		M2	PORCENTAJE	BOMBILLOS
RECEPCION	12X4	48	10,8	6
CONTABILIDAD	6X3	18	4,0	5
CONTROL INTERNO	4X3	12	2,7	3
CONTROL DE CALIDAD	5X3	15	3,4	4
ADMINISTRACION	13X5	65	14,6	19
PRODUCCION	24X8	192	43,0	24
PUNTO DE VENTA	12X8	96	21,5	12
		446	100,0	73

ENERGIA			
$2.687.000			$483.660
ACUEDUCTO			
$1.657.000	$31.264	**POR PERSONA**	
TELEFONO E INTERNET			
$943.000		**UNIDAD**	
GAS			
$250.000	$4.717	**POR PERSONA**	

$5.537.000

	TELEFONOS Y OTROS EQUIPOS	TELEFONOS		MAQUINARIA E IMPRESORAS
$39.753	2	2	$32.244	1
$33.127	4	4	$64.488	
$19.876	2	2	$32.244	1
$26.502	0	0	$0	
$125.884	6	0	$96.732	
$159.012	5	0	$80.610	18
$79.506	11	7	$177.342	
$483.660	30	15	$483.660	20

31433

18%	18%		40
$6.625	$483.660	$16.122	$1.074.800

			RESUMEN DE COSTOS POR AB	
	ENERGIA		ACUEDUCTO	TELEFONO
RECEPCION	$166.042		$62.528	$62.867
CONTABILIDAD	$178.225		$125.057	$125.733
CONTROL INTERNO	$146.165		$62.528	$62.867
CONTROL DE CALIDAD	$66.807		$93.792	$0
ADMINISTRACION	$504.751		$656.547	$188.600
PRODUCCION	$1.227.094		$437.698	$157.167
PUNTO DE VENTA	$397.915		$218.849	$345.767

	COMPUTO		ENERGIA	COSTOS (ENERGIA ABS)
$53.740	2	$40.305	$289.184	$166.042
$0	4	$80.610	$108.444	$178.225
$53.740	2	$40.305	$72.296	$146.165
$0	2	$40.305	$90.370	$66.807
$0	14	$282.135	$391.603	$504.751
$967.320	1	$20.153	$1.156.735	$1.227.094
$0	7	$141.068	$578.368	$397.915
$1.074.800	32	$644.880	$2.687.000	$2.687.000

)%	24%	
$53.740	$644.880	$20.153

SORCIÓN		COSTOS POR ABS	MENOS	COSTOS POR
	GAS	TOTAL	CA-CP	PRORRATEO
	$9.434	$300.871	($295.040)	$595.910
	$18.868	$447.883	$224.417	$223.466
	$9.434	$280.994	$132.017	$148.978
	$14.151	$174.750	($11.472)	$186.222
	$99.057	$1.448.955	$641.993	$806.962
	$66.038	$1.887.997	($495.645)	$2.383.641
	$33.019	$995.550	($196.271)	$1.191.821
		$5.537.000	$0	$5.537.000

ACUEDUCTO	BAÑOS	(ACUEDUCTO) COSTOS	TELEFONIA E INTERNET	COSTOS (TELEFONIA E INTERNET) ABS
$178.332	1	$62.528	$101.489	$62.867
$66.874	0	$125.057	$38.058	$125.733
$44.583	1	$62.528	$25.372	$62.867
$55.729	0	$93.792	$31.715	$0
$241.491	2	$656.547	$137.433	$188.600
$713.327	1	$437.698	$405.955	$157.167
$356.664	2	$218.849	$202.978	$345.767
$1.657.000	7	$1.657.000	$943.000	$943.000
		$5.537.000		

PRORRATEO

GAS	COSTOS (GAS ABS)	COCINETA	NUMERO DE PERSONAS	
$26.906	$9.434		2	$595.910
$10.090	$18.868		4	$223.466
$6.726	$9.434		2	$148.978
$8.408	$14.151		3	$186.222
$36.435	$99.057	1	21	$806.962
$107.623	$66.038		14	$2.383.641
$53.812	$33.019		7	$1.191.821
$250.000	$250.000	1	53	$5.537.000