

Instituto Nacional de Aprendizaje (I.N.A.)  
BALANCE DE COMPROBACION DETALLADO AL NIVEL 03  
AL 31 de ENERO 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	128,632,322,286.92	21,561,985,779.36	19,569,085,677.62	130,625,222,388.66	0.00
1-01-00-000-0000	A C T I V O S C O R R I E N T E S	75,467,227,469.62	21,162,567,561.82	18,848,776,216.20	77,781,018,815.24	0.00
1-01-01-000-0000	CAJAS Y FONDOS ROTATIVOS	120,500,000.00	165,000.00	165,000.00	120,500,000.00	0.00
1-01-02-000-0000	CUENTAS BANCARIAS COLONES	9,705,813,112.41	9,673,475,122.77	9,555,480,800.22	9,823,807,434.96	0.00
1-01-03-000-0000	CUENTAS BANCARIAS DIRECCIO	652,639,415.25	1,419,914,367.79	648,888,644.96	1,423,665,138.08	0.00
1-01-04-000-0000	CUENTAS BANCARIAS EN DOLAF	15,095,824.20	107,179.79	3,610,844.14	11,592,159.85	0.00
1-01-06-000-0000	CUENTAS BANCARIAS EN DOLAF	66,032,137.84	952,833.82	13,426,875.32	53,558,096.34	0.00
1-01-07-000-0000	INVERSIONES TRANSITORIAS	35,500,000,000.00	0.00	0.00	35,500,000,000.00	0.00
1-01-09-000-0000	SALARIOS ANTICIPADOS	0.00	748,520,100.10	748,520,100.10	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	59,387,106.33	59,387,106.33	0.00	0.00
1-01-14-000-0000	RECAUDACION POR COBRAR	15,557,007,777.00	8,004,149,781.00	6,992,203,408.30	16,568,954,149.70	0.00
1-01-15-000-0000	ADELANTOS SUJETOS A LIQUIDA	3,384,415.82	188,802,771.81	20,184,762.32	172,002,425.31	0.00
1-01-20-000-0000	CUENTAS POR COBRAR EMPLEA	5,383,574.63	437,241.74	1,088,374.85	4,732,441.52	0.00
1-01-30-000-0000	CUENTAS POR COBRAR CUOTAS	3,272,803,169.71	734,367,503.00	503,904,934.50	3,503,265,738.21	0.00
1-01-45-000-0000	HONORARIOS Y GASTOS POR CO	361,600,240.86	1,422,091.97	1,270,358.77	361,751,974.06	0.00
1-01-55-000-0000	GASTOS PAGADOS POR ADELAN	79,055,427.66	89,525,292.86	31,468,056.66	137,112,663.86	0.00
1-01-60-000-0000	PAGARES A COBRAR	196,469,815.78	2,854,482.48	5,950,988.77	193,373,309.49	0.00
1-01-61-000-0000	PAGARES AL COBRO JUDICIAL	150,235,283.98	2,049,770.49	371,991.54	151,913,062.93	0.00
1-01-70-000-0000	PARTIDAS A COBRAR	71,181,276.87	0.00	0.00	71,181,276.87	0.00
1-01-77-000-0000	CERTIFICACIONES AL COBRO JL	5,348,555,388.42	9,239,668.38	9,148,920.01	5,348,646,136.79	0.00
1-01-80-000-0000	INVENTARIOS	3,173,447,796.37	65,815,906.90	253,705,049.41	2,985,558,653.86	0.00
1-01-90-000-0000	INTERESES POR COBRAR S/INVE	1,186,989,281.47	161,381,340.59	0.00	1,348,370,622.06	0.00
1-02-00-000-0000	O T R O S A C T I V O S	1,773,637,654.67	0.00	0.00	1,773,637,654.67	0.00
1-02-50-000-0000	OBRAS EN CONSTRUCCION	1,546,094,459.10	0.00	0.00	1,546,094,459.10	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	21,026,414.77	0.00	0.00	21,026,414.77	0.00
1-03-00-000-0000	A C T I V O S F I J O S	111,931,155,499.56	344,671,178.29	278,092,870.59	111,997,733,807.26	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	48,488,723,164.85	340,146,182.29	278,092,870.59	48,550,776,476.55	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	933,336,453.31	4,524,996.00	0.00	937,861,449.31	0.00
1-04-00-000-0000	CUENTAS COMPLEMENTARIAS D	60,539,698,336.93	54,747,039.25	442,216,590.83	0.00	60,927,167,888.51
1-04-10-000-0000	ESTIMACION CTAS DUD C. JUD-F	118,685,874.34	0.00	1,325,445.37	0.00	120,011,319.71
1-04-11-000-0000	ESTIMACION CTAS DUD C. JUD-C	4,225,358,756.85	0.00	71,691.21	0.00	4,225,430,448.06
1-04-12-000-0000	EST. CUENTAS POR COBRAR-CU	1,047,297,014.31	0.00	73,748,021.92	0.00	1,121,045,036.23
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	17,335,677.80	0.00	84,865.46	0.00	17,420,543.26
1-04-38-000-0000	REV. DEPREC. AC. INST. POZOS	36,474,987.98	0.00	104,897.79	0.00	36,579,885.77
1-04-39-000-0000	DEPREC.ACUM.EDIF.INST. Y MO	4,253,891,953.65	0.00	32,846,966.01	0.00	4,286,738,919.66
1-04-40-000-0000	REV. DEP. AC. ED. INST. Y MONT	7,294,828,412.88	332,552.51	48,339,147.90	0.00	7,342,835,008.27

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1-04-55-000-0000	DEP. ACUM. MAQUINARIA Y EQU	36,689,142,552.46	54,414,486.74	272,487,771.74	0.00	36,907,215,837.46
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	12,194,432.69	0.00	37,904.51	0.00	12,232,337.20
1-04-61-000-0000	AMORTIZACION DE BIENES INTA	154,254,528.36	0.00	13,169,878.92	0.00	167,424,407.28
2-00-00-000-0000	P A S I V O S	6,831,064,057.79	7,480,856,882.19	7,026,761,270.91	0.00	6,376,968,446.51
2-01-00-000-0000	P A S I V O S C O R R I E N T E S	6,537,922,129.08	7,459,143,499.13	7,018,234,685.86	0.00	6,097,013,315.81
2-01-02-000-0000	DEUDAS A CORTO PLAZO	30,650,866.01	227,826,280.87	344,741,633.29	0.00	147,566,218.43
2-01-03-000-0000	GASTOS ACUMULADOS POR PAC	304,536,871.00	311,691,214.18	602,275,898.18	0.00	595,121,555.00
2-01-04-000-0000	CUENTAS POR PAGAR CONSUMI	14,476,165.25	13,486,463.00	5,014,689.00	0.00	6,004,391.25
2-01-05-000-0000	PLANILLA POR PAGAR	2,595,998.04	3,157,632,150.57	3,156,246,099.49	0.00	1,209,946.96
2-01-06-000-0000	RETENCIONES A PAGAR	450,377,791.25	798,735,349.77	2,164,188,687.77	0.00	1,815,831,129.25
2-01-10-000-0000	FONDOS RECIBIDOS POR APLIC	52,282,557.49	47,592,408.12	10,873,589.94	0.00	15,563,739.31
2-01-11-000-0000	HONORARIOS Y GASTOS A PAG	0.00	0.00	1,422,091.97	0.00	1,422,091.97
2-01-13-000-0000	CUENTAS POR PAGAR-TARJETA	1,019,485.00	985,585.00	1,008,686.00	0.00	1,042,586.00
2-01-14-000-0000	IMPUESTO DE RENTA PROVEEDI	79,050,396.00	79,050,396.00	10,778,505.00	0.00	10,778,505.00
2-01-15-000-0000	OTROS PASIVOS A CORTO PLAZ	97,748,084.97	2,100,590.70	571,410.03	0.00	96,218,904.30
2-01-16-000-0000	FONDOS RECIBIDOS POR APLIC	5,778.47	5,778.47	0.00	0.00	0.00
2-01-17-000-0000	INCENTIVOS SALARIALES POR P	4,567,706,577.08	2,820,037,282.45	721,113,395.19	0.00	2,468,782,689.82
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	293,141,928.71	21,713,383.06	8,526,585.05	0.00	279,955,130.70
2-03-01-000-0000	GARANTIAS RECIBIDAS EN EFEC	277,925,954.47	18,095,329.30	8,504,854.65	0.00	268,335,479.82
2-03-02-000-0000	GARANTIA RECIBIDAS EN EFECT	15,215,974.24	3,618,053.76	21,730.40	0.00	11,619,650.88
3-00-00-000-0000	P A T R I M O N I O	121,801,258,229.13	9,137,320.00	5,507,995.78	0.00	121,797,628,904.91
3-01-00-000-0000	PATRIMONIO	121,801,258,229.13	9,137,320.00	5,507,995.78	0.00	121,797,628,904.91
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	0.00	0.00	1,199,777,314.31
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	0.00	9,137,320.00	5,507,995.78	3,629,324.22	0.00
4-00-00-000-0000	I N G R E S O S	0.00	467,000,769.97	8,947,352,641.07	0.00	8,480,351,871.10
4-01-00-000-0000	INGRESOS	0.00	467,000,769.97	8,947,352,641.07	0.00	8,480,351,871.10
4-01-01-000-0000	APORTE LEY 6868 (INGRESOS C	0.00	465,111,566.90	8,716,536,039.00	0.00	8,251,424,472.10
4-01-10-000-0000	RECARGOS POR ATRASO (INGRI	0.00	1,889,203.07	30,487,993.54	0.00	28,598,790.47
4-01-15-000-0000	VTA DE BIENES Y SERVICIOS (IN	0.00	0.00	4,627,318.00	0.00	4,627,318.00
4-01-18-000-0000	PRODUCTOS FINANCIEROS (ING	0.00	0.00	164,933,412.14	0.00	164,933,412.14
4-01-23-000-0000	PRODUCTOS FUERA DE OPERAC	0.00	0.00	3,081,385.15	0.00	3,081,385.15
4-01-26-000-0000	RECUPERAC DE PREVISIONES D	0.00	0.00	27,686,493.24	0.00	27,686,493.24
5-00-00-000-0000	E G R E S O S	0.00	6,065,103,945.05	35,377,111.19	6,029,726,833.86	0.00
5-01-00-000-0000	EGRESOS	0.00	6,065,103,945.05	35,377,111.19	6,029,726,833.86	0.00
5-01-01-000-0000	SERVICIOS PERSONALES (EGRE	0.00	4,511,673,806.65	9,792,310.15	4,501,881,496.50	0.00
5-01-05-000-0000	SERVICIOS NO PERSONALES (E	0.00	696,763,909.30	205,386.04	696,558,523.26	0.00
5-01-10-000-0000	MATERIALES Y SUMINISTROS (E	0.00	193,726,329.93	11,334,210.14	182,392,119.79	0.00
5-01-20-000-0000	TRANSFERENCIAS CORRIENTES	0.00	139,538,827.04	14,045,204.86	125,493,622.18	0.00
5-01-40-000-0000	DETERIORO Y DESVAL DE ACTIV	0.00	7,590,200.72	0.00	7,590,200.72	0.00
5-01-42-000-0000	DESVALORIZACION Y PERDIDA	0.00	73,926,833.09	0.00	73,926,833.09	0.00
5-01-44-000-0000	DEP DE CONST, ADIC, MEJ Y OTF	0.00	81,081,229.16	0.00	81,081,229.16	0.00
5-01-45-000-0000	DEP DE MAQUINARIA Y EQUIPO	0.00	272,487,771.74	0.00	272,487,771.74	0.00
5-01-47-000-0000	AMORTIZACION DE ACTIVOS INT	0.00	13,169,878.92	0.00	13,169,878.92	0.00
5-01-48-000-0000	GASTOS POR INCOBRABLES (E	0.00	75,145,158.50	0.00	75,145,158.50	0.00
SUMAS IGUALES =====>>			35,584,084,696.57	35,584,084,696.57	197,585,746,435.25	197,585,746,435.25