



ESTADOS FINANCIEROS

MES

AGOSTO-2014

COLEGIO DE INGENIEROS ELECTRICISTAS, MECANICOS E INDUSTRIALES



**BALANCE DE SITUACION
AGOSTO-2014
(COLONES)**

| ACTIVOS | | | |
|--------------|------------------------------------------------------------------------------|----------------|-----------------------|
| AC-1 | ACTIVO CIRCULANTE | | |
| | AC-100 CAJA CHICA | 500,000.00 | |
| | AC-105 BNCR(CTA 1470000119-2) | 14,993,594.28 | |
| | AC-110 BCR(CTA N.1-239307-7) | 2,215,940.42 | |
| | AC-115 BNCR (CTA N.100-02-095-601144-0-\$) | 10,946,740.03 | |
| | AC-120 CUENTAS POR COBRAR (ANEXO 1) | 44,460,850.57 | |
| | AC-125 INVERSIONES | 46,450,535.70 | |
| | AC-130 INVENTARIOS MANUALES NFPA | 3,774,859.36 | |
| | AC-150 TOTAL ACTIVO CIRCULANTE | | 123,342,520.36 |
| AF-2 | ACTIVO FIJO: | | |
| | AF-3 <u>CENTRO CAPACITACION CIEMI</u> | | |
| | AF-300 TERRENO CENTRO CAPACITACION CIEMI | 45,014,400.00 | |
| | AF-305 MOBILIARIO Y EQUIPO CENTRO CAPACITACION CIEMI | 4,201,221.02 | |
| | AF-310 DEPRECIACION ACUMULADA MOBILIARIO CENTRO CAPACITACION CIEMI | -1,813,784.90 | |
| | AF-315 MOBILIARIO Y EQUIPO CENTRO CAPACITACION CIEMI(NETO) | 2,387,436.12 | |
| | AF-320 EDIFICIO (CENTRO CAPACITACION DEL CIEMI) | 45,886,034.72 | |
| | AF-325 DEPRECIACION ACUMULADA EDIFICIO CENTRO CAPACITACION CI | -6,199,977.34 | |
| | AF-330 EDIFICIO CENTRO CAPACITACION CIEMI(NETO) | 39,686,057.38 | |
| | AF-335 TOTAL DE ACTIVO CENTRO CAPACITACION DEL CIEMI | 87,087,893.50 | |
| | AF-350 TOTAL DE ACTIVO FIJO | | 87,087,893.50 |
| | OC-0100 OBRAS EN PROCESO(PLANOS REMODELACION C.C.CIEMI ING RODRIGO OROZCO S) | | 26,813,939.70 |
| A-400 | TOTAL ACTIVOS | | 237,244,353.56 |
| PASIVOS | | | |
| PC-1 | PASIVO CIRCULANTE: | | |
| | CUENTAS POR PAGAR (ANEXO 2) | 14,433,269.65 | |
| | PC-105 CFIA | 5,141,796.78 | |
| | PC-110 CFIA(PRESTAMO BANCO DE COSTA RICA) | 9,291,472.87 | |
| | PC.150 TOTAL PASIVO CIRCULANTE | | 14,433,269.65 |
| PF-2 | PASIVO FIJO | | |
| | PF-200 DOCUMENTOS PAGAR LARGO PLAZO BANCO DE COSTA RICA | 6,671,253.99 | |
| | PF-250 TOTAL DE PASIVO FIJO | | |
| P-300 | TOTAL PASIVO | | 21,104,523.64 |
| PATRIMONIO | | | |
| S-1 | PATRIMONIO | | |
| | S-100 EXCEDENTE ACUMULADO | 210,050,839.16 | |
| | S-120 EXCEDENTE DEL PERIODO | 6,088,990.76 | |
| | S-200 <u>TOTAL PATRIMONIO</u> | | 216,139,829.92 |

**COLEGIO DE INGENIEROS ELECTRICISTAS, MECANICOS
E INDUSTRIALES
CUENTAS POR COBRAR(ANEXO #1)
AGOSTO-2014
(COLONES)**



| NOMBRE | JULIO-2014 | AGOSTO-2014 |
|-------------------------------------------------|----------------------|----------------------|
| CFIA(REINTEGRO BOLETAS AL CFIA) | 23,379,768.25 | 33,999,856.25 |
| CFIA(PENDIENTES ELABORAR BOLETAS CFIA AÑO 2014) | 12,294,803.20 | 4,794,781.30 |
| INTERESES S/INVERSIONES | 456,541.00 | 341,213.02 |
| SEMINARIO PUESTA A TIERRA(ICE-CNFL-BCO POPULAR) | 0.00 | |
| DOCUMENTOS POR COBRAR CFIA | 4,680,000.00 | 5,325,000.00 |
| TOTAL | 40,811,112.45 | 44,460,850.57 |

**COLEGIO DE INGENIEROS ELECTRICISTAS, MECANICOS E
INDUSTRIALES
CUENTAS POR PAGAR(ANEXO #2)
AGOSTO-2014
(COLONES)**



| NOMBRE | MONTO |
|--------------------------------------|----------------------|
| CFIA | 5,141,796.78 |
| CFIA(REINTEGRO REBAJOS PRESTAMO BCR) | 9,291,472.87 |
| TOTAL | 14,433,269.65 |

**COLEGIO DE INGENIEROS ELECTRICISTAS, MECANICOS E INDUSTRIALES
INVERSIONES TRANSITORIAS FINANCIERAS
AGOSTO-2014
(COLONES)**



| | DETALLE | MONTO INVERSION | MONTO INVERSION | FECHA VENCIMIENTO | PORCENTAJE DE INTERES | BANCO |
|-------|--------------------------------------------|-----------------|-----------------|-------------------|-----------------------|----------|
| | | JULIO-2014 | AGOSTO/2014 | | | |
| CI-01 | CERTIFICADO N.400-02-147-016472-357.325.31 | ₡ 3,916,000.76 | ₡ - | | 0.50% | B.N.C.R. |
| CI-02 | CERTIFICADO N.400-02-147-016473-158.365.03 | ₡ 4,471,820.09 | ₡ - | | 0.50% | B.N.C.R. |
| CI-03 | CERTIFICADO N.400-02-147-016471-559.372.39 | ₡ 5,010,336.19 | ₡ - | | 0.50% | B.N.C.R. |
| CI-04 | CERTIFICADO N.400-01-147005921-5 | ₡ 10,127,714.28 | ₡ 10,127,714.28 | | 3.42% | B.N.C.R. |
| CI-06 | CERTIFICADO N.400-01-147-005920-7 | ₡ 15,191,571.42 | ₡ 15,191,571.42 | | 3.42% | B.N.C.R. |
| CI-07 | CERTIFICADO N.400-01-147-005913-4 | ₡ 16,932,001.84 | ₡ - | | 3.42% | B.N.C.R. |
| CI-09 | CERTIFICADO N.326436 A | ₡ 10,000,000.00 | ₡ 10,131,250.00 | | 5.25% | COOPENAE |
| CI-10 | CERTIFICADO N.326437 A | ₡ 11,000,000.00 | ₡ 11,000,000.00 | | 7.50% | COOPENAE |
| | | ₡ 76,649,444.58 | ₡ 46,450,535.70 | | | |

COLEGIO DE INGENIEROS ELECTRICISTAS, MECANICOS E INDUSTRIALES
ESTADO DE RESULTADOS
AGOSTO-2014
(COLONES)

| INGRESOS | | | |
|------------------------------------------------|------------------------------------------------|---------------|-----------------------|
| 1.1 INGRESOS DIRECTOS | | | |
| 1.1.10 | CUOTA EXTRAORDINARIA | 40,342,169.69 | |
| 1.1.20 | CURSOS "CIEMI" | 41,206,036.18 | |
| 1.1.25 | CURSOS CORTOS(SIMPOSIO ASHRAE) | 2,863,400.60 | |
| 1.1.50 | VENTA MANUALES NFPA | 7,866,013.00 | |
| TOTAL INGRESOS DIRECTOS | | | 92,277,619.47 |
| 1.2 OTROS INGRESOS | | | |
| 1.2.10 | INTERESES GANADOS SOBRE INVERSIONES | 1,534,732.39 | |
| 1.2.20 | OTROS(Dif Camb,Ing Period Ant) | 2,761,824.56 | |
| 1.2.25 | INGRESOS CONGRESO VIED 2014 | 11,563,909.83 | |
| TOTAL OTROS INGRESOS | | | 15,860,466.78 |
| TOTAL INGRESOS | | | 108,138,086.25 |
| EGRESOS | | | |
| 2.1 GASTOS CUOTA EXTRAORDINARIA | | | |
| 2.1.10 | GASTOS CENTRO CAPACITACION CIEMI | 2,836,071.44 | |
| TOTAL GASTOS CUOTA EXTRAORDINARIA | | | 2,836,071.44 |
| 2.2. OTROS GASTOS CON FONDOS PROPIOS | | | |
| 2.2.20 | GASTOS CARGADOS A MATRICULA | 14,394,863.21 | |
| 2.2.50 | COMPRA MANUALES NFPA | 6,292,810.40 | |
| 2.2.60 | SERVICIOS PROFESIONALES | 18,984,775.00 | |
| 2.2.65 | PARTICIPACION INTERNACIONAL | 484,268.20 | |
| 2.2.66 | CURSOS CORTOS(SIMPOSIO ASHRAE) | 1,157,173.38 | |
| 2.2.69 | OFICINA OFICIE | 10,385,909.47 | |
| 2.2.70 | DIFERENCIAL CAMBIARIO | 319,328.60 | |
| 2.2.75 | GASTOS VARIOS | 2,836,858.15 | |
| 2.2.77 | GASTOS PERIODOS ANTERIORES | 535,790.62 | |
| 2.2.79 | CONGRESO VIED | 22,174,583.70 | |
| 2.2.80 | SIGNOS EXTERNOS | 3,411,922.00 | |
| 2.2.82 | ACTIVIDAD DIA DE LAS MADRES | 8,619,959.85 | |
| 2.2.84 | APOYO A COMISIONES | 6,746,136.05 | |
| TOTAL OTROS GASTOS CON FONDOS PROPIOS | | | 96,344,378.63 |
| TOTAL EGRESOS | | | 99,180,450.07 |
| TOTAL EXCEDENTE OPERACIONAL DEL PERIODO | | | 8,957,636.18 |
| GASTOS FINANCIEROS | | | |
| 2.3.10 | INTERESES SOBRE PRESTAMO CENTRO CAPACACITACION | 781,174.82 | |
| 2.3.15 | COMISIONES CFIA | 598,610.50 | |
| 2.3.20 | GASTOS DEPRECIACION CTO CAPACITACION CIEMI | 891,895.28 | |
| 2.3.30 | GASTOS DEPRECIACION MOBILIARIO | 157,962.93 | |
| 2.3.35 | GASTOS AMORTIZ SOFTWARE CONTABLE | 439,001.89 | |
| TOTAL GASTOS FINANCIEROS | | | 2,868,645.42 |
| TOTAL EXCEDENTE OPERACIONAL DEL PERIODO | | | 6,088,990.76 |



Reporte de Ejecución del Presupuesto

CIEMI
014-04-03-00
Del año 2014
Formato del reporte Resumido

| | Modificaciones | | | | | | | % Disp |
|-------------------------------------------------------------|-----------------------|----------------------|---------------|-----------------------|-----------------------|----------------------|----------------------|---------------|
| | Presup. Aprobado | Extraordinario | Traslados | Pres. Modif. | Gasto Real | % Gasto | Disponible | |
| 5-01-01-01-00-00-00 Salarios | 60,870,709.19 | 1,204,322.00 | 751.21 | 62,075,782.40 | 36,127,156.54 | 58.20 | 25,948,625.86 | 41.80 |
| 5-01-01-02-00-00-00 Horas extras | 2,850,014.82 | 0 | 2,432,304.08 | 5,282,318.90 | 2,771,296.55 | 52.46 | 2,511,022.35 | 47.54 |
| 5-01-01-03-00-00-00 Cuotas C.C.S.S. | 16,675,713.47 | 315,170.98 | 1,146,131.81 | 18,137,016.26 | 10,176,005.00 | 56.11 | 7,961,011.26 | 43.89 |
| 5-01-01-04-00-00-00 Aguinaldo | 5,309,847.93 | 100,356.13 | 200,761.78 | 5,610,965.84 | 3,240,224.50 | 57.75 | 2,370,741.34 | 42.25 |
| 5-01-01-05-00-00-00 Prestaciones Legales | 3,396,314.59 | 64,190.35 | 129,681.17 | 3,590,186.11 | 2,073,813.00 | 57.76 | 1,516,373.11 | 42.24 |
| 5-01-01-06-00-00-00 Seguro Riesgos del Trabajador | 573,486.52 | 10,838.90 | 21,881.14 | 606,206.56 | 349,962.50 | 57.73 | 256,244.06 | 42.27 |
| 5-01-01-07-00-00-00 Capacitación De personal | 0 | 0 | 500,000.00 | 500,000.00 | 306,000.00 | 61.20 | 194,000.00 | 38.80 |
| 5-01-02-01-00-00-00 Publicaciones en Diarios | 0 | 0 | 1,500,000.00 | 1,500,000.00 | 924,456.00 | 61.63 | 575,544.00 | 38.37 |
| 5-01-04-02-00-00-00 Fotocopias | 0 | 0 | 800,000.00 | 800,000.00 | 766,805.22 | 95.85 | 33,194.78 | 4.15 |
| 5-01-04-04-00-00-00 Utiles y Materiales de Oficina | 0 | 0 | 2,000,000.00 | 2,000,000.00 | 1,594,168.88 | 79.71 | 405,831.12 | 20.29 |
| 5-01-04-05-00-00-00 Otros | 90,323,913.48 | 0 | 89,523,913.48 | 800,000.00 | 776,999.77 | 97.12 | 23,000.23 | 2.88 |
| 5-01-05-01-00-00-00 Materiales de Computo Varios | 0 | 0 | 2,000,000.00 | 2,000,000.00 | 1,731,766.82 | 86.59 | 268,233.18 | 13.41 |
| 5-01-08-01-00-00-00 Telefono | 0 | 0 | 2,000,000.00 | 2,000,000.00 | 1,731,766.82 | 86.59 | 268,233.18 | 13.41 |
| 5-01-11-11-00-00-00 Honorarios Profesionales | 0 | 0 | 2,000,000.00 | 2,000,000.00 | 816,180.36 | 40.81 | 1,183,819.64 | 59.19 |
| 5-01-11-13-02-00-00 Comisiones Varias | 0 | 0 | 8,400,000.00 | 8,400,000.00 | 4,900,000.00 | 58.33 | 3,500,000.00 | 41.67 |
| 5-01-13-01-00-00-00 Periodicos | 0 | 8,305,121.64 | 42,412,321.99 | 50,717,443.63 | 43,242,910.24 | 85.26 | 7,474,533.39 | 14.74 |
| 5-01-13-03-00-00-00 Cuota Federación | 0 | 0 | 150,000.00 | 150,000.00 | 141,000.00 | 94.00 | 9,000.00 | 6.00 |
| 5-01-13-11-16-00-00 COPIMERA | 0 | 0 | 750,000.00 | 750,000.00 | 499,775.20 | 66.64 | 250,224.80 | 33.36 |
| 5-01-14-01-00-00-00 Gastos de Viaje Transporte | 0 | 0 | 3,500,000.00 | 3,500,000.00 | 0 | 0 | 3,500,000.00 | 100.00 |
| 5-01-14-08-00-00-00 Gastos Visitas Técnicas | 0 | 0 | 4,000,000.00 | 4,000,000.00 | 1,899,844.00 | 47.50 | 2,100,156.00 | 52.50 |
| 5-01-19-02-00-00-00 Congresos y Actividades Internacionales | 0 | 0 | 1,000,000.00 | 1,000,000.00 | 400,690.00 | 40.07 | 599,310.00 | 59.93 |
| 5-01-19-11-00-00-00 Celebración Aniversarios | 0 | 0 | 10,000,000.00 | 10,000,000.00 | 8,605,634.55 | 86.06 | 1,394,365.45 | 13.94 |
| 5-01-20-01-00-00-00 Varios Asambleas y Reuniones | 0 | 0 | 2,500,000.00 | 2,500,000.00 | 0 | 0 | 2,500,000.00 | 100.00 |
| 5-01-28-01-01-00-00 Activos Oficina Centros de Costo | 0 | 0 | 3,000,000.00 | 3,000,000.00 | 708,382.19 | 23.61 | 2,291,617.81 | 76.39 |
| 5-01-28-02-01-00-00 Activos Computo Centros de Costo | 0 | 0 | 580,080.30 | 580,080.30 | 558,461.15 | 96.27 | 21,619.15 | 3.73 |
| 1 | 180,000,000.00 | 10,000,000.00 | 0 | 190,000,000.00 | 122,611,532.47 | 67,388,467.53 | 67,388,467.53 | 100.00 |