

Instituto Nacional de Aprendizaje (I.N.A.)  
BALANCE DE COMPROBACION DETALLADO AL NIVEL 03  
AL 31 de MARZO 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	133,120,946,704.99	20,216,330,752.75	19,553,138,718.90	133,784,138,738.84	0.00
1-01-00-000-0000	A C T I V O S C O R R I E N T E S	80,409,772,642.88	19,791,893,436.50	19,128,926,394.94	81,072,739,684.44	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	10,591,134,844.73	8,455,836,226.54	8,133,809,962.58	10,913,161,108.69	0.00
1-01-03-000-0000	CUENTAS BANCARIAS DIRECCIO	910,040,205.07	1,256,462,407.65	1,382,961,802.16	783,540,810.56	0.00
1-01-04-000-0000	CUENTAS BANCARIAS EN DOLAF	7,246,335.82	34,987.63	1,689,154.92	5,592,168.53	0.00
1-01-06-000-0000	CUENTAS BANCARIAS EN DOLAF	106,999,574.21	3,720,871.39	20,098,148.71	90,622,296.89	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	749,626,670.25	749,626,670.25	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	125,058,063.48	125,058,063.48	0.00	0.00
1-01-14-000-0000	RECAUDACION POR COBRAR	17,628,817,133.87	7,735,863,705.00	7,219,620,226.85	18,145,060,612.02	0.00
1-01-15-000-0000	ADELANTOS SUJETOS A LIQUIDA	277,926,613.18	275,521,853.62	301,362,238.99	252,086,227.81	0.00
1-01-20-000-0000	CUENTAS POR COBRAR EMPLEA	3,952,138.87	1,013,356.25	691,105.43	4,274,389.69	0.00
1-01-30-000-0000	CUENTAS POR COBRAR CUOTAS	3,469,002,535.61	583,629,258.99	502,744,805.80	3,549,886,988.80	0.00
1-01-45-000-0000	HONORARIOS Y GASTOS POR CO	366,692,963.08	4,394,349.47	2,006,005.52	369,081,307.03	0.00
1-01-55-000-0000	GASTOS PAGADOS POR ADELAN	355,190,862.96	239,164,386.33	278,280,907.50	316,074,341.79	0.00
1-01-60-000-0000	PAGARES A COBRAR	188,097,444.81	0.00	5,853,542.12	182,243,902.69	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	70,309,576.62	157,057.00	0.00	70,466,633.62	0.00
1-01-77-000-0000	CERTIFICACIONES AL COBRO JL	5,331,623,198.86	2,752,422.97	10,477,167.67	5,323,898,454.16	0.00
1-01-80-000-0000	INVENTARIOS	2,785,435,585.79	242,430,464.85	394,646,592.96	2,633,219,457.68	0.00
1-01-90-000-0000	INTERESES POR COBRAR S/INVE	543,857,035.12	116,227,355.08	0.00	660,084,390.20	0.00
1-02-00-000-0000	O T R O S A C T I V O S	1,773,637,654.67	1,907,700.00	12,000.00	1,775,533,354.67	0.00
1-02-50-000-0000	OBRAS EN CONSTRUCCION	1,546,094,459.10	99,000.00	0.00	1,546,193,459.10	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	1,808,700.00	12,000.00	22,823,114.77	0.00
1-03-00-000-0000	A C T I V O S F I J O S	112,199,900,845.68	400,112,226.11	25,702,639.68	112,574,310,432.11	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	48,750,229,064.62	400,112,226.11	25,702,639.68	49,124,638,651.05	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	0.00	0.00	940,575,899.66	0.00
1-04-00-000-0000	CUENTAS COMPLEMENTARIAS D	61,262,364,438.24	22,417,390.14	398,497,684.28	0.00	61,638,444,732.38
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	4,211,982,327.10	6,648,935.15	546,386.85	0.00	4,205,879,778.80
1-04-12-000-0000	EST. CUENTAS POR COBRAR-CU	1,110,080,811.40	0.00	25,883,025.02	0.00	1,135,963,836.42
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	17,505,408.72	0.00	84,865.46	0.00	17,590,274.18
1-04-38-000-0000	REV. DEPREC. AC. INST. POZOS	36,684,783.56	0.00	104,897.79	0.00	36,789,681.35
1-04-39-000-0000	DEPREC.ACUM.EDIF.INST. Y MO	4,319,585,885.67	0.00	32,846,966.01	0.00	4,352,432,851.68
1-04-40-000-0000	REV. DEP. AC. ED. INST. Y MONT	7,391,506,708.68	332,552.51	48,671,700.41	0.00	7,439,845,856.58

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1-04-55-000-0000	DEP. ACUM. MAQUINARIA Y EQU	37,171,875,844.66	15,435,902.48	277,581,236.74	0.00	37,434,021,178.92
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	12,270,241.71	0.00	37,904.51	0.00	12,308,146.22
1-04-61-000-0000	AMORTIZACION DE BIENES INTA	180,626,961.42	0.00	12,740,701.49	0.00	193,367,662.91
2-00-00-000-0000	P A S I V O S	5,710,137,283.02	3,554,616,065.57	3,875,495,026.39	0.00	6,031,016,243.84
2-01-00-000-0000	P A S I V O S C O R R I E N T E S	5,431,531,716.17	3,544,108,006.84	3,869,958,651.05	0.00	5,757,382,360.38
2-01-02-000-0000	DEUDAS A CORTO PLAZO	284,624,080.49	608,055,086.19	533,330,464.90	0.00	209,899,459.20
2-01-03-000-0000	GASTOS ACUMULADOS POR PAC	303,259,836.00	303,259,816.00	303,423,928.00	0.00	303,423,948.00
2-01-04-000-0000	CUENTAS POR PAGAR CONSUMI	24,892,125.95	23,697,569.70	15,874,857.27	0.00	17,069,413.52
2-01-05-000-0000	PLANILLA POR PAGAR	74,861.00	773,111,776.32	773,111,776.32	0.00	74,861.00
2-01-06-000-0000	RETENCIONES A PAGAR	654,533,667.42	1,794,212,736.81	1,586,798,852.67	0.00	447,119,783.28
2-01-10-000-0000	FONDOS RECIBIDOS POR APLIC/	7,986,358.25	5,322,834.03	7,306,642.43	0.00	9,970,166.65
2-01-11-000-0000	HONORARIOS Y GASTOS A PAG/	0.00	4,344,349.47	4,344,349.47	0.00	0.00
2-01-13-000-0000	CUENTAS POR PAGAR-TARJETA	1,814,058.00	1,665,905.00	1,168,257.00	0.00	1,316,410.00
2-01-14-000-0000	IMPUESTO DE RENTA PROVEEDI	19,178,631.00	19,195,854.75	30,006,036.00	0.00	29,988,812.25
2-01-15-000-0000	OTROS PASIVOS A CORTO PLAZ	100,372,237.99	879,540.10	5,329,341.61	0.00	104,822,039.50
2-01-17-000-0000	INCENTIVOS SALARIALES POR P	3,097,324,301.55	10,362,538.47	609,264,145.38	0.00	3,696,225,908.46
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	278,605,566.85	10,508,058.73	5,536,375.34	0.00	273,633,883.46
2-03-01-000-0000	GARANTIAS RECIBIDAS EN EFEC	271,434,011.58	8,817,036.12	5,536,079.21	0.00	268,153,054.67
2-03-02-000-0000	GARANTIA RECIBIDAS EN EFECT	7,171,555.27	1,691,022.61	296.13	0.00	5,480,828.79
3-00-00-000-0000	P A T R I M O N I O	121,775,457,846.11	5,636,541.22	9,780,926.30	0.00	121,779,602,231.19
3-01-00-000-0000	PATRIMONIO	121,775,457,846.11	5,636,541.22	9,780,926.30	0.00	121,779,602,231.19
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	-25,800,383.02	5,636,541.22	9,780,926.30	21,655,997.94	0.00
4-00-00-000-0000	I N G R E S O S	18,197,104,106.66	454,479,818.99	8,468,882,874.15	0.00	26,211,507,161.82
4-01-00-000-0000	INGRESOS	18,197,104,106.66	454,479,818.99	8,468,882,874.15	0.00	26,211,507,161.82
4-01-01-000-0000	APORTE LEY 6868 (INGRESOS CI	17,780,823,949.48	454,367,221.35	8,300,110,465.19	0.00	25,626,567,193.32
4-01-10-000-0000	RECARGOS POR ATRASO (INGRI	57,554,886.03	46,836.05	31,769,719.72	0.00	89,277,769.79
4-01-15-000-0000	VTA DE BIENES Y SERVICIOS (IN	8,240,511.00	0.00	3,458,239.75	0.00	11,698,750.75
4-01-18-000-0000	PRODUCTOS FINANCIEROS (ING	310,274,413.70	0.00	119,133,127.32	0.00	429,407,541.02
4-01-23-000-0000	PRODUCTOS FUERA DE OPERAC	5,419,675.23	65,761.59	3,938,462.36	0.00	9,292,376.00
4-01-25-000-0000	REVERSION DE PERDIDA DETER	1,203,536.00	0.00	1,808,700.00	0.00	3,012,236.00
4-01-26-000-0000	RECUPERAC DE PREVISIONES D	33,587,135.22	0.00	8,664,159.81	0.00	42,251,295.03
5-00-00-000-0000	E G R E S O S	12,561,752,530.80	7,770,624,730.26	94,390,363.05	20,237,986,898.01	0.00
5-01-00-000-0000	EGRESOS	12,561,752,530.80	7,770,624,730.26	94,390,363.05	20,237,986,898.01	0.00
5-01-01-000-0000	SERVICIOS PERSONALES (EGRE	8,490,608,579.63	3,979,406,804.41	3,539,621.30	12,466,475,762.74	0.00
5-01-05-000-0000	SERVICIOS NO PERSONALES (EC	1,857,179,417.65	1,467,447,508.28	3,836,925.68	3,320,790,000.25	0.00
5-01-10-000-0000	MATERIALES Y SUMINISTROS (E	557,704,727.50	514,934,181.20	82,862,554.27	989,776,354.43	0.00
5-01-20-000-0000	TRANSFERENCIAS CORRIENTES	806,888,685.14	1,400,321,206.04	4,151,261.80	2,203,058,629.38	0.00
5-01-40-000-0000	DETERIORO Y DESVAL DE ACTIV	8,419,785.53	5,574,776.33	0.00	13,994,561.86	0.00
5-01-42-000-0000	DESVALORIZACION Y PERDIDA C	41,221,703.24	5,389,590.08	0.00	46,611,293.32	0.00
5-01-44-000-0000	DEP DE CONST, ADIC, MEJ Y OTF	162,827,563.34	81,413,781.67	0.00	244,241,345.01	0.00
5-01-45-000-0000	DEP DE MAQUINARIA Y EQUIPO (	546,508,937.50	277,581,236.74	0.00	824,090,174.24	0.00
5-01-47-000-0000	AMORTIZACION DE ACTIVOS INT	26,372,433.06	12,740,701.49	0.00	39,113,134.55	0.00
5-01-48-000-0000	GASTOS POR INCOBRABLES (EC	64,020,698.21	25,814,944.02	0.00	89,835,642.23	0.00
SUMAS IGUALES =====>>			32,001,687,908.79	32,001,687,908.79	215,682,226,367.17	215,682,226,367.17