



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

AL 31 DE AGOSTO DEL AÑO 2017 Y 2016

|                                          | (LEMPIRAS)               |                          |
|------------------------------------------|--------------------------|--------------------------|
|                                          | 2017                     | 2016                     |
| <b>ACTIVO</b>                            |                          |                          |
| <b>CORRIENTE:</b>                        | <b>8,036,552,371.59</b>  | <b>8,440,580,725.40</b>  |
| DISPONIBILIDADES                         | 662,853,228.45           | 896,764,391.51           |
| CUENTAS POR COBRAR                       | 1,932,803,546.88         | 2,793,347,252.20         |
| DOCUMENTOS POR COBRAR                    | 111,374,496.17           | 67,104,145.82            |
| INVERSIONES DE CONVERTIBILIDAD INMEDIATA | 5,328,214,575.27         | 4,681,450,137.65         |
| ALMACEN                                  | 1,306,524.82             | 1,914,798.22             |
| <b>NO CORRIENTE:</b>                     | <b>30,138,487,581.12</b> | <b>26,909,678,614.93</b> |
| <b>INVERSIONES A LARGO PLAZO</b>         | <b>29,474,273,744.54</b> | <b>26,239,163,216.18</b> |
| DOCUMENTOS POR COBRAR                    | 13,334,543,999.05        | 12,200,607,730.63        |
| INVERSIONES EN VALORES                   | 15,565,234,299.02        | 13,462,704,039.08        |
| INVERSIONES EN BIENES                    | 574,495,446.47           | 575,851,446.47           |
| <b>PROPIEDAD PLANTA Y EQUIPO</b>         | <b>414,036,704.46</b>    | <b>424,656,398.33</b>    |
| BIENES EN SERVICIO                       | 414,036,704.46           | 424,656,398.33           |
| <b>DIFERIDOS</b>                         | <b>8,706,005.39</b>      | <b>9,496,777.98</b>      |
| EQUIPO Y TECNICAS DE PROCESAMIENTO       | 8,337,710.21             | 8,682,115.30             |
| SEGUROS PAGADOS POR ANTICIPADO           | 368,295.18               | 814,662.68               |
| <b>OTROS ACTIVOS</b>                     | <b>241,471,126.73</b>    | <b>236,362,222.44</b>    |
| DEPOSITOS EN GARANTIA                    | 771,541.36               | 771,546.36               |
| ACTIVOS EN TRANSITO                      | 240,699,585.37           | 235,590,676.08           |
| <b>TOTAL ACTIVO</b>                      | <b>38,175,039,952.71</b> | <b>35,350,259,340.33</b> |
| <b>PASIVO</b>                            |                          |                          |
| <b>CORRIENTE:</b>                        | <b>1,826,559,422.94</b>  | <b>1,591,742,482.07</b>  |
| CUENTAS POR PAGAR                        | 1,471,450,671.56         | 1,379,530,730.69         |
| OTROS PASIVOS                            | 355,108,751.38           | 212,211,751.38           |
| <b>PATRIMONIO Y RESERVAS</b>             | <b>36,348,480,529.77</b> | <b>33,758,516,858.26</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    | 8,893,196,640.26         | 6,008,027,536.25         |
| EXCEDENTES DEL PERIODO                   | 1,555,433,726.59         | 1,850,639,159.09         |
| <b>TOTAL PASIVO Y PATRIMONIO</b>         | <b>38,175,039,952.71</b> | <b>35,350,259,340.33</b> |

Lic. Ernesto Emilio Carías Corrales  
 Director Especialista Presidente

Lic. German Alexis Ramirez  
 Auditor Interno

Lic. José María Flores  
 Contador N° 1051

