



**INSTITUTO NACIONAL DE PREVISION DEL MAGISTERIO**  
**"INPREMA"**  
**BALANCE GENERAL**

**AL 31 DE AGOSTO DEL AÑO 2016 Y 2015**

|                                          | (LEMPIRAS)               |                          |
|------------------------------------------|--------------------------|--------------------------|
|                                          | 2016                     | 2015                     |
| <b>ACTIVO</b>                            |                          |                          |
| <b>CORRIENTE:</b>                        | <b>8,441,823,442.08</b>  | <b>10,264,483,138.49</b> |
| DISPONIBILIDADES                         | 896,764,391.51           | 362,015,204.18           |
| CUENTAS POR COBRAR                       | 2,793,347,252.20         | 2,666,791,956.75         |
| DOCUMENTOS POR COBRAR                    | 67,104,145.82            | 63,281,454.96            |
| INVERSIONES DE CONVERTIBILIDAD INMEDIATA | 4,681,450,137.65         | 7,170,087,257.64         |
| ALMACEN                                  | 1,914,798.22             | 1,666,284.67             |
| SEGUROS PAGADOS POR ANTICIPADO           | 1,242,716.68             | 640,980.29               |
| <b>NO CORRIENTE:</b>                     | <b>26,908,435,898.25</b> | <b>22,336,089,269.31</b> |
| <b>INVERSIONES A LARGO PLAZO</b>         | <b>26,239,163,216.18</b> | <b>21,688,240,929.34</b> |
| DOCUMENTOS POR COBRAR                    | 12,200,607,730.63        | 8,992,710,307.87         |
| INVERSIONES EN VALORES                   | 13,462,704,039.08        | 12,119,679,175.00        |
| INVERSIONES EN BIENES                    | 575,851,446.47           | 575,851,446.47           |
| <b>PROPIEDAD PLANTA Y EQUIPO</b>         | <b>646,234,516.26</b>    | <b>643,885,999.49</b>    |
| BIENES EN SERVICIO                       | 424,656,398.33           | 32,535,132.58            |
| SOFTWARE Y HARDWARE                      | 6,112,747.35             | 24,456,176.98            |
| BIENES TANGIBLES EN PROCESO              | 215,465,370.58           | 586,894,689.93           |
| <b>DIFERIDOS</b>                         | <b>23,038,165.81</b>     | <b>3,962,340.48</b>      |
| DEPOSITOS EN GARANTIA                    | 771,546.36               | 691,546.36               |
| EQUIPO Y TECNICAS DE PROCES. EN TRANSITO | 22,266,619.45            | 3,270,794.12             |
| <b>TOTAL ACTIVO</b>                      | <b>35,350,259,340.33</b> | <b>32,600,572,407.80</b> |
| <b>PASIVO</b>                            |                          |                          |
| <b>CORRIENTE:</b>                        | <b>1,591,742,482.07</b>  | <b>1,656,549,820.79</b>  |
| CUENTAS POR PAGAR                        | 1,379,530,730.69         | 1,444,441,069.41         |
| OTROS PASIVOS                            | 212,211,751.38           | 212,108,751.38           |
| <b>PATRIMONIO Y RESERVAS</b>             | <b>33,758,516,858.26</b> | <b>30,944,022,587.01</b> |
| RESERVAS POR CONCEDER                    | 7,191,858,132.21         | 7,191,858,132.21         |
| RESERVAS CONCEDIDAS                      | 18,707,992,030.71        | 18,707,992,030.71        |
| RESERVA ACUMULADA PERIODOS ANTERIORES    | 6,008,027,536.25         | 3,134,655,004.00         |
| RESULTADO DEL PERIODO                    | 1,850,639,159.09         | 1,909,517,420.09         |
| <b>TOTAL PASIVO Y PATRIMONIO</b>         | <b>35,350,259,340.33</b> | <b>32,600,572,407.80</b> |



**Director Presidente**  
**Ernesto Emilio Carias Corrales**  
 Director Presidente



**Lic. Leonardo Arnulfo Godoy Fonseca**  
 Contador General  
 Colegiado No. 94-10-0161

**Lic. German Alexis Ramírez**  
 Auditor Interno

