

Instituto Nacional de Aprendizaje (I.N.A.)  
BALANCE DE COMPROBACION DETALLADO AL NIVEL 3  
AL 29 de FEBRERO 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	130,625,222,388.66	41,594,097,795.61	39,098,373,479.28	133,120,946,704.99	0.00
1-01-00-000-0000	A C T I V O S C O R R I E N T E S	77,781,018,815.24	41,343,582,549.41	38,714,828,721.77	80,409,772,642.88	0.00
1-01-01-000-0000	CAJAS Y FONDOS ROTATIVOS	120,500,000.00	0.00	0.00	120,500,000.00	0.00
1-01-02-000-0000	CUENTAS BANCARIAS COLONES	9,823,807,434.96	9,680,540,208.44	8,913,212,798.67	10,591,134,844.73	0.00
1-01-03-000-0000	CUENTAS BANCARIAS DIRECCIO	1,423,665,138.08	697,751,006.69	1,211,375,939.70	910,040,205.07	0.00
1-01-04-000-0000	CUENTAS BANCARIAS EN DOLAF	11,592,159.85	187,926.10	4,533,750.13	7,246,335.82	0.00
1-01-06-000-0000	CUENTAS BANCARIAS EN DOLAF	53,558,096.34	56,179,780.67	2,738,302.80	106,999,574.21	0.00
1-01-07-000-0000	INVERSIONES TRANSITORIAS	35,500,000,000.00	19,000,000,000.00	17,000,000,000.00	37,500,000,000.00	0.00
1-01-09-000-0000	SALARIOS ANTICIPADOS	0.00	743,729,722.52	743,729,722.52	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	133,132,874.13	133,132,874.13	0.00	0.00
1-01-14-000-0000	RECAUDACION POR COBRAR	16,568,954,149.70	9,551,241,220.00	8,491,378,235.83	17,628,817,133.87	0.00
1-01-15-000-0000	ADELANTOS SUJETOS A LIQUIDA	172,002,425.31	304,810,579.46	198,886,391.59	277,926,613.18	0.00
1-01-20-000-0000	CUENTAS POR COBRAR EMPLEA	4,732,441.52	827,166.00	1,607,468.65	3,952,138.87	0.00
1-01-30-000-0000	CUENTAS POR COBRAR CUOTAS	3,503,265,738.21	575,518,769.68	609,781,972.28	3,469,002,535.61	0.00
1-01-45-000-0000	HONORARIOS Y GASTOS POR CO	361,751,974.06	6,765,407.81	1,824,418.79	366,692,963.08	0.00
1-01-55-000-0000	GASTOS PAGADOS POR ADELAN	137,112,663.86	303,071,293.86	84,993,094.76	355,190,862.96	0.00
1-01-60-000-0000	PAGARES A COBRAR	193,373,309.49	0.00	5,275,864.68	188,097,444.81	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	71,181,276.87	0.00	871,700.25	70,309,576.62	0.00
1-01-77-000-0000	CERTIFICACIONES AL COBRO JL	5,348,646,136.79	387,298.17	17,410,236.10	5,331,623,198.86	0.00
1-01-80-000-0000	INVENTARIOS	2,985,558,653.86	147,624,682.34	347,747,750.41	2,785,435,585.79	0.00
1-01-90-000-0000	INTERESES POR COBRAR S/INVE	1,348,370,622.06	141,814,613.54	946,328,200.48	543,857,035.12	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	111,997,733,807.26	216,052,373.99	13,885,335.57	112,199,900,845.68	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	48,550,776,476.55	213,337,923.64	13,885,335.57	48,750,229,064.62	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	937,861,449.31	2,714,450.35	0.00	940,575,899.66	0.00
1-04-00-000-0000	CUENTAS COMPLEMENTARIAS D	60,927,167,888.51	34,462,872.21	369,659,421.94	0.00	61,262,364,438.24
1-04-10-000-0000	ESTIMACION CTAS DUD C. JUD-F	120,011,319.71	0.00	0.00	0.00	120,011,319.71
1-04-11-000-0000	ESTIMACION CTAS DUD C. JUD-C	4,225,430,448.06	13,716,392.06	268,271.10	0.00	4,211,982,327.10
1-04-12-000-0000	EST. CUENTAS POR COBRAR-CU	1,121,045,036.23	11,052,769.08	88,544.25	0.00	1,110,080,811.40
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	17,420,543.26	0.00	84,865.46	0.00	17,505,408.72
1-04-38-000-0000	REV. DEPREC. AC. INST. POZOS	36,579,885.77	0.00	104,897.79	0.00	36,684,783.56
1-04-39-000-0000	DEPREC.ACUM.EDIF.INST. Y MO	4,286,738,919.66	0.00	32,846,966.01	0.00	4,319,585,885.67
1-04-40-000-0000	REV. DEP. AC. ED. INST. Y MONT	7,342,835,008.27	332,552.51	49,004,252.92	0.00	7,391,506,708.68

Instituto Nacional de Aprendizaje (I.N.A.)  
BALANCE DE COMPROBACION DETALLADO AL NIVEL 3  
AL 29 de FEBRERO de 2016

Cuenta	Nombre de la Cuenta	Saldo Inicial	MOVIMIENTOS DEL MES		SALDO ACTUAL	
			Débitos	Créditos	Débito	Crédito
1-04-55-000-0000	DEP. ACUM. MAQUINARIA Y EQU	36,907,215,837.46	9,361,158.56	274,021,165.76	0.00	37,171,875,844.66
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	12,232,337.20	0.00	37,904.51	0.00	12,270,241.71
1-04-61-000-0000	AMORTIZACION DE BIENES INTA	167,424,407.28	0.00	13,202,554.14	0.00	180,626,961.42
2-00-00-000-0000	P A S I V O S	6,376,968,446.51	4,262,309,866.82	3,595,478,703.33	0.00	5,710,137,283.02
2-01-00-000-0000	P A S I V O S C O R R I E N T E S	6,097,013,315.81	4,252,536,039.40	3,587,054,439.76	0.00	5,431,531,716.17
2-01-02-000-0000	DEUDAS A CORTO PLAZO	147,566,218.43	93,805,142.23	230,863,004.29	0.00	284,624,080.49
2-01-03-000-0000	GASTOS ACUMULADOS POR PAC	595,121,555.00	595,121,535.00	303,259,816.00	0.00	303,259,836.00
2-01-04-000-0000	CUENTAS POR PAGAR CONSUMI	6,004,391.25	9,666,596.00	28,554,330.70	0.00	24,892,125.95
2-01-05-000-0000	PLANILLA POR PAGAR	1,209,946.96	760,607,063.03	759,471,977.07	0.00	74,861.00
2-01-06-000-0000	RETENCIONES A PAGAR	1,815,831,129.25	2,743,391,787.81	1,582,094,325.98	0.00	654,533,667.42
2-01-10-000-0000	FONDOS RECIBIDOS POR APLIC	15,563,739.31	12,900,453.66	5,323,072.60	0.00	7,986,358.25
2-01-11-000-0000	HONORARIOS Y GASTOS A PAG	1,422,091.97	8,187,499.78	6,765,407.81	0.00	0.00
2-01-13-000-0000	CUENTAS POR PAGAR-TARJETA	1,042,586.00	937,390.00	1,708,862.00	0.00	1,814,058.00
2-01-14-000-0000	IMPUESTO DE RENTA PROVEEDI	10,778,505.00	12,739,163.00	21,139,289.00	0.00	19,178,631.00
2-01-15-000-0000	OTROS PASIVOS A CORTO PLAZ	96,218,904.30	2,924,092.63	7,077,426.32	0.00	100,372,237.99
2-01-17-000-0000	INCENTIVOS SALARIALES POR P	2,468,782,689.82	12,255,316.26	640,796,927.99	0.00	3,097,324,301.55
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	279,955,130.70	9,773,827.42	8,424,263.57	0.00	278,605,566.85
2-03-01-000-0000	GARANTIAS RECIBIDAS EN EFEC	268,335,479.82	5,211,679.96	8,310,211.72	0.00	271,434,011.58
2-03-02-000-0000	GARANTIA RECIBIDAS EN EFECT	11,619,650.88	4,562,147.46	114,051.85	0.00	7,171,555.27
3-00-00-000-0000	P A T R I M O N I O	121,797,628,904.91	37,369,805.43	15,198,746.63	0.00	121,775,457,846.11
3-01-00-000-0000	PATRIMONIO	121,797,628,904.91	37,369,805.43	15,198,746.63	0.00	121,775,457,846.11
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	-3,629,324.22	37,369,805.43	15,198,746.63	25,800,383.02	0.00
4-00-00-000-0000	I N G R E S O S	8,480,351,871.10	577,050,490.00	10,293,802,725.56	0.00	18,197,104,106.66
4-01-00-000-0000	INGRESOS	8,480,351,871.10	577,050,490.00	10,293,802,725.56	0.00	18,197,104,106.66
4-01-01-000-0000	APORTE LEY 6868 (INGRESOS C	8,251,424,472.10	577,048,833.05	10,106,448,310.43	0.00	17,780,823,949.48
4-01-10-000-0000	RECARGOS POR ATRASO (INGRI	28,598,790.47	1,656.95	28,957,752.51	0.00	57,554,886.03
4-01-15-000-0000	VTA DE BIENES Y SERVICIOS (IN	4,627,318.00	0.00	3,613,193.00	0.00	8,240,511.00
4-01-18-000-0000	PRODUCTOS FINANCIEROS (ING	164,933,412.14	0.00	145,341,001.56	0.00	310,274,413.70
4-01-23-000-0000	PRODUCTOS FUERA DE OPERAC	3,081,385.15	0.00	2,338,290.08	0.00	5,419,675.23
4-01-25-000-0000	REVERSION DE PERDIDA DETER	0.00	0.00	1,203,536.00	0.00	1,203,536.00
4-01-26-000-0000	RECUPERAC DE PREVISIONES D	27,686,493.24	0.00	5,900,641.98	0.00	33,587,135.22
5-00-00-000-0000	E G R E S O S	6,029,726,833.86	6,659,842,589.73	127,816,892.79	12,561,752,530.80	0.00
5-01-00-000-0000	EGRESOS	6,029,726,833.86	6,659,842,589.73	127,816,892.79	12,561,752,530.80	0.00
5-01-01-000-0000	SERVICIOS PERSONALES (EGRE	4,501,881,496.50	3,989,413,946.86	686,863.73	8,490,608,579.63	0.00
5-01-05-000-0000	SERVICIOS NO PERSONALES (EC	696,558,523.26	1,161,159,303.79	538,409.40	1,857,179,417.65	0.00
5-01-10-000-0000	MATERIALES Y SUMINISTROS (E	182,392,119.79	450,153,285.41	74,840,677.70	557,704,727.50	0.00
5-01-20-000-0000	TRANSFERENCIAS CORRIENTES	125,493,622.18	689,077,876.63	7,682,813.67	806,888,685.14	0.00
5-01-40-000-0000	DETERIORO Y DESVAL DE ACTIV	7,590,200.72	829,584.81	0.00	8,419,785.53	0.00
5-01-42-000-0000	DESVALORIZACION Y PERDIDA C	73,926,833.09	238,538.15	32,943,668.00	41,221,703.24	0.00
5-01-44-000-0000	DEP DE CONST, ADIC, MEJ Y OTF	81,081,229.16	81,746,334.18	0.00	162,827,563.34	0.00
5-01-45-000-0000	DEP DE MAQUINARIA Y EQUIPO (	272,487,771.74	274,021,165.76	0.00	546,508,937.50	0.00
5-01-47-000-0000	AMORTIZACION DE ACTIVOS INT	13,169,878.92	13,202,554.14	0.00	26,372,433.06	0.00
5-01-48-000-0000	GASTOS POR INCOBRABLES (EC	75,145,158.50	0.00	11,124,460.29	64,020,698.21	0.00
SUMAS IGUALES =====>>			53,130,670,547.59	53,130,670,547.59	206,970,864,057.05	206,970,864,057.05