

Instituto Nacional de Aprendizaje (I.N.A.)
BALANCE DE COMPROBACION DETALLADO AL NIVEL 3
AL 31 de MAYO 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	139,956,286,498.95	38,971,782,016.84	37,903,402,942.66	141,024,665,573.13	0.00
1-01-00-000-0000	A C T I V O S C O R R I E N T E S	85,505,041,685.23	38,156,881,417.57	37,459,745,131.09	86,202,177,971.71	0.00
1-01-01-000-0000	CAJAS Y FONDOS ROTATIVOS	126,500,000.00	5,000,000.00	0.00	131,500,000.00	0.00
1-01-02-000-0000	CUENTAS BANCARIAS COLONES	13,318,352,841.97	11,513,013,528.01	11,205,470,566.34	13,625,895,803.64	0.00
1-01-03-000-0000	CUENTAS BANCARIAS DIRECCIO	884,876,237.40	1,682,507,152.53	1,943,805,628.76	623,577,761.17	0.00
1-01-04-000-0000	CUENTAS BANCARIAS EN DOLAF	4,549,251.46	38,440.16	0.00	4,587,691.62	0.00
1-01-06-000-0000	CUENTAS BANCARIAS EN DOLAF	89,543,681.28	5,295,458.63	14,882,100.88	79,957,039.03	0.00
1-01-07-000-0000	INVERSIONES TRANSITORIAS	37,500,000,000.00	13,527,681,159.42	11,000,000,000.00	40,027,681,159.42	0.00
1-01-09-000-0000	SALARIOS ANTICIPADOS	0.00	747,428,969.40	747,428,969.40	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	239,057,934.28	239,057,934.28	0.00	0.00
1-01-14-000-0000	RECAUDACION POR COBRAR	18,036,532,408.29	8,490,290,084.00	9,679,416,866.29	16,847,405,626.00	0.00
1-01-15-000-0000	ADELANTOS SUJETOS A LIQUIDA	296,869,319.37	382,694,496.62	358,982,429.15	320,581,386.84	0.00
1-01-20-000-0000	CUENTAS POR COBRAR EMPLEA	3,704,738.33	2,666,964.22	2,787,817.08	3,583,885.47	0.00
1-01-30-000-0000	CUENTAS POR COBRAR CUOTAS	3,711,500,113.67	698,560,370.83	861,133,116.92	3,548,927,367.58	0.00
1-01-45-000-0000	HONORARIOS Y GASTOS POR CO	373,279,318.87	11,419,169.69	2,423,709.08	382,274,779.48	0.00
1-01-55-000-0000	GASTOS PAGADOS POR ADELAN	316,255,395.79	5,438,830.45	170,114,466.09	151,579,760.15	0.00
1-01-60-000-0000	PAGARES A COBRAR	179,606,062.95	0.00	2,991,324.19	176,614,738.76	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	0.00	0.00	70,309,576.62	0.00
1-01-77-000-0000	CERTIFICACIONES AL COBRO JL	5,306,500,279.14	91,284,190.03	273,335,164.64	5,124,449,304.53	0.00
1-01-80-000-0000	INVENTARIOS	4,357,404,120.53	642,940,591.52	430,233,878.57	4,570,110,833.48	0.00
1-01-90-000-0000	INTERESES POR COBRAR S/INVE	776,311,745.28	111,564,077.78	527,681,159.42	360,194,663.64	0.00
1-02-00-000-0000	O T R O S A C T I V O S	1,936,566,031.34	247,847,054.70	0.00	2,184,413,086.04	0.00
1-02-50-000-0000	OBRAS EN CONSTRUCCION	1,707,643,095.27	245,553,214.70	0.00	1,953,196,309.97	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	22,406,155.27	2,293,840.00	0.00	24,699,995.27	0.00
1-03-00-000-0000	A C T I V O S F I J O S	113,182,600,465.55	371,483,085.46	22,621,118.59	113,531,462,432.42	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	49,732,563,483.89	361,195,361.04	22,621,118.59	50,071,137,726.34	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	940,941,100.26	10,287,724.42	0.00	951,228,824.68	0.00
1-04-00-000-0000	CUENTAS COMPLEMENTARIAS D	60,667,921,683.17	195,570,459.11	421,036,692.98	0.00	60,893,387,917.04
1-04-10-000-0000	ESTIMACION CTAS DUD C. JUD-F	109,377,405.31	0.00	0.00	0.00	109,377,405.31
1-04-11-000-0000	ESTIMACION CTAS DUD C. JUD-C	3,449,225,181.44	161,382,415.24	43,019,281.74	0.00	3,330,862,047.94
1-04-12-000-0000	EST. CUENTAS POR COBRAR-CU	556,725,017.05	24,892,424.11	506,512.20	0.00	532,339,105.14
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	17,675,139.64	0.00	84,865.46	0.00	17,760,005.10
1-04-38-000-0000	REV. DEPREC. AC. INST. POZOS	36,894,579.14	0.00	104,897.79	0.00	36,999,476.93
1-04-39-000-0000	DEPREC.ACUM.EDIF.INST. Y MO	4,385,279,817.69	0.00	32,846,966.01	0.00	4,418,126,783.70
1-04-40-000-0000	REV. DEP. AC. ED. INST. Y MONT	7,488,185,004.48	332,552.51	48,671,700.41	0.00	7,536,524,152.38

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1-04-55-000-0000	DEP. ACUM. MAQUINARIA Y EQU	37,715,860,833.28	8,963,067.25	282,842,256.97	0.00	37,989,740,023.00
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	12,346,050.73	0.00	37,904.51	0.00	12,383,955.24
1-04-61-000-0000	AMORTIZACION DE BIENES INTA	206,118,508.80	0.00	12,922,307.89	0.00	219,040,816.69
2-00-00-000-0000	P A S I V O S	7,174,503,605.01	3,704,413,142.41	3,828,163,569.13	0.00	7,298,254,031.73
2-01-00-000-0000	P A S I V O S C O R R I E N T E S	6,900,775,709.45	3,685,600,018.81	3,812,072,508.21	0.00	7,027,248,198.85
2-01-02-000-0000	DEUDAS A CORTO PLAZO	45,556,506.66	242,562,830.93	388,630,113.74	0.00	191,623,789.47
2-01-03-000-0000	GASTOS ACUMULADOS POR PAC	303,204,976.00	303,204,976.00	303,416,445.00	0.00	303,416,445.00
2-01-04-000-0000	CUENTAS POR PAGAR CONSUMI	20,928,026.20	19,347,373.89	19,572,530.90	0.00	21,153,183.21
2-01-05-000-0000	PLANILLA POR PAGAR	224,897.51	771,020,303.38	770,870,266.87	0.00	74,861.00
2-01-06-000-0000	RETENCIONES A PAGAR	1,079,378,520.79	2,223,891,997.08	1,593,069,816.94	0.00	448,556,340.65
2-01-10-000-0000	FONDOS RECIBIDOS POR APLIC	52,648,648.53	50,014,961.64	9,011,013.67	0.00	11,644,700.56
2-01-11-000-0000	HONORARIOS Y GASTOS A PAG	4,250,444.76	15,657,114.45	11,419,169.69	0.00	12,500.00
2-01-13-000-0000	CUENTAS POR PAGAR-TARJETA	1,280,171.00	1,164,423.00	1,080,569.95	0.00	1,196,317.95
2-01-14-000-0000	IMPUESTO DE RENTA PROVEEDI	44,276,837.34	44,317,932.00	39,970,505.78	0.00	39,929,411.12
2-01-15-000-0000	OTROS PASIVOS A CORTO PLAZ	107,283,987.31	6,704,557.25	6,736,940.49	0.00	107,316,370.55
2-01-17-000-0000	INCENTIVOS SALARIALES POR P	4,304,271,134.83	7,713,549.19	668,295,135.18	0.00	4,964,852,720.82
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	273,727,895.56	18,813,123.60	16,091,060.92	0.00	271,005,832.88
2-03-01-000-0000	GARANTIAS RECIBIDAS EN EFEC	269,317,143.45	18,813,123.60	16,056,567.35	0.00	266,560,587.20
2-03-02-000-0000	GARANTIA RECIBIDAS EN EFECT	4,410,752.11	0.00	34,493.57	0.00	4,445,245.68
3-00-00-000-0000	P A T R I M O N I O	124,644,612,072.95	95,003,308.50	3,104,248.28	0.00	124,552,713,012.73
3-01-00-000-0000	PATRIMONIO	124,644,612,072.95	95,003,308.50	3,104,248.28	0.00	124,552,713,012.73
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	1,200,777,314.31	0.00	0.00	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	2,842,353,843.82	95,003,308.50	3,104,248.28	0.00	2,750,454,783.60
4-00-00-000-0000	I N G R E S O S	35,067,591,450.85	675,307,835.34	9,276,422,115.93	0.00	43,668,705,731.44
4-01-00-000-0000	INGRESOS	35,067,591,450.85	675,307,835.34	9,276,422,115.93	0.00	43,668,705,731.44
4-01-01-000-0000	APORTE LEY 6868 (INGRESOS C	34,317,277,111.19	663,306,933.60	9,091,073,949.51	0.00	42,745,044,127.10
4-01-10-000-0000	RECARGOS POR ATRASO (INGRI	122,886,893.98	11,962,217.70	54,193,693.95	0.00	165,118,370.23
4-01-15-000-0000	VTA DE BIENES Y SERVICIOS (IN	16,439,923.75	0.00	5,606,268.00	0.00	22,046,191.75
4-01-18-000-0000	PRODUCTOS FINANCIEROS (ING	549,277,432.90	0.00	115,396,536.91	0.00	664,673,969.81
4-01-23-000-0000	PRODUCTOS FUERA DE OPERAC	13,455,473.89	38,684.04	7,525,686.86	0.00	20,942,476.71
4-01-25-000-0000	REVERSION DE PERDIDA DETER	3,286,936.00	0.00	2,294,840.00	0.00	5,581,776.00
4-01-26-000-0000	RECUPERAC DE PREVISIONES D	44,967,679.14	0.00	331,140.70	0.00	45,298,819.84
5-00-00-000-0000	E G R E S O S	26,930,420,629.86	7,827,820,825.92	263,234,253.01	34,495,007,202.77	0.00
5-01-00-000-0000	EGRESOS	26,930,420,629.86	7,827,820,825.92	263,234,253.01	34,495,007,202.77	0.00
5-01-01-000-0000	SERVICIOS PERSONALES (EGRE	16,447,256,115.41	4,038,170,644.87	2,191,481.02	20,483,235,279.26	0.00
5-01-05-000-0000	SERVICIOS NO PERSONALES (EC	4,830,828,639.96	1,712,816,472.63	13,602,874.22	6,530,042,238.37	0.00
5-01-10-000-0000	MATERIALES Y SUMINISTROS (E	1,324,662,891.00	593,281,323.59	149,646,362.16	1,768,297,852.43	0.00
5-01-20-000-0000	TRANSFERENCIAS CORRIENTES	2,693,206,042.96	1,060,937,373.75	9,283,338.75	3,744,860,077.96	0.00
5-01-40-000-0000	DETERIORO Y DESVAL DE ACTIV	14,439,450.27	1,262,196.79	0.00	15,701,647.06	0.00
5-01-42-000-0000	DESVALORIZACION Y PERDIDA C	47,740,129.96	1,155,186.02	0.00	48,895,315.98	0.00
5-01-44-000-0000	DEP DE CONST, ADIC, MEJ Y OTF	325,655,126.68	81,413,781.67	0.00	407,068,908.35	0.00
5-01-45-000-0000	DEP DE MAQUINARIA Y EQUIPO (1,106,258,056.32	282,842,256.97	0.00	1,389,100,313.29	0.00
5-01-47-000-0000	AMORTIZACION DE ACTIVOS INT	51,863,980.44	12,922,307.89	0.00	64,786,288.33	0.00
5-01-48-000-0000	GASTOS POR INCOBRABLES (EC	88,510,196.86	43,019,281.74	88,510,196.86	43,019,281.74	0.00
SUMAS IGUALES =====>>			51,274,327,129.01	51,274,327,129.01	236,413,060,692.94	236,413,060,692.94