

Instituto Nacional de Aprendizaje (I.N.A.)
BALANCE DE COMPROBACION DETALLADO AL NIVEL 3
AL 30 de ABRIL de 2016

Cuenta	Nombre de la Cuenta	Saldo Inicial	MOVIMIENTOS DEL MES		SALDO ACTUAL	
			Débitos	Créditos	Débito	Crédito
1-00-00-000-0000	A C T I V O S	133,784,138,738.84	27,388,371,924.02	21,216,224,163.91	139,956,286,498.95	0.00
1-01-00-000-0000	A C T I V O S C O R R I E N T E S	81,072,739,684.44	25,269,800,484.71	20,837,498,483.92	85,505,041,685.23	0.00
1-01-01-000-0000	CAJAS Y FONDOS ROTATIVOS	120,500,000.00	6,000,000.00	0.00	126,500,000.00	0.00
1-01-02-000-0000	CUENTAS BANCARIAS COLONES	10,913,161,108.69	10,533,420,795.43	8,128,229,062.15	13,318,352,841.97	0.00
1-01-03-000-0000	CUENTAS BANCARIAS DIRECCIO	783,540,810.56	1,803,530,623.14	1,702,195,196.30	884,876,237.40	0.00
1-01-04-000-0000	CUENTAS BANCARIAS EN DOLAF	5,592,168.53	15,742.93	1,058,660.00	4,549,251.46	0.00
1-01-06-000-0000	CUENTAS BANCARIAS EN DOLAF	90,622,296.89	366,767.69	1,445,383.30	89,543,681.28	0.00
1-01-07-000-0000	INVERSIONES TRANSITORIAS	37,500,000,000.00	0.00	0.00	37,500,000,000.00	0.00
1-01-09-000-0000	SALARIOS ANTICIPADOS	0.00	747,842,274.45	747,842,274.45	0.00	0.00
1-01-12-000-0000	DEPOSITOS BANCARIOS RECHA	1,033,531.35	0.00	0.00	1,033,531.35	0.00
1-01-13-000-0000	GASTOS REG. CAJA CHICA Y FOI	0.00	156,307,570.66	156,307,570.66	0.00	0.00
1-01-14-000-0000	RECAUDACION POR COBRAR	18,145,060,612.02	8,357,115,542.00	8,465,643,745.73	18,036,532,408.29	0.00
1-01-15-000-0000	ADELANTOS SUJETOS A LIQUIDA	252,086,227.81	352,547,087.18	307,763,995.62	296,869,319.37	0.00
1-01-20-000-0000	CUENTAS POR COBRAR EMPLEA	4,274,389.69	680,355.08	1,250,006.44	3,704,738.33	0.00
1-01-30-000-0000	CUENTAS POR COBRAR CUOTAS	3,549,886,988.80	1,158,541,265.02	996,928,140.15	3,711,500,113.67	0.00
1-01-45-000-0000	HONORARIOS Y GASTOS POR CO	369,081,307.03	6,483,963.34	2,285,951.50	373,279,318.87	0.00
1-01-55-000-0000	GASTOS PAGADOS POR ADELAN	316,074,341.79	8,664,921.33	8,483,867.33	316,255,395.79	0.00
1-01-60-000-0000	PAGARES A COBRAR	182,243,902.69	2,637,839.74	5,275,679.48	179,606,062.95	0.00
1-01-61-000-0000	PAGARES AL COBRO JUDICIAL	151,913,062.93	0.00	0.00	151,913,062.93	0.00
1-01-70-000-0000	PARTIDAS A COBRAR	70,466,633.62	1,000,000.00	1,157,057.00	70,309,576.62	0.00
1-01-77-000-0000	CERTIFICACIONES AL COBRO JL	5,323,898,454.16	1,781,527.10	19,179,702.12	5,306,500,279.14	0.00
1-01-80-000-0000	INVENTARIOS	2,633,219,457.68	2,016,636,854.54	292,452,191.69	4,357,404,120.53	0.00
1-01-90-000-0000	INTERESES POR COBRAR S/INVE	660,084,390.20	116,227,355.08	0.00	776,311,745.28	0.00
1-02-00-000-0000	O T R O S A C T I V O S	1,775,533,354.67	161,455,636.17	422,959.50	1,936,566,031.34	0.00
1-02-50-000-0000	OBRAS EN CONSTRUCCION	1,546,193,459.10	161,449,636.17	0.00	1,707,643,095.27	0.00
1-02-80-000-0000	DEPOSITOS EN GARANTIA POR C	24,640,248.30	0.00	0.00	24,640,248.30	0.00
1-02-82-000-0000	SOFTWARE EN DESARROLLO	160,792,231.50	0.00	0.00	160,792,231.50	0.00
1-02-83-000-0000	PIEZAS Y OBRAS DE COLECCION	21,084,301.00	0.00	0.00	21,084,301.00	0.00
1-02-86-000-0000	SEMOVIENTES	22,823,114.77	6,000.00	422,959.50	22,406,155.27	0.00
1-03-00-000-0000	A C T I V O S F I J O S	112,574,310,432.11	609,462,051.73	1,172,018.29	113,182,600,465.55	0.00
1-03-30-000-0000	TERRENOS	6,466,176,265.05	0.00	0.00	6,466,176,265.05	0.00
1-03-31-000-0000	REVALUACION DE TERRENOS	4,407,254,021.78	0.00	0.00	4,407,254,021.78	0.00
1-03-35-000-0000	MEJORAS A TERRENOS	24,904,564.95	0.00	0.00	24,904,564.95	0.00
1-03-36-000-0000	REVALUACION MEJORAS A TERF	15,070,801.45	0.00	0.00	15,070,801.45	0.00
1-03-37-000-0000	INSTALACION DE POZOS	24,711,060.20	0.00	0.00	24,711,060.20	0.00
1-03-38-000-0000	REVALUACION INSTALAC. DE PC	45,590,945.49	0.00	0.00	45,590,945.49	0.00
1-03-39-000-0000	EDIF. INSTALACIONES Y MONTA.	19,084,507,439.91	0.00	0.00	19,084,507,439.91	0.00
1-03-40-000-0000	REVALUAC. EDIF. INSTALACIONE	23,758,787,833.45	0.00	0.00	23,758,787,833.45	0.00
1-03-41-000-0000	EDIF. INST. Y MONTAJE PROJ. E	22,737,519.35	0.00	0.00	22,737,519.35	0.00
1-03-55-000-0000	MAQUINARIA Y EQUIPO	49,124,638,651.05	609,096,851.13	1,172,018.29	49,732,563,483.89	0.00
1-03-56-000-0000	REVALUACION MAQUINARIA Y E	8,659,355,429.77	0.00	0.00	8,659,355,429.77	0.00
1-03-61-000-0000	BIENES INTANGIBLES	940,575,899.66	365,200.60	0.00	940,941,100.26	0.00
1-04-00-000-0000	CUENTAS COMPLEMENTARIAS D	61,638,444,732.38	1,347,653,751.41	377,130,702.20	0.00	60,667,921,683.17
1-04-10-000-0000	ESTIMACION CTAS DUD C. JUD-F	120,011,319.71	10,633,914.40	0.00	0.00	109,377,405.31
1-04-11-000-0000	ESTIMACION CTAS DUD C. JUD-C	4,205,879,778.80	756,654,597.36	0.00	0.00	3,449,225,181.44
1-04-12-000-0000	EST. CUENTAS POR COBRAR-CU	1,135,963,836.42	579,704,459.42	465,640.05	0.00	556,725,017.05
1-04-35-000-0000	DEPREC.ACUM. A MEJORAS TER	3,591,480.69	0.00	0.00	0.00	3,591,480.69
1-04-36-000-0000	REV. DEP. AC. MEJ. A TERRENO	7,754,155.89	0.00	0.00	0.00	7,754,155.89
1-04-37-000-0000	DEPRECIACION ACUM. INST. PO	17,590,274.18	0.00	84,865.46	0.00	17,675,139.64
1-04-38-000-0000	REV. DEPREC. AC. INST. POZOS	36,789,681.35	0.00	104,897.79	0.00	36,894,579.14
1-04-39-000-0000	DEPREC.ACUM.EDIF.INST. Y MO	4,352,432,851.68	0.00	32,846,966.01	0.00	4,385,279,817.69
1-04-40-000-0000	REV. DEP. AC. ED. INST. Y MONT	7,439,845,856.58	332,552.51	48,671,700.41	0.00	7,488,185,004.48

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1-04-55-000-0000	DEP. ACUM. MAQUINARIA Y EQU	37,434,021,178.92	328,227.72	282,167,882.08	0.00	37,715,860,833.28
1-04-56-000-0000	REVAL. DEP. ACUM. MAQUINARIA	6,678,888,509.03	0.00	0.00	0.00	6,678,888,509.03
1-04-57-000-0000	DEP. ACUM. EDIF. INST Y MONTA	12,308,146.22	0.00	37,904.51	0.00	12,346,050.73
1-04-61-000-0000	AMORTIZACION DE BIENES INTA	193,367,662.91	0.00	12,750,845.89	0.00	206,118,508.80
2-00-00-000-0000	P A S I V O S	6,031,016,243.84	3,887,929,133.45	5,031,416,494.62	0.00	7,174,503,605.01
2-01-00-000-0000	P A S I V O S C O R R I E N T E S	5,757,382,360.38	3,882,407,434.27	5,025,800,783.34	0.00	6,900,775,709.45
2-01-02-000-0000	DEUDAS A CORTO PLAZO	209,899,459.20	1,140,032,738.57	975,689,786.03	0.00	45,556,506.66
2-01-03-000-0000	GASTOS ACUMULADOS POR PAC	303,423,948.00	606,847,676.00	606,628,704.00	0.00	303,204,976.00
2-01-04-000-0000	CUENTAS POR PAGAR CONSUMI	17,069,413.52	14,420,024.21	18,278,636.89	0.00	20,928,026.20
2-01-05-000-0000	PLANILLA POR PAGAR	74,861.00	770,307,607.05	770,457,643.56	0.00	224,897.51
2-01-06-000-0000	RETENCIONES A PAGAR	447,119,783.28	1,301,552,641.24	1,933,811,378.75	0.00	1,079,378,520.79
2-01-10-000-0000	FONDOS RECIBIDOS POR APLIC	9,970,166.65	4,741,199.86	47,419,681.74	0.00	52,648,648.53
2-01-11-000-0000	HONORARIOS Y GASTOS A PAG	0.00	2,233,518.58	6,483,963.34	0.00	4,250,444.76
2-01-13-000-0000	CUENTAS POR PAGAR-TARJETA	1,316,410.00	1,183,183.00	1,146,944.00	0.00	1,280,171.00
2-01-14-000-0000	IMPUESTO DE RENTA PROVEEDI	29,988,812.25	30,306,597.71	44,594,622.80	0.00	44,276,837.34
2-01-15-000-0000	OTROS PASIVOS A CORTO PLAZ	104,822,039.50	1,579,535.46	4,041,483.27	0.00	107,283,987.31
2-01-17-000-0000	INCENTIVOS SALARIALES POR P	3,696,225,908.46	9,202,712.59	617,247,938.96	0.00	4,304,271,134.83
2-01-18-000-0000	PROVISIONES PARA CONTINGEN	937,471,558.52	0.00	0.00	0.00	937,471,558.52
2-03-00-000-0000	O T R O S P A S I V O S	273,633,883.46	5,521,699.18	5,615,711.28	0.00	273,727,895.56
2-03-01-000-0000	GARANTIAS RECIBIDAS EN EFEC	268,153,054.67	4,438,271.14	5,602,359.92	0.00	269,317,143.45
2-03-02-000-0000	GARANTIA RECIBIDAS EN EFECT	5,480,828.79	1,083,428.04	13,351.36	0.00	4,410,752.11
3-00-00-000-0000	P A T R I M O N I O	121,779,602,231.19	1,743,538.14	2,866,753,379.90	0.00	124,644,612,072.95
3-01-00-000-0000	PATRIMONIO	121,779,602,231.19	1,743,538.14	2,866,753,379.90	0.00	124,644,612,072.95
3-01-01-000-0000	PATRIMONIO INICIAL	256,143.20	0.00	0.00	0.00	256,143.20
3-01-03-000-0000	RESULTADO DE OPERACIONES	85,417,276,259.15	0.00	0.00	0.00	85,417,276,259.15
3-01-04-000-0000	RESULTADO DE CAPITAL	10,320,165.60	0.00	0.00	0.00	10,320,165.60
3-01-05-000-0000	RESULTADO DE DONACION	1,199,777,314.31	0.00	1,000,000.00	0.00	1,200,777,314.31
3-01-08-000-0000	RESULTADO POR REVALUACION	35,173,628,346.87	0.00	0.00	0.00	35,173,628,346.87
3-01-09-000-0000	AJUSTE A RESULTADO DE PERIC	-21,655,997.94	1,743,538.14	2,865,753,379.90	0.00	2,842,353,843.82
4-00-00-000-0000	I N G R E S O S	26,211,507,161.82	8,389,108,918.84	17,245,193,207.87	0.00	35,067,591,450.85
4-01-00-000-0000	INGRESOS	26,211,507,161.82	8,389,108,918.84	17,245,193,207.87	0.00	35,067,591,450.85
4-01-01-000-0000	APORTE LEY 6868 (INGRESOS C	25,626,567,193.32	8,387,577,670.50	17,078,287,588.37	0.00	34,317,277,111.19
4-01-10-000-0000	RECARGOS POR ATRASO (INGRI	89,277,769.70	1,531,248.34	35,140,372.62	0.00	122,886,893.98
4-01-15-000-0000	VTA DE BIENES Y SERVICIOS (IN	11,698,750.75	0.00	4,741,173.00	0.00	16,439,923.75
4-01-18-000-0000	PRODUCTOS FINANCIEROS (ING	429,407,541.02	0.00	119,869,891.88	0.00	549,277,432.90
4-01-23-000-0000	PRODUCTOS FUERA DE OPERAC	9,292,376.00	0.00	4,163,097.89	0.00	13,455,473.89
4-01-25-000-0000	REVERSION DE PERDIDA DETER	3,012,236.00	0.00	274,700.00	0.00	3,286,936.00
4-01-26-000-0000	RECUPERAC DE PREVISIONES D	42,251,295.03	0.00	2,716,384.11	0.00	44,967,679.14
5-00-00-000-0000	E G R E S O S	20,237,986,898.01	6,789,062,224.03	96,628,492.18	26,930,420,629.86	0.00
5-01-00-000-0000	EGRESOS	20,237,986,898.01	6,789,062,224.03	96,628,492.18	26,930,420,629.86	0.00
5-01-01-000-0000	SERVICIOS PERSONALES (EGRE	12,466,475,762.74	3,982,522,974.22	1,742,621.55	16,447,256,115.41	0.00
5-01-05-000-0000	SERVICIOS NO PERSONALES (E	3,320,790,000.25	1,510,322,824.66	284,184.95	4,830,828,639.96	0.00
5-01-10-000-0000	MATERIALES Y SUMINISTROS (E	989,776,354.43	421,879,180.18	86,992,643.61	1,324,662,891.00	0.00
5-01-20-000-0000	TRANSFERENCIAS CORRIENTES	2,203,058,629.38	496,405,450.38	6,258,036.80	2,693,206,042.96	0.00
5-01-40-000-0000	DETERIORO Y DESVAL DE ACTIV	13,994,561.86	444,888.41	0.00	14,439,450.27	0.00
5-01-42-000-0000	DESVALORIZACION Y PERDIDA	46,611,293.32	1,154,396.54	25,559.90	47,740,129.96	0.00
5-01-44-000-0000	DEP DE CONST, ADIC, MEJ Y OT	244,241,345.01	81,413,781.67	0.00	325,655,126.68	0.00
5-01-45-000-0000	DEP DE MAQUINARIA Y EQUIPO	824,090,174.24	282,167,882.08	0.00	1,106,258,056.32	0.00
5-01-47-000-0000	AMORTIZACION DE ACTIVOS INT	39,113,134.55	12,750,845.89	0.00	51,863,980.44	0.00
5-01-48-000-0000	GASTOS POR INCOBRABLES (E	89,835,642.23	0.00	1,325,445.37	88,510,196.86	0.00
SUMAS IGUALES =====>>			46,456,215,738.48	46,456,215,738.48	227,554,628,811.98	227,554,628,811.98