

AUTORIDAD NACIONAL DE LOS SERVICIOS PUBLICOS (ASEP)  
DIRECCION NACIONAL DE ELECTRICIDAD AGUA POTABLE Y ALCANTARILLO SANITARIO  
BALANCE GENERAL A VALOR CORRIENTE DEL IDAAN. AÑO DE 1984-2017. EN MILES DE BALBOAS

ACTIVO	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Activo Corriente</b>	<b>24,807</b>	<b>23,854</b>	<b>25,986</b>	<b>31,945</b>	<b>30,578</b>	<b>41,730</b>	<b>60,778</b>	<b>63,352</b>	<b>70,586</b>	<b>55,800</b>	<b>61,600</b>	<b>57,398</b>	<b>59,373</b>	<b>79,135</b>	<b>64,083</b>	<b>63,066</b>	<b>66,485</b>	<b>72,505</b>	<b>72,137</b>	<b>76,026</b>	<b>90,415</b>	<b>43,411</b>	<b>41,768</b>	<b>49,220</b>	<b>78,724</b>	<b>80,938</b>
Efectivo en caja y banco	2,086	1,461	1,920	3,167	569	96	12,645	10,544	18,621	15,067	22,205	13,408	11,465	15,734	11,590	6,462	4,356	5,817	5,652	7,844	15,103	9,532	13,889	9,263	27,724	21,350
Cuentas por Cobrar:																										
Agua	16,052	16,231	15,539	19,724	19,743	29,504	32,934	34,721	32,949	25,570	29,186	31,226	33,310	46,755	49,642	53,965	56,590	62,390	62,699	67,718	80,531	99,346	94,895	107,697	116,344	125,674
Tarifa Servicio de Alcantarillado + Tratamiento	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tasa de Valorización	1,787	1,074	1,109	1,300	2,085	2,997	3,339	2,346	2,861	2,930	2,665	2,572	2,575	5,502	5,219	4,990	4,807	4,534	4,191	4,132	4,225	4,059	3,791	3,735	3,711	3,422
Areglo de Pago	2,459	2,575	2,583	2,697	2,414	2,216	0	0	0	0	0	3,536	4,662	4,312	4,113	3,757	3,759	3,307	3,027	2,812	2,279	1,951	1,862	1,792	1,733	1,376
Otras	1,132	935	1,799	1,895	2,337	2,494	6,975	8,427	8,217	7,923	1,522	1,629	1,365	1,296	1,396	1,281	4,080	4,082	4,316	1,556	1,524	4,374	4,443	2,145	2,043	1,762
Total de Cuentas por Cobrar	21,429	20,814	21,030	25,616	26,579	37,210	43,248	45,494	44,026	36,423	33,373	38,963	41,912	57,865	60,370	63,973	69,234	74,313	74,233	76,217	88,559	109,730	104,991	115,369	123,831	132,234
<b>Menos : Provisión para Cuentas Dudosas</b>	<b>2,620</b>	<b>2,827</b>	<b>2,385</b>	<b>2,080</b>	<b>1,892</b>	<b>1,850</b>	<b>1,183</b>	<b>1,093</b>	<b>1,311</b>	<b>3,176</b>	<b>2,131</b>	<b>2,591</b>	<b>2,767</b>	<b>2,889</b>	<b>15,587</b>	<b>15,587</b>	<b>15,495</b>	<b>14,427</b>	<b>14,209</b>	<b>13,961</b>	<b>20,718</b>	<b>80,333</b>	<b>82,398</b>	<b>82,078</b>	<b>82,465</b>	<b>83,124</b>
Total de Cuentas por Cobrar Neto	18,809	17,987	18,645	23,536	24,686	35,661	42,065	44,401	42,716	33,247	31,242	36,372	39,145	54,976	44,783	48,386	53,740	59,887	60,024	62,256	67,841	29,397	22,593	33,291	41,366	49,110
Inventarios	3,674	4,405	4,676	5,152	5,251	5,911	6,067	8,407	9,250	7,485	8,153	7,618	8,743	8,425	8,107	8,615	9,024	8,895	8,535	8,473	8,538	9,091	8,877	9,588	11,585	12,732
Pagos Anticipados	38	0	544	71	70	59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Menos : Provisión para Materiales Obsoletos	0	0	0	0	0	0	0	0	0	0	0	0	0	0	397	(397.00)	(634.30)	(2094.60)	(2.074)	(2.547)	(1.067)	(4.609)	(3.591)	(2.922)	(1.951)	(2.254)
<b>Activo No Corriente</b>	<b>272,998</b>	<b>282,748</b>	<b>304,320</b>	<b>324,845</b>	<b>333,422</b>	<b>341,405</b>	<b>326,241</b>	<b>320,763</b>	<b>326,866</b>	<b>348,646</b>	<b>354,383</b>	<b>355,549</b>	<b>367,427</b>	<b>365,873</b>	<b>384,320</b>	<b>382,997</b>	<b>373,045</b>	<b>369,504</b>	<b>381,654</b>	<b>401,874</b>	<b>461,797</b>	<b>501,262</b>	<b>530,601</b>	<b>552,764</b>	<b>559,408</b>	<b>572,544</b>
Propiedades Planta y Equipo	262,709	272,223	295,698	304,370	306,118	302,893	291,715	284,901	292,784	305,623	322,427	338,641	354,538	360,403	373,643	372,616	365,192	362,526	378,257	399,031	459,972	498,883	528,139	533,339	537,878	569,384
Cuentas por Cobrar a Largo Plazo																										
Agua	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tasa de Valorización	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,983	4,535	3,850	3,164	2,429
Planta en Servicio																										
Acueductos	251,240	233,774	244,779	267,721	272,952	279,347	289,260	285,317	292,844	315,320	333,183	349,925	365,936	396,507	420,512	425,476	423,953	432,136	438,926	449,277	454,319	479,619	481,905	483,405	484,392	526,381
Alcantarillados	92,167	101,504	112,606	120,023	115,868	116,029	119,463	121,628	129,027	137,461	147,054	155,304	176,054	186,924	201,855	205,266	208,582	211,751	213,942	218,509	222,023	241,137	243,612	245,305	254,135	257,756
Terreno	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,750	1,796	1,849	2,050	1,376	1,368	1,382	2,083	3,333	3,381	
Generales	18,370	19,805	20,640	17,785	18,581	18,873	19,049	20,704	23,551	24,984	25,988	27,540	28,554	31,064	33,356	34,781	33,776	34,265	35,965	38,723	44,155	44,845	49,343	50,056	50,167	57,701
Menos: Depreciación Acumulada	111,691	107,440	117,540	122,984	126,132	135,812	152,285	160,705	174,614	189,368	201,377	220,582	244,427	260,679	288,284	302,442	311,838	325,971	340,100	354,630	370,400	386,023	402,186	417,956	432,401	442,218
Construcciones en Proceso	12,623	24,580	35,212	21,825	24,849	24,456	16,209	17,957	21,976	17,227	17,580	26,454	28,421	6,587	6,204	9,535	8,970	8,548	27,676	45,103	108,499	117,937	154,083	170,446	178,232	166,383
Otros Activos	10,289	10,525	8,622	20,474	27,305	38,512	34,526	35,862	34,082	43,024	31,956	16,908	12,889	5,470	10,677	10,381	7,853	6,528	3,397	2,843	1,825	2,379	2,462	19,425	21,530	3,160
Total Activo	297,805	306,602	330,305	356,790	364,000	383,134	387,019	384,115	397,452	404,446	415,983	412,947	426,800	445,008	448,403	446,063	439,530	441,559	453,790	477,901	552,212	544,673	572,369	601,984	638,132	653,482
<b>PASIVO Y CAPITALIZACIÓN</b>																										
<b>Pasivo Corriente</b>	<b>21,569</b>	<b>27,429</b>	<b>16,858</b>	<b>29,121</b>	<b>37,226</b>	<b>57,466</b>	<b>63,082</b>	<b>70,258</b>	<b>71,178</b>	<b>46,475</b>	<b>48,209</b>	<b>33,917</b>	<b>33,674</b>	<b>36,444</b>	<b>42,582</b>	<b>41,547</b>	<b>42,854</b>	<b>50,863</b>	<b>63,282</b>	<b>75,236</b>	<b>118,169</b>	<b>114,436</b>	<b>35,635</b>	<b>34,179</b>	<b>46,997</b>	<b>44,912</b>
Porción Corriente de la Deuda a Largo Plazo	3,411	5,706	5,499	7,172	11,657	16,985	18,472	23,482	12,466	12,164	12,902	14,258	12,512	12,508	12,367	13,493	11,549	9,928	7,897	5,788	4,437	4,364	2,508	2,016	1,807	2,007
Compra de Agua	2,076	2,081	2,533	7,222	2,585	6,055	1,583	2,765	3,278	979	2,042	4,063	3,025	3,837	4,087	4,530	2,934	5,573	4,242	4,319	4,953	5,112	5,371	4,064	8,415	5,788
Cuentas por Pagar Proveedores	9,915	12,754	5,068	10,750	16,113	23,329	2,570	2,633	2,340	3,005	1,820	1,164	685	1,715	2,474	1,722	2,899	4,112	2,789	1,036	744	431	502	749	910	2,332
Cuentas por Pagar Gob. Central y Ent. Autónomas	0	0	0	0	0	0	27,941	28,625	46,051	21,753	21,718	5,969	7,841	8,921	10,628	10,967	15,279	17,115	28,400	45,108	62,384	79,549	4,025	4,236	4,923	4,492
Intereses y Comisiones por Pagar	5,627	6,265	719	1,181	4,273	8,416	9,361	9,121	4,358	4,393	4,593	4,847	4,938	2,865	2,845	3,406	3,419	2,466	1,135	658	366	277	226	204	181	149
Contratos y Retenciones por Pagar	0	0	2,173	1,647	1,431	1,446	1,385	1,796	1,890	2,937	4,279	3,009	2,200	4,771	7,902	4,533	3,757	5,207	11,748	11,608	39,584	15,120	13,713	17,380	20,401	14,682
Empresas de Distribución Eléctrica	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,818	3,757	3,859	4,482	7,362	7,274	2,655	3,212	5,363
Comunicaciones	541	624	865	1,150	1,168	1,234	1,624	1,836	795	1,244	854	607	2,473	1,783	2,192	2,843	2,939	2,581	3,206	2,796	1,154	2,096	1,865	2,797	3,782	9,962
Cuentas por Pagar Cables y Wireless	0	0	0	0	0	0	0	0	0	0	0	0	44	87	54	80	63	109	65	65	125	151	78	50	137	
Otros pasivos corrientes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,291	0
Cuentas por Pagar - Pronat	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	0
Sobregiro bancario	0	0																								

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BALANCE GENERAL A VALOR CORRIENTE DEL IDAAN. AÑO DE 2010-2021. EN MILES DE BALBOAS

ACTIVO	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Activo Corriente</b>	<b>82,780</b>	<b>75,551</b>	<b>98,022</b>	<b>103,942</b>	<b>106,591</b>	<b>105,423</b>	<b>131,061</b>	<b>269,611</b>	<b>269,955</b>	<b>288,963</b>	<b>275,584</b>	<b>288,776</b>
Efectivo en caja y banco	18,960	10,948	34,185	41,093	53,648	57,353	75,648	137,969	109,938	113,496	124,975	128,489
Cuentas por Cobrar:												
Agua	128,257	123,835	117,683	112,791	98,520	73,669	81,946	75,844	71,547	97,760	82,415	94,013
Tarifa Servicio de Alcantarillado + Tratamiento	0	5,593	7,327	8,936	12,737	9,518	9,791	10,192	10,556	11,192	11,706	14,285
Tasa de Valorización	3,360	3,036	2,830	2,866	2,857	2,620	1,992	893	774	715	644	598
Arreglo de Pago	386	901	1,448	2,344	3,541	4,704	454	778	1,289	1,746	302	326
Otras	1,693	1,588	2,776	2,813	3,774	4,688	3,562	4,810	4,942	4,048	3,378	3,463
<b>Total de Cuentas por Cobrar</b>	<b>133,696</b>	<b>134,953</b>	<b>132,064</b>	<b>129,750</b>	<b>121,429</b>	<b>95,199</b>	<b>97,745</b>	<b>92,517</b>	<b>89,108</b>	<b>115,461</b>	<b>98,445</b>	<b>112,685</b>
Menos : Provisión para Cuentas Dudosas	83,811	84,217	85,038	85,922	86,030	85,394	86,015	67,506	68,917	70,143	71,430	72,706
<b>Total de Cuentas por Cobrar Neto</b>	<b>49,885</b>	<b>50,736</b>	<b>47,026</b>	<b>43,828</b>	<b>35,399</b>	<b>29,805</b>	<b>31,730</b>	<b>25,011</b>	<b>20,191</b>	<b>45,327</b>	<b>27,017</b>	<b>39,983</b>
Inventarios	16,255	16,071	18,861	21,155	19,642	20,430	25,704	25,124	20,309	19,687	20,340	22,225
Pagos Anticipados	0	0	0	0	0	0	0	81,937	119,947	111,369	104,168	98,995
Menos : Provisión para Materiales Obsoletos	-2,320	-2,204	-2,050	-2,134	-2,098	-2,165	-2,021	-430	-430	-430	-916	-916
<b>Activo No Corriente</b>	<b>580,229</b>	<b>607,893</b>	<b>613,254</b>	<b>641,143</b>	<b>669,535</b>	<b>709,156</b>	<b>918,855</b>	<b>945,482</b>	<b>1,101,881</b>	<b>1,503,228</b>	<b>1,563,242</b>	<b>1,653,141</b>
Propiedades Planta y Equipo	576,830	604,410	609,439	637,311	665,094	704,896	914,641	940,664	1,095,611	1,496,945	1,556,959	1,645,494
Cuentas por Cobrar a Largo Plazo												
Agua	0	0	0	0	0	0	0	0	0	0	0	0
Tasa de Valorización	3,195	3,858	3,858	3,851	1,868	1,855	1,851	1,851	1,863	1,872	1,877	1,879
Planta en Servicio												
Acueductos	533,840	534,536	590,848	596,492	613,364	636,422	615,704	615,155	615,155	975,731	976,427	976,427
Alcantarillados	259,402	260,109	266,580	266,580	266,580	266,662	228,180	227,407	227,407	232,366	233,363	233,363
Terreno	3,664	4,136	4,194	4,194	4,422	4,965	5,889	14,798	16,076	16,076	16,076	16,076
Generales	59,022	65,926	71,436	85,813	93,274	97,418	141,497	138,718	151,408	154,111	151,381	153,410
Menos: Depreciación Acumulada	457,159	474,330	492,263	511,024	531,141	550,107	397,559	419,252	440,829	465,723	488,681	516,450
Construcciones en Proceso	178,061	214,033	168,644	195,266	218,595	249,536	320,930	363,838	526,394	584,384	668,393	782,668
Otros Activos	3,399	3,483	3,815	3,832	4,441	4,260	4,214	4,818	6,270	6,283	6,283	7,647
<b>Total Activo</b>	<b>666,204</b>	<b>687,302</b>	<b>715,134</b>	<b>748,936</b>	<b>777,994</b>	<b>816,434</b>	<b>1,051,767</b>	<b>1,216,944</b>	<b>1,373,699</b>	<b>1,794,063</b>	<b>1,840,703</b>	<b>1,943,796</b>
<b>PASIVO Y CAPITALIZACIÓN</b>												
<b>Pasivo Corriente</b>	<b>40,057</b>	<b>59,138</b>	<b>55,441</b>	<b>88,154</b>	<b>103,016</b>	<b>128,357</b>	<b>158,188</b>	<b>190,244</b>	<b>218,504</b>	<b>242,336</b>	<b>276,721</b>	<b>271,268</b>
Porción Corriente de la Deuda a Largo Plazo	2,068	1,744	1,084	919	395	0	0	0	0	0	0	0
Compra de Agua	2,961	12,015	8,536	6,696	6,650	16,622	9,572	24,784	18,076	25,682	22,263	19,504
Cuentas por Pagar Proveedores	2,118	3,308	2,933	7,880	6,409	7,936	7,125	6,357	6,391	6,698	11,391	16,058
Cuentas por Pagar Gob. Central y Ent. Autónomas	4,057	5,013	4,825	5,468	6,641	7,573	9,699	8,323	13,894	7,282	10,356	7,738
Intereses y Comisiones por Pagar	113	91	132	104	74	0	0	0	0	0	0	0
Contratos y Retenciones por Pagar	18,527	22,463	19,756	30,614	37,192	56,040	91,810	90,775	95,041	129,112	179,355	167,228
Empresas de Distribución Eléctrica	2,429	4,962	7,164	15,363	12,784	7,052	2,882	2,576	13,279	8,661	6,322	6,758
Comunicaciones	7,643	9,266	10,687	738	681	560	496	397	328	432	228	140
Cuentas por Pagar Cables & Wireless	141	276	324	0	0	0	0	0	0	0	0	0
Otros pasivos corrientes	0	0	0	20,372	32,190	32,574	36,604	57,032	71,495	64,469	46,806	53,842
Cuentas por Pagar - Pronat	0	0	0	0	0	0	0	0	0	0	0	0
Sobregiro bancario	0	0	0	0	0	0	0	0	0	0	0	0
<b>Pasivo No Corriente</b>	<b>15,955</b>	<b>13,619</b>	<b>16,448</b>	<b>14,251</b>	<b>10,293</b>	<b>14,598</b>	<b>18,312</b>	<b>16,006</b>	<b>12,737</b>	<b>39,193</b>	<b>18,612</b>	<b>20,072</b>
<b>Pasivo a Largo Plazo</b>												
Deuda a Largo Plazo	3161	2,017	1,166	382	0	0	0	0	0	0	0	0
Cuentas por Pagar Gob. Central y Ent. Autónomas	0	0	0	0	0	0	0	0	0	0	0	0
Cuentas por Pagar Gob. Central Compra de Agua	0	0	0	0	0	0	0	0	0	0	0	0
Contingencias	3,311	3,311	3,311	19	19	19	19	17	17	17	17	17
<b>Total Pasivo a Largo Plazo</b>												
Otros Pasivos	9,483	8,291	11,971	13,850	10,274	14,579	18,293	15,989	12,720	39,176	18,595	20,055
<b>Total Pasivo</b>	<b>56,012</b>	<b>72,757</b>	<b>71,889</b>	<b>102,405</b>	<b>113,309</b>	<b>142,955</b>	<b>176,500</b>	<b>206,250</b>	<b>231,241</b>	<b>281,529</b>	<b>295,333</b>	<b>291,340</b>
<b>Capitalización</b>												
Patrimonio	15,643	17,445	24,195	38,389	74,356	92,021	122,667	163,471	201,726	577,004	602,580	633,669
Aporte al Estado	586,179	615,546	666,714	715,290	747,526	782,863	848,367	960,332	1,136,493	1,268,808	1,369,355	1,524,377
Utilidades Retenidas	-241,961	-265,884	-294,312	-348,880	-391,898	-431,020	-319,953	-337,295	-419,947	-565,995	-660,975	-740,000
Donaciones Recibidas	0	0	0	0	0	0	0	0	0	0	0	0
Crédito por Revaluación	65,639	60,763	55,857	50,957	46,029	41,108	35,712	35,712	35,712	35,711	35,712	35,712
Contribuciones Especiales para Mejoras	58,991	59,689	59,708	59,692	57,589	57,424	57,391	57,391	57,391	57,391	57,391	57,391
Contribuciones (varias)	125,701	126,986	131,083	131,083	131,083	131,083	131,083	131,083	131,083	139,615	141,307	141,307
<b>Total Capitalización</b>	<b>610,192</b>	<b>614,545</b>	<b>643,245</b>	<b>646,531</b>	<b>664,685</b>	<b>673,479</b>	<b>875,267</b>	<b>1,010,694</b>	<b>1,142,458</b>	<b>1,512,534</b>	<b>1,545,370</b>	<b>1,652,456</b>
<b>Total Pasivo y Capitalización</b>	<b>666,204</b>	<b>687,302</b>	<b>715,134</b>	<b>748,936</b>	<b>777,994</b>	<b>816,434</b>	<b>1,051,767</b>	<b>1,216,944</b>	<b>1,373,699</b>	<b>1,794,063</b>	<b>1,840,703</b>	<b>1,943,796</b>

Fuente: ASEP, con los datos suministrados por el prestador al 31 de diciembre de 2021

Nota: Actualizado el 13 de marzo 2023