 22,602,670.97           | 24,552,447.52           | 9,084,405.58             | 45,448,825.47           | 130,920,271.11           |
| - Programa Alimentario  | 27,386,100.00           | 9,828,000.00            | 5,670,000.00             | 38,086,875.00           | 86,330,250.00            |
| - Bono Gastos del Hogar (Mensual)                                       |                         |                         |                          |                         | 27,500,000.00            |
| - Bono Inicio del Año (Enero)   |                         |                         |                          |                         | 0.00                     |
| - Bono Uniformes (Enero)  |                         |                         |                          |                         | 0.00                     |
| - Bono Semana Mayor (Abril)   |                         |                         |                          |                         | 0.00                     |
| - Bono Día de las Madres (Mayo)   |                         |                         |                          |                         | 18,823,752.00            |
| - Bono Ingreso Familiar (Julio)   |                         |                         |                          |                         | 189,689,150.00           |
| - Bono Inicio del Año Escolar (Septiembre)                              |                         |                         |                          |                         | 0.00                     |
| - Bono Navideño (Diciembre)   |                         |                         |                          |                         | 0.00                     |
| - Beneficio de Guardería  | 801,060.79              | 368,694.98              | 93,474.80                | 185,299.62              | 361,334.26               |
| - Seguro Colectivo  | 544,579.63              | 113,661.26              | 28,415.54                | 184,679.31              | 37,859,258.55            |
| - Fondo de Retiro   | 856,627.87              | 153,776.56              | 20,004.26                | 301,221.99              | 596,419.54               |
| - Uniformes Administrativo  | 1,464,000.00            |                         |                          |                         |                          |
| - LOPCYMAT (evaluaciones pre vacacionales y post vacacionales)          | 345,601.29              | 310,677.78              | 107,978.50               | 44,901.66               | 104,770.53               |
| <b>TOTAL GASTOS DE PERSONAL DIRECTIVO-ADMINISTRATIVO-BIENESTAR EST</b>  | <b>137,986,963.44</b>   | <b>69,847,115.40</b>    | <b>34,967,444.21</b>     | <b>164,455,735.80</b>   | <b>882,817,258.99</b>    |
| <b>OTROS GASTOS (NO ASOCIADOS)</b>                                      |                         |                         |                          |                         |                          |
| - Servicios de Transporte   | 91,965.56               |                         | 89,265.56                | 39,413.82               | 78,827.64                |
| - Servicios de Relaciones Sociales                                      | 124,758.58              |                         | 556,640.00               | 53,467.95               | 106,935.90               |
| - Primas, Seguros y Comisiones  | 3,756,486.19            | 344,159.61              | 89,844.35                | 1,462,425.69            | 2,924,851.38             |
| - Viáticos y Pasajes  | 546,915.06              |                         | 55,442.15                | 234,392.16              | 468,784.32               |
| - Cuota de Afiliación AVEC  | 1,019,417.88            | 182,057.87              | 46,370.25                | 358,868.58              | 717,737.16               |
| - Gastos de Depreciación  | 64,387.55               |                         |                          | 27,594.66               | 55,189.32                |
| - Otros Servicios   | 3,412,761.97            | 5,658,845.93            | 1,433,241.30             | 4,850,439.36            | 9,700,878.72             |
| <b>TOTAL OTROS GASTOS (NO ASOCIADOS)</b>                                | <b>9,016,692.79</b>     | <b>6,185,063.41</b>     | <b>2,270,803.61</b>      | <b>7,026,602.22</b>     | <b>14,053,204.44</b>     |
| <b>TOTAL GASTOS (6.42% de los COSTOS)</b>                               | <b>147,003,656.23</b>   | <b>76,032,178.81</b>    | <b>37,238,247.82</b>     | <b>171,482,338.02</b>   | <b>896,870,463.43</b>    |
| <b>PROYECTOS DE INVERSIÓN PARA EL NUEVO AÑO ESCOLAR</b>                 | <b>0.00</b>             |                         |                          | <b>0.00</b>             | <b>0.00</b>              |
| <b>COSTO DEL SERVICIO EDUCATIVO (COSTO PREVIO + GASTOS + INVERSIÓN)</b> | <b>2,416,652,868.13</b> | <b>1,230,380,329.80</b> | <b>435,484,654.15</b>    | <b>2,996,642,428.34</b> | <b>11,228,738,812.27</b> |
| <b>COSTO DEL SERVICIO EDUCATIVO ANUAL</b>                               |                         |                         | <b>15,891,246,224.56</b> |                         |                          |

|  |  |                     |  |                   |                      |
|--|--|---------------------|--|-------------------|----------------------|
| <b>INVERSION ANUAL SERVICIO EDUCATIVO POR ESTUDIANTE</b>                     |  |                     |  |                   | <b>10,810,371.58</b> |
| <b>MENSUALIDADES (6) POR ALUMNO HASTA DICIEMBRE (INSCRIPCIÓN, AGO - DIC)</b> |  | <b>126,000.00</b>   |  |                   | <b>-756,000.00</b>   |
| <b>MENSUALIDADES (1) POR ALUMNO (ENERO)</b>                                  |  | <b>292,000.00</b>   |  |                   | <b>-292,000.00</b>   |
| <b>COSTO REMANENTE DEL SERVICIO EDUCATIVO POR ESTUDIANTE</b>                 |  |                     |  |                   | <b>9,762,371.58</b>  |
| <b>MENSUALIDADES (3) POR ALUMNO (FEBRERO-JULIO)</b>                          |  | <b>884,000.00</b>   |  |                   | <b>-2,652,000.00</b> |
| <b>COSTO REMANENTE DEL SERVICIO EDUCATIVO POR ESTUDIANTE</b>                 |  |                     |  |                   | <b>7,110,371.58</b>  |
| <b>MENSUALIDADES (3) POR ALUMNO (MAYO-JULIO)</b>                             |  | <b>2,370,000.00</b> |  |                   | <b>-7,110,000.00</b> |
| <b>MENSUALIDADES PROMEDIO CURSO 2017-2018</b>                                |  |                     |  | <b>831,567.04</b> |                      |
|  |  |                     |  | <b>559.97%</b>    |                      |