

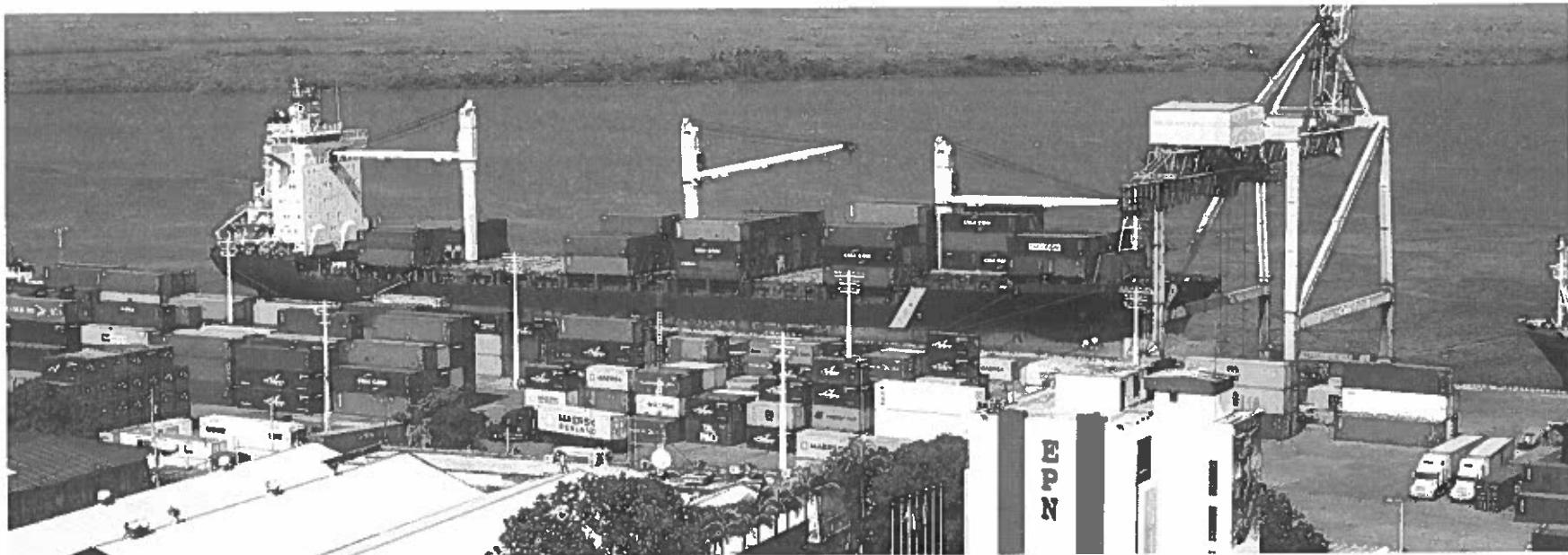


Gobierno de Reconciliación
y Unidad Nacional
El Pueblo, Presidente!



EMPRESA
PORTUARIA
NACIONAL
NICARAGUA

EMPRESA PORTUARIA NACIONAL (EPN)



ESTADOS FINANCIEROS

CONSOLIDADOS

AL 31 DE DICIEMBRE 2018

ORIGINAL

Informe Ejecutivo

Diciembre 2018

- I. Notas a los Estados Financieros
- II. Balance General
- III. Estado de Resultado
- IV. Balanza de Comprobación

1. BASES DE PRESENTACIÓN Y POLÍTICAS CONTABLES

Información General – La Empresa Portuaria Nacional (EPN) en su Decreto de Creación No. 35-95 y sus reformas Decreto presidencial No. 12-99, establece que la EPN es un Ente de derecho público descentralizado, con carácter autónomo, bajo la rectoría sectorial de la Presidencia de la República, con personalidad jurídica, patrimonio propio y capacidad plena para ejercer derechos y contraer obligaciones.

La EPN tiene como naturaleza la explotación de los puertos marítimos, fluviales y lacustres bajo su administración; también el manejo, almacenamiento y custodia de la carga de importación, exportación, cabotaje y en tránsito, así como otros tipos de servicios portuarios requeridos.

Nuestros Puertos se dividen en:

- Puertos Marítimos Internacionales:
 - Puerto Corinto: Atiende buques mercantes y cruceros
 - Puerto Sandino: Atiende únicamente buques mercantes
 - Puerto San Juan del Sur: Exclusivo para atender cruceros turísticos y yates
 - Puerto Cabezas: Atiende buques mercantes y cabotaje nacional
 - Puerto El Bluff- Bluefields: Atiende buques mercantes y cabotaje nacional
- Puerto Fluvial:
 - Puerto Arlen Siu: Atiende buques de carga internacional y cabotaje nacional
- Puertos Lacustres:
 - Regional Lacustre Granada : Cuenta con terminales portuarias en : Moyogalpa, Altagracia, Morrito, San Miguelito, San Carlos.
 - Regional Lacustre Xolotlán
 - Puerto San Jorge

Bases de Presentación – Los estados financieros han sido preparados de conformidad con los Principios de Contabilidad Generalmente Aceptados en Nicaragua, utilizando la base contable de acumulación (o devengo), las partidas se reconocerán como activos, pasivos, capital, ingresos o gastos cuando satisfagan los criterios de reconocimiento para esas partidas. Los activos, pasivos, capital, ingresos o gastos deberán ser medidos a través de la base del costo histórico. Por lo general, el costo histórico se basa en el valor razonable de la contraprestación otorgada a cambio de los activos.

Negocio en Marcha – Empresa Portuaria Nacional, está en funcionamiento, y continuará sus actividades de operación dentro del futuro previsible. Por lo tanto, se asume que no tiene intención ni necesidad de liquidar o cortar de forma importante la escala de sus operaciones.

Periodo Contable: -El periodo contable coincide con el periodo fiscal que inicia el primero de enero y termina al 31 de diciembre de cada año, según lo establecen, la Ley 822 Ley de Concertación Tributaria y la Ley No. 550 Ley de Administración Financiera y del Régimen Presupuestario en Nicaragua.

Políticas Contables Significativas - Las principales políticas contables utilizadas en la preparación de los estados financieros se resumen como sigue:

- a. **Moneda** - Los registros contables de EPN se mantienen en córdobas nicaragüenses (C\$), moneda de curso legal en la República de Nicaragua, la cual ha sido determinada como la moneda funcional de la empresa. Las transacciones efectuadas en moneda extranjera se registran a la tasa de cambio vigente en la fecha de la transacción. Los activos y pasivos en moneda extranjera al final de cada periodo contable son ajustados a la tasa de cambio vigente a esa fecha. Las diferencias cambiarias originadas de la liquidación de activos y obligaciones denominadas en moneda extranjera y por el ajuste de los saldos a la fecha de cierre son registradas en los resultados del período en que ocurrieron. Al 31 de Diciembre 2018, el tipo de cambio oficial con respecto al dólar de los Estados Unidos de América era de C\$ 32.3305 por US\$1 respectivamente. El tipo de cambio lo determina el gobierno a través del Banco Central de Nicaragua, que ha adoptado un sistema de mini-devaluaciones diarias, las cuales se dictan anticipadamente de manera mensual.
- b. **Estimación para Cuentas Incobrables** - La estimación para cuentas incobrables se registra con cargo a los resultados de operación. Esta estimación se determina con base en una evaluación de la recuperabilidad de la cartera de cuentas por cobrar, basada en la morosidad existente, garantías recibidas y el criterio de la administración sobre la capacidad de pago de los deudores. Las cuentas reconocidas como incobrables se cargan a la estimación en el período en que se efectúa dicha determinación. La estimación para cuentas incobrables del mes de Diciembre es por C\$ 194,379.98
- c. **Inventarios** – Los inventarios que posee EPN son activos en forma de materiales y suministros para ser consumidos en el curso normal de sus operaciones.
- d. **Activos Fijo, Neto** - Estos activos son registrados inicialmente al costo de adquisición o construcción, según corresponda, posteriormente se carga al mismo cualquier incremento al valor de activos fijos y se acredita la depreciación acumulada o deterioro del valor registrado, si los hubiere, de manera que estos representen su valor razonable.

Cualquier ganancia o pérdida resultante de la venta o retiro de estos activos, se acredita o debita en los resultados del año. Las adiciones y remplazos de importancia a los activos fijos son capitalizados, mientras que los desembolsos por mantenimiento, reparaciones y renovaciones menores que no mejoran al activo ni incrementan su vida útil de forma significativa son cargados contra los gastos de operación conforme se incurren.

Los activos se deprecian por el método de línea recta en base a la Ley 822 LCT Arto. 45, aplicado en el número de años de vida útil de dichos activos, de acuerdo con las tasas que se muestran a continuación:

Activos Fijos	Tasas de Depreciación Anual
Edificios	5%
Equipo Marítimo	12.5%
Equipo de Manipulación	20%
Equipo de Servicio	20%
Maquinaria y Equipo de Taller	20%
Equipo de Transporte	12.5%
Mobiliario y Equipo de Oficina	50% y 20%
Otros Equipos	50% y 20%

- e. **Indemnización Laboral** – Se calcula en base a clausula No 53 del Convenio Colectivo Vigente, la Indemnización por años de servicio; el cual indica que se pagara a los empleados cuando rescinda de sus servicios por contratos de tiempo Indeterminados el equivalente a: 1) 30 días de salario ordinario. 2) Más un mes de salario por cada año laborado hasta un máximo de veinte (20) meses. Al 31 de Diciembre 2018 el Saldo por Pagar de Indemnización Laboral asciende a C\$ 136,769,146.61
- f. **Reconocimiento de Ingresos** - Los ingresos se registran cuando los distintos servicios son prestados.

✓ ACTIVOS

2. EFECTIVO EN CAJA

El efectivo en Caja al 31 de Diciembre se integra de la siguiente manera:

ADMÓN PORTUARIA	EFECTIVO EN CAJA
OFICINA CENTRAL	222,196.80
SAN JUAN DEL SUR	15,640.17
SANDINO	85,838.82
CORINTO	242,611.14
RL COCIBOLCA	47,273.00
ARLEN SIU	30,773.44
BLUEFIELDS	1,000.00
PUERTO CABEZA	-
XOLOTLAN	42,288.90
SAN JORGE	102,138.58
TOTAL	C\$ 789,760.85

3. BANCO

El efectivo en Bancos al 31 de Diciembre se integra de la siguiente manera:

ADMON PORTUARIA	BANCOS
OFICINA CENTRAL	17,188,270.97
SAN JUAN DEL SUR	184,268.94
SANDINO	267,949.19
CORINTO	4,014,546.17
RL COCIBOLCA	418,872.22
ARLEN SIU	687,269.45
BLUEFIELDS	553,408.54
PUERTO CABEZA	152,087.11
XOLOTLAN	441,299.00
SAN JORGE	95,533.69
TOTAL	C\$ 24,003,505.28

Al 31 de Diciembre 2018 hay un total de U\$ 409,356.49 convertidos al T/C Oficial C\$ 32.3305

4. INVERSIONES TEMPORALES

A la fecha de presentación de los estados financieros la empresa no tiene inversiones temporales con ninguna entidad bancaria u otros

5. CUENTAS POR COBRAR - NETO

Representa las obligaciones de los colaboradores en concepto de Préstamos, Lentes, cheques por rendir. Además incluyen los Documentos y Cuentas por Cobrar que constituyen derechos exigibles. Al 31 de Diciembre del 2018 el saldo de esta cuenta es C\$ 713,324,772.94 integrado de la siguiente manera:

ADM ON PORTUARIA	CLIENTES	ORGANISMOS OFICIALES	A EMPLEADOS Y FUNCIONARIOS	ANTICIPO PARA GASTOS A EMPLEADOS Y FUNCIONARIOS	ANTICIPO A PROVEEDORES	OTRAS CUENTAS POR COBRAR	DOCUMENTOS POR COBRAR	ESTIMACION PARA CUENTAS INCOBRABLES	TOTAL
OFICINA CENTRAL	0.00	51,483,872.00	1,533,064.10	827,562.80	2,100,250.26	352,79,281.92	138,336,718.25	0.00	569,190,770.22
SAN JUAN DEL SUR	25,378.16	5,430.05	66,008.53		6,122.98	16,020.51		408.00	152,007.11
BAHONO	20,015,051.98	12,781.88	75,884.32		12,022.08	12,458.47		-485.85	20,340,620.30
CORINTO	34,055,870.47	1,050,087.57	1,824,017.71	951,569.97	4,300,074.92	51,000,025.74		349,728.55	95,371,851.93
RL COCIBOLCA	18,207.82	78,982.96	64,781.92	2,040.82		834,922.12			159,945.64
ARLEN SIU	1,787,800.35	9,066.05	44,582.03						-14,809.77
BLUEFIELDS	3,640,880.98		7,102.15	92,069.95	42,485.15	708,16.77		-50,682.16	4,589,852.23
PUERTO CABEZA	1,844,049.28	24,824.25	6,120.70	4,10.05					1,958,80.71
XOLOTLAN	22,325,472.36	10,037.58	96,342.31	98,288.11	279,869.45				22,807,007.79
SAN JORGE	78,1372.37	11,000.42	35,878.31	4,075.00			47,456.65		880,482.75
TOTAL	84,394,484.16	53,018,376.90	3,330,761.94	2,059,724.70	26,152,074.83	405,838,272.18	138,336,718.25	104,379.98	713,324,772.94

El saldo de la cuenta Organismos Oficiales Oficina Central por C\$ 1,391,937.19 corresponde al Instituto Nicaragüense de Seguridad Social (INSS) por la suma no reembolsada por subsidio otorgado a los empleados por las empresas médicas previsionales. La cuenta por cobrar al INSS se origina principalmente por subsidios a favor de los señores Carlos Lugo, Álvaro Cuadra y Edmundo Leal Arguello (funcionarios de las

administraciones anteriores) que suman el valor de C\$ 355,314.05 y que no han sido reembolsados por el INSS, esta situación es del conocimiento del departamento de Recursos Humanos.

6. INVENTARIOS

El saldo de los inventarios al 31 de Diciembre, se integra de la siguiente manera:

ADMON PORTUARIA	INVENTARIOS
OFICINA CENTRAL	2,265,914.35
SAN JUAN DEL SUR	1,801,092.52
SANDINO	12,784,442.00
CORINTO	51,508,604.25
RL COCIBOLCA	4,369,537.15
ARLEN SIU	4,170,869.30
BLUEFIELDS	10,018,234.58
PUERTO CABEZA	2,144,882.14
XOLOTLAN	-
SAN JORGE	109,807.60
TOTAL	C\$ 89,173,383.89

El saldo de materiales y suministros está integrado en su mayoría por repuesto de vieja data, combustible y lubricantes, materiales varios y papelería y útiles de oficina que se adquieren para el consumo.

7. PAGOS ANTICIPADOS

Un detalle de los pagos anticipados al 31 de Diciembre, se integra de la siguiente manera:

Incluye los desembolsos relacionados con servicios a ser recibidos en el futuro, además de adelanto de Impuestos e Indemnización

ADMON PORTUARIA	IMPUESTOS Y RETENCIONES	PÓLIZAS DE SEGUROS	BENEFICIOS CONVENIO COLECTIVO	SERVICIOS BASICOS	ANTICIPOS DE INDEMNIZACIÓN POR AÑOS DE SERVICIO	TOTAL
OFICINA CENTRAL	104,835.79	842,531.70	892,545.90		2,008,819.95	3,848,733.34
SAN JUAN DEL SUR	2,383,828.19				81,557.81	2,465,386.00
SANDINO	137,691.31		322,704.30		207,978.74	668,374.35
CORINTO	12,199.89	207,848.19				220,048.08
RL COCIBOLCA	3,390,319.43	161,979.57	106,729.35		404,233.99	4,063,262.34
ARLEN SIU	94,989.39		166,324.20		2,455,178.37	2,716,491.96
BLUEFIELDS	2,872,004.78	199,624.54	53,187.75			3,124,817.07
PUERTO CABEZA	55,828.45					55,828.45
XOLOTLAN	9,190,956.64		1,389,397.35	1,818,146.67		12,398,500.66
SAN JORGE	13,240.94		39,690.00			52,930.94
TOTAL	18,255,894.81	1,411,984.00	2,970,578.85	1,818,146.67	5,157,768.86	29,614,373.19

8. ACTIVOS FIJOS, NETO:

Un detalle de activos fijo al 31 de Diciembre se integra de la siguiente manera:

CUENTA	Saldo inicial	Adiciones	Depreciación	Retiro	Saldos al 31 de Dic 2018
Terrenos e instalaciones fijas	965,340,298.46	2,588,272.30	1,713,384.62		967,928,570.76
Edificio	77,985,970.93		276,511.94		77,985,970.93
Equipo Marítimo	217,010,683.80	474,892.15	939,830.96		217,485,575.95
Equipo de Manipulación	142,006,323.77	341,438.16	8,249,727.91		142,347,761.93
Equipo de Servicios	36,720,953.53	35,229.44	473,176.57	56,152.94	36,700,030.03
Maquinaria y Equipo de Taller	16,509,696.24	45,888.00	261,707.94		16,555,584.24
Equipo de Transporte	35,489,073.88		587,398.79		35,489,073.88
Mobiliario y Equipo de Oficina	51,959,812.24	4,049.26	1,868,493.29	70,128.91	51,893,732.59
Otros Equipos	17,808,041.96	84,498.50	440,867.84		17,892,540.46
Obras y Trabajos en Proceso	1,894,568,632.64	101,915,175.66		4,746,543.23	1,991,737,265.07
Sub-total	3,455,399,487.45	105,489,443.47		4,872,825.08	3,556,016,105.84
Depreciación acumulada	1,057,691,748.12	2,192,018.37	14,811,099.86		1,070,310,829.61
Activos Fijos- Neto	2,397,707,739.33	107,681,461.84	14,811,099.86	0.00	2,485,705,276.23
ACTIVOS PENDIENTES DE REGISTRO	144,174,052.76	950,986.12	1,090,760.12		144,034,278.76
TOTAL	2,541,881,792.09	108,632,447.96	15,901,859.98	0.00	2,629,739,554.99

9. AMORTIZACIONES

Un detalle de amortizaciones al 31 de Diciembre integra de la siguiente manera:

ADMON PORTUARIA	AMORTIZACIONES
OFICINA CENTRAL	34,101,464.97
SAN JUAN DEL SUR	2,389,521.78
SANDINO	4,873,521.76
CORINTO	43,760,593.94
RL COCIBOLCA	2,642,411.40
ARLEN SIU	-
BLUEFIELDS	52,208,502.44
PUERTO CABEZA	322,111.77
XOLOTLAN	2,157,156.49
SAN JORGE	951,417.06
TOTAL	C\$ 143,406,701.61

10. DEPÓSITOS EN GARANTÍA

Un detalle de los depósitos en Garantía al 31 de Diciembre se integra de la siguiente manera:

ADMIN PORTUARIA	DEPOSITOS EN GARANTIA POR COBRAR	DEPOSITOS EN GARANTIA POR PAGAR
OFICINA CENTRAL	308,793.65	493,657.81
SAN JUAN DEL SUR	-	-
SANDINO	-	-
CORINTO	17,789.60	454,774.55
RL COCIBOLCA	3,638.78	-
ARLEN SIU	-	-
BLUEFIELDS	-	126,872.63
PUERTO CABEZA	-	-
XOLOTLAN	818,527.32	797,068.57
SAN JORGE	-	-
TOTAL	C\$ 1,148,749.35	C\$1,872,373.56

11. CUENTA CONTROL PUERTO INTERDIVISIONAL

Al cierre Contable del 31 de Diciembre la Cuenta Control de Puertos Interdivisional se encuentra conciliadas con las Administraciones Portuarias conforme detalle en cuadro inferior y el saneamiento está en un 65 % por el periodo del año 2007 al 2015

CONCILIACIÓN INTERDIVISIONAL	
Puerto	Actualizada al
Oficina Central	Noviembre 2018
Administración Portuaria Corinto	Noviembre 2018
Administración Portuaria Sandino	Noviembre 2018
Administración Portuaria Regional Lacustre Cocibolca	Noviembre 2018
Administración Portuaria San Juan del Sur	Noviembre 2018
Administración Portuaria Rama	Noviembre 2018
Administración Portuaria Bluff -Bluefields	Noviembre 2018
Administración Portuaria Puerto Cabezas	Noviembre 2018
Administración Portuaria Regional Lacustre Xolotlán	Noviembre 2018

CUENTA CONTROL PUERTO INTERDIVISIONAL	POR C OBRAR	POR PAGAR	NETO
OFICINA CENTRAL	4,723,716,450.43	7,139,394,370.56	2,415,677,920.13
SAN JUAN DEL SUR	72,354,095.39	143,057,304.27	70,703,208.88
SANDINO	930,771,113.59	647,433,934.59	(283,337,179.00)
CORINTO	4,199,793,177.39	496,181,587.49	(3,703,611,589.90)
RL COCIBOLCA	(7,624,399.50)	140,896,064.96	148,520,464.46
ARLEN SIU	319,086,278.33	399,040,712.92	79,954,434.59
BLUEFIELDS	99,461,502.07	569,678,135.91	470,216,633.84
PUERTO CABEZA	35,983,470.44	146,115,264.85	110,131,794.41
XOLOTLAN	84,924,210.95	230,221,613.20	145,297,402.25
SAN JORGE	43,028,711.99	73,925,787.20	30,897,075.21
TOTAL	C\$10,501,494,611.08	C\$9,985,944,775.95	C\$515,549,835.13

✓ PASIVOS

12. PROVEEDORES

El saldo por pagar a Proveedores al 31 de Diciembre 2018 asciende a C\$ 127, 618,953.06

ADMON PORTUARIA	PROVEEDORES
OFICINA CENTRAL	19,273,116.16
SAN JUAN DEL SUR	369,634.08
SANDINO	2,448,726.02
CORINTO	98,966,923.45
RL COCIBOLCA	4,162,871.10
ARLEN SIU	-
BLUEFIELDS	882,856.80
PUERTO CABEZA	1,492,602.33
XOLOTLAN	-
SAN JORGE	22,223.12
TOTAL	C\$ 127,618,953.06

13. GASTOS ACUMULADOS POR PAGAR

Un detalle de los gastos acumulados por pagar al 31 de Diciembre se integra de la siguiente manera:

ADMON PORTUARIA	REMUNERACIONES PERSONALES	SERVICIOS BÁSICOS	COMUNICACIONES	POLIZA SEGURO	TOTAL
OFICINA CENTRAL	51,334,735.77	1,619,377.10	665,289.82		53,619,402.69
SAN JUAN DEL SUR	2,330,803.18	2,143,667.23	54,439.12	171,213.15	4,700,122.68
SANDINO	11,265,538.40	2,346,129.05	96,992.62	1,719,472.89	15,428,132.96
CORINTO	58,012,927.09	15,453,751.68	59,783.40	4,144,873.32	77,671,335.49
RL COCIBOLCA	8,422,033.06	1,711,989.41	37,148.34	1,305,893.80	11,477,064.61
ARLEN SIU	6,919,112.93	3,537,443.72	75,289.39	940,894.45	11,472,740.49
BLUEFIELDS	7,340,047.10	2,432,384.34	71,965.72	2,273,692.77	12,118,089.93
PUERTO CABEZA	2,283,012.91	1,507,747.49	46,322.68	294,673.34	4,131,756.42
XOLOTLAN	6,494,095.52	5,379,587.43	106,165.66	536,711.05	12,516,559.66
SAN JORGE	1,274,747.47	704,426.09			1,979,173.56
TOTAL	C\$ 155,677,053.43	C\$ 36,836,503.54	C\$ 1,213,396.75	C\$ 11,387,424.77	C\$ 205,114,378.49

14. CONTRIBUCIONES PATRONALES POR PAGAR

Un detalle de Contribuciones Patronales por pagar al 31 de Diciembre se integra de la siguiente manera:

ADMON PORTUARIA	CONTRIBUCIONES PATRONALES
OFICINA CENTRAL	2,424,771.90
SAN JUAN DEL SUR	60,928.01
SANDINO	334,286.29
CORINTO	3,219,180.65
RL COCIBOLCA	133,681.72
ARLEN SIU	120,947.92
BLUEFIELDS	632,298.99
PUERTO CABEZA	98,039.81
XOLOTLAN	235,440.20
SAN JORGE	47,981.61
TOTAL	C\$ 7,307,557.10

15. RETENCIONES POR PAGAR

Un detalle de Retenciones por pagar al 31 de Diciembre se integra de la siguiente manera:

ADMON PORTUARIA	RETENCIONES POR PAGAR
OFICINA CENTRAL	11,681,461.64
SAN JUAN DEL SUR	158,187.06
SANDINO	850,014.09
CORINTO	30,523,316.14
RL COCIBOLCA	265,019.19
ARLEN SIU	939,472.51
BLUEFIELDS	227,292.10
PUERTO CABEZA	288,241.42
XOLOTLAN	803,102.27
SAN JORGE	85,662.76
TOTAL	C\$ 45,821,769.18

16. IMPUESTOS POR PAGAR

Un detalle de Impuestos por pagar al 31 de Diciembre se integra de la siguiente manera:

ADMON PORTUARIA	IMPUESTOS POR PAGAR
OFICINA CENTRAL	16,969.86
SAN JUAN DEL SUR	10,099.80
SANDINO	377,043.79
CORINTO	22,102,967.00
RL COCIBOLCA	3,500,606.46
ARLEN SIU	650,369.46
BLUEFIELDS	1,165,439.21
PUERTO CABEZA	53,612.14
XOLOTLAN	7,326,977.37
SAN JORGE	208,396.76
TOTAL	C\$35,412,481.85

17. OTRAS CUENTAS POR PAGAR

Las Otras Cuentas por pagar al 31 de Diciembre 2018 ascienden a un valor de C\$ 792,071,341.94

ADMON PORTUARIA	OTRAS CUENTAS POR PAGAR
OFICINA CENTRAL	621,787,230.84
SAN JUAN DEL SUR	4,227,072.34
SANDINO	-
CORINTO	162,985,331.54
RL COCIBOLCA	165,395.84
ARLEN SIU	324,425.10
BLUEFIELDS	659,080.54
PUERTO CABEZA	(32,005.61)
XOLOTLAN	1,128,499.30
SAN JORGE	826,312.05
TOTAL	C\$792,071,341.94

18. ANTICIPO RECIBIDOS DE CLIENTES

Un detalle de Anticipo Recibidos de clientes al 31 de Diciembre se integra de la siguiente manera:

ADMON PORTUARIA	ANTICIPOS RECIBIDOS DE CLIENTES
OFICINA CENTRAL	(61,915,485.99)
SAN JUAN DEL SUR	532,709.04
SANDINO	5,152,415.16
CORINTO	109,974,535.75
RL COCIBOLCA	385,211.47
ARLEN SIU	101,345.30
BLUEFIELDS	10,755,295.64
PUERTO CABEZA	272,981.98
XOLOTLAN	-
SAN JORGE	274,932.48
TOTAL	C\$65,533,940.83

19. DOCUMENTOS POR PAGAR - PRESTAMOS A CORTO Y LARGO PLAZO

Un detalle de Documentos por pagar al 31 de Diciembre se integra de la siguiente manera:

		Corto Plazo	Largo Plazo
Prestamos Nacionales	C\$	587,146,798.58	418,224,965.43
Prestamos Internacionales		12,217,560.94	56,652,674.68
Otros Documentos por Pagar			
	C\$	<u>599,364,359.52</u>	<u>474,877,640.11</u>

↳ **Pasivo a Corto Plazo**

✓ **Nacionales**

- Registramos la parte proporcional a la obligación que resta pagar al 31 de diciembre del 2018, en concepto del Préstamo Chino por la suma de C\$ 532,914,410.81(Quinientos Treinta y dos Millones Novecientos Catorce Mil, Cuatrocientos Diez Córdobas con 81/100). El cual fue utilizado para las obras de dragado en los canales de la bahía de Bluefields, Rio Escondido.
- Préstamo N° **0000954** de Bancorp por U\$ 490,000.00 a 1 año de Plazo, pagadero principal e Interés al vencimiento. El saldo de este préstamo al 31 de diciembre del 2018 es de U\$490,000.00 (Cuatrocientos Noventa Mil Dólares Netos) equivalente a C\$15,841,945.01 (Quince Millones Ochocientos Cuarenta y Un Mil Novecientos Cuarenta y Cinco Córdobas con 01/100).
- Préstamo N° **0000955** de Bancorp por U\$ 351,375.00 a 1 año de Plazo, pagadero principal e Interés al vencimiento. El saldo de este préstamo al 31 de diciembre del 2018 es de U\$351,375.00 (Trescientos Cincuenta y Un Mil Trescientos Setenta y Cinco Dólares Netos) equivalente a C\$ 11,360,129.44 (Once Millones Trescientos Sesenta Mil Ciento Veintinueve Córdobas con 44/100).
- Préstamo N° **390271** de Banpro por U\$ 1,162,317.66 (Un Millón Ciento Sesenta y Dos Mil, Trescientos Diecisiete Dólares con 66/100), pagadero Interés mensualmente y principal trimestralmente. El saldo de este préstamo al 31 de diciembre del 2018 es de \$ 295,448.46 (Doscientos Noventa y Cinco Mil Cuatrocientos Cuarenta y Ocho Dólares con 46/100), equivalentes a C\$ 9,551,349.83 (Nueve Millones Quinientos Cincuenta y Un Mil, Trescientos Cuarenta y Nueve Córdobas con 83/100).
- Préstamo N° **406136** en Córdobas de Banpro por la suma de C\$ 13,151,134.13 (Trece Millones, Ciento Cincuenta y Un Mil, Ciento Treinta y Cuarto Córdobas con 13/100), pagadero a doce meses con pago de Interés Mensual (8% sobre saldos) y el Principal Trimestralmente, con vencimiento el 05 de Julio 2019. Al 31 de diciembre del 2018 presenta un saldo por C\$10,093,648.36 (Diez Millones Noventa y Tres Mil, Seiscientos Cuarenta y Ocho Córdobas con 36/100), equivalentes a U\$ 312,202.05 (Trescientos Doce mil Doscientos dos Dólares con 05/100)
- Préstamo N° **407751** en Córdobas de Banpro por la suma de C\$ 9,500,000.00 (Nueve Millones, Quinientos Mil Córdobas Netos), pagadero a doce meses con pago de Interés Mensual (7% sobre saldos) y el Principal Trimestralmente, con vencimiento el 07 de agosto del 2019. Al 31 de diciembre del 2018 presenta un saldo por C\$ 7,385,315.13 (Siete Millones Trescientos Ochenta y Cinco Mil Trescientos Quince Córdobas con 13/100) equivalentes a U\$ 228,431.83 (Doscientos Veintiocho Mil Cuatrocientos Treinta y Un Dólares con 83/100)

✓ **Préstamos Internacionales**

- El Saldo del Préstamo Internacional KBC Bank N.V Bélgica al 31 de diciembre del 2018, es por U\$ 377,895.82 (Trescientos Setenta y Siete Mil, Ochocientos Noventa y Cinco Dólares con 82/100) equivalentes a C\$ 12,217,560.94 (Doce Millones Doscientos Diecisiete Mil Quinientos Sesenta Córdobas con 94/100).

Pasivo a Largo Plazo

PRESTAMOS NACIONALES	C\$ 418,224,965.43
CARUNA, R.L (PASEO XOLOTLAN)	7,030,835.15
BANPRO N°700061	-846,223.23
BANPRO N°330452	183,876,625.59
BANCORP NO. 0000955	209,339,987.50
BANCORP NO. 0000	8,153,779.91
BANCORP # 1633	10,669,960.51
PRESTAMOS INTERNACIONES	C\$ 56,652,674.68
KFW DE ALEMANIA	20,000,000.00
KBC BANK N.V BELGICA	36,652,674.68

20. INTERESES Y COMISIONES POR PAGAR A CORTO Y LARGO PLAZO

Un detalle de Intereses y comisiones por pagar a corto y largo plazo al 31 de Diciembre se integra de la siguiente manera:

	Corto Plazo	Largo Plazo
Prestamos Nacionales	C\$ 114,392,597.39	
Prestamos Internacionales	-	-
	C\$ 114,392,597.39	-

CAPITAL CONTABLE

21. CAPITAL INICIAL

Un detalle del Capital Inicial al 31 de Diciembre se integra de la siguiente manera:

ADMON PORTUARIA	CAPITAL INICIAL	SUPERAVIT DE CAPITAL	RESULTADOS ACUMULADOS	AJUSTES A PERIODOS ANTERIORES	UTILIDAD O PERDIDA DEL EJERCICIO
OFICINA CENTRAL	190,137,713.58		1,673,524,620.49	26,504,304.19	(216,318,429.81)
SAN JUAN DEL SUR	2,622,465.99	1.34	58,289,803.28	2,189.35	(9,013,786.04)
SANDINO	730,000.00	56,477,186.10	(288,027,554.72)	4,289,664.66	2,521,366.41
CORINTO	457,730,989.87		(3,052,538,105.53)	253,532,966.52	542,884,670.77
RL COCIBOLCA	10,072,622.37		151,707,981.81	(10,386,744.68)	(19,130,250.58)
ARLEN SIU	8,590,555.51	491,202.47	40,821,330.87	1,987,744.28	(12,584,244.35)
BLUEFIELDS	170.83		311,001,310.16	(432,416.30)	(59,710,761.17)
PUERTO CABEZA	11,080,869.42		91,247,509.44		(6,164,653.83)
XOLOTLAN	99,106,676.63		103,528,635.66		(18,977,232.96)
SAN JORGE			(902,394.89)		966,956.24
TOTAL	780,072,064.20	56,968,389.91	(911,346,863.43)	275,497,708.02	204,473,634.68

✓ **INGRESOS**

22. INGRESOS POR SERVICIOS

Los Ingresos por Servicios Portuarios correspondientes al mes de Diciembre se detallan:

ADMON PORTUARIA	INGRESOS POR SERVICIOS	ACUMULADO
OFICINA CENTRAL	962,759.45	7,795,755.16
SAN JUAN DEL SUR	2,824,563.40	60,038,187.81
SANDINO	96,810,280.97	901,227,150.35
CORINTO	(321,140.72)	6,278,904.15
RL COCIBOLCA	1,560,519.46	23,141,942.49
ARLEN SIU	795,809.72	11,570,144.99
BLUEFIELDS	410,841.99	5,500,991.84
PUERTO CABEZA	1,433,197.19	27,622,775.05
XOLOTLAN	802,974.78	9,042,606.80
TOTAL	105,279,806.24	1,052,218,458.64

23. OTROS INGRESOS

Los Otros Ingresos correspondientes al mes de Diciembre se detallan:

ADMON PORTUARIA	OTROS INGRESOS	ACUMULADO
OFICINA CENTRAL	24,893.62	432,178.85
SAN JUAN DEL SUR	51,726.16	385,908.47
SANDINO	2,309,083.14	23,311,941.07
CORINTO	4,835,663.55	41,316,252.14
RL COCIBOLCA	42,227.13	943,763.16
ARLEN SIU	1,171,122.63	6,842,826.12
BLUEFIELDS	12,545,387.42	18,921,906.02
PUERTO CABEZA	20.00	122,608.14
XOLOTLAN	1,675,946.51	10,863,551.41
SAN JORGE	259,740.00	3,830,622.71
TOTAL	22,915,810.16	106,971,558.09

24. INGRESOS FINANCIEROS

Los Ingresos Financieros corresponden a Intereses y Comisiones devengados de las Cuentas Bancarias y Ganancias Cambiarias de las Ventas de Divisas, Revalorización de las Cuentas en Dólar y del Diferencial Cambiario. Los Ingresos Financieros correspondientes al mes de Diciembre son por un valor de C\$ 1,562,045.67

ADMON PORTUARIA	INGRESOS FINANCIEROS	ACUMULADO
OFICINA CENTRAL	570,610.38	7,190,712.72
SAN JUAN DEL SUR	129.84	49,475.74
SANDINO	806,893.39	849,098.11
CORINTO	180,427.31	1,759,117.52
RL COCIBOLCA	1,840.08	8,525.98

ARLEN SIU	-	18,945.06
BLUEFIELDS	-	55,514.32
PUERTO CABEZA	97.77	2,392.81
XOLOTLAN	1,290.45	41,671.12
SAN JORGE	756.45	1,296.42
TOTAL	C\$ 1,562,045.67	C\$ 9,976,749.80

✓ GASTOS

Los Gastos Administrativos son los gastos en los que incurre la empresa, los cuales no están vinculados con la prestación de Servicios Portuarios. Estos gastos están relacionados con la Organización en su conjunto.

Dichos Gastos son técnicos necesarios para el funcionamiento básico de una empresa y son vitales para el éxito de la organización. A continuación se detallan:

25. REMUNERACIONES PERSONALES

Un detalle de Remuneraciones Personales al 31 de Diciembre 2018 se integra de la siguiente manera:

ADMON PORTUARIA	REMUNERACIONES PERSONALES	ACUMULADO
OFICINA CENTRAL	8,002,933.49	119,929,903.22
SAN JUAN DEL SUR	503,711.65	6,133,010.91
SANDINO	2,482,182.17	34,062,882.25
CORINTO	8,482,439.29	110,423,086.08
RL COCIBOLCA	1,425,618.23	14,409,461.90
ARLEN SIU	891,914.00	14,251,000.93
BLUEFIELDS	1,510,671.21	16,020,468.78
PUERTO CABEZA	412,921.85	4,840,650.66
XOLOTLAN	2,117,652.12	20,459,097.10
SAN JORGE	393,643.35	4,807,114.42
TOTAL	C\$ 26,223,687.36	C\$ 345,336,676.25

26. CONTRIBUCIONES PATRONALES

Un detalle de Contribuciones Patronales al 31 de Diciembre 2018 se integra de la siguiente manera:

ADMON PORTUARIA	CONTRIBUCIONES PATRONALES	ACUMULADO
OFICINA CENTRAL	1,207,987.50	15,999,241.25
SAN JUAN DEL SUR	86,861.33	718,497.25
SANDINO	314,158.95	4,579,963.83
CORINTO	1,642,361.86	16,264,200.33
RL COCIBOLCA	116,017.69	1,420,875.46
ARLEN SIU	121,688.63	1,575,767.35
BLUEFIELDS	120,671.27	1,957,116.53
PUERTO CABEZA	47,744.81	560,313.29
XOLOTLAN	251,928.56	2,525,829.40
SAN JORGE	47,981.61	607,062.71
TOTAL	C\$ 3,957,402.21	C\$ 46,208,867.40

27. REPARACIÓN Y MANTENIMIENTO

Un detalle de Reparación y Mantenimiento al 31 de Diciembre 2018 se integra de la siguiente manera:

ADMIN PORTUARIA	REPARACIÓN Y MANTENIMIENTO	ACUMULADO
OFICINA CENTRAL	370,196.80	7,544,982.65
SAN JUAN DEL SUR	16,724.25	2,093,526.15
SANDINO	536,053.93	8,533,456.74
CORINTO	2,490,002.48	32,656,349.54
RL COCIBOLCA	78,885.99	1,306,212.68
ARLEN SIU	140,505.84	3,734,878.70
BLUEFIELDS	4,112,097.23	50,222,763.49
PUERTO CABEZA	209,326.54	1,217,694.58
XOLOTLAN	119,544.53	5,786,578.43
SAN JORGE	43,124.01	296,794.29
TOTAL	C\$ 8,116,461.60	C\$ 113,393,237.25

28. CONSUMO DE MATERIALES

Un detalle de Consumo de Materiales al 31 de Diciembre 2018 se integra de la siguiente manera:

ADMIN PORTUARIA	CONSUMO DE MATERIALES	ACUMULADO
OFICINA CENTRAL	422,273.18	11,421,402.85
SAN JUAN DEL SUR	47,120.18	1,624,756.02
SANDINO	1,645,547.08	12,885,573.12
CORINTO	7,846,162.98	50,784,759.21
RL COCIBOLCA	118,343.30	1,983,783.18
ARLEN SIU	245,529.78	3,853,421.25
BLUEFIELDS	304,060.01	5,999,761.22
PUERTO CABEZA	58,512.16	736,044.11
XOLOTLAN	208,459.71	1,179,393.80
SAN JORGE	14,231.22	209,766.53
TOTAL	C\$ 10,910,239.60	C\$ 90,678,661.29

29. SERVICIO DE TRANSPORTE Y FLETES

Un detalle de Servicio de Transporte y Flete al 31 de Diciembre 2018 se integra de la siguiente manera:

ADMIN PORTUARIA	SERVICIO DE TRANSPORTE Y FLETE	ACUMULADO
OFICINA CENTRAL	381,150.85	395,367.15
SAN JUAN DEL SUR	-	28,498.12
SANDINO	-	1,294,429.47
CORINTO	501,070.00	4,817,180.78
RL COCIBOLCA	-	
ARLEN SIU	-	14,660.00
BLUEFIELDS	80.00	26,036.21
PUERTO CABEZA	1,687.46	17,279.11
XOLOTLAN	-	
SAN JORGE	-	800.00
TOTAL	C\$ 883,988.31	C\$ 6,594,250.84

30. GASTOS GENERALES

Un detalle de Gastos Generales al 31 de Diciembre se integra:

ADMON PORTUARIA	GASTOS GENERALES	ACUMULADO
OFICINA CENTRAL	3,763,891.84	48,864,172.35
SAN JUAN DEL SUR	323,602.04	4,626,818.28
SANDINO	737,843.95	9,570,347.41
CORINTO	12,138,575.22	101,375,203.35
RL COCIBOLCA	339,865.33	4,302,748.53
ARLEN SIU	881,935.84	10,891,434.32
BLUEFIELDS	497,617.80	7,568,730.96
PUERTO CABEZA	234,277.39	2,887,165.37
XOLOTLAN	2,531,277.54	24,073,209.11
SAN JORGE	444,030.31	4,685,184.18
TOTAL	C\$ 21,892,917.26	C\$ 218,845,013.86

31. GASTOS DE SEGUROS

Un detalle de Gastos de Seguros al 31 de Diciembre 2018 se integra de la siguiente manera:

ADMON PORTUARIA	GASTOS DE SEGURO	ACUMULADO
OFICINA CENTRAL	-	3,137,167.78
SAN JUAN DEL SUR	27,704.46	322,405.87
SANDINO	239,828.23	2,910,879.89
CORINTO	1,371,548.66	16,504,972.44
RL COCIBOLCA	173,622.38	2,090,362.34
ARLEN SIU	64,252.02	2,800,910.07
BLUEFIELDS	600,059.36	4,306,393.28
PUERTO CABEZA	25,581.15	299,511.84
XOLOTLAN	75,804.49	889,870.86
SAN JORGE	-	33,038.42
TOTAL	C\$ 2,578,400.75	C\$ 33,295,512.79

32. GASTOS FINANCIEROS

ADMON PORTUARIA	GASTOS FINANCIEROS	ACUMULADO
OFICINA CENTRAL	225,266.10	6,657,186.77
SAN JUAN DEL SUR	7,854.05	10,616.18
SANDINO	87,070.24	252,839.04
CORINTO	3,898,848.69	37,773,081.61
RL COCIBOLCA	339.45	1,323.83
ARLEN SIU	0.06	49,243.91
BLUEFIELDS	-	5,754.61
PUERTO CABEZA	-	1,773.04
XOLOTLAN	-	16,676.99
SAN JORGE	-	867.10
TOTAL	C\$ 4,219,378.59	C\$ 44,769,363.08

❖ OTRA INFORMACIÓN A REVELAR

PRIMER CIERRE CONTABLE SISTEMA SAF SOP

A partir del 01 de Octubre 2018 todas las Operaciones Financieras serán registradas en Sistema SAF SOP , el cual fue desarrollado por EPN a través de la división de informática.

CUENTAS DE ORDEN

Las Cuentas de Orden del sistema portuario tienen un saldo acumulado de C\$153,705,000.84, en este monto se incluye la deuda con el Ministerio de Hacienda y Crédito Público por la suma de C\$ 92,627,611.79, en concepto de pago de Impuesto Sobre la Renta anual por los años 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011 Y 2012, se registró en cuentas de orden como pasivo contingente de acuerdo a autorización de la junta directiva de EPN en sesión del 31 de Marzo 2008. El caso se encuentra a la espera que la Corte Suprema de Justicia dictamine sobre el pago o no pago de dicho impuesto.

ADMON PORTUARIA	CUENTAS DE ORDEN
OFICINA CENTRAL	93,322,264.37
SAN JUAN DEL SUR	418,389.91
SANDINO	-
CORINTO	33,140,740.10
RL COCIBOLCA	21,186,905.97
ARLEN SIU	5,711,602.83
BLUEFIELDS	-
PUERTO CABEZA	7,242.79
XOLOTLAN	-
SAN JORGE	-
TOTAL	C\$ 153,787,145.97



EMPRESA PORTUARIA NACIONAL
CONSOLIDADO DEL SISTEMA PORTUARIO
BALANCE GENERAL
AL 31 DE DICIEMBRE DE 2018
(Expresado en Córdobas)

ACTIVOS	NOTA		PASIVOS	NOTA
ACTIVO CIRCULANTE		856,905,796.15	PASIVO A CORTO PLAZO	1,992,637,379.36
Efectivo en caja	2	789,760.85	Proveedores	12 127,618,953.06
Banco	3	24,003,505.28	Gastos acumulados por pagar	13 205,114,378.49
Inversiones temporales	4		Contribuciones patronales por pagar	14 7,307,557.10
Cuentas y documentos por cobrar	5	713,324,772.94	Retenciones por pagar	15 45,821,769.18
Inventarios	6	89,173,383.89	Impuestos por pagar	16 35,412,481.85
Pagos anticipados	7	29,614,373.19	Otras cuentas por pagar	17 792,071,341.94
ACTIVO FIJO		2,629,739,554.99	Anticipos recibidos de clientes	65,533,940.83
Terrenos	8	60,763,113.06	Documentos por pagar	19 599,364,359.52
Instalaciones fijas	8	907,165,457.70	Intereses y comisiones por pagar	20 114,392,597.39
Edificio	8	77,985,970.93	PASIVO A LARGO PLAZO	474,877,640.11
EQUIPO MARÍTIMO	8	217,485,575.95	Prestamos	19 474,877,640.11
EQUIPO DE MANIPULACIÓN	8	142,347,761.93	Intereses por pagar	20
EQUIPO DE SERVICIOS	8	36,700,030.03	OTROS PASIVOS	9,987,817,149.51
MAQUINARIA Y EQUIPO DE TALLER	8	16,555,584.24	Depósitos en garantía	10 1,872,373.56
EQUIPO DE TRANSPORTE	8	35,489,073.88	Cuenta control Puerto Interdivisional	11 9,985,944,775.95
MOBILIARIO Y EQUIPO DE OFICINA		51,893,732.59	TOTAL PASIVOS	12,455,332,168.98
OTROS EQUIPOS	8	17,892,540.46	CAPITAL CONTABLE	1,677,363,244.20
OBRAS Y TRABAJO EN PROCESO	8	1,991,737,265.07	Capital inicial	21 780,072,064.20
DEPRECIACION ACUMULADA	8	(1,070,310,829.61)	SUPERÁVIT DE CAPITAL	21 56,968,389.91
ACTIVOS FIJOS P/ REGISTRO EN MODULO	8	144,034,278.76	RESULTADOS ACUMULADOS	21 911,346,863.43
OTROS ACTIVOS		10,646,050,062.04	AJUSTES A PERIODOS ANTERIORES	21 (275,497,708.02)
AMORTIZACIONES	9	143,406,701.61	UTILIDAD O PÉRDIDA DEL PERIODO	21 204,473,634.68
DEPÓSITOS EN GARANTIA	10	1,148,749.35		
CUENTA CONTROL PUERTO INTERDIVISIONAL	11	10,501,494,611.08		
TOTAL ACTIVOS		14,132,695,413.18	TOTAL PASIVOS MAS CAPITAL	14,132,695,413.18
CUENTA DE ORDEN DEUDORA		153,787,145.97	CUENTA DE ORDEN ACREDORA	153,787,145.97

Mariela Del Carmen Ponce Orozco
 Jefa De Oficina Financiera

Karla Sashira Narváez González
 Resp Div Admva Financiera

Denys Antonio Hurtado
 Gerencia General

Virgilio Romel Silva Munguía
 Presidente Ejecutivo

EPN

**EMPRESA
PORTUARIA
NACIONAL
NICARAGUA**

**EMPRESA PORTUARIA NACIONAL
ESTADO DE RESULTADO
TODO EL SISTEMA**



Gobierno de Reconciliación
y Unidad Nacional
El Pueblo, Presidente!

DEL 01 ENERO AL 31 DE DICIEMBRE DE 2018

(Expresado en Córdobas)

DESCRIPCION	NOTA	SALDOS DEL MES	%	SALDOS ACUMULADOS	%
INGRESOS					
INGRESOS POR SERVICIOS	22	105,279,806.24	82.12 %	1,052,218,458.64	90.77%
OTROS INGRESOS	23	22,915,810.16	17.88 %	106,971,558.09	9.23%
TOTAL INGRESOS		128,195,616.40	100.00%	1,159,190,016.73	100.00%
GASTOS DE OPERACIÓN					
REMUNERACIONES PERSONALES	25	10,191,033.56	18.81 %	125,129,521.44	25.59%
CONTRIBUCIONES PATRONALES	26	1,671,279.73	3.09 %	17,376,601.40	3.55%
REPARACIÓN Y MANTENIMIENTO	27	7,337,588.09	13.55 %	98,328,279.42	20.11%
CONSUMO DE MATERIALES	28	9,816,247.41	18.12 %	68,576,089.53	14.02%
SERVICIOS DE TRANSPORTE Y FLETES	29	501,150.00	0.93 %	6,040,838.24	1.24%
GASTOS GENERALES	30	12,005,417.91	22.16 %	106,519,347.39	21.78%
GASTOS DE SEGURO	31	1,624,406.49	3.00 %	20,428,216.44	4.18%
GASTOS POR DEPRECIACIÓN	8	11,024,241.72	20.35 %	46,583,694.14	9.53%
TOTAL GASTOS DE OPERACIÓN		54,171,364.91	100.00%	488,982,588.00	100.00%
GASTOS DE ADMINISTRACIÓN					
REMUNERACIONES PERSONALES	25	16,032,653.80	48.53 %	220,207,154.81	51.10%
CONTRIBUCIONES PATRONALES	26	2,286,122.48	6.92 %	28,832,266.00	6.69%
REPARACIÓN Y MANTENIMIENTO	27	778,873.51	2.36 %	15,064,957.83	3.50%
CONSUMO DE MATERIALES	28	1,093,992.19	3.31 %	22,102,571.76	5.13%
SERVICIOS DE TRANSPORTE Y FLETES	29	382,838.31	1.16 %	553,412.60	0.13%
GASTOS GENERALES	30	9,887,499.35	29.93 %	112,325,666.47	26.07%
GASTOS DE SEGURO	31	953,994.26	2.89 %	12,867,296.35	2.99%
GASTOS POR DEPRECIACIÓN	8	1,623,107.09	4.91 %	18,987,854.95	4.41%
TOTAL GASTOS DE ADMINISTRACIÓN		33,039,080.99	100.00%	430,941,180.77	100.00%
UTILIDAD O PERDIDA OPERATIVA					
INGRESOS FINANCIEROS	24	1,562,045.67	100.00 %	9,976,749.80	100.00%
GASTO FINANCIERO	32	4,219,378.59	100.00 %	44,769,363.08	100.00%
UTILIDAD O PERDIDA NO OPERATIVA		(2,657,332.92)	100.00%	(34,792,613.28)	100.00%
UTILIDAD O PERDIDA NETA		18,327,837.58		204,473,634.68	

Mariela Del Carmen Ponce Orozco

Jefa De Oficina Financiera

Karla Sashira Narváez González

Resp Div Admva Financiera

Denys Antonio Hurtado

Gerencia General

Virgilio Romel Silva Munguia

Presidente Ejecutivo

EMPRESA PORTUARIA NACIONAL
SISTEMA PORTUARIO
BALANCE GENERAL AL 31 DICIEMBRE 2018

CUENTA	OFICINA CENTRAL	SAN JUAN DEL SUR	SANDINO	CORINTO	RL COCIBOLCA	ARLEN SHU	BLUEFIELDS	PUERTO CABEZA	XOLOTLAN	SAN JORGE	TOTAL CONSOLIDADO
Efectivo en caja	222,196.80	15,640.17	85,838.82	242,611.14	47,273.00	30,773.44	1,000.00	0.00	42,288.90	102,138.58	789,760.85
Banco	17,188,270.97	184,268.94	267,949.19	4,014,546.17	418,872.22	687,269.45	553,408.54	152,087.11	441,299.00	95,533.69	24,003,505.28
Cuentas y documentos por cobrar	566,180,770.22	152,007.11	20,340,620.30	93,371,851.93	1,198,945.64	1,745,244.26	4,589,652.23	1,958,190.71	22,907,007.79	880,482.75	713,324,772.94
Inventarios	2,265,914.35	1,801,092.52	12,784,442.00	51,508,604.25	4,369,537.15	4,170,869.30	10,018,334.58	2,144,882.14	0.00	109,807.60	89,173,383.89
Pagos anticipados	3,848,733.34	2,465,386.00	668,374.35	220,048.08	4,063,262.34	2,716,491.96	3,124,817.07	55,828.45	12,398,500.66	52,930.94	29,614,373.19
Terrenos	60,149,721.96		120,003.74		2,184.89	491,202.47					60,763,113.06
Instalaciones fijas	0.00	1,107,140.90	27,522,330.62	592,948,338.99	7,225,530.88	89,823,882.17	38,405,923.23	16,431,753.10	112,824,742.59	20,875,815.22	907,165,457.70
Edificio	5,001,236.85	4,245,624.52	2,919,621.14	51,611,477.59		3,569,813.22	3,768,396.37	3,693,352.11	3,175,859.13		77,985,970.93
Equipo marítimo	21,452,615.76	7,728,581.52	85,627,400.74	56,078,166.30	780,914.35	269,635.79	38,996,429.91	160,968.51	6,390,863.07		217,485,575.95
Equipo de manipulación	153,892.66	342,610.74	14,283,323.36	97,359,115.43	0.00	25,215,541.07	2,798,996.09	2,171,939.04	10,312.17	12,031.37	142,347,761.93
Equipo de servicios	15,704,500.86	1,472,268.82	3,180,100.35	16,187,174.45	344,819.95	1,554,704.19	3,574,347.93	575,045.23	1,601,319.76	505,748.49	36,700,030.03
Maquinaria y equipo de taller	3,691,420.14	156,658.13	2,471,874.39	8,169,953.88	801,795.53	108,812.03	322,393.75	348,833.26	465,478.03	18,365.10	16,555,584.24
Equipo de transporte	22,786,762.74	169,534.65	1,695,686.44	8,027,646.59	364,650.21	826,669.50	1,006,499.01	82,610.00	501,005.18	27,129.56	35,489,073.88
Mobiliario y equipo de oficina	28,892,310.60	1,741,636.17	1,776,480.58	13,901,994.06	174,127.03	1,328,114.59	1,264,495.50	782,184.56	1,543,186.66	489,202.84	51,893,732.59
Otros equipos	9,657,969.95	115,436.22	2,324,560.97	4,762,145.26	10,472.93			294,413.52	718,541.62	8,999.99	17,892,540.46
Obras y trabajo en proceso	1,824,311,751.28	150,717.09	23,208,191.44	72,365,213.88	618,086.56	1,578,578.88	32,610,563.39	13,221,039.61	1,094,938.75	22,580,084.19	1,991,737,265.07
Depreciacion acumulada	-83,315,724.56	-8,159,479.87	-119,430,438.31	-655,788,672.23	-4,833,073.35	-86,865,428.47	-66,739,874.56	-12,289,510.07	-22,386,049.49	-10,498,578.70	(1,070,310,829.61)
Activos fijos p/ registro en modulo	-	5.14		144,034,273.62							144,034,278.76
Amortizaciones	34,101,464.97	2,389,521.78	4,873,521.76	43,760,593.94	2,642,411.40		52,208,502.44	322,111.77	2,157,156.49	951,417.06	143,406,701.61
Depósitos en garantía	308,793.65	0.00	0.00	17,789.60	3,638.78			0.00	818,527.32		1,148,749.35
Cuenta control Puerto Interdivisional	4,723,716,450.43	72,354,095.39	930,771,113.59	4,199,793,177.39	-7,624,399.50	319,086,278.33	99,461,502.07	35,983,470.44	84,924,210.95	43,028,711.99	10,501,494,611.03
Proveedores	-19,273,116.16	-369,634.08	-2,448,726.02	-98,966,923.45	(4,162,871.10)		-882,856.80	-1,492,602.33	0.00	-22,223.12	(127,618,953.06)
Gastos acumulados por pagar	-53,619,402.69	-4,700,122.68	-15,428,132.96	-77,671,335.49	(11,477,064.61)	-11,472,740.49	-12,118,089.93	-4,131,756.42	-12,516,559.66	-1,979,173.56	(205,114,378.49)
Contribuciones patronales por pagar	-2,424,771.90	-60,928.01	-334,286.29	-3,219,180.65	(133,681.72)	-120,947.92	-632,298.99	-98,039.81	-235,440.20	-47,981.61	(7,307,557.10)
Retenciones por pagar	-11,681,461.64	-158,187.06	-850,014.09	-30,523,316.14	(265,019.19)	-939,472.51	-227,292.10	-288,241.42	-803,102.27	-85,662.76	(45,821,769.18)
Impuestos por pagar	-16,969.86	-10,099.80	-377,043.79	-22,102,967.00	(3,500,606.46)	-650,369.46	-1,165,439.21	-53,612.14	-7,326,977.37	-208,396.76	(35,412,481.85)
Otras cuentas por pagar	-621,787,230.84	-4,227,072.34	0.00	-162,985,331.54	(165,395.84)	-324,425.10	-659,080.54	32,005.61	-1,128,499.30	-826,312.05	(792,071,341.94)
Anticipos recibidos de clientes	61,915,485.99	-532,709.04	-5,152,415.16	-109,974,535.75	(385,211.47)	-101,345.30	-10,755,295.64	-272,981.98		-274,932.48	(65,533,940.83)
Documentos por pagar	-599,364,359.52										(599,364,359.52)
Intereses y comisiones por pagar	-113,507,198.78			-885,398.61							(114,392,597.39)
Prestamos	-474,877,640.11										(474,877,640.11)
Intereses por pagar	0.00										
Depósitos en garantía	-493,057.81			-454,774.55			-126,872.63		-797,068.57		(1,872,373.56)
Cuenta control Puerto Interdivisional	-7,139,394,370.56	-143,057,304.27	-647,433,934.59	-496,181,587.49	-140,896,064.96	-399,040,712.92	-569,678,135.91	-146,115,264.85	-230,221,613.20	-73,925,787.20	(9,985,944,775.95)
Capital inicial	(190,137,713.58)	(2,622,465.99)	(730,000.00)	(457,730,989.67)	(10,072,622.37)	(8,590,555.51)	(170.83)	(11,080,869.42)	(99,106,676.63)		(780,072,064.20)
Superávit de capital	(1.34)	(56,477,186.10)				(491,202.47)					(56,968,389.91)
Resultados acumulados	1,673,524,620.49	58,289,803.26	(288,027,554.72)	(3,052,538,105.53)	151,707,981.81	40,821,330.87	311,001,310.16	91,247,509.44	103,528,635.66	(902,394.89)	(911,346,863.43)
Ajustes a periodos anteriores	26,504,304.19	2,189.35	4,289,664.66	253,532,966.52	(10,386,744.68)	1,987,744.28	(432,416.30)				275,497,708.02
Utilidad o pérdida del periodo	216,318,429.81	9,013,766.04	(2,521,366.41)	(542,884,670.77)	19,130,250.58	12,584,244.35	59,710,781.17	6,164,653.83	18,977,232.96	(966,956.24)	(204,473,634.68)
Cuenta de orden deudora	93,322,264.37	418,389.91		33,140,740.10	21,186,905.97	5,711,602.83		7,142.79			153,787,145.97
Cuenta de orden acreedora	-93,322,264.37	-418,389.91		-33,140,740.10	-21,186,905.97	-5,711,602.83		-7,142.79			(153,787,145.97)
TOTALES	0.00	(0.00)		0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)

EMPRESA PORTUARIA NACIONAL
SISTEMA PORTUARIO
ESTADO DE RESULTADO DEL 01 AL 31 DICIEMBRE 2018

CUENTA	OFICINA CENTRAL	SAN JUAN DEL SUR	SANDINO	CORINTO	RL COCIBOLCA	ARLEN SIU	BLUEFIELDS	PUERTO CABEZA	XOLOTLAN	SAN JORGE	TOTAL CONSOLIDADO
INGRESOS											
INGRESOS POR SERVICIOS	0.00	962,759.45	2,824,563.40	96,810,280.97	(321,140.72)	1,560,519.46	795,809.72	410,841.99	1,433,197.19	802,974.78	105,279,806.24
OTROS INGRESOS	24,893.62	51,726.16	2,309,083.14	4,835,683.55	42,227.13	1,171,122.63	12,545,387.42	20.00	1,675,946.51	259,740.00	22,915,810.16
TOTAL INGRESOS	24,893.62	1,014,485.61	5,133,646.54	101,645,944.82	(278,913.59)	2,731,642.09	13,341,197.14	410,881.99	3,109,143.70	1,062,714.78	126,195,616.40
GASTOS DE OPERACIÓN											
REMUNERACIONES PERSONALES	0.00	191,854.59	1,391,396.26	5,174,093.65	582,055.09	286,857.59	1,069,941.50	171,338.02	1,168,751.26	154,745.60	10,191,033.56
CONTRIBUCIONES PATRONALES	0.00	21,248.45	151,178.71	1,126,900.21	42,346.17	42,426.08	86,780.90	18,786.28	162,091.50	19,513.43	1,671,279.73
REPARACIÓN Y MANTENIMIENTO	0.00	13,431.64	525,468.44	2,358,687.18	41,311.87	123,137.23	4,107,992.88	49,014.32	119,494.53	50.00	7,337,588.09
CONSUMO DE MATERIALES	0.00	12,125.59	1,545,251.80	7,600,656.69	76,072.52	195,440.99	266,445.69	18,468.07	82,610.76	4,175.30	9,816,247.41
SERVICIOS DE TRANSPORTE Y FLETES	0.00	0.00	501,070.00	0.00	0.00	80.00	0.00	0.00	0.00	0.00	501,150.00
GASTOS GENERALES	0.00	35,994.38	316,212.75	7,920,102.48	114,306.81	776,313.68	400,116.71	180,257.85	2,159,596.22	122,517.03	12,005,417.91
GASTOS DE SEGURO	0.00	7,323.31	185,948.47	1,164,220.00	138,809.30	49,290.27	0.00	18,251.71	60,563.43	0.00	1,624,406.49
GASTOS POR DEPRECIACIÓN	0.00	60,749.12	539,357.73	9,256,997.99	50,052.29	424,383.59	344,852.81	79,804.41	195,374.50	72,869.28	11,024,241.72
TOTAL GASTOS DE OPERACIÓN	0.00	342,727.08	4,854,814.16	36,107,728.20	1,044,954.05	1,897,849.43	6,276,018.49	514,920.66	3,958,482.20	373,870.64	54,171,384.91
											0
GASTOS DE ADMINISTRACIÓN											
REMUNERACIONES PERSONALES	8,002,933.49	311,857.06	1,090,785.91	3,308,345.64	843,565.14	605,056.41	440,729.71	241,583.83	948,900.86	238,897.75	16,032,653.80
CONTRIBUCIONES PATRONALES	1,207,987.50	65,812.88	162,980.24	515,461.65	73,671.52	79,262.55	33,882.37	28,858.53	89,837.06	28,468.18	2,285,122.48
REPARACIÓN Y MANTENIMIENTO	370,196.00	3,292.61	10,585.49	131,315.30	37,574.12	17,388.61	4,104.35	161,312.22	50.00	43,074.01	778,873.51
CONSUMO DE MATERIALES	422,273.18	34,994.59	100,295.28	240,506.29	42,270.76	50,088.79	37,814.32	40,044.09	115,848.95	10,055.92	1,093,992.19
SERVICIOS DE TRANSPORTE Y FLETES	381,150.85	0.00	0.00	0.00	0.00	0.00	0.00	1,687.46	0.00	0.00	382,838.31
GASTOS GENERALES	3,763,691.84	287,807.66	421,631.20	4,216,472.74	225,558.52	105,622.16	97,501.09	74,019.54	371,881.32	321,513.28	9,887,499.35
GASTOS DE SEGURO	0.00	20,381.15	53,879.76	207,328.66	34,813.08	14,961.75	600,059.36	7,329.44	15,241.06	0.00	953,994.26
GASTOS POR DEPRECIACIÓN	942,112.35	88,242.40	49,963.92	360,874.53	12,014.27	55,757.93	0.00	23,283.60	52,099.48	40,758.61	1,623,107.09
TOTAL GASTOS DE ADMINISTRACIÓN	15,090,646.01	809,988.35	1,890,121.80	8,982,304.81	1,269,465.43	928,118.20	1,213,891.20	578,218.71	1,593,868.73	682,767.76	33,039,080.99
											0
UTILIDAD O PERDIDA OPERATIVA	-15,065,652.39	-138,229.82	-1,411,289.42	57,555,911.51	-2,693,333.07	-94,325.54	5,861,287.45	-682,277.38	-2,442,997.23	8,076.39	40,986,170.60
											0
INGRESOS FINANCIEROS	570,610.36	129.84	800,693.39	180,427.31	1,840.08	0.00	0.00	97.77	1,290.45	756.45	1,562,045.67
GASTO FINANCIERO	225,266.10	7,854.05	87,070.24	3,898,848.69	339.45	0.06	0.00	0.00	0.00	0.00	4,219,378.59
	345,344.28	(7,724.21)	719,823.15	(3,718,421.08)	1,500.63	(0.06)	0.00	97.77	1,290.45	756.45	(2,657,332.92)
UTILIDAD O PERDIDA NO OPERATIVA	(14,720,306.11)	(145,954.03)	(691,486.27)	53,037,490.13	(2,891,632.64)	(94,328.80)	5,861,287.45	(682,179.81)	(2,441,706.78)	6,832.84	38,327,837.58
UTILIDAD O PERDIDA NETA	(14,720,306.11)	(145,954.03)	(691,486.27)	53,037,490.13	(2,891,632.64)	(94,328.80)	5,861,287.45	(682,179.81)	(2,441,706.78)	6,832.84	38,327,837.58

EMPRESA PORTUARIA NACIONAL
SISTEMA PORTUARIO
ESTADO DE RESULTADO ACUMULADO DEL 01 ENERO AL 31 DE DICIEMBRE 2018

CUENTA	OFICINA CENTRAL	SAN JUAN DEL SUR	SANDINO	CORINTO	RL COCIBOLCA	ARLEN SIU	BLUEFIELDS	PUERTO CABEZA	XOLOTLAN	SAN JORGE	TOTAL CONSOLIDADO
INGRESOS											
INGRESOS POR SERVICIOS	0.00	7,795,755.16	60,038,187.81	901,227,150.35	6,278,904.15	23,141,942.49	11,570,144.99	5,500,991.84	27,622,775.05	9,042,606.80	1,052,218,458.64
OTROS INGRESOS	432,178.85	385,906.47	23,311,941.07	41,316,252.14	943,763.16	6,842,826.12	18,921,906.02	122,608.14	10,863,551.41	3,830,622.71	106,971,558.09
TOTAL INGRESOS	432,178.85	8,181,663.63	83,350,128.88	942,543,402.49	7,222,667.31	29,984,768.61	30,492,051.01	5,623,599.98	38,486,326.46	12,873,229.51	1,159,190,016.73
GASTOS DE OPERACIÓN											
REMUNERACIONES PERSONALES	0.00	2,130,537.88	20,652,843.53	64,290,020.47	5,448,186.26	4,732,259.63	12,230,181.75	2,012,441.38	11,842,532.74	1,790,517.80	125,129,521.44
CONTRIBUCIONES PATRONALES	0.00	223,838.65	2,759,481.32	9,807,295.61	574,366.69	565,116.69	1,516,007.04	208,901.69	1,463,256.80	228,338.91	17,376,801.40
REPARACIÓN Y MANTENIMIENTO	0.00	1,048,757.35	6,191,777.51	28,665,306.48	974,704.72	3,528,887.09	50,123,676.02	636,347.66	5,076,055.53	82,767.06	98,328,279.42
CONSUMO DE MATERIALES	0.00	504,111.29	11,182,310.89	46,071,070.38	1,434,900.08	3,015,883.16	5,522,120.62	305,834.62	495,720.76	44,137.71	68,576,089.53
SERVICIOS DE TRANSPORTE Y FLETES	0.00	0.00	1,194,733.23	4,809,315.80	0.00	14,240.00	19,040.26	2,708.95	0.00	800.00	6,040,838.24
GASTOS GENERALES	0.00	1,054,854.38	4,348,314.23	63,016,952.98	1,687,157.42	6,851,349.47	6,173,835.26	1,938,094.21	19,824,310.69	1,624,638.75	106,519,347.39
GASTOS DE SEGURO	0.00	78,116.70	2,106,017.53	14,077,300.23	1,679,960.70	1,569,128.10	0.00	214,184.80	692,500.26	13,010.32	20,428,216.44
GASTOS POR DEPRECIACIÓN	0.00	722,829.41	6,977,260.89	26,315,662.64	614,114.44	4,788,056.69	4,018,674.00	359,608.14	2,009,373.78	778,114.15	46,583,694.14
TOTAL GASTOS DE OPERACIÓN	0.00	5,761,045.66	57,412,739.13	257,052,924.59	12,413,390.31	25,094,988.83	79,803,334.95	5,678,121.25	41,403,760.58	4,562,322.70	488,982,688.00
GASTOS DE ADMINISTRACIÓN											
REMUNERACIONES PERSONALES	119,929,903.22	4,002,473.03	13,410,038.72	46,133,065.61	8,961,275.64	9,518,741.30	3,790,287.03	2,828,209.28	8,516,584.36	3,016,596.82	220,207,154.81
CONTRIBUCIONES PATRONALES	15,999,241.25	494,658.60	1,820,482.51	6,456,904.72	846,508.77	980,650.66	441,109.49	351,411.60	1,062,572.60	378,725.80	28,832,266.00
REPARACIÓN Y MANTENIMIENTO	7,544,982.65	1,044,768.80	341,679.23	3,991,043.06	331,507.96	205,991.61	99,067.47	581,346.92	710,522.90	214,027.23	15,064,957.83
CONSUMO DE MATERIALES	11,421,402.85	1,120,644.73	1,703,262.23	4,713,688.83	548,883.10	837,538.09	477,640.60	430,209.49	683,673.02	165,628.82	22,102,571.76
SERVICIOS DE TRANSPORTE Y FLETES	395,367.15	28,498.12	99,696.24	7,864.98	0.00	420.00	6,995.95	14,570.16	0.00	0.00	553,412.80
GASTOS GENERALES	48,864,172.35	3,571,963.90	5,222,033.18	38,358,250.37	2,615,591.11	4,040,044.85	1,395,095.70	949,071.16	4,248,898.42	3,060,545.43	112,325,666.47
GASTOS DE SEGURO	3,137,167.78	246,289.17	804,862.36	2,427,672.21	410,401.64	1,231,783.97	4,306,393.28	85,327.24	197,370.60	20,028.10	12,867,296.35
GASTOS POR DEPRECIACIÓN	9,991,897.36	963,967.22	610,227.94	4,503,353.26	232,561.51	628,584.80	132,627.42	870,606.48	565,201.87	488,827.89	18,987,854.95
TOTAL GASTOS DE ADMINISTRACIÓN	217,284,134.61	11,473,263.67	24,012,282.41	106,591,843.04	13,946,729.73	17,443,755.28	10,849,236.94	6,110,752.33	16,084,802.87	7,344,379.89	430,941,180.77
UTILIDAD O PERDIDA OPERATIVA	(216,851,555.76)	(9,052,645.60)	1,925,107.34	578,898,634.86	(19,137,462.73)	(12,653,945.60)	(59,760,520.88)	(6,185,273.60)	(19,002,227.09)	965,528.92	239,266,247.96
INGRESOS FINANCIEROS	7,190,712.72	49,475.74	849,098.11	1,759,117.52	8,525.98	18,945.06	55,514.32	2,392.81	41,671.12	1,296.42	9,976,749.80
GASTO FINANCIERO	6,657,186.77	10,616.18	252,839.04	37,773,081.61	1,323.83	49,243.91	5,754.81	1,773.04	16,676.99	867.10	44,769,363.08
UTILIDAD O PERDIDA NO OPERATIVA	533,625.55	38,869.56	696,259.07	(36,013,964.09)	7,202.15	(30,298.85)	49,789.71	619.77	24,994.13	429.32	(34,792,613.28)
UTILIDAD O PERDIDA NETA	(216,318,429.81)	(9,013,708.04)	2,821,368.41	542,864,670.77	(19,130,260.88)	(12,584,344.16)	(59,710,781.17)	(6,164,853.83)	(18,877,232.36)	966,956.24	204,473,834.86

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-00-00-00-0000	ACTIVO	13,919,771,180.16	713,488,932.08	500,564,699.06	14,132,695,413.18
	ACTIVO CIRCULANTE	837,461,277.83	476,338,307.17	456,893,788.85	856,905,796.15
101-01-00-00-0000	EFECTIVO EN CAJA	670,407.90	102,632,169.84	102,512,816.89	789,760.85
101-01-01-00-0000	FONDOS POR DEPOSITAR	164,677.97	102,632,069.84	102,455,409.59	341,338.22
101-01-01-01-0000	MONEDA NACIONAL	146,422.59	36,910,877.74	36,741,643.90	315,656.43
101-01-01-01-0001	CAJA GENERAL	80,663.83	29,816,317.68	29,741,939.07	155,042.44
101-01-01-01-0002	CAJA VENTANILLA 1	65,758.76	3,160,739.83	3,099,157.60	127,340.99
101-01-01-01-0003	CAJA VENTANILLA 2	0.00	3,594,036.80	3,594,036.80	0.00
101-01-01-01-0006	CAJA OFICINA RL.	0.00	51,990.63	51,990.63	0.00
101-01-01-01-0008	CAJA TP MOYOGALPA	0.00	179,164.13	159,263.13	19,901.00
101-01-01-01-0009	CAJA TP ALTAGRACIA	0.00	1,735.00	1,174.00	561.00
101-01-01-01-0010	CAJA TP SAN CARLOS	0.00	106,893.67	94,082.67	12,811.00
101-01-01-02-0000	MONEDA EXTRANJERA	18,255.38	65,721,192.10	65,713,765.69	25,681.79
101-01-01-02-0001	CAJA GENERAL	11,960.91	60,801,951.31	60,791,538.42	22,373.80
101-01-01-02-0002	CAJA VENTANILLA 1	6,294.47	2,556,903.60	2,559,889.27	3,308.80
101-01-01-02-0003	CAJA VENTANILLA 2	0.00	2,275,147.64	2,275,148.45	-0.81
101-01-01-02-0006	CAJA OFICINA R.L.	0.00	22,625.26	22,625.26	0.00
101-01-01-02-0008	CAJA TP MOYOGALPA	0.00	56,776.73	56,776.73	0.00
101-01-01-02-0010	CAJA TP SAN CARLOS	0.00	7,787.56	7,787.56	0.00
101-01-02-00-0000	FONDOS FIJOS DE CAJA CHICA	478,596.80	100.00	57,407.30	421,289.50
101-01-02-01-0000	CAJA CHICA EN CÓRDOBAS	446,400.00	100.00	57,407.30	389,092.70
101-01-02-01-0001	TESORERIA	60,000.00	0.00	0.00	60,000.00
101-01-02-01-0002	SUMINISTRO	50,000.00	0.00	0.00	50,000.00
101-01-02-01-0003	PRESIDENCIA EJECUTIVA	20,000.00	0.00	0.00	20,000.00
101-01-02-01-0004	VIATICO (TESORERIA)	20,000.00	0.00	0.00	20,000.00
101-01-02-01-0005	SERVICIOS GENERALES	20,000.00	0.00	0.00	20,000.00
101-01-02-01-0006	TALLER EPN	15,000.00	0.00	0.00	15,000.00
101-01-02-01-0009	PROYECTO # 373-15 PUERTO SALVADOR ALLENDE	5,000.00	0.00	0.00	5,000.00
101-01-02-01-0010	GERENCIA	29,000.00	0.00	25,000.00	4,000.00
101-01-02-01-0011	PARA REEMBOLSO	8,000.00	0.00	0.00	8,000.00
101-01-02-01-0012	COMPRAS MENORES	100,000.00	0.00	0.00	100,000.00
101-01-02-01-0013	APPI	1,000.00	0.00	0.00	1,000.00
101-01-02-01-0014	FLOTA NAUTICA	2,000.00	0.00	0.00	2,000.00
101-01-02-01-0015	BLUEFIELDS	20,000.00	0.00	20,000.00	0.00
101-01-02-01-0016	BLUEFF	1,000.00	0.00	0.00	1,000.00
101-01-02-01-0017	OFICINA RL	10,000.00	0.00	0.00	10,000.00
101-01-02-01-0018	SAN JORGE	5,000.00	0.00	0.00	5,000.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-01-02-01-0019 TP MOYOGALPA	1,000.00	0.00	0.00	1,000.00
101-01-02-01-0020 ALTAGRACIA	500.00	0.00	0.00	500.00
101-01-02-01-0021 SAN CARLOS	1,000.00	0.00	0.00	1,000.00
101-01-02-01-0022 ADMINISTRATIVA	25,000.00	0.00	0.00	25,000.00
101-01-02-01-0023 VIATICOS	25,000.00	0.00	0.00	25,000.00
101-01-02-01-0024 SAN JUAN DEL SUR	19,900.00	100.00	12,407.30	7,592.70
101-01-02-02-0000 CAJA CHICA EN DÓLAR	32,196.80	0.00	0.00	32,196.80
101-01-02-02-0001 TESORERIA	32,196.80	0.00	0.00	32,196.80
101-01-03-00-0000 FONDOS ROTATIVOS	27,133.13	0.00	0.00	27,133.13
101-01-03-01-0000 FONDO MONEDA NACIONAL	15,500.00	0.00	0.00	15,500.00
101-01-03-01-0001 CAJA GENERAL	1,000.00	0.00	0.00	1,000.00
101-01-03-01-0002 VENTANILLA UNICA	1,000.00	0.00	0.00	1,000.00
101-01-03-01-0003 APP I	1,000.00	0.00	0.00	1,000.00
101-01-03-01-0004 APP II	1,000.00	0.00	0.00	1,000.00
101-01-03-01-0006 TP MOYOGALPA	500.00	0.00	0.00	500.00
101-01-03-01-0007 TP ALTAGRACIA	500.00	0.00	0.00	500.00
101-01-03-01-0008 TP SAN CARLOS	500.00	0.00	0.00	500.00
101-01-03-01-0009 SAN JUAN DEL SUR	2,000.00	0.00	0.00	2,000.00
101-01-03-02-0000 FONDO MONEDA EXTRANJERA	11,633.13	0.00	0.00	11,633.13
101-01-03-02-0001 CAJA GENERAL	2,792.83	0.00	0.00	2,792.83
101-01-03-02-0002 VENTANILLA UNICA	2,792.83	0.00	0.00	2,792.83
101-01-03-02-0003 SAN JUAN DEL SUR	6,047.47	0.00	0.00	6,047.47
101-02-00-00-0000 BANCO	24,274,391.46	183,926,235.90	184,197,122.08	24,003,505.28
101-02-01-00-0000 BANCO MONEDA NACIONAL	17,964,018.28	102,358,396.97	109,553,609.65	10,768,805.60
101-02-01-01-0000 BANPRO CTA. CTE. C\$ # 1001-140662-6220	65,063.09	3,347,771.51	3,375,180.99	37,653.61
101-02-01-02-0000 BANPRO CTA. CTE. C\$ # 1001-140598-1211	3,160,644.74	54,245,226.33	53,822,208.48	3,583,662.59
101-02-01-03-0000 BANPRO CTA. CTE. C\$ # 1001-140075-5918	101,159.22	85.56	0.00	101,244.78
101-02-01-04-0000 BANPRO CTA. CTE. C\$ # 1001-140000-0058	80,403.78	0.00	0.00	80,403.78
101-02-01-05-0000 BANCENTRO CTA. CTE. C\$ # 200-20-2686	15,556.06	0.00	0.00	15,556.06
101-02-01-06-0000 BAC CTA. CTE C\$ # 35-180-1956	53,290.59	2,950,851.99	2,879,372.11	124,770.47
101-02-01-07-0000 BANPRO CTA. CTE. C\$ # 1001-140602-5810	4,546,363.78	16,687,786.77	18,419,736.78	2,814,413.77
101-02-01-08-0000 BANCENTRO CTA. CTE. C\$ # 500-200-987	7,334,068.00	9,930,709.94	16,064,645.54	1,200,132.40
101-02-01-09-0000 BANCENTRO CTA. CTE. C\$ # 800-200-156	218,819.02	328,119.01	323,824.47	223,113.56
101-02-01-10-0000 BANPRO CTA. CTE. C\$ # 1001-140652-4185	209,731.61	1,713,057.19	1,458,632.91	464,155.89
101-02-01-11-0000 BANPRO CTA. CTE. C\$ # 1001-140602-5951	516,528.63	1,773,263.17	1,780,724.21	509,067.59
101-02-01-12-0000 BANCENTRO CTA. CTE. C\$ # 840-200-507	124,122.38	67,570.59	147,352.02	44,340.95
101-02-01-13-0000 BANCENTRO CTA. CTE. C\$ # 450-200-043	224,422.43	1,303,897.43	1,186,722.25	341,597.61

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-02-01-14-0000	BANPRO CTA CTE. CS # 1001-140602-5860	119,957.51	1,018,648.35	1,078,947.57	\$9,658.29
101-02-01-15-0000	BDF CTA. CTE. CS # 100-000311-1	9,007.29	0.00	0.00	9,007.29
101-02-01-16-0000	PROCREDIT CTA CTE. CS # 12-40128-7-01	8,609.03	0.00	0.00	8,609.03
101-02-01-17-0000	BANPRO CTA. CTE.CS # 1001-140602-5919	653,452.80	3,273,521.15	3,677,689.42	249,284.53
101-02-01-18-0000	BANCENTRO CTA. CTE. CS # 520-200-096	18,664.66	0.00	0.00	18,664.66
101-02-01-19-0000	BANPRO CTA CTE. CS # 1001-270523-3005	35,397.93	753,591.73	636,902.55	152,087.11
101-02-01-20-0000	BANPRO CTA CTE. CS # 1001-140710-0009	215,002.38	3,498,530.41	3,272,233.79	441,299.00
101-02-01-21-0000	BANPRO CTA CTE. CS # 1001-380940-0201	137,995.09	649,757.91	624,176.96	163,576.04
101-02-01-22-0000	BANCENTRO CTA. CTE. # CS # 410-200-120	30,441.23	31,857.52	41,605.85	20,692.90
101-02-01-23-0000	BANPRO CTA CTE. CS # 1001-380000-4200	75,037.03	784,150.41	763,653.75	95,533.69
101-02-01-24-0000	BANCORP CTA. CTE CS # 111-00-1488	10,280.00	0.00	0.00	10,280.00
101-02-02-00-0000	BANCO MONEDA EXTRANJERA	6,310,373.18	81,567,838.93	74,643,512.43	13,234,699.68
101-02-02-01-0000	BANPRO CTA. CTE. US # 100-114-1598-1235	695,752.24	21,552,312.16	21,823,864.64	424,199.76
101-02-02-02-0000	BANPRO CTA. CTE. US # 100-114-1599-5830	326,434.02	1,495.86	0.00	327,929.88
101-02-02-03-0000	BANPRO CTA. CTE US # 100-114-1964-2601	2,646,838.08	1,716,742.90	0.00	4,363,580.98
101-02-02-04-0000	BANPRO CTA. CTE US # 100-114-1051-7259	421,580.71	1,931.06	0.00	423,511.77
101-02-02-05-0000	BANPRO CTA. CTE US # 100-114-1662-6195	327,180.02	1,498.96	0.00	328,678.98
101-02-02-06-0000	BANPRO CTA. CTE US # 100-114-1839-6960	82,262.50	341.60	0.00	82,604.10
101-02-02-07-0000	BANCENTRO CTA. CTE. US # 201-20-1462	1,439,573.34	22,237,322.12	19,999,209.59	3,677,685.87
101-02-02-08-0000	BANCORP CTA. CTE US # 112-00-0815	32,196.80	133.70	0.00	32,330.50
101-02-02-09-0000	BAC CTA. CTE US # 35-180-1949	338,555.47	36,056,060.57	32,820,438.20	3,574,177.84
101-04-00-00-0000	CUENTAS Y DOCUMENTOS POR COBRAR	689,064,741.25	164,596,023.91	140,335,992.22	713,324,772.94
101-04-01-00-0000	CUENTAS POR COBRAR	550,755,776.47	164,372,548.07	140,334,649.83	574,793,674.71
101-04-01-01-0000	CLIENTES	80,534,076.26	124,460,583.26	120,600,195.36	84,394,464.16
101-04-01-01-0001	A.P MOLLER MAERSK, S. A	0.38	22,591,650.08	22,591,650.47	-0.01
101-04-01-01-0003	ACEITERA EL REAL, S. A	0.01	329,624.65	329,624.67	-0.01
101-04-01-01-0004	ACONIC	0.09	1,751,197.67	1,751,197.40	0.36
101-04-01-01-0005	ACONSA	-982.46	5,321.74	0.00	4,339.28
101-04-01-01-0006	ADA LUZ HERRERA TOLEDO KIOSKO # 9	65,454.93	0.00	12,689.74	52,765.19
101-04-01-01-0008	ADMINISTRACION PORTUARIA DE CORINTO	-70,050.12	70,050.12	0.00	0.00
101-04-01-01-0009	ADNAVI	400.00	0.00	0.00	400.00
101-04-01-01-0010	ADUANA	1,732.82	0.00	0.00	1,732.82
101-04-01-01-0011	ADUANERA ACISA	0.06	183,231.95	183,231.88	0.13
101-04-01-01-0012	ADUANERA AEROMAR & CIA LTDA	0.01	105,252.26	105,252.17	0.10
101-04-01-01-0013	ADUANERA ASAP, S. A	0.06	219,150.05	219,150.04	0.07
101-04-01-01-0014	ADUANERA CRUZ MONZON & CIA LTDA	0.02	20,502.56	20,502.57	0.01
101-04-01-01-0015	ADUANERA DE NICARAGUA, S. A ADENICA	0.08	161,216.36	161,216.27	0.17

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0016	ADUANERA DE ULTRAMAR	1,325.10	0.00	1,325.10	0.00
101-04-01-01-0018	ADUANERA ESTRADA SALDANA Y CIA LTDA	0.01	88,146.70	88,146.66	0.05
101-04-01-01-0019	ADUANERA GESTA & CO LTDA	165.54	20,781.76	19,486.00	1,461.30
101-04-01-01-0023	ADUANERA TECA, S. A	0.12	180,494.85	180,494.91	0.06
101-04-01-01-0024	ADUANERA Y ALMACENADORA PELLAS, S. A	251.61	568,436.65	568,688.09	0.17
101-04-01-01-0026	ADUNICSA	0.03	64,459.85	64,459.87	0.01
101-04-01-01-0028	AG AD BETANCO PADILLA & CIA LTDA	0.12	37,805.80	37,805.90	0.02
101-04-01-01-0032	AG AD LOAISIGA MEJIA, S. A	0.06	122,483.17	122,483.17	0.06
101-04-01-01-0034	AG AD MARADIAGA SANDOVAL, CIA LTDA	0.02	15,453.66	15,453.67	0.01
101-04-01-01-0036	AG AD SEQUEIRA Y CIA LTDA (PANAMERICANA)	0.01	195,935.08	195,935.02	0.07
101-04-01-01-0038	AG DE SERVICIOS ADUANEROS PEGASOS, S. A	-0.01	4,065.29	4,065.28	0.00
101-04-01-01-0039	AG NAVIERA HUMBERTO ALVAREZ SUCS NIC, S.A.	0.00	4,255,836.47	4,071,934.73	183,901.74
101-04-01-01-0042	AGA EXPRESO & CIA LTDA	0.00	8,172.66	8,172.66	0.00
101-04-01-01-0043	AGAMAT & CIA LTDA	-0.01	3,159.46	3,159.46	-0.01
101-04-01-01-0044	AGENCIA ADUANERA ACUARIO	0.03	64,424.82	64,424.76	0.09
101-04-01-01-0045	AGENCIA ADUANERA AMYS, S. A	0.12	15,370.01	15,370.12	0.01
101-04-01-01-0047	AGENCIA EMPREMAR	120,306.63	0.00	11,216.79	109,089.84
101-04-01-01-0048	AGENCIA ADUANERA ARCO, LTDA	0.02	6,671.05	6,671.07	0.00
101-04-01-01-0049	AGENCIA ADUANERA ARGUELLO CANO, S.A.	29,008.89	0.00	2.27	29,006.62
101-04-01-01-0050	AGENCIA ADUANERA ATEMAR, S.A.	1,162.86	0.00	0.00	1,162.86
101-04-01-01-0051	AGENCIA ADUANERA BERMUDEZ & CIA LTDA.	0.02	28,405.84	28,405.84	0.02
101-04-01-01-0053	AGENCIA ADUANERA CASTELLANOS, S.A	980.34	132,727.77	133,708.07	0.04
101-04-01-01-0054	AGENCIA ADUANERA CENTAURO	0.01	17,076.46	17,076.47	0.00
101-04-01-01-0055	AGENCIA ADUANERA CENTELLA	0.07	230,045.50	230,045.47	0.10
101-04-01-01-0057	AGENCIA ADUANERA CONTINENTAL, S. A	0.00	6,495.97	6,495.97	0.00
101-04-01-01-0058	AGENCIA ADUANERA CUEVAS Y CIA LTDA	0.00	4,080.27	4,080.27	0.00
101-04-01-01-0059	AGENCIA ADUANERA DTCG S.A	617,394.95	629,737.62	1,247,132.57	0.00
101-04-01-01-0060	AGENCIA ADUANERA DANIC & CIA LTDA	0.07	265,656.29	265,656.32	0.04
101-04-01-01-0061	AGENCIA ADUANERA DELGADILLO, S. A	98.50	7,410.21	7,416.17	92.54
101-04-01-01-0062	AGENCIA ADUANERA DINASER	0.03	3,522.80	3,522.83	0.00
101-04-01-01-0064	AGENCIA ADUANERA GRH LOGISTICS	1,798.56	0.00	1,798.56	0.00
101-04-01-01-0065	AGENCIA ADUANERA ESCOBAR ESPINALES, S.A.	0.01	4,644.16	4,644.16	0.01
101-04-01-01-0066	AGENCIA ADUANERA FILADELPHIA, S.A.	0.00	13,353.35	13,353.34	0.01
101-04-01-01-0067	AGENCIA ADUANERA GALO & ASOCIADOS, S. A	0.05	22,634.76	22,634.78	0.03
101-04-01-01-0068	AGENCIA ADUANERA GONZALEZ, S. A	0.00	4,088.17	4,088.17	0.00
101-04-01-01-0069	AGENCIA ADUANERA HENRY AREVALO ZUNIGA, S.A.	144,017.10	27,775.65	27,775.67	144,017.08
101-04-01-01-0070	AGENCIA ADUANERA ILG LOGISTICS, S. A	137,169.77	316,137.61	316,137.68	137,169.70

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0071	AGENCIA NAVIERA ILG LOGISTICS, S. A	0.02	2,706,609.09	2,706,609.06	0.05
101-04-01-01-0073	AGENCIA ADUANERA INTERGLOBAL, S. A	0.05	109,856.30	109,856.31	0.04
101-04-01-01-0075	AGENCIA ADUANERA KARSA	0.04	186,298.60	186,298.57	0.07
101-04-01-01-0076	AGENCIA ADUANERA LA AMISTAD, S. A	0.13	22,407.79	22,407.88	0.04
101-04-01-01-0079	AGENCIA ADUANERA MASTER SERVICER, S.A.	43.46	100,394.18	100,437.59	0.05
101-04-01-01-0082	AGENCIA ADUANERA ORTIZ, S. A	0.02	65,491.42	65,491.40	0.04
101-04-01-01-0083	AGENCIA ADUANERA PHC & CIA LTDA	0.02	10,010.10	10,010.11	0.01
101-04-01-01-0084	AGENCIA ADUANERA PYM, S. A	0.02	341,743.44	341,743.48	-0.02
101-04-01-01-0085	AGENCIA ADUANERA QUANT MARTINEZ CIA LTDA	0.02	20,831.27	20,831.27	0.02
101-04-01-01-0086	AGENCIA ADUANERA RACAR, S. A	173,371.74	49,138.29	50,807.62	171,702.41
101-04-01-01-0087	AGENCIA ADUANERA RAMAR, S. A	0.03	62,552.67	62,552.63	0.07
101-04-01-01-0090	AGENCIA ADUANERA RONALD LACAYO Y CIA LTD	0.02	114,018.49	114,018.40	0.11
101-04-01-01-0091	AGENCIA ADUANERA SANIC & CO LTDA	0.07	82,072.22	82,072.22	0.07
101-04-01-01-0093	AGENCIA ADUANERA SERMCNTSA	0.00	31,197.28	31,197.28	0.00
101-04-01-01-0094	AGENCIA ADUANERA SILVA'S & CIA LTDA	0.01	18,916.18	18,916.19	0.00
101-04-01-01-0095	AGENCIA ADUANERA SOZA & CIA LTDA	-0.01	22,783.37	22,783.38	-0.02
101-04-01-01-0097	AGENCIA CHOW	37,039.09	0.00	0.00	37,039.09
101-04-01-01-0098	AGENCIA BERMUDEZ & CIA LMTDA/SOGESA	267.32	0.00	267.32	0.00
101-04-01-01-0099	AGENCIA ARTEMAR	-243,928.82	1,066,775.41	1,066,503.42	-243,656.83
101-04-01-01-0100	AGENCIA COSMOS, S. A	-0.02	35,664.93	35,664.88	0.03
101-04-01-01-0101	AGENCIA DE SERVICIOS ADUANEROS SIGLO XXI	0.00	17,022.94	17,022.94	0.00
101-04-01-01-0103	AGENCIA MUNDO PADILLA Y CIA LTDA	0.03	65,348.54	65,348.54	0.03
101-04-01-01-0105	AGENCIA NAVIERA KOSTA, S.A.	330,613.25	1,381,605.03	1,374,448.54	337,769.74
101-04-01-01-0106	AGENCIA ORTEGA Y VASQUEZ	0.00	31,062.58	31,062.59	-0.01
101-04-01-01-0107	AGENCIA SUAREZ VARGAS & CIA LTDA	0.01	32,136.89	32,136.88	0.02
101-04-01-01-0108	AGENCIAS VASSALLI, S.A.	-10,304.92	3,813,029.07	3,873,815.21	-71,091.06
101-04-01-01-0110	AGENCIAS UNIDAS, S.A.	-301,151.39	312,937.96	0.00	11,786.57
101-04-01-01-0112	AGUNSA/CONTRATO #2	0.01	0.00	0.01	0.00
101-04-01-01-0114	AGMAR / PASENIC	-320.88	0.00	0.00	-320.88
101-04-01-01-0115	AGMAR / CARIBESA	5.28	0.00	0.00	5.28
101-04-01-01-0116	AGRI CORP	0.00	5,095,284.67	5,095,284.63	0.04
101-04-01-01-0118	AGROSA	-0.01	2,733.90	2,733.89	0.00
101-04-01-01-0119	AGROSOL	320,696.99	0.00	0.00	320,696.99
101-04-01-01-0121	AIMAR DE NICARAGUA, S.A.	0.02	1,263,814.78	1,028,392.80	235,422.00
101-04-01-01-0122	ALBA ALIMENTOS DE NICARAGUA	-136,813.97	136,813.97	0.00	0.00
101-04-01-01-0123	ALBA DE NICARAGUA, S.A	22,087,236.13	812,106.27	0.00	22,899,342.40
101-04-01-01-0124	ALBA EQUIPOS	-172,907.51	0.00	0.00	-172,907.51

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0126 ALBALINISA / AMINSA	-69,223.39	0.00	0.00	-69,223.39
101-04-01-01-0127 ALBANISA/CIESSB	15,501,808.44	2,217,069.32	837,493.93	16,881,383.83
101-04-01-01-0129 ALBERTO WOO	114,556.27	0.00	0.00	114,556.27
101-04-01-01-0130 ALCALDIA MUNICIPAL	60,177.65	0.00	0.00	60,177.65
101-04-01-01-0131 ALI WATERS	-686.70	0.00	0.00	-686.70
101-04-01-01-0132 ALFREDO MEJIA ESTRADA	970.42	0.00	0.00	970.42
101-04-01-01-0133 ALEX SALVADOR MENDOZA ESCORCIA	13,624.61	0.00	2,709.76	10,914.85
101-04-01-01-0135 ALINSA	-20.00	0.00	0.00	-20.00
101-04-01-01-0136 ALFINSA	0.11	361,440.29	361,440.28	0.12
101-04-01-01-0137 ALLAN JEFREY TAYLOR	-27.79	0.00	0.00	-27.79
101-04-01-01-0138 ALMACENADORA DEL PACIFICO, S. A	0.02	176,007.89	176,007.85	0.06
101-04-01-01-0139 ALMACENADORAS MARITIMAS, S. A	152,566.17	0.00	0.00	152,566.17
101-04-01-01-0141 ALMEXSA/MECABASA	298.65	0.00	298.65	0.00
101-04-01-01-0142 ALUTECH NIC.	-2,552.83	2,552.83	0.00	0.00
101-04-01-01-0146 AMERINICA	21,101.78	0.00	0.00	21,101.78
101-04-01-01-0147 ALMEXSA	0.03	109,705.34	109,705.32	0.05
101-04-01-01-0149 AMINSA / AVASA	-62,331.66	0.00	0.00	-62,331.66
101-04-01-01-0150 ANATLAN	-9,946.39	0.00	0.00	-9,946.39
101-04-01-01-0154 AQUARIUS & CIA LTDA	0.00	811.92	811.92	0.00
101-04-01-01-0156 ATLANTIC KING S.A	777.49	0.00	0.00	777.49
101-04-01-01-0157 ASAPSA/IMMSA	10,087.54	0.00	10,087.54	0.00
101-04-01-01-0158 ASERRADEROS DEL NORTE	8,118.11	0.00	0.00	8,118.11
101-04-01-01-0160 ASISTECIA TECNICA ADUANERA (ATECA)	0.02	33,169.65	33,169.66	0.01
101-04-01-01-0161 AXEL LAM	689.63	0.00	0.00	689.63
101-04-01-01-0165 AVICOLA LA BARRANCA	0.01	192,738.67	192,738.68	0.00
101-04-01-01-0166 AVICOLA LA ESTRELLA	0.03	534,488.68	534,488.72	-0.01
101-04-01-01-0167 BANCO LA FISE BANCENTRO	16,534.63	0.00	0.00	16,534.63
101-04-01-01-0168 BANPRO	71,601.74	72,131.75	103,241.65	40,491.84
101-04-01-01-0171 BICU	47,980.19	0.00	0.00	47,980.19
101-04-01-01-0172 BINARQ,S.A	-1,435.31	1,435.31	0.00	0.00
101-04-01-01-0173 BLUE SKY	282.27	0.00	282.27	0.00
101-04-01-01-0174 BOLAÑOS MEDINA & CIA LTDA (FANOR)	0.19	81,781.07	81,781.18	0.08
101-04-01-01-0175 CENTRAL AMERICAN FISHERIES, S.A. (CAF)	-6,590.42	0.00	0.00	-6,590.42
101-04-01-01-0176 CAF. / AGMAR	260.34	0.00	0.00	260.34
101-04-01-01-0177 C.C.C.C	-1,219.62	0.00	0.00	-1,219.62
101-04-01-01-0178 CALMOR GARTH	4.53	0.00	0.00	4.53
101-04-01-01-0180 CAMPRESA	1,656.22	0.00	0.00	1,656.22

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION

EPN

**EMPRESA
PORTUARIA
NACIONAL
NICARAGUA**

Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0182	CANDIDO MIRANDA	23,714.01	0.00	0.00	23,714.01
101-04-01-01-0184	CARELI TOURS NICARAGUA	0.01	30,309.90	30,309.91	0.00
101-04-01-01-0185	CARGILL DE NICARAGUA , S. A	76,830.45	3,361,120.71	3,350,153.61	87,797.55
101-04-01-01-0186	CARIBESA / C.A.F.	-1,557.99	0.00	0.00	-1,557.99
101-04-01-01-0187	CARLOS ANDRES AVILES Y/O RODRIGO AVILES KAUFFMAN	118,242.82	0.00	0.00	118,242.82
101-04-01-01-0190	CARLOS ERNESTO NORORI QUIÑONEZ "SD"	95,274.74	11,109.38	8,129.28	98,254.84
101-04-01-01-0191	CARLOS E. NORORI "MINI-TREN"	96,353.37	11,109.38	8,129.28	99,333.47
101-04-01-01-0192	CARLOS ANTONIO GONZÁLEZ CALERO	-1,096.96	0.00	0.00	-1,096.96
101-04-01-01-0193	CARLOS CUADRA	386.26	0.00	0.00	386.26
101-04-01-01-0194	CARLOS JARQUIN	-1.90	0.00	0.00	-1.90
101-04-01-01-0196	CARODY S.A. (I, II, III)	-11,893.22	0.00	0.00	-11,893.22
101-04-01-01-0199	CASA PELLAS S.A.	857,483.77	193,608.73	149,805.82	901,286.68
101-04-01-01-0200	CASTELLANOS, S.A./BLANDON MORENO	481.54	0.00	481.54	0.00
101-04-01-01-0201	CASTILLOMAX OIL AND GAS S.A	-17,604.24	17,604.24	0.00	0.00
101-04-01-01-0202	CCCC SECOND HARBOR CONSULTANTS.LI YINHAI	35,077.97	9,538.12	0.00	44,616.09
101-04-01-01-0203	CASUR, S.A.	3,706.15	37,223.24	36,754.19	4,175.20
101-04-01-01-0204	CENTRAL AMERICAN TRANSPORT	-68.32	0.00	0.00	-68.32
101-04-01-01-0205	CEMEX - NICARAGUA	25,269.37	2.80	0.00	25,272.17
101-04-01-01-0207	CELESTINA RAYLI	14,421.97	0.00	0.00	14,421.97
101-04-01-01-0208	CHEFLY CAMPBELL	-62.43	0.00	0.00	-62.43
101-04-01-01-0209	CHESMAN MULLER	1,053.08	0.00	0.00	1,053.08
101-04-01-01-0210	CHARMANICSA	380,358.60	0.00	0.00	380,358.60
101-04-01-01-0213	CENTRO DE TRAMITES DE LAS EXPORTACIONES	0.00	9,299.99	9,299.99	0.00
101-04-01-01-0215	CLIENTES VARIOS	271,842.34	0.00	0.11	271,842.23
101-04-01-01-0216	CLAUDIA V. GARCIA RAMIREZ KIOSKO14	40,187.32	10,304.67	4,137.75	46,354.24
101-04-01-01-0218	CISA AGRO	0.03	262,877.52	262,877.55	0.00
101-04-01-01-0219	COMANICSA	1,147,380.38	6,380.21	0.00	1,153,760.59
101-04-01-01-0220	CONSORCIO MARITIMO CENTROAMERICANO, S.A.	100,780.36	5,854,481.78	5,954,044.44	1,217.70
101-04-01-01-0221	COMINSA	16,742.35	0.00	0.00	16,742.35
101-04-01-01-0224	CONICSA	292,794.90	0.00	0.00	292,794.90
101-04-01-01-0225	CONSTRUCTORA MECO, S.A	-71,299.35	0.00	0.00	-71,299.35
101-04-01-01-0226	CONSTRUCCIONES LACAYO FIALLOS S.A	-351,248.57	434,706.44	0.00	83,457.87
101-04-01-01-0228	COOTRACAR	108,577.47	0.00	20,180.29	88,397.18
101-04-01-01-0230	COOPECREK R.L	12,918.10	0.00	0.00	12,918.10
101-04-01-01-0231	CONSTRUCTURA KIPLA, S.A.	-3,000.00	0.00	0.00	-3,000.00
101-04-01-01-0232	COPESCHARLY	1,930.65	0.00	0.00	1,930.65
101-04-01-01-0234	CORTTRANS	7,611.77	0.00	0.00	7,611.77

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0237	COSEPORSA	19,824.06	0.00	0.00	19,824.06
101-04-01-01-0239	CUKRA INDUSTRIAL, SOCIEDAD ANONIMA	3,068.10	0.00	0.00	3,068.10
101-04-01-01-0243	DANIEL MULLER	-487.59	0.00	0.00	-487.59
101-04-01-01-0245	DARIO OBANDO	179.80	2.22	0.00	182.02
101-04-01-01-0246	DACOTRANS NICARAGUA/DACO HEAVY LIFT	-0.01	69,100.53	69,100.51	0.01
101-04-01-01-0247	DELI POLLO, S. A	315,555.38	0.00	27,097.60	288,457.78
101-04-01-01-0248	DESPACHOS ADUANEROS NIC./PRECON NIC.	1,354.89	0.00	1,354.89	0.00
101-04-01-01-0250	DELASA	120,010.26	0.00	0.00	120,010.26
101-04-01-01-0251	DESARROLLO, TECNOLOGICO Y COMERCIO GLOBAL, S. A	2,546,323.24	10,327.26	929.00	2,555,721.50
101-04-01-01-0252	DIEGO ROJAS	324.88	0.00	324.88	0.00
101-04-01-01-0255	DHL GLOBAL FORWARDING NICARAGUA, S.A	0.20	425,277.01	425,277.05	0.16
101-04-01-01-0256	DISTRIBUCIONES AGROALFA, S. A	22,147.48	1,817,610.08	1,819,252.17	20,505.39
101-04-01-01-0258	DISTRIBUIDORA NICARAGÜENSE DE PETRÓLEO S. A.	732,063.01	1,999,434.38	1,931,532.49	799,964.90
101-04-01-01-0259	DORA MARIA CANTILLANO BARAHONA	135,627.58	0.00	78,905.85	56,721.73
101-04-01-01-0260	DORA AMPARO ACUÑA VANEGAS	17,701.30	4,160.58	0.00	21,861.88
101-04-01-01-0261	DOLORES DEL SOCORRO BERRIOS	19,914.08	21,478.13	21,394.93	19,997.28
101-04-01-01-0263	DORLING JASMINEY HOLMES RIVERA	-225.78	0.00	0.00	-225.78
101-04-01-01-0265	E PALAZIO & CIA LTDA	-1,505.93	673,255.49	673,692.19	-1,942.63
101-04-01-01-0268	EICMEP	902.62	0.00	0.01	902.61
101-04-01-01-0269	ECONS 3	-18,406.83	0.00	0.00	-18,406.83
101-04-01-01-0270	EDUCTRADE S.A - CIF # A28435931	-7,260.91	0.00	0.00	-7,260.91
101-04-01-01-0271	EDEN PASTORA	1,147,553.03	181,977.41	0.00	1,329,530.44
101-04-01-01-0272	EJERCITO DE NICARAGUA	-5,075.22	5,075.22	0.00	0.00
101-04-01-01-0273	EDGARDO GOFF MEJÍA	1,332.59	0.00	0.00	1,332.59
101-04-01-01-0274	EDY JOSÉ MULLER BARBA	-1,558.09	0.00	0.00	-1,558.09
101-04-01-01-0276	EL TRIUNFO/SUMINSA	534.08	0.00	534.08	0.00
101-04-01-01-0277	EENISA	-11,919.94	0.00	0.00	-11,919.94
101-04-01-01-0279	EMPREMAR CIA LTDA.	-1,592.45	0.00	0.00	-1,592.45
101-04-01-01-0280	ELENA OLIVAS HERNANDEZ "NAGRANDARDOS	170,708.38	30,328.61	86,746.03	114,290.96
101-04-01-01-0281	ELIA ALEJANDRA GONZALEZ F. KIOSKO12	127,814.60	0.00	0.00	127,814.60
101-04-01-01-0282	ELMAN MANUEL MERCADO TORREZ	21,241.82	2,258.91	3,913.08	19,587.65
101-04-01-01-0283	EMP. SERVICIOS VARIOS RUIZ & FIERRO	-3,544.12	3,544.12	0.00	0.00
101-04-01-01-0284	EMPREMAR/PUMA ENERGY BAHAMAS, S.A	48,661.71	0.00	48,661.71	0.00
101-04-01-01-0285	EMBOTELLADORA NACIONAL	24,072.28	0.00	0.00	24,072.28
101-04-01-01-0287	ELQUINSA	0.00	14,790.77	14,790.77	0.00
101-04-01-01-0290	EMPRESA ENERGETICA CORINTO, LTDA	198.98	0.00	198.98	0.00
101-04-01-01-0292	EMPRESA MARENCO, S. A	0.21	3,899,387.49	3,899,387.40	0.30

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0294	EMSEPORSA	23,409.16	1,161.99	0.00	24,571.15
101-04-01-01-0295	ENATREL	46,598.75	0.00	0.00	46,598.75
101-04-01-01-0298	ENITEL,S.A.	54,450.09	0.00	805.26	53,644.83
101-04-01-01-0301	ETERNA S.A	1,030,492.87	0.00	0.00	1,030,492.87
101-04-01-01-0302	EXPLOTEC, S.A	160.64	0.00	0.00	160.64
101-04-01-01-0303	ERASMO JOSE GUIDO LOAISIGA	73.07	0.00	73.07	0.00
101-04-01-01-0304	ESSO ESTANDAR OIL/ALPAC	198,027.21	0.00	198,027.21	0.00
101-04-01-01-0305	ESSO STANDAR/ADENICA, S.A.	210,837.40	0.00	210,837.40	0.00
101-04-01-01-0306	ESTEFANI MULLER GOFF	3,928.22	0.00	0.00	3,928.22
101-04-01-01-0309	ENVIROMENTAL PROTECTION & CONTROL, S. A	45,379.60	0.00	0.00	45,379.60
101-04-01-01-0311	EVOMENSA	-500.95	500.95	0.00	0.00
101-04-01-01-0313	EXPRESO AEREO Y MAR & CIA	0.01	0.00	0.00	0.01
101-04-01-01-0314	FABIAN ALMENDAREZ	120,596.28	0.00	0.00	120,596.28
101-04-01-01-0317	FERRETERIA JENNY, S. A	0.01	21,149.27	21,149.24	0.04
101-04-01-01-0319	FORMUNICA	0.00	809,700.55	809,700.53	0.02
101-04-01-01-0322	FOURCON	13.71	0.00	0.00	13.71
101-04-01-01-0323	FELIPE PEREZ	-456.54	0.00	0.00	-456.54
101-04-01-01-0324	FLOTANOR	5,577.40	0.00	0.00	5,577.40
101-04-01-01-0326	FRANCISCO JOSE MORENO	305.76	0.00	305.76	0.00
101-04-01-01-0327	FRANCIS JEANETH SOLIS JUAREZ	109,231.70	0.00	0.00	109,231.70
101-04-01-01-0333	GANADERIA INTEGRAL NICARAGUA, S.A.	0.00	4,932,526.62	4,822,093.20	110,433.42
101-04-01-01-0334	GEOHIDRA CONSULTORES, C.A	-9,064.97	9,064.97	0.00	0.00
101-04-01-01-0336	GULF KING	-10,221.93	0.00	0.00	-10,221.93
101-04-01-01-0337	GUSTAVO PASTORA	-18,600.45	18,600.45	0.00	0.00
101-04-01-01-0338	GIULIANO MORETTI	3,492.07	0.00	0.00	3,492.07
101-04-01-01-0340	GUILLERMO MEJIA	15.68	0.00	0.00	15.68
101-04-01-01-0341	GRUPO MAR AZUL	15,021.13	0.00	0.00	15,021.13
101-04-01-01-0346	GIUSEPPE LELLI	1,200.32	0.00	0.00	1,200.32
101-04-01-01-0347	GRUPO INDUSTRIAL EL GRANJERO, S.A.	0.00	1,176,561.39	1,176,561.40	-0.01
101-04-01-01-0348	GRUPO Q DE NICARAGUA, S. A	1,250.34	0.00	0.00	1,250.34
101-04-01-01-0349	H.L. WORDLWIDE LOGISTICS - GLORIA ALEMAN	-442.31	0.00	0.00	-442.31
101-04-01-01-0350	HENRY DAVID TELLEZ	21,099.97	3,703.13	47,136.97	-22,333.87
101-04-01-01-0351	HARVEY ELIA TORRES GARCIA "SANKIS"	31,819.70	3,263.76	15,518.46	19,565.00
101-04-01-01-0354	HAROLD WILSON	26,948.52	0.00	0.00	26,948.52
101-04-01-01-0355	HADY AMERICA S.A.	390,749.73	0.00	0.00	390,749.73
101-04-01-01-0356	HARINISA	0.00	2,192,438.31	2,081,204.41	111,233.90
101-04-01-01-0357	HERREDEROS MADRIGAL	3,655.94	0.00	0.00	3,655.94

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0361	HILARIO ZAMORA SIMONS	-4,197.27	0.00	0.00	-4,197.27
101-04-01-01-0362	HOLCIN / EMPREMAR	1,836.55	0.00	1,836.55	0.00
101-04-01-01-0364	HUMBERTO ALVAREZ, SUC DE NIC, S. A	22,635.71	290,408.39	332,172.38	-19,128.28
101-04-01-01-0365	I.D.R	1,849.15	0.00	0.00	1,849.15
101-04-01-01-0366	IGCA GROUP, S. A VICTOR CABRALES	19,544.77	0.00	0.00	19,544.77
101-04-01-01-0367	ILEN MARIA LEON Y YERRY SIERO MART	46,420.33	8,146.88	5,961.47	48,605.74
101-04-01-01-0369	ING. SAAVEDRA Y CIA LTDA	40,996.58	0.00	0.00	40,996.58
101-04-01-01-0370	IMMSA/ULTRAMAR	335.26	0.00	335.26	0.00
101-04-01-01-0371	INDUSTRIA CENTROAMERICANA, S.A (INCASA)	509.45	0.00	509.45	0.00
101-04-01-01-0372	IMC-SUPERMERCADO	20.61	0.00	0.00	20.61
101-04-01-01-0373	INCOSTAS	-2.15	0.34	0.00	-1.81
101-04-01-01-0374	INDACASA	0.01	12,232.32	12,232.31	0.02
101-04-01-01-0376	INDUSTRIAL ACEITERA DE RAAS, S.A.	0.01	296,898.48	296,898.49	0.00
101-04-01-01-0377	INDUSTRIAL SAN FRANCISCO, S. A	0.01	184,426.67	184,426.68	0.00
101-04-01-01-0379	INSTITUTO NICARAG. TURISMO-INTUR	226,791.10	0.00	0.00	226,791.10
101-04-01-01-0380	INSECTICIDAS SAN CRISTOBAL	8,122.92	376,225.06	384,347.97	0.01
101-04-01-01-0381	INSUMOS DISAGRO PARA LA INDUSTRIA, S.A.	-0.01	0.00	0.00	-0.01
101-04-01-01-0382	INTERMODAL, S. A / CMA - CGM	342,826.87	1,504,964.50	1,670,958.72	176,832.65
101-04-01-01-0384	INVERNIC	18,357.72	0.00	0.00	18,357.72
101-04-01-01-0386	INVERSIONES NICAFISH S.A	499.90	0.00	0.00	499.90
101-04-01-01-0387	ISIDRO BORGE	245.59	0.00	0.00	245.59
101-04-01-01-0389	INVERSIONES OCEÁNICAS	3,622.06	0.00	0.00	3,622.06
101-04-01-01-0393	J.L. GRIFIT SUCESORES, S.A.	30,219.56	12,203,980.46	12,004,700.10	229,499.92
101-04-01-01-0395	JAVIER HORACIO MORALES PALACIOS "10 MOPIS"	394,991.24	0.00	0.00	394,991.24
101-04-01-01-0396	JAZMINA DEL C. URBINA NAVARRETE	70,609.19	0.00	0.00	70,609.19
101-04-01-01-0397	JAIRO URBINA	146.53	0.00	146.53	0.00
101-04-01-01-0398	JAIRO ROBLERO MALESPIN	-373.01	0.00	0.00	-373.01
101-04-01-01-0399	JAIRO WILLIAMS BELL	-26.95	0.00	0.00	-26.95
101-04-01-01-0400	JESÚS AGUILAR	293.27	0.00	0.00	293.27
101-04-01-01-0401	JIMMY WEBSTER	165.03	0.00	0.00	165.03
101-04-01-01-0402	JF COREA CONSTRUCCIONES CIA. LTDA.	250.31	0.00	0.00	250.31
101-04-01-01-0405	JOSE AGUSTIN OROZCO	40,277.47	0.00	0.00	40,277.47
101-04-01-01-0406	JUAN CHAVARRIA	-605.15	0.00	0.00	-605.15
101-04-01-01-0407	JOSE MARIA CASTIBLANCO	4,055.89	0.00	4,477.74	-421.85
101-04-01-01-0409	JOSEFA DEL CARMEN GONZALEZ	13,820.54	3,703.13	6,415.85	11,107.82
101-04-01-01-0410	JORGE MARIANO BUITRAGO VOGL- BAC	19,348.71	0.00	0.00	19,348.71
101-04-01-01-0411	JOAQUIN TAYLOR	-1,541.00	0.00	0.00	-1,541.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0412	JOE LEVAR	733.64	0.00	0.00	733.64
101-04-01-01-0413	JOHN TAYLOR	131.11	0.00	0.00	131.11
101-04-01-01-0414	JOSÉ MARTINEZ	-5.74	0.00	0.00	-5.74
101-04-01-01-0419	JUAN ALBERTO CAJINA MARTINEZ (EL HALCON)	67.72	49,879.80	49,947.49	0.03
101-04-01-01-0420	JUAN CARLOS CASTILLO PASTORA	0.00	2,900,034.00	2,658,586.04	241,447.96
101-04-01-01-0421	KUKRA DEVELOPMENT CORP.	6,870.06	0.00	0.00	6,870.06
101-04-01-01-0422	KENIA HERRERA GARCIA "LAS CUBANAS"	872,225.72	71,305.15	70,177.49	873,353.38
101-04-01-01-0423	KARLA PATRICIA CASTAÑO OROZCO	186,262.54	0.00	31,639.15	154,623.39
101-04-01-01-0424	KARLA VANESSA LOAYSIGA ZELEDON	27,623.94	2,592.19	1,896.83	28,319.30
101-04-01-01-0425	JULIÁN VÍLCHEZ	441.71	0.00	0.00	441.71
101-04-01-01-0426	JULIA CHAVARRILLA	415.59	0.00	0.00	415.59
101-04-01-01-0427	KILTON FOSTER	1,062.93	0.00	0.00	1,062.93
101-04-01-01-0429	KATIVO DE NICARAGUA, S.A.	110,801.78	0.00	0.00	110,801.78
101-04-01-01-0430	LEONTE RUIZ ANDINO "TAQUERIA AZTECA	194,062.03	34,068.76	24,929.79	203,201.00
101-04-01-01-0431	LILIAN SUSAN ICAZA CLERK "DELICHIURR	59,722.64	0.00	0.00	59,722.64
101-04-01-01-0433	LUCIA ISABEL BALTOPANO CANTARERO	291.83	5,332.50	291.83	5,332.50
101-04-01-01-0434	LEIF DIESEN	4,385.62	0.00	0.00	4,385.62
101-04-01-01-0435	LEONARDO BENWEL	249.96	0.00	0.00	249.96
101-04-01-01-0436	LOTTIE CUNNINGHAM	145.38	0.00	0.00	145.38
101-04-01-01-0437	LUIS ALFREDO GUIDO LINARTE	169.23	0.00	169.23	0.00
101-04-01-01-0438	LUIS ALFREDO REYES-ASADOS MI TIERRA	98,820.15	29,186.36	68,821.81	59,184.70
101-04-01-01-0439	LUIS ANTONIO ZEPEDA NEYRE	45,592.69	3,703.13	2,709.76	46,586.06
101-04-01-01-0440	LUZ ESTELVINA PALMA GONZALEZ	26,141.42	5,554.69	4,064.64	27,531.47
101-04-01-01-0441	LUIS WILFREDO TERCERO	636.50	0.00	0.00	636.50
101-04-01-01-0443	MA. HORTENCIA TORREZ "ASADOS HORSAN	501,119.85	0.00	51,242.63	449,877.22
101-04-01-01-0444	MARCOS ZEPEDA LOPEZ	3,082.83	0.00	0.00	3,082.83
101-04-01-01-0446	MARBELIA MARIA ROSENDO	-101.22	0.00	0.00	-101.22
101-04-01-01-0447	MARCOS ANTONIO	195.50	0.00	0.00	195.50
101-04-01-01-0448	MADENSA	10,750.63	0.00	0.00	10,750.63
101-04-01-01-0449	MARCOSTA	9,141.96	0.00	0.00	9,141.96
101-04-01-01-0451	MALIBU NICARAGUA	177.24	0.00	0.00	177.24
101-04-01-01-0453	MARAVI & CO	0.12	38,786.11	38,786.23	0.00
101-04-01-01-0454	MARISOL HERRERA TOLEDO "LAS TEJAS"	688,899.84	0.00	39,581.00	649,318.84
101-04-01-01-0456	MARIA AUXILIADORA CASTIBLANCO	6,380.88	2,592.19	1,896.83	7,076.24
101-04-01-01-0457	MARIA HAYDEE LUGO GUTIÉRREZ	33,525.93	3,786.85	37,312.78	0.00
101-04-01-01-0458	MARIO ENRIQUE CASTILLO CASTILLO	3,240.57	483.02	0.00	3,723.59
101-04-01-01-0459	MARIA CONCEPCION GONZALEZ	6,351.35	2,962.50	2,950.64	6,363.21

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0460	MARIA ROGELIA SANTANA GUEVARA	6,955.30	0.00	0.00	6,955.30
101-04-01-01-0462	MARIO MORA L.	129.66	0.00	0.00	129.66
101-04-01-01-0463	MARITIMA MAKAIRA B/T SYRTOS	44.92	0.00	0.00	44.92
101-04-01-01-0464	MARICASA	321,187.00	0.00	0.00	321,187.00
101-04-01-01-0467	MAX ALFARO CHOW	840.00	0.00	0.00	840.00
101-04-01-01-0468	MAX UBEDA	9.05	0.00	0.00	9.05
101-04-01-01-0469	MAYRA VALESKA REYES OPORTA	1,112,824.36	0.00	52,975.79	1,059,848.57
101-04-01-01-0470	MARTHA L. MARTINEZ KARAOKE EL ZOL	1,268,155.74	0.00	30,933.83	1,237,221.91
101-04-01-01-0471	MARTIN GARAY Y MICHELL RIVAS M.	70,659.04	8,146.88	5,961.47	72,844.45
101-04-01-01-0472	MARLON ESPINOZA CASTILLO	16,768.98	2,592.19	7,088.14	12,273.03
101-04-01-01-0473	MAURICIO CASTIBLANCO BLANDON	17,540.66	2,592.19	1,896.83	18,236.02
101-04-01-01-0474	MARTHA C. CASTILLO "RASP LOLI"	98,547.14	0.00	5,419.53	93,127.61
101-04-01-01-0475	MAYACERO DE NICARAGUA, S.A	340.51	0.00	340.51	0.00
101-04-01-01-0479	MARTINEZ MEDINA & CIA LTDA	0.03	137,411.40	137,411.32	0.11
101-04-01-01-0480	METAL MECANICA DE NICARAGUA, S.A	129.03	0.00	129.03	0.00
101-04-01-01-0481	MEDISAN	0.03	12,794.11	12,794.11	0.03
101-04-01-01-0482	MEDITERRANEAN SHIPPING CO	0.06	1,824,450.41	1,824,450.46	0.01
101-04-01-01-0483	MEDINTER NICARAGUA, S. A	-0.01	3,364,761.74	3,364,761.73	0.00
101-04-01-01-0484	METALES DE CENTRO AMERICA, S.A	467.36	0.00	467.36	0.00
101-04-01-01-0486	MIGUEL TENORIO	415.55	0.00	0.00	415.55
101-04-01-01-0487	MISael ANGEL RIVAS OPORTA	9.50	0.00	0.00	9.50
101-04-01-01-0488	MEYERS TOURISM AND DEVELOPMENT	431,447.51	0.00	0.00	431,447.51
101-04-01-01-0489	MIGUEL A. BLANDON M. KIOSKO #10	-61,829.20	0.00	0.00	-61,829.20
101-04-01-01-0490	MILTON ARCIA MARIN	415,927.68	0.00	0.00	415,927.68
101-04-01-01-0491	MINISTERIO DE GLORIA	2,759.11	0.00	0.00	2,759.11
101-04-01-01-0492	MEYSA & CIA LTDA	0.00	4,635.59	4,635.59	0.00
101-04-01-01-0493	MN CAP. KENT	400.00	0.00	0.00	400.00
101-04-01-01-0496	MN ANTORCHA Y CAP. SNAYDER	-250.00	0.00	0.00	-250.00
101-04-01-01-0497	MN ANTHONY BOY II	-520.00	0.00	0.00	-520.00
101-04-01-01-0498	MN DAVID H. JR.	-999.90	0.00	0.00	-999.90
101-04-01-01-0499	MN JUAN ALBERTO	30.00	0.00	0.00	30.00
101-04-01-01-0500	MN ISLEÑO D	-200.00	0.00	0.00	-200.00
101-04-01-01-0501	MN JOHANA BETSY	-200.00	0.00	0.00	-200.00
101-04-01-01-0502	MN ISLAND EXPRESS	600.00	0.00	0.00	600.00
101-04-01-01-0503	MN DANNY JR.	520.00	0.00	0.00	520.00
101-04-01-01-0504	MN GENESIS VI	-1,200.25	0.00	0.00	-1,200.25
101-04-01-01-0505	MN DOS AMIGOS II	-300.00	0.00	0.00	-300.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0507	MN DOÑA MARIA (DORA MARIA)	-100.00	0.00	0.00	-100.00
101-04-01-01-0508	MN MCELROY ONE	-600.00	0.00	0.00	-600.00
101-04-01-01-0509	MN MAYELITA	400.00	0.00	0.00	400.00
101-04-01-01-0510	MN MISTER KERRY	-200.00	0.00	0.00	-200.00
101-04-01-01-0511	MN PROMAR 64	-800.00	0.00	0.00	-800.00
101-04-01-01-0512	MN MISS ISABELLA	-1,120.05	0.00	0.00	-1,120.05
101-04-01-01-0513	MN NISSY KATIUSKA	-100.00	0.00	0.00	-100.00
101-04-01-01-0514	MN PROMAR 33	1,000.00	0.00	0.00	1,000.00
101-04-01-01-0515	MN MISS DALENE	240.00	0.00	0.00	240.00
101-04-01-01-0516	MN LAURA D	-300.00	0.00	0.00	-300.00
101-04-01-01-0517	MN MISS YAOSKA	199.95	0.00	0.00	199.95
101-04-01-01-0519	MOGOLLON & ASOCIADOS, S. A	567.19	30,821.73	31,388.87	0.05
101-04-01-01-0520	MOGOLLON ALMANZA & CIA LTDA (ADNICAR)	0.04	268,847.95	268,847.86	0.13
101-04-01-01-0521	MOLINOS DE NICARAGUA, S. A	-0.01	3,160,818.87	3,086,076.15	74,742.71
101-04-01-01-0522	MONTE ROSA, S. A	2,013,038.12	642,690.59	375,456.38	2,280,272.33
101-04-01-01-0523	NELLY SLOAM	229.43	0.00	0.00	229.43
101-04-01-01-0524	MULTIPLE SERVICIOS ROMERO	314.24	0.00	0.00	314.24
101-04-01-01-0525	MORENO GABRIELLI (TOSCANA, S.A)	462,968.23	44,326.43	32,435.82	474,858.84
101-04-01-01-0526	MULTIPERFILES, S.A AGENCIA ADUANERA GRH	576.28	0.00	576.28	0.00
101-04-01-01-0527	NAFCOSA	11,385.50	0.00	0.00	11,385.50
101-04-01-01-0532	NICARAGUAN SHIPPING ENTERPRISE	589,138.33	0.00	0.00	589,138.33
101-04-01-01-0533	NICARAGUA MARITIMA S.A/HENRRY ARREVALO	-50,478.73	0.00	0.00	-50,478.73
101-04-01-01-0535	NICARAGUA LINE	-6,758.53	0.00	0.00	-6,758.53
101-04-01-01-0537	NICA TRANSPORT, S. A	0.05	78,994.67	78,994.70	0.02
101-04-01-01-0538	NICARAGUA SUGAR STATES LIMITED	0.01	5,718,727.89	5,718,727.91	-0.01
101-04-01-01-0539	NOEL CONDE	25,434.34	0.00	0.00	25,434.34
101-04-01-01-0541	NORMAN DOWNS	5,041.48	0.00	0.00	5,041.48
101-04-01-01-0542	NICOLAS VIDAUZY STEVEN	150.50	0.00	0.00	150.50
101-04-01-01-0543	NOBLE ENERGY NICARAGUA LTD	228,067.23	0.00	0.00	228,067.23
101-04-01-01-0544	NICOLA OPORTA	13,766.59	0.00	0.00	13,766.59
101-04-01-01-0545	NOEL ANTONIO ESPINOZA	-1,132.59	0.00	0.00	-1,132.59
101-04-01-01-0546	NORMAN DOWNS	637.87	0.00	0.00	637.87
101-04-01-01-0547	NOVATEC DE NICARAGUA SOCIEDAD ANONIMA	916,564.68	0.00	0.00	916,564.68
101-04-01-01-0548	OPTIM NICARAGUA, S.A	37,101.11	0.00	0.00	37,101.11
101-04-01-01-0549	OSCAR E. LÓPEZ BENAVENTE	-4,278.43	0.00	0.00	-4,278.43
101-04-01-01-0550	OSCAR RUIZ Y/O RAQUEL LANZAS "MI LI	81,627.87	17,102.83	16,258.56	82,472.14
101-04-01-01-0551	OSMANIA SANCHEZ LUNA "REST SUMMER"	2,808,852.54	125,286.43	83,786.94	2,850,352.03

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION

EPN

**EMPRESA
PORTUARIA
NACIONAL
NICARAGUA**

Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0552	OCEANICA	-1,406.02	1,406.02	0.00	0.00
101-04-01-01-0555	PANA PANA	-157.84	0.00	0.00	-157.84
101-04-01-01-0557	PAMER, S.A.	0.12	32,644.00	32,644.09	0.03
101-04-01-01-0558	PASENIC S.A.	9,051.24	0.00	0.00	9,051.24
101-04-01-01-0559	PAUL PACHECO	-232.51	0.00	0.00	-232.51
101-04-01-01-0560	PAULA ROSA PRIMANTE KIOSKO#1	61,339.57	0.00	4,064.64	57,274.93
101-04-01-01-0561	PEDRO RAFAEL VALVERDE SOLIS	1,213.70	0.00	0.00	1,213.70
101-04-01-01-0562	PESCA FRESCA	-4,755.13	0.00	0.00	-4,755.13
101-04-01-01-0563	PROFORSA	1,559.52	0.00	0.00	1,559.52
101-04-01-01-0564	PESCANICA (CAMANICA S.A)	-55.40	0.00	0.00	-55.40
101-04-01-01-0565	PLEIC SA	-153,055.22	0.00	0.00	-153,055.22
101-04-01-01-0566	PENINSULA MARITIME CORP.	-35,710.54	35,710.54	0.00	0.00
101-04-01-01-0569	PROALIN	-2,232.02	0.00	0.00	-2,232.02
101-04-01-01-0572	PROYECTO DRAGADO RIO SN JUAN	40,952.88	0.00	0.00	40,952.88
101-04-01-01-0573	PROMARNIC	-1,079.16	0.00	0.00	-1,079.16
101-04-01-01-0576	PUERTO CABEZAS POWER	30,316.56	11,486.95	0.00	41,803.51
101-04-01-01-0577	PUMA ENERGY BAHAMAS, S.A.	-4,914.74	133,977.06	129,062.32	0.00
101-04-01-01-0579	RAFAEL VICOTOR LLERENA	1,873.45	0.00	0.00	1,873.45
101-04-01-01-0580	RAMAR/PUMA ENERGY BAHAMAS, S.A	53,584.92	155,982.11	209,567.03	0.00
101-04-01-01-0581	RAMON PAGUADA	-636.50	0.00	0.00	-636.50
101-04-01-01-0582	RAUL DENIS MC.ELROY CASTILLO	-22.11	0.00	0.00	-22.11
101-04-01-01-0585	RAMAC	0.00	613,552.36	613,552.37	-0.01
101-04-01-01-0586	REBECA LISSETTE COEN	25,487.12	0.00	0.00	25,487.12
101-04-01-01-0588	REPAMAR, S. A	776.13	0.00	776.13	0.00
101-04-01-01-0590	REYNA UGARTE	-750.00	0.00	0.00	-750.00
101-04-01-01-0591	REYES MONCADA Y CIA LTDA	0.01	25,693.72	25,693.74	-0.01
101-04-01-01-0592	RESTAURANTE LA PLANCHA	468,335.54	0.00	51,160.26	417,175.28
101-04-01-01-0593	RESTAURANTE LAKUN PAYASKA	45,361.35	0.00	44,989.18	372.17
101-04-01-01-0596	REVISTA GUIDE, S. A	0.00	8,787.10	8,787.09	0.01
101-04-01-01-0600	ROBERTO BELTRAN DURAN, KIOSKO # 3	117,589.13	18,737.82	5,961.47	130,365.48
101-04-01-01-0601	ROSA AMELIA LOPEZ GONZALEZ	56,183.75	3,703.13	2,709.76	57,177.12
101-04-01-01-0602	ROSA ARGENTINA SUAREZ	10,052.05	3,703.13	6,423.79	7,331.39
101-04-01-01-0604	RICCARDO SANFILIPPO	116.60	0.00	116.60	0.00
101-04-01-01-0605	RUT STAR	209.48	0.00	0.00	209.48
101-04-01-01-0610	S A E T A	0.21	664,718.15	664,715.91	2.45
101-04-01-01-0612	SAGSA DISAGRO	1,228,804.46	3,284,945.92	2,557,283.36	1,956,467.02
101-04-01-01-0614	SAMARA BALTOPANO SALMERON KIOSKO#6	1,929.11	0.00	0.00	1,929.11

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0615	SANDRA ELENA ESCOTO FLORES	24,376.91	2,592.19	1,896.83	25,072.27
101-04-01-01-0616	SAUNSA/INDENICSA	2,476.73	0.00	2,476.73	0.00
101-04-01-01-0624	SEA SERVICE	7,203.76	0.00	0.00	7,203.76
101-04-01-01-0625	SEASA	0.01	24,278.89	24,278.87	0.03
101-04-01-01-0627	SEMILLAS DE OCCIDENTE	-26.30	26.30	0.00	0.00
101-04-01-01-0628	SEPISA / MAGFOR	220.50	0.00	0.00	220.50
101-04-01-01-0629	SERGIO FERMIN	3.11	0.00	0.00	3.11
101-04-01-01-0632	SERTECA/ESSO STANDAR OIL.	5,794.15	0.00	5,794.15	0.00
101-04-01-01-0633	SERTECA/PUMA ENERGY BAHAMAS S.A	92,202.42	0.00	92,202.42	0.00
101-04-01-01-0634	SERTECA	0.11	62,729.57	62,729.63	0.05
101-04-01-01-0635	SERV. Y TRAMITES AD. MAIRENA & CIA LTDA	0.03	96,145.31	96,145.32	0.02
101-04-01-01-0637	SERVICIOS ADUANEROS ALMACENTRO, S.A.	0.03	95,330.16	95,330.11	0.08
101-04-01-01-0639	SERVICIOS ADUANEROS INTEGRALES, S.A.	0.01	102,811.19	102,811.15	0.05
101-04-01-01-0640	SERVICIOS ADUANEROS INTERNACIONAL	0.00	33,843.56	33,843.56	0.00
101-04-01-01-0641	SERVICIOS ADUANEROS PROFESIONAL, S. A	0.00	9,169.05	9,169.04	0.01
101-04-01-01-0642	SERVICIOS ADUANEROS UNIDOS, S. A	0.03	197,594.41	197,594.32	0.12
101-04-01-01-0643	SERVICIOS INTEGRADO ADUANEROS, S.A.	0.09	61,381.72	61,381.72	0.09
101-04-01-01-0647	SHOW TIME	-580.25	580.25	0.00	0.00
101-04-01-01-0648	SILVIO CHAMORRO	7,263.74	0.00	0.00	7,263.74
101-04-01-01-0649	SINAPRED	43,433.23	0.00	0.00	43,433.23
101-04-01-01-0650	SITOC S.A.	198.44	0.00	0.00	198.44
101-04-01-01-0651	SOCONSA	903.26	0.00	0.00	903.26
101-04-01-01-0652	SOLENTINAME TOURS	11,261.20	259.43	259.43	11,261.20
101-04-01-01-0653	SPENCE SPONG	-581.04	0.00	0.00	-581.04
101-04-01-01-0657	SUMINSA	1,090.09	0.00	1,090.09	0.00
101-04-01-01-0659	TANKAN MARINE, S.A	104.25	0.00	104.25	0.00
101-04-01-01-0660	TARGET PUBLICIDAD, S. A	5,331.06	0.00	0.00	5,331.06
101-04-01-01-0661	TECHINT, S.A.	-569.30	569.30	0.00	0.00
101-04-01-01-0662	TIMOTHY J.DITTY	-257.13	257.13	0.00	0.00
101-04-01-01-0663	TRAMESA/ASAPSA	1,454.85	0.00	1,454.85	0.00
101-04-01-01-0665	TOYS SOCIEDAD ANONIMA	16,227.90	0.00	0.00	16,227.90
101-04-01-01-0671	ULTRAZEEANIC, S. A	0.06	63,270.51	63,270.55	0.02
101-04-01-01-0672	UNITED TIMBER S A	6,114.76	0.00	0.00	6,114.76
101-04-01-01-0673	UNO DE NICARAGUA, S.A.	198,410.49	99,011.59	100,198.35	197,223.73
101-04-01-01-0677	VICTOR FOX ALVARADO	74,982.56	0.00	0.00	74,982.56
101-04-01-01-0678	VIRGINIA MARISOL "TAKI POLLO"	285,521.94	0.00	33,194.54	252,327.40
101-04-01-01-0680	VIVEMODULAR, S.A.	13,221.06	0.00	0.00	13,221.06

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0681 WALTER DEAN DIXON	-584.17	0.00	0.00	-584.17
101-04-01-01-0682 WALTER MARTINEZ	90,978.61	0.00	0.00	90,978.61
101-04-01-01-0685 XSTEEL NICARAGUA, S.A	-129.98	129.98	0.00	0.00
101-04-01-01-0686 YADER SIMON NIÑO C "EL FRITANGON"	55,926.04	0.00	4,268.00	51,658.04
101-04-01-01-0688 YADER PINEDA	-1,002.64	0.00	0.00	-1,002.64
101-04-01-01-0689 YAMILET ISABEL MENDOZA URBINA	13,928.38	6,506.52	5,961.47	14,473.43
101-04-01-01-0691 ZAMORE-CONS	349.46	0.00	0.00	349.46
101-04-01-01-0693 ARELY RUBI RUEDA	-1,418.20	1,418.20	0.00	0.00
101-04-01-01-0694 GUSTAVO ALEJANDRO CASTILLO RODRIGUEZ	8,703.07	2,962.50	2,974.40	8,691.17
101-04-01-01-0695 HARLAN JOSE GOMEZ CALERO/COOSTRATO	10,521.82	0.00	0.00	10,521.82
101-04-01-01-0696 HECTOR ANTONIO ARGUELLO ROMERO	9,150.25	0.00	0.00	9,150.25
101-04-01-01-0697 JAVIER FERNANDO ZAPATA	5,692.23	2,962.50	0.00	8,654.73
101-04-01-01-0698 JOSE ABEL CORREA	2,787.76	0.00	0.00	2,787.76
101-04-01-01-0699 JOSE ERNESTO CENTENO	21,430.35	3,703.13	3,715.52	21,417.96
101-04-01-01-0700 ROBERTH HERNANDEZ AGUIRRE	3,642.74	0.00	0.00	3,642.74
101-04-01-01-0701 YAMIL ANGEL KUANT LOPEZ -MOD#1	21,342.31	0.00	0.00	21,342.31
101-04-01-01-0702 CIPRIANO QUIROGA	10,990.42	3,703.13	3,705.60	10,987.95
101-04-01-01-0703 LUZ MARIELA ARCIA	3,512.35	3,911.75	7,424.10	0.00
101-04-01-01-0704 ALCALDIA DE ALTAGRACIA	25,351.67	3,703.13	0.00	29,054.80
101-04-01-01-0705 COOPERATIVA DE TAXIS FENIX	3,468.09	3,005.29	6,473.38	0.00
101-04-01-01-0706 FRANCISCA JAMILETH IGLESIAS AVENDAÑO	5,260.66	300.71	5,561.37	0.00
101-04-01-01-0707 FRANCISCO LOPEZ Y/O COOP. DE TAXI 12 DE ABRIL	2,913.37	6,473.38	5,923.06	3,463.69
101-04-01-01-0708 JAVIER ANTONIO RODRIGUEZ LOPEZ	2,197.28	2,974.41	0.00	5,171.69
101-04-01-01-0709 DARIO GEOVAN RUCCO	7,153.77	0.00	0.00	7,153.77
101-04-01-01-0710 ELMAN MANUEL MERCADO TORREZ	3,584.30	0.00	0.00	3,584.30
101-04-01-01-0712 GLORIA DEL CARMEN VALLECILLO ARROLIGA	3,706.14	0.00	8,942.21	-5,236.07
101-04-01-01-0713 MARLON SIU BERMUDEZ	-423.25	0.00	0.00	-423.25
101-04-01-01-0715 MANUEL MONTIEL Y/O KARLA CASTAÑO OROZCO	43,018.57	0.00	0.00	43,018.57
101-04-01-01-0716 EDUARDO ANTONIO MANZANARES GOMEZ	5,715.41	2,962.50	0.00	8,677.91
101-04-01-01-0717 REINA ISABEL PASOS MEDRANO	17,921.49	0.00	0.00	17,921.49
101-04-01-01-0719 JOHANNA LISSETH ROJAS ESPINOZA	11,325.39	2,602.25	4,959.39	8,968.25
101-04-01-01-0720 ASTRID DEL SOCORRO ZUNIGA RAMOS (LA RONDA)	145,358.35	32,201.10	48,424.57	129,134.88
101-04-01-01-0725 FELIPE ALONSO ZUNIGA MORALES	2.84	0.00	0.00	2.84
101-04-01-01-0733 LAFISE BANCENTRO	30,667.92	0.00	8,129.28	22,538.64
101-04-01-01-0734 FERTICA	1,076,925.30	60,424.19	0.00	1,137,349.49
101-04-01-01-0735 AGENCIA ADUANERA GRH, S. A	0.06	74,611.60	74,611.65	0.01
101-04-01-01-0737 ENRIQUE FLORES AGUILAR	297.48	0.00	0.00	297.48

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION

EPN

**EMPRESA
PORTUARIA
NACIONAL
NICARAGUA**

Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0738	BANCO DE FINANZA S.A	0.00	52,769.56	52,769.56	0.00
101-04-01-01-0762	ACEROS DE CENTROAMERICA, S.A	80.22	0.00	80.22	0.00
101-04-01-01-0765	AGENCIA ACUARIO	60.21	0.00	60.21	0.00
101-04-01-01-0769	INCANTO	86,064.08	48,740.70	132,193.69	2,611.09
101-04-01-01-0770	ARTESANIA MODULO UNO (01)	10,059.78	3,736.78	6,427.76	7,368.80
101-04-01-01-0771	JUANA RAFAELA BRICEÑOS REYES Y/O DORELIA DEL CARMEN ROSALES MARENCO	94,964.52	0.00	0.00	94,964.52
101-04-01-01-0772	MN ANGELE NICOLE	200.00	0.00	0.00	200.00
101-04-01-01-0773	MN MISS SOFIA	-200.00	0.00	0.00	-200.00
101-04-01-01-0774	MN KARNAK PRINCES	200.00	0.00	0.00	200.00
101-04-01-01-0778	DIFERENCIA MONTAJE	4,738.85	13.06	1,586.26	3,165.65
101-04-01-01-0779	CÁNDIDA ISABEL HERNANDEZ CANALES	71,580.61	7,406.25	5,419.53	73,567.33
101-04-01-01-0780	POWER 1 ENERGY, S.A.	1,665,530.21	128,804.40	94,252.50	1,700,082.11
101-04-01-01-0783	SERGIO RIOS	-75.69	0.00	0.00	-75.69
101-04-01-01-0785	ALCIDES ZAPATA ZAPATA	11.20	0.00	11.20	0.00
101-04-01-01-0786	ALEJANDRO GONZALO CENTENO SÁNCHEZ	-0.28	0.28	0.00	0.00
101-04-01-01-0787	ALMACENADORA TEZLA, S.A	-13.03	13.03	0.00	0.00
101-04-01-01-0788	ANDREW ALMSTARD	3.04	0.00	3.04	0.00
101-04-01-01-0789	ANTONIA FARGAS ABURTO	-0.77	0.77	0.00	0.00
101-04-01-01-0790	ARCENIO EUSEBIO REYES SIRI	0.85	0.00	0.85	0.00
101-04-01-01-0791	ARLEN MARTILDE AGUILAR GONZALEZ	1.02	0.00	1.02	0.00
101-04-01-01-0792	ARMENGOL CUADRA	-0.20	0.20	0.00	0.00
101-04-01-01-0793	CAMACHO MECHANICAL CONTRACTORS S.A	72.70	0.00	72.70	0.00
101-04-01-01-0794	CENSA	-63.82	63.82	0.00	0.00
101-04-01-01-0795	COMPAÑIA TERCERO BRAVO CIA LTDA.	55.67	0.00	55.67	0.00
101-04-01-01-0796	CYMCA, S.A	40.04	0.00	40.04	0.00
101-04-01-01-0797	DARWING LINARTE	9.11	0.00	9.11	0.00
101-04-01-01-0798	EDUARDO MARTÍNEZ VASQUEZ	23.24	0.00	23.24	0.00
101-04-01-01-0799	EMPRESA DE ESTIBADORES (GUSTAVO PÉREZ)	4.21	0.00	4.21	0.00
101-04-01-01-0800	ENEL (GEOSA)	0.19	0.00	0.19	0.00
101-04-01-01-0801	ENGELS BANYON ROMAN CARDENAS	25.07	0.00	25.07	0.00
101-04-01-01-0802	EVERTH RIVERA	0.13	0.00	0.13	0.00
101-04-01-01-0804	FACUNDO OLIVAS AGUILAR	-0.55	0.55	0.00	0.00
101-04-01-01-0805	FERMIN AGUILAR	-0.01	0.01	0.00	0.00
101-04-01-01-0806	FRACOCSA	-0.37	0.37	0.00	0.00
101-04-01-01-0807	HÉCTOR ALEMÁN ROSALES	79.39	0.00	79.39	0.00
101-04-01-01-0809	HANTER METAL	-4.98	4.98	0.00	0.00
101-04-01-01-0810	INDUSTRIA METAL BLANDINO S.A	24.27	0.00	24.27	0.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0811	INPERSA	92.05	0.00	92.05	0.00
101-04-01-01-0812	INPERSA/ULTRAMAR	-10.33	10.33	0.00	0.00
101-04-01-01-0813	INTERNICA	-0.60	0.60	0.00	0.00
101-04-01-01-0814	INVERSIONES B Y R	13.41	0.00	13.41	0.00
101-04-01-01-0815	INVERSIONES DE PESCA, S.A	2.23	0.00	2.23	0.00
101-04-01-01-0816	JOSÉ RAMÓN GUERRERO DOLMUS	3.27	0.00	3.27	0.00
101-04-01-01-0817	JUAN MANUEL DORMUZ ESPINOZA	14.91	0.00	14.91	0.00
101-04-01-01-0818	JULIO CESAR SUAREZ SILVA	-369.16	369.16	0.00	0.00
101-04-01-01-0819	LEA GUTIERREZ	-1.29	1.29	0.00	0.00
101-04-01-01-0820	LOGISTICA DE CARGA Y ADUANA S.A	39.78	0.00	39.78	0.00
101-04-01-01-0821	MARCOS A. SASSO	-1.65	1.65	0.00	0.00
101-04-01-01-0822	MARENCO DAVILA S.A	-0.61	0.61	0.00	0.00
101-04-01-01-0823	MARLON JOSÉ MATUS RODRÍGUEZ	-0.33	0.33	0.00	0.00
101-04-01-01-0824	MARVIN JOSÉ NAVARRETE	8.10	0.00	8.10	0.00
101-04-01-01-0825	MARVIN SILVA	2.38	0.00	2.38	0.00
101-04-01-01-0826	MIRAMAR SURF CAMP. S.A	-0.01	0.01	0.00	0.00
101-04-01-01-0827	MIRANDA INGENIEROS S.A	-2.73	2.73	0.00	0.00
101-04-01-01-0828	MULTISERVICIOS MENDOZA	1.08	0.00	1.08	0.00
101-04-01-01-0829	NELSON BOUDIER OROZCO	-9,117.89	9,117.89	0.00	0.00
101-04-01-01-0830	NICAPANA	-0.46	0.46	0.00	0.00
101-04-01-01-0831	ORLANDO PÉREZ	18.04	0.00	18.04	0.00
101-04-01-01-0832	OSCAR DANILO PÉREZ	14.17	0.00	14.17	0.00
101-04-01-01-0833	PABLO TABARES	-1.86	1.86	0.00	0.00
101-04-01-01-0834	PETRONIC PIEDRAS BLANCA	-1.23	1.23	0.00	0.00
101-04-01-01-0835	PINTURAS SUR DE NICARAGUA S.A	-0.12	41,952.12	41,952.00	0.00
101-04-01-01-0836	REYNERIO FLORES	-0.18	0.18	0.00	0.00
101-04-01-01-0837	ROGER BARRANTES MOLINARES	13.74	0.00	13.74	0.00
101-04-01-01-0838	ROSA DELFINA GÓMEZ RODRÍGUEZ	24.38	0.00	24.38	0.00
101-04-01-01-0839	SERGIA JAZMINA CANO PÉREZ	1.11	0.00	1.11	0.00
101-04-01-01-0840	STEEL MAZ, S.A/ACISA	75.25	0.00	75.25	0.00
101-04-01-01-0841	VIPSA	-1.41	1.41	0.00	0.00
101-04-01-01-0842	YELBA RAMSEY	-4.45	4.45	0.00	0.00
101-04-01-01-0843	YUXAN VARELA REYES	1.19	0.00	1.19	0.00
101-04-01-01-0844	GEOHIDRA CONSULTORES, C.A. SUC. NICARGUA.	-177,329.20	177,329.20	0.00	0.00
101-04-01-01-0851	ADUANERA RUSOVA CIA LTDA	0.02	29,292.24	29,292.26	0.00
101-04-01-01-0854	AG AD LOAISIGA GAITAN, S. A	0.00	33,893.01	33,893.01	0.00
101-04-01-01-0866	AGENCIA ADUANERA BIME, S. A	0.01	45,940.18	45,940.16	0.03

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-0876	AGENCIA ADUANERA LA UNION, S. A	0.01	1,856.03	1,856.04	0.00
101-04-01-01-0879	AGENCIA ADUANERA MAZEL LOGISTIC, S. A	0.00	4,083.50	4,083.49	0.01
101-04-01-01-0881	AGENCIA ADUANERA SAN RAFAEL, S.A.	0.31	0.00	0.00	0.31
101-04-01-01-0901	BLUE LOGISTICS, S. A	0.06	32,455.24	32,455.29	0.01
101-04-01-01-0986	RICARDO JOSE PEÑA OROZCO	26,314.67	0.00	26,314.67	0.00
101-04-01-01-0988	ROMER, SOCIEDAD ANONIMA	0.01	929.13	929.14	0.00
101-04-01-01-0994	SERVICIOS ADUANEROS UNIVERSALES (SAU)	0.01	11,337.85	11,337.85	0.01
101-04-01-01-0999	SERVITOURS TRAVEL	0.00	259.43	259.43	0.00
101-04-01-01-1026	AGENCIA ADUANERA DE NICARAGUA, S. A	-0.01	0.00	0.00	-0.01
101-04-01-01-1027	SPENCE PONG & CIA. LTDA.	53.53	0.00	53.53	0.00
101-04-01-01-1028	LUIS ALFREDO GUIDO	-370.45	370.45	0.00	0.00
101-04-01-01-1029	VICENTA DEL CARMEN DIAZ DIAZ	0.00	4,830.00	4,830.00	0.00
101-04-01-01-1030	MÉLIDA DEL CARMEN URBINA CORREA	0.00	1,725.00	1,725.00	0.00
101-04-01-01-1032	ARGENIS NARCISO MONTIEL RUIZ	16,398.78	0.00	16,398.79	-0.01
101-04-01-01-1033	JOSÉ CIPRIANO PEÑA BALDEOMAR	5,891.07	2,962.50	5,891.04	2,962.53
101-04-01-01-1034	DEYLING DE JESÚS GONZÁLEZ ALVAREZ	0.00	3,717.01	3,717.01	0.00
101-04-01-01-1035	CÁSTULO JACOB CONTRERAS	0.00	1,856.28	1,856.28	0.00
101-04-01-01-1036	KATERIN TATIANA ORTEGA MORAN	0.00	1,856.53	1,856.52	0.01
101-04-01-01-1038	FILOMENA ORTEGA DÁVILA	2,459.29	2,478.44	4,937.73	0.00
101-04-01-01-1039	LISETH DEL CARMEN VARGAS	0.00	1,857.27	1,857.01	0.26
101-04-01-01-1040	KEVIN MANUEL ARREOLA RODRIGUEZ	0.00	1,725.00	1,725.00	0.00
101-04-01-01-1041	MINISTERIO DE TRANSPORTE E INFRAESTRUCTURA DGTA-MTI	27,156.78	6,440.22	0.00	33,597.00
101-04-01-01-1042	ALMA LIGIA VARELA	2,357.50	0.00	57.50	2,300.00
101-04-01-01-1043	HORACIO FRANCISCO GALAN ROSALES	754.00	0.00	0.00	754.00
101-04-01-01-1044	JAIR AVILES CASTAÑO	15,525.00	5,175.00	10,350.00	10,350.00
101-04-01-01-1045	MARIA ANDREA ALEMAN MARTINEZ	0.00	1,725.00	1,725.00	0.00
101-04-01-01-1046	TERESA DOMINGA VANEGAS	0.00	1,725.00	1,725.00	0.00
101-04-01-01-1047	SERGIO JOSE FUENTES	460.00	1,725.00	1,840.00	345.00
101-04-01-01-1048	SANDRA YESSENIA GOMEZ MARTINEZ	21,728.18	5,704.28	10,505.90	16,926.56
101-04-01-01-1049	EMUSEPCI	-13.66	0.00	0.00	-13.66
101-04-01-01-1050	EDLER JOSUE MENA MONTANO	-39.96	0.00	0.00	-39.96
101-04-01-01-1054	FRANCISCA PAZ RAMIREZ	722.40	0.00	0.00	722.40
101-04-01-01-1062	JOSE ANTONIO CALERO REQUENES	12,299.88	0.00	12,299.88	0.00
101-04-01-01-1070	MCA 1 CORN ISLAND	1,034.22	0.00	0.00	1,034.22
101-04-01-01-1073	JEFFREY JOSÉ NAVARRETE	78,003.38	0.00	0.00	78,003.38
101-04-01-01-1074	KARLA AZUCENA COREA	71,997.51	0.00	19,374.78	52,622.73
101-04-01-01-1075	YADER SIMON NIÑO CHAVARRÍA(LOS MADEROS)	7,687,526.93	205,116.17	245,529.82	7,647,113.28

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-1076	AMPARO MAYORGA	9,884.26	0.00	812.93	9,071.33
101-04-01-01-1077	LINETE ANTONIA MONCADA	123,747.98	8,146.88	5,961.47	125,933.39
101-04-01-01-1078	FUNERARIA MONTE DE LOS OLIVOS	23,711.27	0.00	0.00	23,711.27
101-04-01-01-1079	BTL MARKETING	76,370.01	0.00	0.00	76,370.01
101-04-01-01-1080	EDUARDO JOSÉ BAEZ ARAUZ	46,345.41	5,554.69	16,974.36	34,925.74
101-04-01-01-1099	MKG NICARAGUA	-587.51	21,989.55	21,402.03	0.01
101-04-01-01-1101	MATECSA	547,950.19	0.00	0.00	547,950.19
101-04-01-01-1104	IVANIA MONTOYA REYES	0.28	0.00	0.28	0.00
101-04-01-01-1108	BISMAR LUMBI MAYORGA	905.28	0.00	0.00	905.28
101-04-01-01-1110	BEDARDO RODRIGUEZ MOLINA	0.00	6,311.33	6,311.33	0.00
101-04-01-01-1111	PEDRO NOEL GONZALEZ	32,391.67	19,079.16	11,123.50	40,347.33
101-04-01-01-1112	GUILLERMO GONZALEZ SEQUEIRA	30,661.75	10,304.67	0.00	40,966.42
101-04-01-01-1113	ZEYRA DEL CARMEN PETERS	11,024.26	5,554.69	0.00	16,578.95
101-04-01-01-1114	HUGUETTE CAROLINA ARBIZÚ	24,331.74	8,146.88	0.00	32,478.62
101-04-01-01-1115	MARIA CAROLINA BRAVO ORDOÑEZ	10,995.63	11,131.71	5,561.37	16,565.97
101-04-01-01-1116	SEDEL CARGO LOGISTICS LTD	0.00	37,664.18	37,664.17	0.01
101-04-01-01-1117	KARLA VANESSA ESQUIVEL MAIRENA	26,926.25	13,524.47	0.00	40,450.72
101-04-01-01-1118	GERMAN ADOLFO VASQUEZ TORREZ	26,926.25	13,524.47	0.00	40,450.72
101-04-01-01-1119	GLORIA ELENA VALLE ALVAREZ	0.00	10,304.67	6,463.50	3,841.17
101-04-01-01-1120	ARACELY ARIANA MONTEALTO	2,947.10	3,717.56	6,664.66	0.00
101-04-01-01-1121	COMPANIA DE NICARAGUA, S. A	31,900.85	27,749.06	15,933.35	43,716.56
101-04-01-01-1122	ENTRETENIMIENTOS NICARAGUENSES, S.A	34,862.42	9,257.82	5,427.00	38,693.24
101-04-01-01-1123	EDWIN JOSE OBANDO SIRIAS	-0.02	0.02	0.00	0.00
101-04-01-01-1124	TEXSHIP S.A.	0.02	4,312.58	4,312.59	0.01
101-04-01-01-1125	REYNA ROSA MALDONADO RIVAS	-5,466.15	7,406.25	0.00	1,940.10
101-04-01-01-1126	JOSE RAUL HERNANDEZ RODRIGUEZ	5,532.45	5,554.69	0.00	11,087.14
101-04-01-01-1128	ALBERTO JOSE GUEVARA OBREGON	13,470.33	13,524.47	0.00	26,994.80
101-04-01-01-1130	FLORICEL DEL CARMEN MORICE HENRIQUEZ	2,950.65	2,962.50	2,950.64	2,962.51
101-04-01-01-1131	BETTYS DE LOS ANGELES OSEDA LOPEZ	26,926.25	13,524.47	0.00	40,450.72
101-04-01-01-1132	YVES SUN	0.01	2,962.50	2,962.50	0.01
101-04-01-01-1133	JUNIETH PATRICIA ORDOÑEZ MENA	0.00	1,725.00	1,725.00	0.00
101-04-01-01-1137	COMPANIA CERVECERA DE NICARAGUA, S.A	130,233.92	206,159.39	140,412.79	195,980.52
101-04-01-01-1138	CADENAS MULTISERVICIOS	130,233.92	206,159.39	140,412.79	195,980.52
101-04-01-01-1145	ELTON DAVID GAITÁN ÁLVAREZ	20,515.87	10,304.67	0.00	30,820.54
101-04-01-01-1152	IVONNE LIZETH VILCHEZ GAVINET	10,263.42	10,304.67	0.00	20,568.09
101-04-01-01-1153	CRISTINA ENRIQUETA OSEJO	14,093.84	10,304.67	10,330.88	14,067.63
101-04-01-01-1154	HUMBERTO BUITRAGO FLORES	14,604.70	7,332.19	0.00	21,936.89

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-01-1157	MARA VANESA STOTTI	41,118.54	41,124.02	0.00	82,242.56
101-04-01-01-1163	AGENCIA ADUANERA ANBER, S.A.	0.05	206,721.15	206,721.18	0.02
101-04-01-01-1165	LUIS ADOLFO LOPEZ MENDOZA	0.00	14,812.51	14,812.51	0.00
101-04-01-01-1167	MARISELA CRISTINA VANEGAS PAÍZ	3,702.63	3,703.13	0.00	7,405.76
101-04-01-01-1168	BRENDA LORENA BUITRAGO FLORES	7,331.21	7,332.19	0.00	14,663.40
101-04-01-01-1170	TANIA DIPINA MUÑOZ WOO	13,522.66	13,524.47	0.00	27,047.13
101-04-01-01-1171	JUAN JOSE MEDINA MONTES	8,553.08	8,554.22	0.00	17,107.30
101-04-01-01-1172	ROCIO QUINTANA MARTÍNEZ	8,145.79	8,146.88	16,295.93	-3.26
101-04-01-01-1173	NAHIMA DÍAZ FLORES	0.00	13,524.47	0.00	13,524.47
101-04-01-01-1175	DANIEL CASTILLO SOZA	1,150.00	1,725.00	1,725.00	1,150.00
101-04-01-01-1177	LUIS ALBERTO SOMARRIBA CHAVARRÍA	13,522.66	13,524.47	0.00	27,047.13
101-04-01-01-1183	CARLOS ROBERTO RAMOS BALLADARES	0.00	2,262.81	0.00	2,262.81
101-04-01-01-1184	VANESSA DEL SOCORRO CISNERO NARVAEZ	0.00	13,578.81	0.00	13,578.81
101-04-01-01-1185	JORGE LUIS RIOS	0.00	13,578.81	0.00	13,578.81
101-04-01-02-0000	ORGANISMOS OFICIALES	52,812,494.62	205,882.28	0.00	53,018,376.90
101-04-01-02-0001	ALBA CARUNA	50,000,000.00	0.00	0.00	50,000,000.00
101-04-01-02-0002	ALBA SOCIALES	39,999.67	0.00	0.00	39,999.67
101-04-01-02-0003	ALBANISA	68,542.33	0.00	0.00	68,542.33
101-04-01-02-0006	INTUR	22,780.02	0.00	0.00	22,780.02
101-04-01-02-0007	INSTITUTO NIC SEGURIDAD SOCIAL	2,428,619.95	205,882.28	0.00	2,634,502.23
101-04-01-02-0008	LOTERIA NACIONAL	335.06	0.00	0.00	335.06
101-04-01-02-0011	PRESIDENCIA DE LA REPÚBLICA	71,935.67	0.00	0.00	71,935.67
101-04-01-02-0012	SINAPRED	180,281.92	0.00	0.00	180,281.92
101-04-01-03-0000	A EMPLEADOS Y FUNCIONARIOS	3,886,735.39	345,218.80	901,192.25	3,330,761.94
101-04-01-03-0001	MARVIN CRUZ BALTO DAN	7,500.05	0.00	1,666.66	5,833.39
101-04-01-03-0002	FILEMON CONCEPCIÓN BONILLA ABARCA	5,500.49	0.00	785.80	4,714.69
101-04-01-03-0003	GUILLERMO LEANDRO RUEDA VALLEJOS	182.55	0.00	0.00	182.55
101-04-01-03-0007	ANA YADIRA FUENTES UMAÑA	3,305.51	3,450.00	6,038.18	717.33
101-04-01-03-0009	LUIS IGNACIO ESPINOZA CHAVEZ	0.05	672.50	168.13	504.42
101-04-01-03-0010	MARIA PERFECTA NARVÁEZ JARQUIN	3,999.94	0.00	1,333.34	2,666.60
101-04-01-03-0012	DOMINGO GUZMÁN GUZMAN	111,355.93	0.00	0.00	111,355.93
101-04-01-03-0013	EDITH ALBERTHA SMITH CAMPBELL	9,077.93	0.00	5,453.96	3,623.97
101-04-01-03-0014	JAZMINA DEL SOCORRO AGUILAR ROMERO	30,104.21	10,000.00	29,292.80	10,811.41
101-04-01-03-0015	ADA LUZ BAQUEDANO MARTINEZ	14,111.75	180.00	0.00	14,291.75
101-04-01-03-0017	DARLING DEL SOCORRO GONZÁLEZ MENDOZA	19,212.90	0.00	2,744.70	16,468.20
101-04-01-03-0018	JOHANA TELLEZ CASTELLON	-0.02	0.00	0.00	-0.02
101-04-01-03-0020	CLAUDIA ALEJANDRA MORALES TREJOS	13,125.00	31,853.62	33,728.62	11,250.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-03-0024	HUGO SIDAR COREA ARANA	111,381.23	0.00	0.00	111,381.23
101-04-01-03-0025	JOHANA HURTADO	-0.01	0.00	0.00	-0.01
101-04-01-03-0027	MARIA MAGDALENA AVENDAÑO ALTAMIRANO	35,133.27	30,804.10	30,804.10	35,133.27
101-04-01-03-0030	LESBIA IVANIA LOPEZ CORRALES	1,327.27	0.00	442.42	884.85
101-04-01-03-0031	KARLA SASHIRA NARVÁEZ GONZÁLEZ	45,424.64	0.00	424.64	45,000.00
101-04-01-03-0032	JUAN ALEJANDRO PETERS JARQUÍN	0.00	11,800.00	491.67	11,308.33
101-04-01-03-0034	BENJAMIN ARIAS PÉREZ	3,333.42	0.00	1,666.66	1,666.76
101-04-01-03-0036	ANGEL MARIO LÓPEZ LÓPEZ	993.55	0.00	283.86	709.69
101-04-01-03-0037	VIRGILIO ROMEL SILVA MUNGUA	8,179.13	0.00	1,258.34	6,920.79
101-04-01-03-0039	WILFREDO MENDOZA MONTENEGRO	63,311.40	0.00	2,974.46	60,336.94
101-04-01-03-0040	ORLANDO JOSÉ BALTODANO ORTEGA	2,199.94	0.00	880.00	1,319.94
101-04-01-03-0042	NERY DE JESUS SANCHEZ LARIO	4,629.42	0.00	1,322.72	3,306.70
101-04-01-03-0044	FERNANDO REGIS BETETA SÁNCHEZ	3,369.91	0.00	612.70	2,757.21
101-04-01-03-0045	KAREN DE FATIMA SÁNCHEZ PÉREZ	18,468.75	0.00	562.50	17,906.25
101-04-01-03-0050	JACOB ALTAMIRANO MENDOZA	829.58	0.00	331.86	497.72
101-04-01-03-0052	JOSÉ IVÁN ESPINOZA NOVOA	27,777.87	0.00	4,444.47	23,333.40
101-04-01-03-0053	BIANCA MARBELLY CHAVEZ FONSECA	152,350.61	78,844.63	228,940.24	2,255.00
101-04-01-03-0056	ZAYDA LYBRADA MUÑOZ BALTOPANO	480.06	0.00	0.00	480.06
101-04-01-03-0057	JOSE ANTONIO BLANDON	5,333.36	0.00	666.66	4,666.70
101-04-01-03-0060	ARACELY DE LA CONCEPCIÓN ALVAREZ FIGUEROA	1,751.42	0.00	437.86	1,313.56
101-04-01-03-0062	BRENDA MARIA RAMIREZ LOPEZ	24,460.01	0.00	3,186.14	21,273.87
101-04-01-03-0064	JENNY LISSETH FRANCO UBEDA	13,719.86	0.00	2,536.06	11,183.80
101-04-01-03-0067	ADRIANA CAROLINA HERNANDEZ RUIZ	0.00	210.00	210.00	0.00
101-04-01-03-0069	IVETTE G. CORDOBA CALDERON	13,000.04	0.00	2,166.66	10,833.38
101-04-01-03-0070	MARÍA ELENA ANDINO PÉREZ	33,715.90	0.00	382.58	33,333.32
101-04-01-03-0071	ISEL MARI SILVA DÍAZ	0.00	0.00	933.59	-933.59
101-04-01-03-0074	DELFINA DEL S. RIOS DUARTE	22,244.45	0.00	448.90	21,795.55
101-04-01-03-0076	GUILLERMO J. HERNANDEZ ALVAREZ	2,500.00	0.00	1,250.00	1,250.00
101-04-01-03-0077	UBER RAMON FUNES GUTIERREZ	3,354.04	0.00	670.84	2,683.20
101-04-01-03-0078	SHULMA MELANIA OSORIO SANCHEZ	9,000.00	0.00	2,000.00	7,000.00
101-04-01-03-0080	JAIRO RAFAEL UBAU	19,435.00	0.00	13,435.00	6,000.00
101-04-01-03-0083	ROSA ARGENTINA SOLIS AREAS	19,316.32	0.00	1,380.51	17,935.81
101-04-01-03-0085	RODOLFO ARNOLDO GUIDO MATUS	13,287.19	0.00	590.54	12,696.65
101-04-01-03-0089	MARICELA DE LOS A. BRIONES CORTEZ	645.77	0.00	258.34	387.43
101-04-01-03-0090	ANA MAYDANETH URIBINA	0.00	0.00	160.41	-160.41
101-04-01-03-0093	MARLON ANTONIO LEIVA BALLADARES	49,998.00	0.00	5,000.00	44,998.00
101-04-01-03-0097	MILDRED MERCEDES SOLIS PICHAZO	0.02	0.00	0.00	0.02

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-03-0098	EDENIA MEDINA RIVERA	1,462.50	0.00	1,462.50	0.00
101-04-01-03-0104	LUIS FELIPE MALTEZ	4,500.00	0.00	1,000.00	3,500.00
101-04-01-03-0105	LUIS FELIPE MARIN	3,202.77	0.00	2,463.68	739.09
101-04-01-03-0106	JOSE MERCEDES MENDOZA OLIVERA	24,750.00	0.00	2,750.00	22,000.00
101-04-01-03-0110	LINNY NAJARI VASQUEZ REYES	0.00	4,689.50	234.47	4,455.03
101-04-01-03-0112	FEDERICO ROMMEL BRIONES GOMEZ	-1,400.10	0.00	466.70	-1,866.80
101-04-01-03-0114	MICHELLE VALESKA MARTINEZ	24,999.97	0.00	0.00	24,999.97
101-04-01-03-0121	FATIMA VERONICA GUTIERREZ MARTINEZ	4,999.99	0.00	1,666.66	3,333.33
101-04-01-03-0122	ALEJANDRA DEL SOCORRO PEREZ CONTRERAS	19,730.10	0.00	0.00	19,730.10
101-04-01-03-0123	ANIELKA TERESA ROA AGUILAR	15,166.72	0.00	2,166.66	13,000.06
101-04-01-03-0124	MARVIN RAUL MARTINEZ LUNA	2,235.00	0.00	2,235.00	0.00
101-04-01-03-0129	MAYRA DOLORES ZELEDON BLANDON	0.00	500.00	500.00	0.00
101-04-01-03-0131	MELBA MARIA ESCORCIA MARTINEZ	14,937.56	0.00	4,979.16	9,958.40
101-04-01-03-0132	ROBERTO EMILIO SABALLOS HURTADO	113,760.55	0.00	7,201.50	106,559.05
101-04-01-03-0135	ALEXANDER ANTONIO DAVILA	1,666.68	1,500.00	2,333.34	833.34
101-04-01-03-0138	AGUSTIN ALEXANDER JUAREZ CALERO	24,444.45	0.00	2,222.22	22,222.23
101-04-01-03-0139	MARIA JOSE SALINAS RUEDA	-40.00	4,389.12	243.84	4,105.28
101-04-01-03-0140	FRANCISCO JAVIER GONZALEZ	29,445.15	0.00	431.70	29,013.45
101-04-01-03-0144	KARLA PATRICIA SAENZ PALACIOS	29,999.96	0.00	3,549.96	26,450.00
101-04-01-03-0145	OSCAR EDGARDO TORREZ REYES	10,475.87	0.00	997.70	9,478.17
101-04-01-03-0146	LISSETT DEL CARMEN LAZO LOPEZ	-1,500.00	0.00	0.00	-1,500.00
101-04-01-03-0155	NOELIA DE LOS ANGELES MUÑOZ MONCADA	22,499.92	0.00	2,500.00	19,999.92
101-04-01-03-0158	ARCHIBALDO HOWARD BILBANO BUDIER	6,999.00	0.00	4,344.19	2,654.81
101-04-01-03-0161	GRETHER VANESSA CORTEZ ESPINALES	4,591.02	0.00	2,295.56	2,295.46
101-04-01-03-0163	DENNIS MANUEL LOPEZ MOLINA	3,996.85	0.00	499.60	3,497.25
101-04-01-03-0165	FREDDY ANTONIO ROBLETO CUADRA	13,441.54	0.00	1,488.32	11,953.22
101-04-01-03-0166	SADIA YOLISETH MEJIA OPORTA	2,500.00	0.00	1,250.00	1,250.00
101-04-01-03-0167	ISAIAS SALVADOR BONILLA VALERIO	23,493.00	3,620.00	27,113.00	0.00
101-04-01-03-0168	ORLANDO DE LA CRUZ ABURTO RODRIGUEZ	11,800.00	6,970.00	18,989.93	-219.93
101-04-01-03-0171	JOSEFINA DEL ROSARIO CASTILLO MALESPIN	6,298.78	0.00	242.34	6,056.44
101-04-01-03-0172	GUILLERMO FRANCISCO OLIVAS SANCHEZ	19,818.00	0.00	19,818.00	0.00
101-04-01-03-0173	KARINA DE LOS ANGELES ORTIZ PALACIOS	-2,500.00	0.00	1,250.00	-3,750.00
101-04-01-03-0175	YADER JAVIER CERDA VALLE	7,594.68	1,293.22	5,896.06	2,991.84
101-04-01-03-0176	JORLING CRISTHIAN AGUIRRE LOPEZ	43,967.24	1,293.22	4,435.71	40,824.75
101-04-01-03-0178	ERICK ALBERTO CAMPOS CHAVEZ	2,309.83	0.00	461.98	1,847.85
101-04-01-03-0182	JOSÉ ANTONIO GENET BURGALIN	16,288.15	1,993.97	2,341.96	15,940.16
101-04-01-03-0187	MERCEDES GABRIELA BACA MONTIEL	12,560.90	500.00	3,690.76	9,370.14

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-03-0192	HENRY USAGA MORALES	3,695.88	0.00	0.00	3,695.88
101-04-01-03-0194	EDNA CAROLINA VEGA CAJINA	0.00	2,860.00	2,860.00	0.00
101-04-01-03-0200	MAURICIO GABRIEL HERRERA ROSALES	11,444.90	0.00	1,907.50	9,537.40
101-04-01-03-0205	XOCHILT MARIELA CANTILLO MAYORGA	1,666.60	0.00	833.34	833.26
101-04-01-03-0210	MARÍA LISSETH VALLEJOS VELASQUEZ	2,940.00	0.00	1,470.00	1,470.00
101-04-01-03-0212	YURI SALVADOR NAVARRETE LORIO	0.02	0.00	0.02	0.00
101-04-01-03-0217	DAYSY MARÍA FONSECA GALEÁNO	36,050.00	0.00	36,050.00	0.00
101-04-01-03-0218	ERICA LISSETTE MALTEZ CANALES	3,000.00	0.00	1,000.00	2,000.00
101-04-01-03-0220	JOSE VIDAL ZELEDON CHAVARRIA	8,145.82	0.00	1,925.00	6,220.82
101-04-01-03-0225	ELIZABETH VICENTE BALMACEDA	4,155.70	0.00	2,976.60	1,179.10
101-04-01-03-0227	RENE ANTONIO AGUILAR LARGAEZPADA	2,000.00	0.00	1,000.00	1,000.00
101-04-01-03-0229	RAMIRO JOSE GARCÍA MORAGA	2,400.00	0.00	2,400.00	0.00
101-04-01-03-0234	JUAN ANDRÉS GUIDO ZELAYA	22,349.69	3,212.00	22,579.12	2,982.57
101-04-01-03-0235	HENRY JOAO TALAVERA VANEGAS	37,837.42	0.00	436.52	37,400.90
101-04-01-03-0237	ERICK VIANNEY AVELLAN GUTIÉRREZ	28,125.04	0.00	1,041.66	27,083.38
101-04-01-03-0247	GUILLERMO JOSÉ HERNANDEZ NAVARRETE	9,594.00	500.00	1,442.00	8,652.00
101-04-01-03-0250	ARLEN ELVIRA JAIME MAYORGA	0.00	1,500.00	1,500.00	0.00
101-04-01-03-0253	LUIS ANTONIO CRUZ ARAGÓN	900.00	0.00	900.00	0.00
101-04-01-03-0255	YADER ENRIQUE RIVERA REYES	0.00	5,163.50	234.70	4,928.80
101-04-01-03-0256	GIOCONDA DEL CARMEN ARRIBAZA TORREZ	0.00	0.00	150.56	-150.56
101-04-01-03-0261	BAYARDO BALTODANO ARROLIGA	21,753.51	0.00	1,753.46	20,000.05
101-04-01-03-0265	ALLAN ROBERTO ROMAN CORRALES	7,107.39	0.00	2,369.10	4,738.29
101-04-01-03-0266	YADER ENRIQUE ROA GUTIÉRREZ	3,000.00	0.00	1,000.00	2,000.00
101-04-01-03-0268	MARIA JOSÉ PEREZ DELGADO	0.10	0.00	0.00	0.10
101-04-01-03-0273	ERWIN JAVIER SIÚ	664.34	0.00	265.76	398.58
101-04-01-03-0274	MARGARITA LORENA GUERRERO BRIONES	4,861.34	6,643.25	1,665.68	9,838.91
101-04-01-03-0275	MARÍA MERCEDES GONZÁLEZ GÓMEZ	10,000.04	0.00	1,666.66	8,333.38
101-04-01-03-0276	MARIELA DEL CARMEN PONCE OROZCO	27,083.37	0.00	0.00	27,083.37
101-04-01-03-0279	RANCELL LORENTE LAZO	20,416.70	0.00	2,916.66	17,500.04
101-04-01-03-0282	DOUGLAS ANTONIO RUEDA REYES	3,333.40	0.00	1,666.66	1,666.74
101-04-01-03-0286	ROSA MARIA LÓPEZ ROJAS	3,500.06	11,598.13	1,649.92	13,448.27
101-04-01-03-0287	MARLON MODESTO ROQUE CRESPIN	993.06	0.00	397.22	595.84
101-04-01-03-0296	LILLIAM ZAMORA LÓPEZ	-6,601.26	11,875.00	2,149.77	3,123.97
101-04-01-03-0350	PABLO GERALD LÓPEZ SOLIS	27,083.37	0.00	0.00	27,083.37
101-04-01-03-0352	PEDRO ANTONIO GARCÍA ALVARADO	5,833.40	0.00	0.00	5,833.40
101-04-01-03-0353	MARIA DE JESUS ARVIZU SEQUEIRA	1,476.54	0.00	164.06	1,312.48
101-04-01-03-0354	GLORIA ARGENTINA RIVERA MUÑIZ	15,624.97	0.00	0.00	15,624.97

**EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION**



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-03-0360	FRANCISCO JAVIER SANDOVAL GONZÁLEZ	2,917.39	0.00	1,783.34	1,134.05
101-04-01-03-0361	MARIO FILADELFO SANTAMARÍA OLIVARES	1,492.81	0.00	0.00	1,492.81
101-04-01-03-0367	JUAN RAMON ZAPATA ROMERO	-116.67	0.00	233.34	-350.01
101-04-01-03-0368	REYNALDO JOSÉ BUSTAMANTE CASTILLO	2,271.57	0.00	0.00	2,271.57
101-04-01-03-0373	SERGIO ANTONIO VANEGAS LINDO	62,500.06	0.00	4,166.66	58,333.40
101-04-01-03-0377	JUAN FRANKLIN RIVAS MORALES	5,000.06	0.00	1,666.66	3,333.40
101-04-01-03-0378	NIDIANET BONILLA CORRALES	16,250.00	0.00	2,500.00	13,750.00
101-04-01-03-0380	JUAN BENITO HERNÁNDEZ MARTÍNEZ	2,417.14	0.00	1,597.22	819.92
101-04-01-03-0382	ANGEL MATIAS ROSALES CHAVARRÍA	303.67	0.00	0.00	303.67
101-04-01-03-0383	MARIO DE LA CONCEPCIÓN SALAZAR LOAISIGA	8,071.89	0.00	1,666.66	6,405.23
101-04-01-03-0384	PABLO JOSÉ CAMPOS RIVERA	-833.33	833.33	0.00	0.00
101-04-01-03-0390	BERNARDO JOSE MARQUEZ	0.00	0.00	10.91	-10.91
101-04-01-03-0392	MARIA DE LOS ANGELES PADILLA COREA	2,092.31	0.00	183.34	1,908.97
101-04-01-03-0393	REYNALDO LEONCITO REYES BRICEÑO	1,316.67	0.00	166.66	1,150.01
101-04-01-03-0394	LIDIA MARIANA BONILLA CORRALES	-183.33	0.00	366.66	-549.99
101-04-01-03-0396	JOSÉ EUSEBIO PÉREZ	2,643.84	0.00	0.00	2,643.84
101-04-01-03-0401	KARLA MARIA RIVERA PÉREZ	507.64	0.00	0.00	507.64
101-04-01-03-0403	CLAUDIA ISABEL TAPIA COREA	0.00	0.00	266.27	-266.27
101-04-01-03-0404	MARÍA DEL ROSARIO FLORES CANDÍA	2,500.07	0.00	1,666.66	833.41
101-04-01-03-0409	GERMAN GERBACIO URROZ MARTÍNEZ	54.00	0.00	0.00	54.00
101-04-01-03-0412	NOEL ESTEBAN FLORES	44.60	0.00	0.00	44.60
101-04-01-03-0413	ERVIN LEVIS REYES UMAÑA	7,436.68	0.00	1,834.53	5,602.15
101-04-01-03-0415	JULIO ANTONIO BETANCO RUIZ	0.00	0.00	64.35	-64.35
101-04-01-03-0417	FRANCISCO RODOLFO ROMERO MEZA	0.00	0.00	753.70	-753.70
101-04-01-03-0423	CRUZ DOUGLAS DE LA LLANA LOAISIGA	153.72	0.00	153.72	0.00
101-04-01-03-0424	PEDRO CARLOS CHÁVEZ GARCÍA	7,317.71	0.00	2,164.84	5,152.87
101-04-01-03-0425	DIGNO RAMON URBAN	17,599.96	0.00	2,316.66	15,283.30
101-04-01-03-0426	RONALD JOSE ZAPATA	2,500.07	0.00	1,666.66	833.41
101-04-01-03-0427	PEDRO PABLO MARTÍNEZ PLATA	445.25	0.00	445.25	0.00
101-04-01-03-0433	GLORIA ELENA MARTINEZ CENTENO	209.13	0.00	209.13	0.00
101-04-01-03-0436	DONNYS ANTONIO GUEVARA GUARDADO	12,777.79	0.00	1,597.22	11,180.57
101-04-01-03-0437	RAFAEL ANDRES ALVARADO RODRÍGUEZ	522.00	0.00	0.00	522.00
101-04-01-03-0438	JORGE ALBERTO SILVA CANALES	1,666.60	0.00	833.34	833.26
101-04-01-03-0446	ELBA ELIZABETH ULLOA DIAZ	0.00	0.00	85.62	-85.62
101-04-01-03-0447	ROLANDO ANTONIO CUADRA AGUILAR	14,375.04	0.00	3,194.44	11,180.60
101-04-01-03-0449	MAGDALENA MATUTE SÁNCHEZ	12,500.03	0.00	1,666.66	10,833.37
101-04-01-03-0451	VERONICA PATRICIA MENDOZA	-140.00	0.00	280.00	-420.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-03-0452	MILTON RICARDO RUIZ	13,750.00	0.00	2,500.00	11,250.00
101-04-01-03-0454	MARIA AMANDA BRENES ARTEAGA	416.74	0.00	416.66	0.08
101-04-01-03-0455	ALBERTO DE LA CONCEPCION RODRIGUEZ GONZALEZ	2,100.00	0.00	1,400.00	700.00
101-04-01-03-0458	EDELBERTO JOSE GONZALEZ GUTIERREZ	13,818.37	0.00	1,666.66	12,151.71
101-04-01-03-0462	JUAN CARLOS MENDOZA DELGADILLO	-1,215.97	0.00	0.00	-1,215.97
101-04-01-03-0464	MARIA EUNISE BARRERA SERRANO	2,447.96	0.00	1,631.94	816.02
101-04-01-03-0465	NATIVIDAD FREDY ACOSTA	0.00	0.00	313.07	-313.07
101-04-01-03-0466	ERIKA DEL SOCORRO SÁENZ RAMÍREZ	1,867.00	0.00	0.00	1,867.00
101-04-01-03-0467	FATIMA DEL ROSARIO OBANDO QUINTANILLA	0.00	0.00	85.62	-85.62
101-04-01-03-0470	RAFAEL ANTONIO MEJIA VANEGAS	2,166.72	0.00	216.66	1,950.06
101-04-01-03-0473	EDGAR DAVID MARTÍNEZ AGUILAR	10,257.32	0.00	833.34	9,423.98
101-04-01-03-0474	JESUS FABIAN PARRALES MCREA	13,213.85	0.00	977.16	12,236.69
101-04-01-03-0477	KENIA TAMARA CASTELLON LAGOS	833.40	0.00	1,666.66	-833.26
101-04-01-03-0482	ANTONIA REGINA ALMANZA GARCIA	4,166.73	0.00	1,666.66	2,500.07
101-04-01-03-0485	MAXIMO RAMON SOMARRIBA PALAVICINI	20,198.17	0.00	0.00	20,198.17
101-04-01-03-0493	MILDRED DEL CARMEN PERALTA REYES	210.00	0.00	0.00	210.00
101-04-01-03-0494	DANIA ELIZABETH VÁSQUEZ MONTIEL	37,468.70	0.00	2,000.00	35,468.70
101-04-01-03-0495	HECTOR JOSÉ RUÍZ PADILLA	1,201.29	0.00	0.00	1,201.29
101-04-01-03-0499	JIMMY ALEXANDER ARCHIBOLD VELÁSQUEZ	422.51	0.00	0.00	422.51
101-04-01-03-0500	DOUGLAS STUAR OBANDO BARREDA	8,750.00	0.00	1,250.00	7,500.00
101-04-01-03-0501	JOSE TEODORO CACERES AGUILAR	1,500.00	0.00	500.00	1,000.00
101-04-01-03-0503	VILMA DE JESUS PALACIOS CRUZ	-124.00	0.00	0.00	-124.00
101-04-01-03-0508	VICTOR RAUL TUERINO MOLIERI	3,333.28	0.00	833.34	2,499.94
101-04-01-03-0509	ALEXIS FREDDYS MOLINA ZAPATA	15,280.08	0.00	0.00	15,280.08
101-04-01-03-0511	ALEXANDER BENITO REYES PACHECO	833.33	0.00	833.33	0.00
101-04-01-03-0515	ORLANDO GREGORIO POZO OSORIO	833.26	0.00	833.26	0.00
101-04-01-03-0518	ISIDORO ANTONIO MORALES AVILES	0.00	0.00	232.07	-232.07
101-04-01-03-0519	NELSON MARTIN COREA BLANCO	3,208.29	0.00	583.34	2,624.95
101-04-01-03-0520	MOISES ALFREDO BARRERA SAGASTUME	20.00	0.00	0.00	20.00
101-04-01-03-0522	WILDER JAVIER CASTILLO REYES	2,691.02	0.00	299.00	2,392.02
101-04-01-03-0524	CELSO RAFAEL BRICEÑO MONDRAGÓN	2,500.07	0.00	1,666.66	833.41
101-04-01-03-0526	ERNESTO JOSÉ CORNEJO URBINA	141.50	0.00	141.50	0.00
101-04-01-03-0528	ISAAC EMILIO REYES CRUZ	3,500.06	0.00	1,166.66	2,333.40
101-04-01-03-0529	BAYARDO JOSÉ ZEPEDA SALINAS	19,997.59	0.00	0.00	19,997.59
101-04-01-03-0530	FRANKLIN RAMON SARMIENTO	6,250.00	0.00	1,250.00	5,000.00
101-04-01-03-0535	JOSE DE JESUS MENDEZ FLORES	885.58	0.00	590.40	295.18
101-04-01-03-0538	LILLIAM DEL CARMEN GARCIA ARTOLA	120.87	0.00	120.87	0.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-03-0540	CRISTIAN AZARIAS TIJERINO ESTRADA	1,333.32	0.00	333.32	1,000.00
101-04-01-03-0544	JOSE ANTONIO RUIZ ROMERO	4,375.07	0.00	2,916.66	1,458.41
101-04-01-03-0545	LUIS ALBERTO MORALES JIMÉNEZ	531,805.46	0.00	0.00	531,805.46
101-04-01-03-0549	LUCAS ANTONIO PÉREZ MARTÍNEZ	210.00	0.00	0.00	210.00
101-04-01-03-0550	URIEL MAURICIO SANCHEZ NARVAEZ	0.00	0.00	165.79	-165.79
101-04-01-03-0555	VERALIZ JUNIETH GARCIA ALVARADO	5,833.30	0.00	833.34	4,999.96
101-04-01-03-0559	JULIO CESAR DAVILA CHAVEZ	0.00	0.00	85.62	-85.62
101-04-01-03-0560	MARÍA ZORAYA DUBÓN RAMÍREZ	4,250.00	0.00	1,000.00	3,250.00
101-04-01-03-0561	JUAN GUANERGES CASTRO RAMIREZ	104.60	0.00	104.60	0.00
101-04-01-03-0563	OLBAR ANTONIO CARRIÓN ROMERO	2,500.07	0.00	2,260.02	240.05
101-04-01-03-0564	MARLON JOSE GOMEZ HENRIQUEZ	11,250.00	0.00	1,500.00	9,750.00
101-04-01-03-0565	BISMARCK ANTONIO CHEVEZ	6,137.78	0.00	613.78	5,524.00
101-04-01-03-0566	SILVIA LILIANA ACUÑA REYES	11,497.26	0.00	1,752.28	9,744.98
101-04-01-03-0568	MARCO ANTONIO COREA SOLORIZANO	230.09	0.00	230.09	0.00
101-04-01-03-0569	MANUEL DE JESUS GARCIA RAMOS	10,504.18	0.00	1,167.14	9,337.04
101-04-01-03-0570	SANTANA MARADIAGA MARTÍNEZ	3,125.03	0.00	416.66	2,708.37
101-04-01-03-0573	JORGE RAFAEL CENTENO CASTILLO	0.00	0.00	85.62	-85.62
101-04-01-03-0574	MARVIN JOSÉ MEDINA	16,334.43	0.00	0.00	16,334.43
101-04-01-03-0579	SATURNINO EVARISTO MEDINA	47,500.00	0.00	2,500.00	45,000.00
101-04-01-03-0580	ELIZABETH TERESA CARRION MAYORGA	5,000.06	0.00	1,666.66	3,333.40
101-04-01-03-0582	WILMER AURELIO DE LA LLANA LOAISIGA	12,949.83	0.00	1,666.66	11,283.17
101-04-01-03-0583	BETSAIDA BIANEY VANEGAS OVIEDO	0.00	0.00	85.62	-85.62
101-04-01-03-0584	MIGUEL ANGEL ESPINOZA GONZÁLEZ	4,000.00	0.00	1,000.00	3,000.00
101-04-01-03-0587	ALVARO FRANCISCO IBARRA	91,941.03	0.00	2,550.94	89,390.09
101-04-01-03-0590	ESTEBAN RODRIGUEZ BLANCO	2,000.00	0.00	0.00	2,000.00
101-04-01-03-0591	LUIS ALBERTO ARANCIBIA PEREZ	0.00	0.00	165.79	-165.79
101-04-01-03-0603	MARIA LEONOR SOLIS TERCERO	1,105.75	0.00	0.00	1,105.75
101-04-01-03-0620	JOSE ABRAHAN ROMERO GONZALEZ	6,249.97	0.00	897.69	5,352.28
101-04-01-03-0621	EDUARDO ANTONIO VASQUEZ SUAREZ	0.00	0.00	169.75	-169.75
101-04-01-03-0623	DENIS AMBROSIO GARCIA MEDINA	1,552.00	0.00	1,552.00	0.00
101-04-01-03-0630	SAMIR ALI VALLE	12,000.00	0.00	0.00	12,000.00
101-04-01-03-0634	LUIS OMAR ESTRADA MENDOZA	2,929.60	0.00	325.50	2,604.10
101-04-01-03-0636	OSCAR ALBERTO CASCO GARCIA	0.00	0.00	245.96	-245.96
101-04-01-03-0637	FRANCISCA SUGEY CARDENAS MARTINEZ	12,499.61	0.00	1,666.66	10,832.95
101-04-01-03-0638	JOSÉ ADÁN CHAVARRÍA CRUZ	3,033.25	0.00	0.00	3,033.25
101-04-01-03-0642	JENIFFER YAOSKA PEREZ DIAZ	165.21	0.00	0.00	165.21
101-04-01-03-0656	VERONICA DEL CARMEN CASTILLO GUTIERREZ	-0.07	0.00	0.00	-0.07

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-03-0662	JOSE GUILLERMO LOPEZ LOPEZ	43,307.11	0.00	0.00	43,307.11
101-04-01-03-0676	KAREN ANIELKA SALGADO HERNANDEZ	528.70	0.00	0.00	528.70
101-04-01-03-0678	ERIKA ISABEL TORREZ MEDINA	238.68	0.00	0.00	238.68
101-04-01-03-0691	ALVARO GABRIEL CABRALES OLIVAS	238.68	0.00	0.00	238.68
101-04-01-03-0703	FIDEL ANTONIO SAAVEDRA	0.54	0.00	0.00	0.54
101-04-01-03-0710	JENNIFER DE LOS ANGELES SILVA MENDEZ	1,250.06	0.00	416.66	833.40
101-04-01-03-0712	MARLON JOSE ALMANZA QUINTANA	888.85	0.00	555.52	333.33
101-04-01-03-0715	ALDO JOSE VILCHEZ LOPEZ	679.89	0.00	679.89	0.00
101-04-01-03-0790	FRANCISCO MEZA RUIZ	1,908.06	0.00	524.82	1,383.24
101-04-01-03-0794	MARIA SALVADORA AGUILAR RUIZ	2,341.90	25.00	0.00	2,366.90
101-04-01-03-0795	JENNY DEL SOCORRO CERNA ESPINOZA	859.83	0.00	184.48	675.35
101-04-01-03-0796	HIPOLITO JOSE CONDE VIVAS	310.94	1,069.80	1,069.80	310.94
101-04-01-03-0797	ROBERTO ANTONIO MORALES MEJIA	2,139.96	0.00	0.00	2,139.96
101-04-01-03-0800	RODOLFO JOSE JARQUIN CRUZ	0.00	1,005.41	1,005.41	0.00
101-04-01-03-0801	MAURICIO JAVIER DUARTE CASTILLO	2,521.83	0.00	560.36	1,961.47
101-04-01-03-0804	ALYS ALVAREZ ALVAREZ	400.06	0.00	0.00	400.06
101-04-01-03-0805	CLAUDIA VERONICA VANEGAS ALVARADO	7,000.00	0.00	1,000.00	6,000.00
101-04-01-03-0806	IZAIDA ROBLETO	4,343.01	0.00	457.16	3,885.85
101-04-01-03-0807	MARIA VERONICA CASTILLO	383.79	0.00	217.46	166.33
101-04-01-03-0811	SIGRID ALEYDA LAM TORRES	1,534.15	0.00	178.08	1,356.07
101-04-01-03-0817	ALFREDO JOSÉ RODRIGUEZ SAENZ	2,468.69	0.00	0.00	2,468.69
101-04-01-03-0818	NELSON RENÉ REYES FLORES	5,268.64	0.00	917.00	4,351.64
101-04-01-03-0822	RAMON EMILIANO HERNANDEZ RIOS	5,818.22	0.00	1,454.54	4,363.68
101-04-01-03-0823	ROBERTO JOSÉ SANCHEZ	31,005.00	0.00	0.00	31,005.00
101-04-01-03-0824	JAVIER ANTONIO RODRIGUEZ TIJERINO	1,517.96	0.00	0.00	1,517.96
101-04-01-03-0826	ANDRES AVELINO BORGE SANCHEZ	5.15	0.00	0.00	5.15
101-04-01-03-0828	JAIRO FRANCISCO MENESES MATA	1,610.30	0.00	0.00	1,610.30
101-04-01-03-0830	AXEL EVENOR ALANIZ AMADOR	15.30	1.00	0.00	16.30
101-04-01-03-0831	MARVIN ESPINOZA CANTÓN	546.95	0.00	0.00	546.95
101-04-01-03-0834	NOHEMI ORTIZ MAIRENA	10,559.19	1,367.40	1,367.40	10,559.19
101-04-01-03-0835	FELIX PEDRO CASTILLO NAVARRO	1,355.12	0.00	0.00	1,355.12
101-04-01-03-0837	NOËL IVAN MOLINA HERNANDEZ	18.06	0.00	0.00	18.06
101-04-01-03-0838	JUAN PABLO ROSALES SANCHEZ	5,595.29	701.46	1,534.80	4,761.95
101-04-01-03-0839	NARDONI JOSÉ GONZALEZ SEQUEIRA	112.19	0.00	0.00	112.19
101-04-01-03-0840	ARMANDO JOSÉ DIAZ SAAVEDRA	10,357.47	1,005.41	1,005.41	10,357.47
101-04-01-03-0841	PABLO NICOLAS PAVÓN MORA	60.42	0.00	60.43	-0.01
101-04-01-03-0844	ESTERLIN MARIELA SEQUEIRA PÉREZ	777.19	0.00	141.30	635.89

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-03-0845	CARLOS ALBERTO MENESES PÉREZ	5,724.29	0.00	1,000.00	4,724.29
101-04-01-03-0847	JOSE RAUL ABEA MOREIRA	1,083.26	0.00	1,083.26	0.00
101-04-01-03-0850	ROBERTH ANTONIO MUÑOZ ALVAREZ	23.00	0.00	0.00	23.00
101-04-01-03-0853	CARLOS ADAN RUEDA VALLEJOS	3,047.30	0.00	1,886.84	1,160.46
101-04-01-03-0854	PATRICIA ARGENTINA PEÑA COREA	6,258.41	0.00	1,213.64	5,044.77
101-04-01-03-0855	SMILTON SMIR GARCIA FAJARDO	18,844.06	0.00	3,168.82	15,675.24
101-04-01-03-0856	JOSE ANGEL PASOS CANALES	6,875.00	0.00	1,250.00	5,625.00
101-04-01-03-0857	GEORGINA ENGRACIA SILVA CONTRERAS	6,258.41	0.00	1,213.64	5,044.77
101-04-01-03-0859	LUIS ALBERTO YESCA RUIZ	7,570.57	1,363.62	1,747.08	7,187.11
101-04-01-03-0860	DAVID DE JESUS BERMÚDEZ GUZMÁN	23,813.90	0.00	4,760.68	19,053.22
101-04-01-03-0862	CARLOS LUIS GRANJA ROCHA	9,166.62	397.71	1,833.34	7,730.99
101-04-01-03-0863	GUSTAVO JOSE MARTINEZ	2,500.00	0.00	1,000.00	1,500.00
101-04-01-03-0867	MARIA ELENA ARANA CHAVEZ	5,966.72	0.00	1,491.66	4,475.06
101-04-01-03-0868	CESAR AUGUSTO GUADAMUZ VASCONCELOS	4,069.11	0.00	678.18	3,390.93
101-04-01-03-0870	RODRIGO CASTRO GUTIERREZ	8,233.12	2,007.55	1,829.60	8,411.07
101-04-01-03-0873	RODOLFO JOSE MAYORGА NOVOA	0.00	1,041.65	0.00	1,041.65
101-04-01-03-0874	LEYDI KAREN MORA ROSALES	11,840.94	0.00	2,338.44	9,502.50
101-04-01-03-0875	SANDRA JAHAIRA ROBLES NOGUERA	4,179.36	0.00	1,529.90	2,649.46
101-04-01-03-0876	XOCHIL ANIELKA VICTOR ESTRADA	6,417.08	11,589.14	1,361.32	16,644.90
101-04-01-03-0879	OSCAR JOSE SIMONS MEJIA	28,177.76	0.00	351.24	27,826.52
101-04-01-03-0885	NOLBERTO LAUREANO MORALES	4,500.00	0.00	750.00	3,750.00
101-04-01-03-0889	GUSTAVO ADOLFO GARCIA TENORIO	8,264.38	0.00	1,351.30	6,913.08
101-04-01-03-0892	GUANARIE BERNARDO BILBANO LOPEZ	1,099.22	0.00	146.54	952.68
101-04-01-03-0895	ROXAN ZARAVETH SABALLO HERRERA	3,424.94	0.00	1,308.34	2,116.60
101-04-01-03-0896	GEMA MARÍA SUAREZ PEREZ	1,500.00	0.00	1,000.00	500.00
101-04-01-03-0902	SHEYLA DEL SOCORRO CASTILLO	4,583.34	0.00	1,250.00	3,333.34
101-04-01-03-0903	HERCILIA DEL CARMEN URBINA PLAZAOLA	5,799.96	0.00	1,000.00	4,799.96
101-04-01-03-0904	LEYLA DEL CARMEN BONILLA GAITAN	8,333.43	22.99	1,666.66	6,689.76
101-04-01-03-0913	RENE FRANCISCO OSEGUEDA BRENES	0.02	0.00	0.02	0.00
101-04-01-03-0914	RAMON ALBERTO RUIZ ROCHA	8,795.59	0.00	0.00	8,795.59
101-04-01-03-0917	JOSE ADAN ESTRADA THOMPSON	0.00	4,975.54	161.91	4,813.63
101-04-01-03-0918	JOSE ALBERTO COREA CALONGE	6,000.00	0.00	1,000.00	5,000.00
101-04-01-03-0923	CARLOS BALLESTERO HODGSON	-0.01	0.00	0.00	-0.01
101-04-01-03-0925	URIEL ANTONIO TREMINIO PEREZ	-450.00	450.00	0.00	0.00
101-04-01-03-0927	CRISTINO FRANCISCO MEJIA VELAZQUEZ	8,333.38	0.00	1,666.66	6,666.72
101-04-01-03-0929	JULIANA DEL SOCORRO CONTRERAS	0.00	3,885.88	207.31	3,678.57
101-04-01-03-0931	MAYNOR NORBERTO ORTEGA ROBLETO	7,500.00	0.00	1,250.00	6,250.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-03-0932	EXINIA DEL CARMEN VIVAS	-253.32	1,934.64	0.00	1,681.32
101-04-01-03-0940	ANIELKA SUYEN BALLESTERO DAVILA	5,625.00	0.00	1,250.00	4,375.00
101-04-01-03-0943	ROBERTO JOSUE SEQUEIRA	767.45	0.00	306.98	460.47
101-04-01-03-0945	CAMILO ALVAREZ SALAZAR	9,166.66	0.00	833.34	8,333.32
101-04-01-03-0950	SANDRA ELENA PEÑA URBINA	-0.02	0.00	0.00	-0.02
101-04-01-03-0957	WILMER ANTONIO DAVILA ARANDA	2,000.00	0.00	1,000.00	1,000.00
101-04-01-03-0961	LENIN ANTONIO GARCIA MENDEZ	48,884.48	5,363.72	0.00	54,248.20
101-04-01-03-0962	JULIO FRANCISCO GUTIERREZ GONZALEZ	1,253.84	0.00	0.00	1,253.84
101-04-01-03-0964	BISMARCK A PACHECO	0.01	0.00	0.00	0.01
101-04-01-03-0967	JOSE FRANCISCO MEDINA	1,000.00	0.00	0.00	1,000.00
101-04-01-03-0970	ARYERI ARIANA ROJAS SALDAÑA	833.33	0.00	833.33	0.00
101-04-01-03-0972	FERNANDO DE J. BARRIOS COREA	0.00	10,000.00	10,000.00	0.00
101-04-01-03-0973	CARLOS ALBERTO FLETES SOLIS	-112.75	7,660.00	7,450.00	97.25
101-04-01-03-0981	ANGEL ADOLFO SANCHEZ	20,000.00	0.00	1,666.66	18,333.34
101-04-01-03-0982	LUIS JAVIER LEYTON SANCHEZ	8,484.15	0.00	2,500.00	5,984.15
101-04-01-03-0986	CAROLINA DEL SOCORRO OBANDO CUADRA	-30.69	0.00	0.00	-30.69
101-04-01-03-0987	MARIA ZENELIA GOMEZ	1,808.61	0.00	833.34	975.27
101-04-01-03-0988	HENRY DOUGLAS LOPEZ ESCOTO	3,123.44	0.00	833.34	2,290.10
101-04-01-03-0990	RANDALL JOSUE LANZAS RODRIGUEZ	8,666.64	0.00	1,083.34	7,583.30
101-04-01-03-0995	NELSY IVETT VARGAS	2,083.27	0.00	833.34	1,249.93
101-04-01-03-0996	JONAS ANTONIO DIAS FLORES	4,653.46	0.00	0.00	4,653.46
101-04-01-03-0998	ANGELA MARIA TORREZ	2,499.94	0.00	833.34	1,666.60
101-04-01-03-0999	CHRISTIAM SUYEN AYERDIS BRAVO	1,166.67	0.00	1,166.67	0.00
101-04-01-03-1000	ARLEN SACRAMENTO CHAVEZ CALDERON	2,239.91	0.00	833.34	1,406.57
101-04-01-03-1002	MARVELI DEL SOCORRO ALTAMIRANO SAENZ	7,525.64	0.00	833.34	6,692.30
101-04-01-03-1003	JEHYLLING YUBIETT MARTINEZ IDIAQUEZ	0.10	0.00	0.00	0.10
101-04-01-03-1007	JUNIOR EVARISTO RAMIREZ ROJAS	30.83	0.00	0.00	30.83
101-04-01-03-1008	DAYANARA PATRICIA ACEVEDO ALARCON	5,826.96	0.00	1,250.00	4,576.96
101-04-01-03-1010	ERICK JOSE RUIZ DAVILA	0.04	0.00	0.04	0.00
101-04-01-03-1012	DEBORA RAQUEL GUTIERREZ CARBALLO	16,666.68	29,999.98	1,666.66	45,000.00
101-04-01-03-1013	CARLOS ALBERTO SANCHEZ	844.12	0.00	0.00	844.12
101-04-01-03-1014	SARA MODESTA HERNANDEZ VALLEJOS	0.00	4,237.24	176.55	4,060.69
101-04-01-03-1016	ESMERALDA DEL CARMEN MADRIGAL AVENDAÑO	60.00	0.00	0.00	60.00
101-04-01-03-1018	DANELIA NOGUERA CASTELLON	0.00	2,738.82	0.00	2,738.82
101-04-01-03-1019	ANTONIA MARIA FARGAS ABURTO	0.00	559.54	0.00	559.54
101-04-01-03-1020	LEONARDO ANTONIO BALDELOMAR	3,825.00	0.00	765.00	3,060.00
101-04-01-03-1021	LUIS ALFONSO VASQUEZ ROJAS	2,291.62	0.00	458.34	1,833.28

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DÉBITO	CREDITO	FINAL
101-04-01-03-1032	MARISELA DEL SOCORRO ROA COREA	0.00	3,476.39	0.00	3,476.39
101-04-01-03-1033	MANUEL DE JESUS YESCAS SOLIS	5,552.68	0.00	2,342.78	3,209.90
101-04-01-03-1034	EIRA DEL SOCORRO HODGSON RUIZ	1,352.97	0.00	300.68	1,052.29
101-04-01-03-1038	MARCOS ANTONIO TORRENTE JARQUIN	2,213.06	0.00	553.24	1,659.82
101-04-01-03-1042	ANAEILLY DEL CARMEN CORTEZ GALLO	17,249.98	1,096.17	1,825.56	16,520.59
101-04-01-03-1045	JOSE IVAN CARRANZA	5,000.00	0.00	1,250.00	3,750.00
101-04-01-03-1052	JULIO CESAR MARADIAGA MONTALVAN	5,000.06	0.00	1,666.66	3,333.40
101-04-01-03-1061	HECTOR LUIS MOJICA	1,291.62	0.00	258.34	1,033.28
101-04-01-03-1063	PROSPERO ACUÑA SANCHEZ	3,333.40	0.00	1,666.66	1,666.74
101-04-01-03-1064	MEYLING ANIELKA GALLO TORREZ	6,000.00	0.00	1,500.00	4,500.00
101-04-01-03-1066	RIGOBERTO DOMINGO GUTIÉRREZ AGUILAR	0.00	217.23	0.00	217.23
101-04-01-03-1069	MARIA DE LA CONCEPCION PAIZ VELASQUEZ	1,747.66	0.00	1,165.08	582.58
101-04-01-03-1075	FATIMA LEONOR CARRION OROZCO	4,217.44	0.00	1,405.84	2,811.60
101-04-01-03-1076	EDUARDO ANIBAL CORDERO CAMACHO	536.85	0.00	268.48	268.37
101-04-01-03-1084	MARIA ELENA MARTINEZ CASTILLO	1,133.36	0.00	141.66	991.70
101-04-01-03-1086	ELISA MARA LOPEZ ESPINOZA	320.00	0.00	0.00	320.00
101-04-01-03-1092	CRISTOBAL DE JESUS GARCIA	416.62	0.00	166.68	249.94
101-04-01-03-1094	DENISSE MARTHA QUEZADA SALOMON	7,487.50	0.00	2,312.50	5,175.00
101-04-01-03-1095	ERICK JOSE DIAZ ESPINOZA	208.31	0.00	83.34	124.97
101-04-01-03-1097	ELIDA SOCORRO CASTRO CASTILLO	499.99	0.01	200.00	300.00
101-04-01-03-1100	MIXZA OBREGON ANDINO.	10,833.26	0.00	1,666.68	9,166.58
101-04-01-03-1101	DORIAM ALVENI ALVAREZ MATAMOROS	2,166.60	0.00	1,083.34	1,083.26
101-04-01-03-1103	HEBERTO PORFIRIO MAIRENA	11,654.12	0.00	2,441.68	9,212.44
101-04-01-03-1105	LEONEL FELICIANO MENA MONTANO	2,124.00	1.00	250.00	1,875.00
101-04-01-03-1106	FRANCISCO JAVIER VARGAS MENDOZA	850.00	0.00	100.00	750.00
101-04-01-03-1107	MAYRA EUFRANIA AVILEZ MARTINEZ	15,266.62	0.00	2,266.68	12,999.94
101-04-01-03-1110	ANGELA DOLORES SOMOZA	850.00	0.00	100.00	750.00
101-04-01-03-1115	CAROL JASMINA MARTINEZ GARCIA	2,666.60	0.00	1,333.34	1,333.26
101-04-01-03-1118	JUAN DE LA CRUZ HENRIQUEZ MAYORGIA	416.62	0.00	166.68	249.94
101-04-01-03-1165	FREDDY URIEL CERRATO ROSALES	33,100.92	0.00	19,124.99	13,975.93
101-04-01-03-1166	HEYDY IZAMAR GONZALEZ CALERO	1,249.94	0.00	624.94	625.00
101-04-01-03-1175	ELMER ANTONIO JARQUIN	-333.40	2,000.00	833.34	833.26
101-04-01-03-1177	INDIRA BIRMANIA SARRIA CANIZALEZ	0.00	0.00	283.37	-283.37
101-04-01-03-1179	ISIDRO ALVARO PASTORA LAMAS	1,538.46	0.00	0.00	1,538.46
101-04-01-03-1253	WILMER ANTONIO MARTINEZ OBANDO	7,857.07	0.00	1,428.58	6,428.49
101-04-01-03-1256	JOSE RAMON MONGE	0.00	492.50	246.25	246.25
101-04-01-03-1291	GUSTAVO ADOLFO PEREZ GALLO	14,990.64	0.00	0.00	14,990.64

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-03-1418	CARLOS ORLANDO HUETE MEJIA	31,367.94	0.00	427.92	30,940.02
101-04-01-03-1426	CLAUDIA ISABEL FLORES MARADIAGA	560.00	0.00	560.00	0.00
101-04-01-03-1427	ELIZABETH CAROLINA RAMOS PICHAUD	4,833.62	0.00	1,381.04	3,452.58
101-04-01-03-1434	ANDY JOSE GONZALEZ MONTOYA	938.16	0.00	938.12	0.04
101-04-01-03-1447	JULIO CESAR TÓRREZ MONTOYA	409.00	0.00	0.00	409.00
101-04-01-03-1462	ROGER MORALES MONTANO	8,400.00	0.00	1,400.00	7,000.00
101-04-01-03-1467	WESLY JOSE BLANDFORD	11,250.00	0.00	1,500.00	9,750.00
101-04-01-03-1469	CARLOS JOSE DAVILA ORTIZ	971.14	0.00	971.12	0.02
101-04-01-03-1485	NEVARDO IGNACIO SOTO GARCIA	416.74	0.00	416.66	0.08
101-04-01-03-1491	GERONIMA URBINA	0.01	0.00	0.00	0.01
101-04-01-03-1492	WUARNER ALONSO QUINTANA GARCIA	26,666.68	0.00	1,666.66	25,000.02
101-04-01-03-1512	JECCSY DEL CARMEN PÉREZ RIVERA	980.43	0.00	632.93	347.50
101-04-01-03-1527	ANA GEORGINA CARVAJAL PONCE	6,419.64	0.00	1,400.00	5,019.64
101-04-01-03-1544	WILMER ANTONIO VALLEJOS CENTENO	0.00	500.00	500.00	0.00
101-04-01-03-1592	CINTHYA LUCIA LEZAMA GÓMEZ	0.00	670.00	670.00	0.00
101-04-01-03-1609	MARTHA DOLORES MENDIETA SOLIS	2,000.00	0.00	0.00	2,000.00
101-04-01-03-1622	HELEN GUADALUPE ZUNIGA GONZALEZ	-473.00	0.00	0.00	-473.00
101-04-01-03-1637	JAIRO ANTONIO MARTINEZ SANTANA	2,708.69	0.00	0.00	2,708.69
101-04-01-03-2660	MARIA GABRIELA MARTINEZ ZAMORA	6,000.00	0.00	2,000.00	4,000.00
101-04-01-03-2832	JORGE DOMINGO URBINA BOLAÑOS	0.00	4,612.91	192.20	4,420.71
101-04-01-03-2835	JOSUE ELIAS CAJINA USAGA	10,538.67	0.00	6,089.00	4,449.67
101-04-01-03-3838	JENNYFER VALESKA HERNANDEZ GARCIA	-2,171.60	0.00	0.00	-2,171.60
101-04-01-03-3851	LORENA DEL ROSARIO VALDIVIA SOZA	284.43	0.00	284.43	0.00
101-04-01-03-3855	ANTONIO GONZALEZ RIVAS	-4,041.70	0.00	0.00	-4,041.70
101-04-01-03-3903	WINSTON GUADALUPE TELLEZ	5,139.98	0.00	3,056.21	2,083.77
101-04-01-03-3943	CAROLINA DEL SOCORRO GARCIA RAMIREZ	2,512.12	0.00	1,674.73	837.39
101-04-01-03-3959	JORGE JOSE ESPINOZA SOLIS	823.33	0.00	0.00	823.33
101-04-01-03-3960	GABRIEL HUMBERTO COLLADO GONZALEZ	2,172.60	0.00	0.00	2,172.60
101-04-01-03-3961	JUAN CARLOS LACAYO SEVILLA	1,830.00	0.00	0.00	1,830.00
101-04-01-03-3962	ERICK AMADOR ROMERO	13,356.61	0.00	0.00	13,356.61
101-04-01-03-3963	FELIX EDUARDO RIOS CABRERA	3,996.68	0.00	0.00	3,996.68
101-04-01-03-3964	KARLA HAMMOND	10,433.57	0.00	0.00	10,433.57
101-04-01-03-3965	FRANCELO PEREZ	1,700.00	0.00	0.00	1,700.00
101-04-01-03-3966	NOEL URBINA MARTINEZ	850.00	0.00	0.00	850.00
101-04-01-03-3968	EVERS ANTONIO ROSALES ACEVEDO	2,500.00	0.00	0.00	2,500.00
101-04-01-03-3969	ESTEBAN BOUDIER BLANDON	1,000.00	0.00	0.00	1,000.00
101-04-01-03-3970	JAVIER URBINA	500.00	0.00	0.00	500.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-03-3972	FRANCISCO BUDIER	269.76	0.00	0.00	269.76
101-04-01-03-3974	JORGE GABRIEL JIMENEZ	12,168.77	0.00	0.00	12,168.77
101-04-01-03-3975	JAVIER TOLEDO	500.00	0.00	0.00	500.00
101-04-01-03-3976	REYNALDO ANTONIO JARQUIN SANCHEZ	2,000.00	0.00	0.00	2,000.00
101-04-01-03-3997	CLAUDIO HUMBERTO ESCOBAR GUILLEN	20,058.00	0.00	20,058.00	0.00
101-04-01-03-4004	NERYS RAQUEL MAYORGА HERNANDEZ	1,954.43	0.00	1,379.61	574.82
101-04-01-03-5029	GEOVANNY GARCIA TOLEDO	3,000.00	0.00	0.00	3,000.00
101-04-01-03-5031	FRANCISCO JAVIER BUITRAGO RAMIREZ	-7,790.36	0.00	0.00	-7,790.36
101-04-01-03-5032	ROBERTO EMILIO RIOS LIGARTE	-726.99	0.00	0.00	-726.99
101-04-01-03-5033	ISOLDA MARIA BOJORGE RUBI	-8,575.73	0.00	0.00	-8,575.73
101-04-01-03-5036	GRISELDA NAVAS FUNEZ	19,609.08	0.00	0.00	19,609.08
101-04-01-03-5037	GERMAN DUARTE MARTINEZ	4,669.60	0.00	0.00	4,669.60
101-04-01-03-5087	CINTHIA KARINA ESPINOZA LÓPEZ	13,750.00	0.00	0.00	13,750.00
101-04-01-03-5103	ANTONIO SALVADOR SANTOS MONTOYA	36.00	0.00	0.00	36.00
101-04-01-03-5105	ALVARO JOSE JIRON SANCHEZ	6,348.12	0.00	0.00	6,348.12
101-04-01-03-5116	ALVARO ANTONIO DIAZ AGURCIA	-267.50	0.00	267.50	-535.00
101-04-01-04-0000	ANTICIPO PARA GASTOS A EMPLEADOS Y FUNCIONARIOS	2,481,841.70	3,112,110.90	3,534,227.90	2,059,724.70
101-04-01-04-0003	GUILLERMO LEANDRO RUEDA VALLEJOS	-28.00	5,413.00	5,413.00	-28.00
101-04-01-04-0007	ANA YADIRA FUENTES UMAÑA	9,400.00	5,530.00	30.00	14,900.00
101-04-01-04-0009	LUIS IGNACIO ESPINOZA CHAVEZ	29,289.50	0.00	0.00	29,289.50
101-04-01-04-0014	JAZMINA AGUILAR	-707.19	20,000.00	7.60	19,285.21
101-04-01-04-0015	ADA LUZ BAQUEDANO MARTINEZ	7,280.00	0.00	180.00	7,100.00
101-04-01-04-0020	CLAUDIA ALEJANDRA MORALES TREJOS	57,572.83	247,581.20	286,080.14	19,073.89
101-04-01-04-0021	CARLOS ALFONSO HERNANDEZ PAVON	-2,584.63	2,584.63	0.00	0.00
101-04-01-04-0027	MARIA MAGDALENA AVENDAÑO ALTAMIRANO	29,381.49	0.00	29,381.49	0.00
101-04-01-04-0053	BIANCA MARBELLY CHAVEZ FONSECA	63,381.97	278,131.22	175,109.12	166,404.07
101-04-01-04-0056	ZAYDA LIBRADA MUÑOZ BAL TODANO	1,940.00	0.00	1,940.00	0.00
101-04-01-04-0067	ADRIANA CAROLINA HERNANDEZ RUIZ	8,050.00	0.00	8,050.17	-0.17
101-04-01-04-0080	JAIRO RAFAEL UBAU	9,545.00	10,435.00	0.00	19,980.00
101-04-01-04-0104	LUIS FELIPE MALTEZ	0.00	70,900.00	0.00	70,900.00
101-04-01-04-0107	LESTER YAMIL VEGA VEGA	-22,004.00	22,004.00	7,626.00	-7,626.00
101-04-01-04-0112	FEDERICO ROMMEL BRIONES GAMEZ	5,133.80	0.00	0.00	5,133.80
101-04-01-04-0124	MARVIN RAUL MARTINEZ LUNA	-2,235.00	2,235.00	0.00	0.00
101-04-01-04-0138	AGUSTIN ALEXANDER JUAREZ CALERO	167,010.03	0.00	0.00	167,010.03
101-04-01-04-0140	FRANCISCO JAVIER GONZALEZ	11,070.00	0.00	0.00	11,070.00
101-04-01-04-0141	LUIS ALBERTO BUSTAMANTE COREA	11,070.00	0.00	0.00	11,070.00
101-04-01-04-0152	VICTOR MANUEL LUNA FLORES	59,938.25	0.00	0.00	59,938.25

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-04-0153	SANTOS MANOA COREA VEGA	8,000.00	0.00	0.00	8,000.00
101-04-01-04-0158	ARCHIBALDO HOWARD BILBANO BUDIER	-593.00	0.00	2,700.00	-3,293.00
101-04-01-04-0162	NELSON GUILLERMO FLORES CASTRO	14,633.00	21,440.00	7,145.00	28,928.00
101-04-01-04-0164	WENDY AZUCENA RIOS ROMERO	44,260.00	0.00	44,260.00	0.00
101-04-01-04-0167	ISAIAS SALVADOR BONILLA VALERIO	-23,493.00	27,113.00	0.00	3,620.00
101-04-01-04-0168	ORLANDO DE LA CRUZ ABURTO RODRIGUEZ	21,180.00	18,770.00	32,980.00	6,970.00
101-04-01-04-0171	JOSEFINA DEL ROSARIO CASTILLO MALESPIN	0.00	0.00	6,316.00	-6,316.00
101-04-01-04-0172	GUILLERMO FRANCISCO OLIVAS SÁNCHEZ	8,099.00	19,818.00	0.00	27,917.00
101-04-01-04-0194	EDNA CAROLINA VEGA CAJINA	0.00	2,860.00	2,860.00	0.00
101-04-01-04-0217	DAYSY MARIA FONSECA GALEANO	4,581.00	36,050.00	36,050.00	4,581.00
101-04-01-04-0220	JOSE VIDAL ZELEDON CHAVARRIA	20,000.00	0.00	20,000.00	0.00
101-04-01-04-0225	ELIZABETH DEL SOCORRO VICENTE BALMACEDA	-240.00	2,745.00	0.00	2,505.00
101-04-01-04-0227	RENE ANTONIO AGUILAR LARGAEŠPADA	8,120.00	0.00	0.00	8,120.00
101-04-01-04-0229	RAMIRO JOSE GARCÍA MORAGA	-2,400.00	2,400.00	0.00	0.00
101-04-01-04-0230	JORGE MAURICIO DIAZ MORALES	544.10	0.00	0.00	544.10
101-04-01-04-0234	JUAN ANDRES GUIDO ZELAYA	2,852.65	0.00	0.00	2,852.65
101-04-01-04-0237	ERICK VIANNEY AVELLAN GUTIERREZ	7,965.39	0.00	0.00	7,965.39
101-04-01-04-0240	RICARDO DIAZ PALACIOS	100.00	0.00	0.00	100.00
101-04-01-04-0253	LUIS ANTONIO CRUZ ARAGON	0.00	900.00	0.00	900.00
101-04-01-04-0296	LILIAM ZAMORA LÓPEZ	0.00	1,816.00	0.00	1,816.00
101-04-01-04-0353	MARIA DE JESUS ARVIZU SEQUEIRA	2,964.00	0.00	0.00	2,964.00
101-04-01-04-0361	MARIO FILADELFO SANTAMARÍA OLIVARES	50,114.40	0.00	0.00	50,114.40
101-04-01-04-0373	SERGIO ANTONIO VANEGAS LINDO	82,939.28	0.00	0.00	82,939.28
101-04-01-04-0379	SHISSEL DEL SOCORRO ORTEGA ORTIZ	410,541.81	0.00	333,277.11	77,264.70
101-04-01-04-0383	MARIO SALAZAR LOAISIGA	26,520.30	0.00	0.00	26,520.30
101-04-01-04-0403	CLAUDIA ISABEL TAPIA COREA	5,520.00	0.00	0.00	5,520.00
101-04-01-04-0418	CESAR AUGUSTO CHEVEZ PEREZ	1,120.00	0.00	0.00	1,120.00
101-04-01-04-0435	MARVIN ANTONIO VALVERDE AVENDAÑO	531,657.02	0.00	0.00	531,657.02
101-04-01-04-0436	DONNYS ANTONIO GUEVARA GUARDADO	1,130.00	0.00	0.00	1,130.00
101-04-01-04-0452	MILTON RICARDO RUIZ	52,216.00	0.00	0.00	52,216.00
101-04-01-04-0462	JUAN CARLOS MENDOZA DELGADILLO	15,898.00	0.00	0.00	15,898.00
101-04-01-04-0494	DANIA ELIZABETH VASQUEZ MONTIEL	0.00	214,975.34	191,091.32	23,884.02
101-04-01-04-0545	LUIS ALBERTO MORALES JIMENEZ	23,516.85	0.00	0.00	23,516.85
101-04-01-04-0580	ELIZABETH TERESA CARRIÓN MAYORGA	40,479.05	0.00	0.00	40,479.05
101-04-01-04-0611	MICHAEL ANTONIO HERNANDEZ SAENZ	1,130.00	0.00	0.00	1,130.00
101-04-01-04-0710	JENNIFER DE LOS ANGELES SILVA MENDEZ	1,800.00	0.00	0.00	1,800.00
101-04-01-04-0794	MARIA SALVADORA AGUIRRE RUIZ	3,280.00	3,276.00	6,556.00	0.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-04-0817	ALFREDO JOSÉ RODRIGUEZ SAENZ	0.00	6,122.46	4,081.64	2,040.82
101-04-01-04-0837	NOEL IVAN MOLINA HERNANDEZ	19,102.00	0.00	0.00	19,102.00
101-04-01-04-0868	CESAR AUGUSTO GUADAMUZ VASCONCELOS	78,442.00	0.00	0.00	78,442.00
101-04-01-04-0881	MARLING MATILDE ORTEGA GARTH	3,500.00	0.00	3,500.00	0.00
101-04-01-04-0888	VIRGILIO ANTONIO MUNGUA MEJIA	10,000.00	0.00	10,000.00	0.00
101-04-01-04-0904	LEYLA DEL CARMEN BONILLA GAITAN	-44.72	2,761.00	0.00	2,716.28
101-04-01-04-0914	RAMON ALBERTO RUIZ ROCHA	-8,795.60	33,603.20	8,400.80	16,406.80
101-04-01-04-0919	VICTOR MONTEMAR ROCHA BAEZ	17,463.20	24,512.80	17,588.70	24,387.30
101-04-01-04-0924	JORGE AGUSTIN SOZA MENDOZA	9,741.10	1,839.00	1,866.50	9,713.60
101-04-01-04-0925	URIEL ANTONIO TREMINIO PEREZ	450.00	0.00	450.00	0.00
101-04-01-04-0926	ERASMO ALFONSO RUIZ	2,719.75	5,820.25	1,786.00	6,754.00
101-04-01-04-0928	NELSON GARCIA MAIRENA	5,988.00	0.00	0.00	5,988.00
101-04-01-04-0931	MAYNOR NORBERTO ORTEGA ROBLETO	42,908.00	0.00	0.00	42,908.00
101-04-01-04-0934	VLADIMIR ISMAEL MARTINEZ GALAGARZA	5,883.00	0.00	0.00	5,883.00
101-04-01-04-0950	SANDRA ELENA PEÑA URBINA	0.00	1,047.71	1,047.71	0.00
101-04-01-04-0971	GRETTEL DANIELA RIVERA GUERRERO	10,000.00	0.00	0.00	10,000.00
101-04-01-04-0972	FERNANDO BARRIOS COREA	10,000.00	0.00	10,000.00	0.00
101-04-01-04-0973	CARLOS ALBERTO FLETES SOLIS	89,213.47	56,000.00	79,622.62	65,590.85
101-04-01-04-0999	CHRISTIAM SUYEN AYERDIS BRAVO	-1,166.67	1,166.67	0.00	0.00
101-04-01-04-1003	JEHYLLING YUBIETT MARTINEZ IDIAQUEZ	85,808.12	21,608.00	105,667.86	1,748.26
101-04-01-04-1018	DANELIA NOGUERA CASTELLON	0.00	1,765,433.46	1,765,433.46	0.00
101-04-01-04-1027	EDDY ALBERTO TELLEZ VARELA	8,220.00	0.00	8,220.00	0.00
101-04-01-04-1034	EIRA DEL SOCORRO HODGSON RUIZ	40,000.00	7,000.00	47,000.00	0.00
101-04-01-04-1062	JUAN RAMÓN GALLO VELASQUEZ	8,220.00	0.00	8,220.00	0.00
101-04-01-04-1068	MARIO ANTONIO JACAMO SALAZAR	8,220.00	0.00	8,220.00	0.00
101-04-01-04-1070	JUAN ANTONIO HERNANDEZ PALACIO	8,220.00	0.00	8,220.00	0.00
101-04-01-04-1072	DALIA MASSIEL ESPINOZA GOMEZ	1,640.00	10,175.00	11,815.00	0.00
101-04-01-04-1157	MARIO JOSE RIVAS PANTOJA	6,100.00	0.00	0.00	6,100.00
101-04-01-04-1276	HANSSELL PAUL RIVERA TORREZ	0.00	9,500.00	9,500.00	0.00
101-04-01-04-1332	CARLOS MANUEL BLANCO	9,220.00	0.00	9,220.00	0.00
101-04-01-04-1335	CARLOS JEFFERSON WILSON SOLORIZANO	9,220.00	0.00	9,220.00	0.00
101-04-01-04-1337	JOSE TOMAS ROMERO LINDO	9,220.00	0.00	9,220.00	0.00
101-04-01-04-1345	PEDRO JOSE SALAZAR	9,220.00	0.00	9,220.00	0.00
101-04-01-04-1347	GAMALIEL JOSE RAYO	9,220.00	0.00	9,220.00	0.00
101-04-01-04-1412	FARLEY FELIPE HODGSON RUIZ	9,220.00	0.00	9,220.00	0.00
101-04-01-04-1420	YILER ELIETH ALVARADO REYES	1,800.00	0.00	0.00	1,800.00
101-04-01-04-1592	CINTHYA LUCÍA LEZAMA GÓMEZ	36,696.00	14,300.00	670.00	50,326.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-04-1615	BLAS ANTONIO HERNANDEZ MENDOZA	3,045.00	1,665.00	3,045.00	1,665.00
101-04-01-04-1622	HELEN GUADALUPE ZUNIGA GONZALEZ	31,469.00	0.00	10,522.00	20,947.00
101-04-01-04-3855	ANTONIO GONZALEZ RIVAS	13,303.40	8,579.30	17,841.00	4,041.70
101-04-01-04-3872	JUAN GABRIEL GRANIZO QUINN	549.00	549.00	1,098.00	0.00
101-04-01-04-3921	YOSTEN GABRIELA BUSTOS BALDELOMAR	0.00	21,510.40	17,435.40	4,075.00
101-04-01-04-3953	FRANKLIN SAUL GONZALEZ GONZALEZ	0.00	25,958.20	25,958.20	0.00
101-04-01-04-3972	FRANCISCO BUDIER	3,522.05	0.00	0.00	3,522.05
101-04-01-04-3977	VICTOR SALAS	588.00	0.00	0.00	588.00
101-04-01-04-3978	DOUGLAS ARMANDO FONSECA LEZAMA	13,995.00	0.00	0.00	13,995.00
101-04-01-04-3979	IVAN TRIANA ATREL	11,255.00	0.00	0.00	11,255.00
101-04-01-04-3997	CLAUDIO HUMBERTO ESCOBAR GUILLEN	0.00	20,058.00	20,058.00	0.00
101-04-01-04-5030	FERNANDO ORTEGA	-132.89	0.00	0.00	-132.89
101-04-01-04-5033	ISOLDA MARIA BOJORGE RUBI	2,740.00	0.00	0.00	2,740.00
101-04-01-04-5034	MARIA ESTHER GONZALEZ CABRERA	400.48	0.00	0.00	400.48
101-04-01-04-5035	CYNTHIA NADIALETH SANDOVAL MARCHENA	12,367.52	0.00	0.00	12,367.52
101-04-01-04-5038	GAUDY RIVAS GUIDO	4,165.00	0.00	0.00	4,165.00
101-04-01-04-5039	RODRIGO ANTONIO LEAL DEL CARMEN	950.01	0.00	0.00	950.01
101-04-01-04-5041	ARMANDO ENRIQUE GOMEZ WELCOME	859.58	0.00	0.00	859.58
101-04-01-04-5049	MARIO ALBERTO PAVON VALLEJOS	1,700.00	0.00	0.00	1,700.00
101-04-01-04-5082	LILIBETH BENITA GARCIA SILVA	20,418.00	0.00	20,603.00	-185.00
101-04-01-04-5093	SASHA IVONY PEÑA PEREIRA	0.00	49,484.06	49,484.06	0.00
101-04-01-04-5103	ANTONIO SALVADOR SANTOS MONTOYA	0.00	4,500.00	4,500.00	0.00
101-04-01-04-5138	ZAYDA LIBRADA MUÑOZ	-1,940.00	1,940.00	0.00	0.00
101-04-01-05-0000	ANTICIPO A PROVEEDORES	37,558,233.95	3,379,564.65	14,785,723.77	26,152,074.83
101-04-01-05-0001	COMPRAS NACIONALES (MONTAJE SALD.)	9,580,213.67	210,920.25	0.00	9,791,133.92
101-04-01-05-0008	ALFINSA	299,173.93	0.00	0.00	299,173.93
101-04-01-05-0009	ALFREDO ENRIQUE PEREZ ALVAREZ	116,263.32	0.00	0.00	116,263.32
101-04-01-05-0015	ASOCIAAC DE AUDITOR INTERNOS DE NIC	13,749.10	0.00	0.00	13,749.10
101-04-01-05-0019	ANATF	0.00	4,900.28	4,900.28	0.00
101-04-01-05-0020	ANCORA S.A	14,994.00	0.00	0.00	14,994.00
101-04-01-05-0023	AUTONICA S,A	4,676.05	0.00	0.00	4,676.05
101-04-01-05-0025	AUTOSTAR, S. A	17,628.55	0.00	0.00	17,628.55
101-04-01-05-0032	CASA PELLAS, S. A	48,516.04	36,780.76	85,296.80	0.00
101-04-01-05-0037	CEMEX NICARAGUA, S.A.	930,037.14	0.00	0.00	930,037.14
101-04-01-05-0041	CECA - MULTICOMERCIAL, S. A	14,508.83	0.00	0.00	14,508.83
101-04-01-05-0042	COCATRAM	0.00	1,077,106.56	1,077,683.23	-576.67
101-04-01-05-0043	COLEGIO DE CONTADORES PUBLICOS	126,309.80	0.00	0.00	126,309.80

**EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION**



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-05-0044	COMTECH, S.A.	822,705.56	0.00	2,385.57	820,319.99
101-04-01-05-0048	CONSTRUCTORA MECO, S. A	2,129,724.32	0.00	0.00	2,129,724.32
101-04-01-05-0049	CONCRETERA TOTAL	228.37	0.00	0.00	228.37
101-04-01-05-0052	DEQCO, S. A	86.64	0.00	0.00	86.64
101-04-01-05-0054	DAVID IVAN REYES BALMACEDA	213,348.92	0.00	0.00	213,348.92
101-04-01-05-0055	DISTRIBUIDORA NICARAG. DEL PETROLEO	0.00	181,977.94	0.00	181,977.94
101-04-01-05-0060	EDEN PASTORA GOMEZ	10,905,763.52	1,262,406.83	12,758,509.42	-590,339.07
101-04-01-05-0061	EDER MANUEL TORREZ RIVAS	32,259.56	0.00	0.00	32,259.56
101-04-01-05-0062	EDICRO S.A	88,739.75	0.00	0.00	88,739.75
101-04-01-05-0065	ENITEL	2,716.98	0.00	0.00	2,716.98
101-04-01-05-0066	ENACAL	14,810.00	0.00	0.00	14,810.00
101-04-01-05-0078	GLADYS MALTEZ GUTIERREZ	40.00	0.00	0.00	40.00
101-04-01-05-0085	GUILLERMO JOSE PEREZ	5,000.00	0.00	0.00	5,000.00
101-04-01-05-0088	HERMOSO Y VIGIL	0.00	5,729.65	5,729.65	0.00
101-04-01-05-0094	IGCPA	6,427.95	0.00	0.00	6,427.95
101-04-01-05-0107	ISABEL VELASQUEZ Y/O COM SERIVSA	11,500.00	0.00	0.00	11,500.00
101-04-01-05-0108	ISDE	9,750.00	0.00	0.00	9,750.00
101-04-01-05-0110	JOSE DABID RAMIREZ MARTINEZ	59,108.20	0.00	0.00	59,108.20
101-04-01-05-0113	JULIO MARTINEZ REPUESTOS, S. A	89,120.20	0.00	0.00	89,120.20
101-04-01-05-0114	JUAN CARLOS GOMEZ	20,000.00	0.00	0.00	20,000.00
101-04-01-05-0121	LIEBHERR WERK NENZING GMBH	202,497.84	0.00	0.00	202,497.84
101-04-01-05-0124	LUIS CRISTOBAL CENTENO JUÁREZ	5,750.00	0.00	0.00	5,750.00
101-04-01-05-0126	LORENA IGDALI MONCADA TERCERO	12,375.00	0.00	0.00	12,375.00
101-04-01-05-0128	LUIS ALBERTO MEDINA MOLINA	36,864.00	0.00	0.00	36,864.00
101-04-01-05-0139	MAYRA ARACELY CATALAN RAMIREZ	426,863.67	0.00	0.00	426,863.67
101-04-01-05-0141	NEGOCIOS DE ORIENTE S.A	4,457.96	0.00	0.00	4,457.96
101-04-01-05-0147	PBS (NICARAGUA), S. A	28,912.06	0.00	0.00	28,912.06
101-04-01-05-0148	PRICESMART	1,725.00	0.00	0.00	1,725.00
101-04-01-05-0150	PINTURA MODELO	224.80	0.00	0.00	224.80
101-04-01-05-0151	RECURSOS TECNICOS INDUSTRIAL CIA LT	10,000.00	0.00	0.00	10,000.00
101-04-01-05-0157	ROMULO YODY MATUTE VALLADARE	12,000.00	0.00	0.00	12,000.00
101-04-01-05-0164	TANIA LISSET ORDOÑEZ LAZO	1,581,667.55	0.00	0.00	1,581,667.55
101-04-01-05-0166	TEXTILES SADDAM INTERNACIONAL SA	21,768.75	0.00	0.00	21,768.75
101-04-01-05-0167	TGR- INETER	6,700.00	0.00	0.00	6,700.00
101-04-01-05-0171	TRIPLE C MARINE SALVAGE, INC	59,566.93	0.00	0.00	59,566.93
101-04-01-05-0173	UNIVERSIDAD NACIONAL DE INGENIERIA	2,800.00	0.00	0.00	2,800.00
101-04-01-05-0177	UNICIT	6,640.64	0.00	0.00	6,640.64

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-05-0178	UNIVERSIDAD DEL VALLE	21,946.01	0.00	0.00	21,946.01
101-04-01-05-0179	UNIVERSIDAD CENTROAMERICANA	22,591.84	0.00	0.00	22,591.84
101-04-01-05-0180	UNION COMERCIAL DE NICARAGUA,S.A.	24,306.39	0.00	0.00	24,306.39
101-04-01-05-0183	VICTOR MANUEL ROSALES DUARTE	91,856.56	0.00	0.00	91,856.56
101-04-01-05-0186	ZOMPOPO TRANSPORT, S. A.	175,959.20	47,640.00	175,959.20	47,640.00
101-04-01-05-0187	112-06-265	37,047.89	0.00	0.00	37,047.89
101-04-01-05-0189	TGR-TRANSPORTE ACUATICO-MTI	42,087.80	0.00	0.00	42,087.80
101-04-01-05-0190	PRODUCTOS AIRE DE NICARAGUA, S. A	208,490.50	0.00	208,490.50	0.00
101-04-01-05-0194	CASA COMERCIAL MANTICA, S. A.	24,485.00	0.00	0.00	24,485.00
101-04-01-05-0197	FURWUS-PROGRAMA CAPADIFE	-0.01	0.00	0.00	-0.01
101-04-01-05-0198	NATHAN JORGE SEVILLA GOMEZ	56,179.78	28,089.89	28,089.80	56,179.87
101-04-01-05-0204	DEQUIPOS, S.A	111,620.20	0.00	0.00	111,620.20
101-04-01-05-0205	JORGE ISAAC MENDOZA GUILLEN	22,000.00	0.00	22,000.00	0.00
101-04-01-05-0214	MIGUEL ANGEL PACHECO LÓPEZ	46,529.00	0.00	0.00	46,529.00
101-04-01-05-0216	JAIME FELICITO BAUTISTA LÓPEZ	151,090.00	0.00	0.00	151,090.00
101-04-01-05-0223	CAFÉ SOLUBLE, S.A.	209,394.05	0.00	0.00	209,394.05
101-04-01-05-0234	GLOBEX, S.A.	22,411.30	0.00	0.00	22,411.30
101-04-01-05-0240	INVERSIONES ZANZIBAR, S.A.	353,791.54	0.00	0.00	353,791.54
101-04-01-05-0242	MAXIMO DE JESUS QUEZADA FUENTES	27,890.00	0.00	0.00	27,890.00
101-04-01-05-0248	RAMIRO CARDENAS REPUESTOS, S.A.	0.00	62,495.71	62,495.71	0.00
101-04-01-05-0250	RODRIGUEZ ELECTRONICA Y CIA. LTDA.	210,645.00	0.00	0.00	210,645.00
101-04-01-05-0253	SERNISA	2,737,914.13	0.00	0.00	2,737,914.13
101-04-01-05-0257	SISTEMAS Y SERVICIOS DE COMUNICACIONES	108,460.00	0.00	0.00	108,460.00
101-04-01-05-0270	UNIVERSIDAD DE CIENCIAS COMERCIALES	17,835.08	0.00	0.00	17,835.08
101-04-01-05-0276	COMERCIAL ELECTRICA LAINEZ Y GARCIA	318,509.88	0.00	0.00	318,509.88
101-04-01-05-0277	DISTRIBUIDORA ADOC DE NICARAGUA, S.A.	64,266.52	0.00	0.00	64,266.52
101-04-01-05-0284	LABORATORIO DIESEL	20,700.00	0.00	0.00	20,700.00
101-04-01-05-0288	LALA NICARAGUA, S.A.	5,886.00	0.00	5,886.00	0.00
101-04-01-05-0292	LUGO RENT A CAR	736,424.48	0.00	58,092.37	678,332.11
101-04-01-05-0295	INTERMAR SHIPPING	403,684.84	0.00	0.00	403,684.84
101-04-01-05-0296	INDUSTRIAS ASTIVIK, S.A.	2,868,694.74	0.00	0.00	2,868,694.74
101-04-01-05-0306	JOSE ANGEL ARTOLA MORALES	13,260.00	0.00	0.00	13,260.00
101-04-01-05-0308	ARACELLY DEL CARMEN GARCIA PEREZ	0.00	82,010.00	82,010.00	0.00
101-04-01-05-0314	GASPRO NICARAGUA S.A.	0.00	48,738.15	48,738.15	0.00
101-04-01-05-0317	JAIRO AGUSTIN REYES DOMÍNGUEZ	150,142.00	0.00	0.00	150,142.00
101-04-01-05-0318	INGENIERIA PARA EL DESARROLLO, S.A.	17,250.00	0.00	0.00	17,250.00
101-04-01-05-0336	ANCORA, S.A.	0.00	6,589.50	6,589.50	0.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-05-0342	NEVARO	124,683.15	0.00	124,683.15	0.00
101-04-01-05-0343	SERVICIOS MERCANTILES INTERNACIONALES, S.A	29,997.04	0.00	0.00	29,997.04
101-04-01-05-0344	DIEGO MARTIN AGUIRRE MARIN	6,000.00	6,000.00	12,000.00	0.00
101-04-01-05-0349	AUTO DESARME RODRIGO VALVERDE	9,500.00	0.00	0.00	9,500.00
101-04-01-05-0350	OPTICA CENTRAL	360.00	0.00	0.00	360.00
101-04-01-05-0356	JUAN JOSE CENTENO ROSALE	43,930.00	0.00	0.00	43,930.00
101-04-01-05-0357	GMB NICARAGUA, S.A	16,184.44	0.00	16,184.44	0.00
101-04-01-05-0361	PRO SERVICIO MULTIPLES	6,015.00	0.00	0.00	6,015.00
101-04-01-05-0365	EL NUEVO DIARIO	0.00	112,237.11	0.00	112,237.11
101-04-01-05-0366	EDITORIAL LA PRENSA	0.00	104,042.02	0.00	104,042.02
101-04-01-05-0367	ALVARO ENRIQUE REYES FLORES	0.00	56,900.00	0.00	56,900.00
101-04-01-05-0368	CHUI ANIMACION	0.00	45,000.00	0.00	45,000.00
101-04-01-06-0000	OTRAS CUENTAS POR COBRAR	373,482,394.55	32,869,188.18	513,310.55	405,838,272.18
101-04-01-06-0001	A DIVERSAS PERSONAS	12,126.26	0.00	0.00	12,126.26
101-04-01-06-0003	AGENCIA NAVIERA SERVIMUNDO	132,190.32	0.00	0.00	132,190.32
101-04-01-06-0006	ALBA-EQUIPOS, S.A.	806,466.78	0.00	0.00	806,466.78
101-04-01-06-0011	AUSBERTO NARVAEZ ARGUELLO	7,000.00	0.00	0.00	7,000.00
101-04-01-06-0015	BANPRO	150.00	150.00	0.00	300.00
101-04-01-06-0019	B V. SCHEEPSWERF DAMEN GORINCHEM	83,123,281.82	46,978.84	0.00	83,170,260.66
101-04-01-06-0022	CARLOS ARAUZ VEGA	33,900.00	0.00	0.00	33,900.00
101-04-01-06-0025	CARGOTEC IBERIA, S.A.	15,019,942.13	0.00	0.00	15,019,942.13
101-04-01-06-0026	CARMEN DIAZ	5,105.32	0.00	0.00	5,105.32
101-04-01-06-0031	CONSORCIO ATLANTICO	31,967.56	0.00	0.00	31,967.56
101-04-01-06-0032	CORP. SALVADOREÑA DE INV (CORSAIN)	7,298,588.91	0.00	0.00	7,298,588.91
101-04-01-06-0034	CONSTRUCCIONES LACAYO FIALLOS, S.A.	9,659,887.21	0.00	0.00	9,659,887.21
101-04-01-06-0042	DOLORES DEL SOCORRO BERRIOS	700.00	975.00	750.00	925.00
101-04-01-06-0045	ELIAS MOISES SOLIS LARIOS	4,113.48	0.00	0.00	4,113.48
101-04-01-06-0057	FRANCIS SOLIS (REST. OCEN VIEW)	30,430.98	0.00	0.00	30,430.98
101-04-01-06-0064	HURANCAN FELIX / PUERTO CABEZA	12,140.00	0.00	0.00	12,140.00
101-04-01-06-0065	INTERNACIONAL TECHNOLOGY, SA (ITSA)	117,768.04	0.00	0.00	117,768.04
101-04-01-06-0068	INDEGSA	13,139,763.17	30,037.56	0.00	13,169,800.73
101-04-01-06-0071	JAIRO AVILES	1,500.00	0.00	0.00	1,500.00
101-04-01-06-0084	MARIA ESTELA CENTENO S. (BLUE CITY)	928,075.29	0.00	0.00	928,075.29
101-04-01-06-0085	MARIA CONCEPCION GONZALEZ	4,372.75	50.00	0.00	4,422.75
101-04-01-06-0086	MARIO CASTILLO (ESKIMOS LA TERMINAL	10,285.37	0.00	0.00	10,285.37
101-04-01-06-0090	MEGA, S.A MONTAJES ELECTROMECANICO	114,777.76	0.00	0.00	114,777.76
101-04-01-06-0091	M. HAYDEE LUGO(REST. EL SAZON LUGO	37,234.33	375.00	37,609.33	0.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-06-0094	NICARAGUA SHIPPING ENTERPRISE	228,322.51	880,750.90	0.00	1,109,073.41
101-04-01-06-0098	PAQUETE COMIDA.	0.00	27,940.00	27,940.00	0.00
101-04-01-06-0106	SALDO A FAVOR DEL IVA	678,603.22	0.00	0.00	678,603.22
101-04-01-06-0107	SERNISA, S.A.	6,513,131.50	0.00	0.00	6,513,131.50
101-04-01-06-0110	SELLOS POSTALES	6,189.50	0.00	313.25	5,876.25
101-04-01-06-0112	SINDICATO APS	12,456.47	0.00	0.00	12,456.47
101-04-01-06-0113	SINDICATO EL PROGRESO	140.00	0.00	0.00	140.00
101-04-01-06-0114	TRABAJOS DE BATIMETRIA	10,117.40	0.00	0.00	10,117.40
101-04-01-06-0115	TRANSACCIONES POR CONCILIAR BANCENTRO CORDOBAS CUENTA N°2686	0.70	0.00	0.00	0.70
101-04-01-06-0121	VARIOS	21,723,263.71	28,674,631.56	446,672.97	49,951,222.30
101-04-01-06-0122	VESTUARIOS TREBOL (VESTREBOL)	117,761.30	0.00	0.00	117,761.30
101-04-01-06-0129	MARIA ROGELIA SANTANA	459.94	0.00	0.00	459.94
101-04-01-06-0131	MARCOS JOSE PEREZ ZELEDON	33.53	0.00	0.00	33.53
101-04-01-06-0132	RAMONA DE JESUS DINARTE	4.60	0.00	0.00	4.60
101-04-01-06-0134	JAVIER ANTONIO RODRIGUEZ LOPEZ	0.00	25.00	0.00	25.00
101-04-01-06-0136	ELMAN MANUEL MERCADO TORREZ	68.90	0.00	0.00	68.90
101-04-01-06-0137	PETRONIC	302,805.16	0.00	0.00	302,805.16
101-04-01-06-0139	CHINA CAM ENGINEERING CO., LTD	208,911,313.89	865,707.50	0.00	209,777,021.39
101-04-01-06-0140	CONIASA	36,111.93	0.00	0.00	36,111.93
101-04-01-06-0142	REINA ISABEL PASOS MEDRANO	0.00	50.00	0.00	50.00
101-04-01-06-0145	ANDREA DEL CARMEN VELAZQUES GAITAN	241.50	0.00	0.00	241.50
101-04-01-06-0147	ADMINISTRACION DE ADUANA	473,731.69	0.00	0.00	473,731.69
101-04-01-06-0148	COSEPORA	45,932.60	0.00	0.00	45,932.60
101-04-01-06-0149	EMP. DE SERVICIOS DE ESTIBA DE NICA	16,965.28	0.00	0.00	16,965.28
101-04-01-06-0150	ORLANDO MONTEALEGRE	148,502.90	0.00	0.00	148,502.90
101-04-01-06-0151	ACEITE DE ALGAS, S. A.	265,234.86	0.00	0.00	265,234.86
101-04-01-06-0152	AG. AD. VEGA PADILLA & CIA. LTDA.	53,706.96	0.00	0.00	53,706.96
101-04-01-06-0153	FUERZA NAVAL DEL PACIFICO	7,240.32	0.00	0.00	7,240.32
101-04-01-06-0154	ESPAVIP SA,	23,098.23	0.00	0.00	23,098.23
101-04-01-06-0155	BIELONICA	30,034.55	0.00	0.00	30,034.55
101-04-01-06-0156	CIA. JAN DE NUL. N.V	28,356.21	0.00	0.00	28,356.21
101-04-01-06-0157	RECLAMO A PROVEEDORES (COMPRA)	91,026.82	0.00	0.00	91,026.82
101-04-01-06-0158	RECLAMO A INISER DAÑOS AL RAHP	63,500.00	0.00	0.00	63,500.00
101-04-01-06-0159	EMSEPORSA - EL RAMA	2,122.38	0.00	0.00	2,122.38
101-04-01-06-0160	LCR COMERCIAL	84,500.00	0.00	0.00	84,500.00
101-04-01-06-0161	COMBUSTIBLE	6,809.03	0.00	0.00	6,809.03
101-04-01-06-0162	DPTO. PERSONAL	390.00	0.00	0.00	390.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-04-01-06-0163	ROMAN & ASOCIADOS, S.A.	-1,044,180.10	1,044,180.10	0.00	0.00
101-04-01-06-0166	MARCHENA COMERCIAL	2,537,908.99	0.00	0.00	2,537,908.99
101-04-01-06-0169	ARACELY ARIANA MONTEALTO	0.00	25.00	0.00	25.00
101-04-01-06-0171	CLIENTE FLORICEL DEL CARMEN MORICE HENRRIQUEZ	0.00	25.00	25.00	0.00
101-04-01-06-0174	DISTRIBUIDORA ROAG DE NICARAGUA, S.A.	0.01	0.00	0.00	0.01
101-04-01-06-0175	MEYER'S TOURISM DEVELOPMENT, S. A.	1,574,720.00	0.00	0.00	1,574,720.00
101-04-01-06-0176	LUIS ADOLFO LOPEZ MENDOZA	0.00	425.00	0.00	425.00
101-04-01-06-0177	CARIBBEAN MARINE SURVEY & SUPPLY INC	0.00	1,296,861.72	0.00	1,296,861.72
101-04-01-06-0825	JAIRO JOSÉ CASTILLO NAVARRO	0.58	0.00	0.00	0.58
101-04-02-00-0000	DOCUMENTOS POR COBRAR	138,297,667.63	40,167.61	1,116.99	138,336,718.25
101-04-02-01-0000	NICARAGUAN SHIPPING ENTERPRISE	138,165,239.05	40,167.61	1,116.99	138,204,289.67
101-04-02-02-0000	RICARDO VEGA JACKSON	132,428.58	0.00	0.00	132,428.58
101-04-03-00-0000	ESTIMACIÓN PARA CUENTAS INCOBRABLES	11,297.15	183,308.23	225.40	194,379.98
101-04-03-01-0000	ESTIMACIÓN PARA CUENTAS INCOBRABLES	11,297.15	183,308.23	225.40	194,379.98
101-05-00-00-0000	INVENTARIOS	92,513,391.82	9,419,344.54	12,759,352.47	89,173,383.89
101-05-01-00-0000	INVENTARIO DE MATERIALES Y SUMINISTROS	96,178,456.08	9,335,308.89	12,679,169.74	92,834,595.23
101-05-01-01-0000	ACEITES Y LUBRICANTES	2,643,215.31	1,251,916.91	194,840.35	3,700,291.87
101-05-01-01-0002	ACEITES Y LUBRICANTES BODEGA ASTILLERO EL DIAMANTE	84,665.31	10,623.50	7,179.08	88,109.73
101-05-01-02-0000	ACCESORIOS ELÉCTRICOS	3,819,183.09	615,835.52	82,231.27	4,352,787.34
101-05-01-03-0000	ACCESORIOS FERRETEROS	5,110,365.70	143,926.01	147,404.64	5,106,887.07
101-05-01-03-0001	ACCESORIOS FERRETEROS BODEGA R.L	17,072.46	1,782.61	11,762.06	7,093.01
101-05-01-03-0002	ACCESORIOS FERRETEROS BODEGA ASTILLERO EL DIAMANTE	428,194.15	246.49	8,893.65	419,546.99
101-05-01-04-0000	APAREJOS PORTUARIOS	8,707,355.45	0.00	5,272,540.67	3,434,814.78
101-05-01-04-0002	APAREJOS PORTUARIOS BODEGA ASTILLERO EL DIAMANTE	145,355.32	0.00	0.00	145,355.32
101-05-01-06-0000	ARTÍCULOS SIN ROTACIÓN	2,172,070.96	19,680.74	2,383.96	2,189,367.74
101-05-01-06-0002	ARTICULOS SIN ROTACIÓN BODEGA ASTILLERO EL DIAMANTE	3,652.66	0.00	0.00	3,652.66
101-05-01-07-0000	BATERIAS, ACIDOS Y SOLUCIONES	116,615.98	0.00	869.28	115,746.70
101-05-01-07-0002	BATERIAS, ACIDOS Y SOLUCIONES BODEGA ASTILLERO EL DIAMANTE	43,667.40	0.00	869.28	42,798.12
101-05-01-09-0000	COMBUSTIBLES	9,628,201.00	5,558,624.78	3,653,091.72	11,533,734.06
101-05-01-09-0001	COMBUSTIBLES BODEGA R.L	13,758.50	27,245.94	33,799.93	7,204.51
101-05-01-09-0002	COMBUSTIBLES BODEGA ASTILLERO EL DIAMANTE	142,957.39	24,535.45	39,031.21	128,461.63
101-05-01-09-0003	COMBUSTIBLE BT LA GRAN SULTANA	150,319.92	2,487.83	20,787.17	132,020.58
101-05-01-09-0004	COMBUSTIBLE MN GUSTAVO OROZCO	67,019.68	0.00	15,742.26	51,277.42
101-05-01-10-0000	CONSUMIBLES DE COMPUTACION	64,796.50	25,723.89	1,658.47	88,861.92
101-05-01-10-0001	CONSUMIBLES DE COMPUTACION BODEGA R.L	35,295.12	25,723.89	1,658.47	59,360.54
101-05-01-11-0000	EQUIPO PROTECCIÓN	5,181.25	0.00	0.00	5,181.25
101-05-01-12-0000	EQUIPO RODANTE	44,518.30	0.00	561.02	43,957.28

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-05-01-13-0000	EQUIPOS AUDIOVISUALES	22,485.14	0.00	0.00	22,485.14
101-05-01-14-0000	EQUIPOS DE COMPUTACIÓN	2,400.92	0.00	0.00	2,400.92
101-05-01-14-0001	EQUIPOS DE COMPUTACIÓN BODEGA R.L	2,400.92	0.00	0.00	2,400.92
101-05-01-15-0000	EQUIPOS DE MANIPULACIÓN	2,476,728.58	59.61	48,162.35	2,428,625.84
101-05-01-15-0002	EQUIPOS DE MANIPULACIÓN BODEGA ASTILLERO EL DIAMANTE	90,136.69	0.00	0.00	90,136.69
101-05-01-16-0000	EQUIPOS MATERIALES MARINOS	7,292,007.54	42,408.22	147,561.44	7,186,854.32
101-05-01-16-0002	EQUIPOS MATERIALES MARINOS BODEGA ASTILLERO EL DIAMANTE	2,148,133.83	0.02	9,259.09	2,138,874.76
101-05-01-17-0000	EQUIPOS PARA OFICINA	28,374.17	0.00	0.00	28,374.17
101-05-01-17-0002	EQUIPOS PARA OFICINA BODEGA ASTILLERO EL DIAMANTE	530.00	0.00	0.00	530.00
101-05-01-18-0000	EQUIPOS Y MATERIALES DE SEGURIDAD	249,487.85	1,309.57	4,320.01	246,477.41
101-05-01-18-0002	EQUIPOS Y MATERIALES DE SEGURIDAD BODEGA ASTILLERO EL DIAMANTE	37,252.99	0.00	2,196.74	35,056.25
101-05-01-19-0000	HERRAMIENTAS	1,154,006.52	8,206.40	64,688.21	1,097,524.71
101-05-01-21-0000	LLANTAS Y NEUMATICOS	3,485,224.67	58,113.42	211,570.52	3,331,767.57
101-05-01-21-0002	LLANTAS Y NEUMATICOS BODEGA ASTILLERO EL DIAMANTE	28,040.65	0.00	0.00	28,040.65
101-05-01-22-0000	MADERA	388,506.72	0.00	0.00	388,506.72
101-05-01-23-0000	MATERIALES DE ASEO	887,505.83	23,198.80	101,563.29	809,141.34
101-05-01-23-0001	MATERIALES DE ASEO BODEGA R.L	18,407.11	1,605.29	6,938.55	13,073.85
101-05-01-23-0002	MATERIALES DE ASEO BODEGA ASTILLERO EL DIAMANTE	2,197.26	0.00	2,197.26	0.00
101-05-01-24-0000	MATERIALES DE CARPINTERÍA	138,726.12	7,813.35	1,030.38	145,509.09
101-05-01-25-0000	MATERIALES DE CONSTRUCCION	558,473.50	28,301.48	4,851.52	581,923.46
101-05-01-25-0002	MATERIALES DE CONSTRUCCION BODEGA ASTILLERO EL DIAMANTE	406,797.00	0.00	1,451.52	405,345.48
101-05-01-26-0000	MATERIALES DE FONTANERÍA	703,296.11	128,586.80	654.20	831,228.71
101-05-01-27-0000	MATERIALES DE HIERRO	2,339,204.44	3,420.00	7,227.70	2,335,396.74
101-05-01-28-0000	MATERIALES DE TALLER	142,240.89	0.00	2,042.51	140,198.38
101-05-01-28-0002	MATERIALES DE TALLER BODEGA ASTILLERO EL DIAMANTE	138,607.27	0.00	1,231.27	137,376.00
101-05-01-29-0000	MATERIALES PARA SOLDADURA	467,475.51	40,289.85	28,043.34	479,722.02
101-05-01-31-0000	MATERIALES Y EQUIPOS DE SERVICIOS	798,972.95	398.74	89,934.56	709,437.13
101-05-01-31-0002	MATERIALES Y EQUIPOS DE SERVICIOS BODEGA ASTILLERO EL DIAMANTE	4,231.66	0.00	0.00	4,231.66
101-05-01-32-0000	MATERIALES Y UTILES DE MUELLE	1,904,955.19	1,400.00	21,063.02	1,885,292.17
101-05-01-33-0000	MEDICAMENTOS	3,661.05	0.75	160.00	3,501.80
101-05-01-33-0002	MEDICAMENTOS BODEGA ASTILLERO EL DIAMANTE	15.00	0.00	0.00	15.00
101-05-01-34-0000	MISCELÁNEOS	2,237,020.90	131,578.00	1,138,070.64	1,230,528.26
101-05-01-34-0001	MISCELÁNEOS BODEGA R.L	128,794.27	7,338.00	17,960.46	118,171.81
101-05-01-34-0002	MISCELÁNEOS BODEGA ASTILLERO EL DIAMANTE	121,076.90	2,775.01	2,775.00	121,076.91
101-05-01-35-0000	MOBILIARIO Y EQUIPO DE OFICINA	152,958.17	0.00	0.00	152,958.17
101-05-01-36-0000	PAPELERIA Y UTILES DE OFICINA	5,040,599.41	271,236.78	207,009.29	5,104,826.90

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-05-01-36-0001	PAPELERIA Y UTILES DE OFICINA BODEGA R.L	73,282.45	270.00	7,640.55	65,911.90
101-05-01-37-0000	PINTURAS	4,090,515.84	23,096.23	181,345.42	3,932,266.65
101-05-01-38-0000	REPUESTOS	28,651,693.46	763,125.44	879,609.46	28,535,209.44
101-05-01-38-0001	REPUESTOS BODEGA R.L	8,012.47	0.00	0.00	8,012.47
101-05-01-38-0002	REPUESTOS BODEGA ASTILLERO EL DIAMANTE	49,950.95	5,130.01	2,895.14	52,185.82
101-05-01-39-0000	SERVICIOS EN GENERAL	210.00	0.00	0.00	210.00
101-05-01-40-0000	SUMINISTROS	25,065.18	0.00	0.00	25,065.18
101-05-01-42-0000	UNIFORME	111,428.77	187,057.60	184,680.50	113,805.87
101-05-01-42-0001	UNIFORME BODEGA R.L	37,219.54	187,057.60	182,502.17	41,774.97
101-05-01-43-0000	AJUSTE DE INVENTARIOS	295,610.66	0.00	0.00	295,610.66
101-05-01-44-0000	DIFERENCIA DE MONTAJE	4,782.04	0.00	0.00	4,782.04
101-05-01-45-0000	SUMINISTROS MEDICOS	750.00	0.00	0.00	750.00
101-05-01-46-0000	FILTROS	212,584.41	0.00	0.00	212,584.41
101-05-02-00-0000	INVENTARIO EN TRÁNSITO	1,168,925.04	52,052.43	52,868.93	1,168,108.54
101-05-02-01-0000	PEDIDO IMPORTACIONES NO. 08-021-96	2,402.47	0.00	0.00	2,402.47
101-05-02-02-0000	PEDIDO DE IMPORTACIONE NO08-0107-97	29,323.42	0.00	0.00	29,323.42
101-05-02-03-0000	PEDIDO DE IMPORTA. NO. 08-00400-99	73,992.78	0.00	0.00	73,992.78
101-05-02-04-0000	LICITACION AE - 001 -99	211,130.50	0.00	0.00	211,130.50
101-05-02-05-0000	COMPRAS NACIONALES	56,680.15	52,052.43	29,610.93	79,121.65
101-05-02-06-0000	INVENTARIO DE MATERIALES Y SUMINISTROS (DIF. MONTAJE SALDO)	625,045.00	0.00	0.00	625,045.00
101-05-03-00-0000	ESTIMACIÓN POR OBSOLECENCIA Y LENTO MOVIMIENTO DE INVENTARIOS	-81,522.97	13,551.82	8,882.40	-76,853.55
101-05-03-01-0000	ESTIMACIÓN POR OBSOLECENCIA Y LENTO MOVIMIENTO DE INVENTARIOS	-81,522.97	13,551.82	8,882.40	-76,853.55
101-05-04-00-0000	TRASLADO ENTRE BODEGAS	0.00	18,431.40	18,431.40	0.00
101-05-05-00-0000	ESTIMACIÓN POR PÉRDIDA DE INVENTARIOS	-4,752,466.33	0.00	0.00	-4,752,466.33
101-06-00-00-0000	PAGOS ANTICIPADOS	30,938,345.40	15,764,532.98	17,088,505.19	29,614,373.19
101-06-01-00-0000	IMPUESTOS Y RETENCIONES	18,332,894.61	11,578,921.85	11,655,921.65	18,255,894.81
101-06-01-01-0000	IVA PAGADO POR ANTICIPADO	17,805,940.51	11,578,241.01	11,655,921.65	17,728,259.87
101-06-01-02-0000	IVA AUTOTRASLACIÓN (CREDITO FISCAL)	406,396.10	0.00	0.00	406,396.10
101-06-01-03-0000	RETENCIÓN A CUENTA DEL PAGO MÍNIMO (1.5%)	120,558.00	680.84	0.00	121,238.84
101-06-02-00-0000	PÓLIZAS DE SEGUROS	1,518,589.87	1,264,942.79	1,371,548.66	1,411,984.00
101-06-02-01-0000	FIDELIDAD COMPRENSIVA (FC)	157.37	0.00	745.71	-588.34
101-06-02-02-0000	RESPONSABILIDAD C. DE PROPIETARIOS Y ARRENDATARIOS (RCPA)	332,920.38	0.00	14,999.97	317,920.41
101-06-02-03-0000	AUTO	36,847.09	0.00	21,973.47	14,873.62
101-06-02-04-0000	VIDA COLECTIVO Y ACCIDENTES PERSONALES COLECTIVOS (CV)	40,176.96	110,886.78	110,886.78	40,176.96
101-06-02-05-0000	ACCIDENTES PERSONALES DE TRANSPORTE PARA PASAJEROS (APT2)	655,692.36	0.00	0.00	655,692.36
101-06-02-06-0000	EQUIPO DE CONTRATISTA (EC)	75,143.09	104,912.18	173,798.90	6,256.37

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
101-06-02-07-0000 TODO RIESGO INCENDIO (TRI)	82,261.14	586,027.01	586,027.01	82,261.14
101-06-02-08-0000 CASCO Y MAQUINARIA DE EMBARCACIONES (B)	295,391.48	463,116.82	463,116.82	295,391.48
101-06-03-00-0000 BENEFICIOS CONVENIO COLECTIVO	4,012,043.73	2,714,261.40	3,755,726.28	2,970,578.85
101-06-03-01-0000 CANASTA BÁSICA	2,347,598.91	1,537,876.30	2,370,324.96	1,515,150.25
101-06-03-02-0000 ALMUERZO	1,655,084.82	1,147,681.10	1,359,349.32	1,443,416.60
101-06-03-03-0000 TRANSPORTE	9,360.00	28,704.00	26,052.00	12,012.00
101-06-04-00-0000 SERVICIOS BÁSICOS	1,814,749.23	206,406.94	203,009.50	1,818,146.67
101-06-04-01-0000 AGUA POTABLE	1,814,749.23	206,406.94	203,009.50	1,818,146.67
101-06-05-00-0000 ANTICIPOS DE INDEMNIZACIÓN POR AÑOS DE SERVICIO	5,260,067.96	0.00	102,299.10	5,157,768.86
101-06-05-01-0000 BRENDA MARIA RAMIREZ LOPEZ	33,300.00	0.00	0.00	33,300.00
101-06-05-02-0000 CARLOS ORLANDO HUETE MEJIA	136,309.40	0.00	0.00	136,309.40
101-06-05-03-0000 CLAUDIA ALEJANDRA MORALES TREJOS	238,691.05	0.00	0.00	238,691.05
101-06-05-04-0000 DENYS ANTONIO HURTADO	140,209.40	0.00	0.00	140,209.40
101-06-05-05-0000 DARLING DEL SOCORRO GONZALEZ	82,683.20	0.00	0.00	82,683.20
101-06-05-06-0000 EDITH ALBERTHA SMITH CAMPBELL	150,000.00	0.00	0.00	150,000.00
101-06-05-07-0000 FILEMÓN BONILLA ABARCA	382,255.06	0.00	0.00	382,255.06
101-06-05-09-0000 IVETTE GUADALUPE CORDOBA CALDERON	55,953.20	0.00	0.00	55,953.20
101-06-05-10-0000 KARLA SASHIRA NARVAEZ GONZALEZ	62,200.00	0.00	0.00	62,200.00
101-06-05-11-0000 LESTHER RAMON PAIZ ESPINOZA	163,244.88	0.00	0.00	163,244.88
101-06-05-12-0000 MARIA MAGDALENA AVENDAÑO ALTAMIRANO	131,040.00	0.00	0.00	131,040.00
101-06-05-13-0000 MARIA PERFECTA NARVAEZ JARQUIN	54,000.00	0.00	0.00	54,000.00
101-06-05-14-0000 MARLON ANTONIO LEIVA BALLADARES	39,723.71	0.00	0.00	39,723.71
101-06-05-16-0000 WILFREDO MENDOZA MONTENEGRO	71,395.93	0.00	0.00	71,395.93
101-06-05-18-0000 JOSÉ PRAXÍSTELES AVILES CASTRO	44,733.86	0.00	0.00	44,733.86
101-06-05-19-0000 JOSE IVAN ESPINOZA	400,000.00	0.00	0.00	400,000.00
101-06-05-20-0000 RAMON EMILIANO HERNANDEZ RIOS	61,857.00	0.00	0.00	61,857.00
101-06-05-21-0000 ALFREDO JOSE RODRIGUEZ SAENZ	67,630.00	0.00	0.00	67,630.00
101-06-05-22-0000 IZAIDA ROBLETO	92,736.00	0.00	0.00	92,736.00
101-06-05-23-0000 MARIBEL DEL SOCORRO QUINTANA CANO	74,308.25	0.00	0.00	74,308.25
101-06-05-24-0000 EVELING DEL ROSARIO MEDINA SALASBLANCA	39,906.52	0.00	0.00	39,906.52
101-06-05-25-0000 SIGRID ALEYDA LAM TORRES	67,796.22	0.00	0.00	67,796.22
101-06-05-26-0000 MAYRA DOLORES ZELEDÓN BLANDÓN	31,059.00	0.00	0.00	31,059.00
101-06-05-27-0000 ELEDA CECILIA BUSTOS TUERINO	81,557.81	0.00	0.00	81,557.81
102-00-00-00-0000 ACTIVO FIJO	2,541,881,792.09	108,632,447.96	20,774,685.06	2,629,739,554.99
102-01-00-00-0000 TERRENOS	60,763,113.06	0.00	0.00	60,763,113.06
102-01-01-00-0000 TERRENOS	60,763,113.06	0.00	0.00	60,763,113.06
102-02-00-00-0000 INSTALACIONES FIJAS	904,577,185.40	2,588,272.30	0.00	907,165,457.70

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
102-02-01-00-0000	INSTALACIONES FIJAS	904,577,185.40	2,588,272.30	0.00	907,165,457.70
102-03-00-00-0000	EDIFICIO	77,985,970.93	0.00	0.00	77,985,970.93
102-03-01-00-0000	EDIFICIO	77,985,970.93	0.00	0.00	77,985,970.93
102-04-00-00-0000	EQUIPO MARÍTIMO	217,010,683.80	474,892.15	0.00	217,485,575.95
102-04-01-00-0000	EQUIPO MARÍTIMO	217,010,683.80	474,892.15	0.00	217,485,575.95
102-05-00-00-0000	EQUIPO DE MANIPULACIÓN	142,006,323.77	341,438.16	0.00	142,347,761.93
102-05-01-00-0000	EQUIPO DE MANIPULACIÓN	142,006,323.77	341,438.16	0.00	142,347,761.93
102-06-00-00-0000	EQUIPO DE SERVICIOS	36,720,953.53	35,229.44	56,152.94	36,700,030.03
102-06-01-00-0000	EQUIPO DE SERVICIOS	36,720,953.53	35,229.44	56,152.94	36,700,030.03
102-07-00-00-0000	MAQUINARIA Y EQUIPO DE TALLER	16,509,696.24	45,888.00	0.00	16,555,584.24
102-07-01-00-0000	MAQUINARIA Y EQUIPO DE TALLER	16,509,696.24	45,888.00	0.00	16,555,584.24
102-08-00-00-0000	EQUIPO DE TRANSPORTE	35,489,073.88	0.00	0.00	35,489,073.88
102-08-01-00-0000	EQUIPO DE TRANSPORTE	35,489,073.88	0.00	0.00	35,489,073.88
102-09-00-00-0000	MOBILIARIO Y EQUIPO DE OFICINA	51,959,812.24	4,049.26	70,128.91	51,893,732.59
102-09-01-00-0000	MOBILIARIO Y EQUIPO DE OFICINA	51,959,812.24	4,049.26	70,128.91	51,893,732.59
102-10-00-00-0000	OTROS EQUIPOS	17,808,041.96	84,498.50	0.00	17,892,540.46
102-10-01-00-0000	OTROS EQUIPOS	17,808,041.96	84,498.50	0.00	17,892,540.46
102-11-00-00-0000	OBRAS Y TRABAJO EN PROCESO	1,894,568,632.64	101,915,175.66	4,746,543.23	1,991,737,265.07
102-11-01-00-0000	OBRAS Y TRABAJO EN PROCESO	1,894,568,632.64	101,915,175.66	4,746,543.23	1,991,737,265.07
102-11-01-01-0000	OFICINA CENTRAL	66,552,468.59	297,726.29	0.00	66,850,194.88
102-11-01-01-0001	CONSTRUCCIÓN EDIFICIO NUEVO EPN	2,075,365.98	0.00	0.00	2,075,365.98
102-11-01-01-0002	MEJORAMIENTO DE LA NAVEG. RÍO SAN J	5,563,433.85	0.00	0.00	5,563,433.85
102-11-01-01-0005	CONST. MUELLE #2 SN FRANCISCO LIBRE	29,220.20	0.00	0.00	29,220.20
102-11-01-01-0007	CONST. MUELLE PATRICIO ARGUELLO RYAN	19,429,744.83	38,661.97	0.00	19,468,406.80
102-11-01-01-0009	ESTUDIOS P/ PUERTO MONKEY POINT	49,788.24	0.00	0.00	49,788.24
102-11-01-01-0010	ADQUISICION DRAGA P/SISTEMA PORTUAR	20,690,840.87	255,992.38	0.00	20,946,833.25
102-11-01-01-0011	LEVANT. AGUAS TERRITLES PUERTOS EPN	1,143,569.34	0.00	0.00	1,143,569.34
102-11-01-01-0012	REHABIL BODEGA P/ACONDICIONAR CEDOC	2,995,314.82	0.00	0.00	2,995,314.82
102-11-01-01-0013	PROYECTOS ESPECIALES	309,228.57	3,071.94	0.00	312,300.51
102-11-01-01-0014	DESARROLLO TURÍSTICO DISTRITO II	7,998,409.71	0.00	0.00	7,998,409.71
102-11-01-01-0015	DESARROLLO TURÍSTICO DISTRITO VI	1,748,561.65	0.00	0.00	1,748,561.65
102-11-01-01-0016	REMODELACION OFICINAS D.P.N	4,518,990.53	0.00	0.00	4,518,990.53
102-11-01-02-0000	ADMINISTRACIÓN PORTUARIA CORINTO	438,125,265.89	4,625,118.08	125,674.80	442,624,709.17
102-11-01-02-0001	REPAR. MOTOR AZARIAS H. PALLAS	12,661.12	0.00	0.00	12,661.12
102-11-01-02-0002	CONST. ATRACADERO EN PUERTO POTOSI	64,626.18	0.00	0.00	64,626.18
102-11-01-02-0003	CONST. ATRACADERO PTO. ROSARIO	531.97	0.00	0.00	531.97
102-11-01-02-0004	COSTOS INDIR. MUELLES GOLFO FONSECA	2,458.39	0.00	0.00	2,458.39

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
102-11-01-02-0005	REP. LOSA CONCRETO (MUELLES Y PATIO)	8,769,890.96	0.00	0.00	8,769,890.96
102-11-01-02-0007	CONST. ATRACADERO EN PUERTO LIRIO	0.80	0.00	0.00	0.80
102-11-01-02-0009	ADOQUINADO PARQ. VEH. ANTEP. PUNTA IC	2,452,803.39	0.00	0.00	2,452,803.39
102-11-01-02-0010	REP. MUELLE CARGA LIQUIDA Y 2 VITAS	950.00	0.00	0.00	950.00
102-11-01-02-0011	SUBIDA DIQUE SECO M/R AZARIAS H. PA	11,469.12	0.00	0.00	11,469.12
102-11-01-02-0012	REPARACION MUELLE CARGA LIQUIDA	32,695,564.14	11,079.98	0.00	32,706,644.12
102-11-01-02-0013	REPARACION TABLESTACA E INSTALACION	277,391.30	0.00	0.00	277,391.30
102-11-01-02-0016	DRAGAD D/MANT EN CANAL DE ACCESO PC	119,301,302.12	284,012.76	0.00	119,585,314.88
102-11-01-02-0017	CONST. 14 VIVIENDAS EN PASO CABALLO	183,473.24	0.00	0.00	183,473.24
102-11-01-02-0018	ESTUD. GEOTEC. INST. BODEGA APP1 2	44,168.00	0.00	0.00	44,168.00
102-11-01-02-0019	REP. OFICINAS ILUMIN Y ADOQ. APP1 2	468,602.16	0.00	0.00	468,602.16
102-11-01-02-0020	DIAGNOSTICO P/MODERN. GRUA PORTICO	1,164,594.83	0.00	0.00	1,164,594.83
102-11-01-02-0021	ADQUISICION DE REMOLCADOR	57,091,143.16	964,238.21	0.00	58,055,381.37
102-11-01-02-0023	ACONDIC. ANTE PUERTO PUNTA ICACO II	62,724,146.75	155,306.30	0.00	62,879,453.05
102-11-01-02-0025	ADQ. MOTOR NUEVO P/REM. RECONCILIAC	2,895,707.13	0.00	0.00	2,895,707.13
102-11-01-02-0026	MODERNIZACION GRUA PORTICO	8,144,856.71	1,297,701.59	0.00	9,442,558.30
102-11-01-02-0027	ADQ. GRUA PORTICO/CARGA.FRONTAL APC	85,996.07	0.00	0.00	85,996.07
102-11-01-02-0028	SUB. A DIQUE LANCHAS NOLAN PONCE APC	6,604.07	0.00	0.00	6,604.07
102-11-01-02-0029	REP TABLAESTACA E INSTAL PROTECCION CATODICA	345,961.36	0.00	0.00	345,961.36
102-11-01-02-0031	REPARACION DE MUELLE DE CARGA LIQUIDA	958,771.12	0.00	0.00	958,771.12
102-11-01-02-0032	OFICINA REGLAMENTO SANITARIO INTERNO	278,458.33	0.00	0.00	278,458.33
102-11-01-02-0033	REACTIVACION TRACTOR ORUGA CASE4603	708,542.24	0.00	0.00	708,542.24
102-11-01-02-0034	DRAGADO DE MANT. CANAL DE ACCESO	403,953.96	0.00	0.00	403,953.96
102-11-01-02-0035	MEJORAMIENTO DE ILUMINACION EN APP1	134,809.36	0.00	0.00	134,809.36
102-11-01-02-0036	ENIA-ANTE PUERTO PUNTA ICACO II	1,206,631.20	0.00	0.00	1,206,631.20
102-11-01-02-0037	REP.DAÑOS EN PROPULSION R.R SEGUR	230,029.36	0.00	0.00	230,029.36
102-11-01-02-0038	DIQUE SECO LANCHAS TAIWAN	483,405.43	0.00	0.00	483,405.43
102-11-01-02-0040	REP. MUELLE CARGA LIQUIDA FASE II	1,704,407.68	0.00	0.00	1,704,407.68
102-11-01-02-0041	GASTOS POR TRASLADOS REMO. EL DANTO	218,249.51	0.00	0.00	218,249.51
102-11-01-02-0043	ADQUI.C. Y ACTUALIZ. EQ. INFORMATICO	26,085.00	0.00	0.00	26,085.00
102-11-01-02-0044	REP. LOSA CARGA GRAL. ETAPA II	429,595.53	0.00	0.00	429,595.53
102-11-01-02-0046	INST. ELÉCTRICA 440V. UDAD POWERPACK	135,470.06	0.00	0.00	135,470.06
102-11-01-02-0047	DIQUE SECO REMOLCADOR EL DANTO GPO	780,054.43	0.00	0.00	780,054.43
102-11-01-02-0048	REP.DAÑOS REMOLC.AHP(RECLAMOINISER)	207,042.08	0.00	0.00	207,042.08
102-11-01-02-0049	REMODELACION ORC. OAIP II ETAPA	514,185.87	0.00	0.00	514,185.87
102-11-01-02-0050	REP. Y MANT. EMBARCAC. NOLAN PONCE	760,977.45	13,170.14	0.00	774,147.59
102-11-01-02-0051	ADQUISIC. EQ. INFORMATICOS VARIOS	10,761.79	0.00	0.00	10,761.79

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
102-11-01-02-0052	PROY. DESARROLLO SIST. DE SAF-SOP	25,632.62	0.00	0.00	25,632.62
102-11-01-02-0053	PROY. MITIGAC.Y REGENERAC. DIQUE PC	1,547,052.42	0.00	0.00	1,547,052.42
102-11-01-02-0054	REP. MEJ Y AUTM TANQ AGUA SIST BOMB	2,678.23	0.00	0.00	2,678.23
102-11-01-02-0055	MEJORAMIENTO EDIFICIO ADMINISTRAT. PC	12,133,204.22	529,475.10	0.00	12,662,679.32
102-11-01-02-0056	REP. MUELLE CONT. MUELLE CARGA GRAL	36,190,144.35	3,813.81	0.00	36,193,958.16
102-11-01-02-0057	REP. CARPETA DE PATIOS PTO. CORINTO	9,615,017.20	0.00	0.00	9,615,017.20
102-11-01-02-0058	PROY. 433-17. ESTUDIO Y DISEÑO PARA MODERNIZACIÓN APC	8,396,622.15	349,316.51	125,674.80	8,620,263.86
102-11-01-02-0059	PROY 432-17 ESTUDIO Y DISEÑO C/L SAN ISIDRO APC	4,056,196.30	0.00	0.00	4,056,196.30
102-11-01-02-0060	AMPLIAC DE CCTV BÁSCULAS CAMIONERAS	1,284,580.55	0.00	0.00	1,284,580.55
102-11-01-02-0061	DEM ASF Y ADOQ PAT C.GRAL II ETA/16	471,773.62	0.00	0.00	471,773.62
102-11-01-02-0062	REP LOSA PATIO CONTE III ETAPA 2016	452,945.38	0.00	0.00	452,945.38
102-11-01-02-0063	LIMP, RELLENO Y COMP CONAGAN I ETAP	1,209.89	0.00	0.00	1,209.89
102-11-01-02-0064	NIVELAC ÁREA TOMAS REFER, ETAPA I	488,794.06	0.00	0.00	488,794.06
102-11-01-02-0065	OPI PRÁCT Y APAREJ JUNTO OPIP ETA I	4,768.92	0.00	0.00	4,768.92
102-11-01-02-0066	DAÑO MOTOR PRINC AHP (RECL INISER)	8,085,923.18	0.00	0.00	8,085,923.18
102-11-01-02-0067	SUBIDA A DIQUE REMOL RUBÉN DARÍO I	167,216.41	0.00	0.00	167,216.41
102-11-01-02-0068	REPARAC DE 63.93MTS LOSA IV ETAPA	457,379.78	0.00	0.00	457,379.78
102-11-01-02-0069	REP DE 70 MTS2 DE LOSA V ETAPA	469,712.03	0.00	0.00	469,712.03
102-11-01-02-0070	REP 237.5 MTS2 AREA ASFAT III ETAP	398,004.18	0.00	0.00	398,004.18
102-11-01-02-0071	MODERNIZACION GRUA PORTICO-APC	23,378.67	4,215.73	0.00	27,594.40
102-11-01-02-0072	RENTA EQ. DIGITALIZACION DOCUMENTOS	306,325.20	0.00	0.00	306,325.20
102-11-01-02-0073	ADQ LICENCIA SOFTWARE X VOLUMEN	209,879.99	0.00	0.00	209,879.99
102-11-01-02-0074	REPARACION AREA ASFALTA VI ETAPA	2,356.31	0.00	0.00	2,356.31
102-11-01-02-0075	PROY CONS Y FACT ENERG CONT REFFER	903,697.64	0.00	0.00	903,697.64
102-11-01-02-0077	CONST TANQ 100,000.00 GL Y OB/CONEX	11,592.40	5,999.61	0.00	17,592.01
102-11-01-02-0078	ACTUAL SERVID Y DOMIN PTO CORINTO	501,661.79	0.00	0.00	501,661.79
102-11-01-02-0079	MODERN SIST VIGIL VENT UNICA IMPORT	658,600.46	0.00	0.00	658,600.46
102-11-01-02-0082	ADQ LIC SQL SERVER ENT EDIT 4 CORE	334,674.87	350,600.95	0.00	685,275.82
102-11-01-02-0083	IMP FIBRA OPTICA BODEG,MANTO Y BASC	457,369.93	0.00	0.00	457,369.93
102-11-01-02-0086	OAIP ETAPA III (CEDOC)	466,642.90	0.00	0.00	466,642.90
102-11-01-02-0087	OAIP ETAPA IV (CEDOC)	442,035.73	0.00	0.00	442,035.73
102-11-01-02-0088	CONAGAN ETAPA II	2,741.34	0.00	0.00	2,741.34
102-11-01-02-0089	MEJORAMIENTO RED AREA EDIF ADMITIV	530.01	0.00	0.00	530.01
102-11-01-02-0092	TOMAS REFER III ETAPA	478,529.36	0.00	0.00	478,529.36
102-11-01-02-0093	CONST CAUSE DESV AGUA PLUVIAL APP1	12,405.82	0.00	0.00	12,405.82
102-11-01-02-0094	CONAGAN ETAPA III	2,907.71	0.00	0.00	2,907.71
102-11-01-02-0095	INST POSTES CONCRETO LUMINARIA APP1	39,246.35	0.00	0.00	39,246.35

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
102-11-01-02-0096 MEJORAMIENTO ESTRUCT Y REP EDIFICIO	1,038,229.95	60,179.66	0.00	1,098,409.61
102-11-01-02-0097 REP MUELLE CONTENEDORES Y CARGA GRA	847,482.95	1,935.99	0.00	849,418.94
102-11-01-02-0098 MEJORAMIENTO ANTEPUERTO II	611,298.62	713.06	0.00	612,011.68
102-11-01-02-0099 SIST SONIDO SALA CONFERENCIA APC	212,232.83	0.00	0.00	212,232.83
102-11-01-02-0100 PROY AUT CONS Y FACT CONT REFRIGER	489,481.38	0.00	0.00	489,481.38
102-11-01-02-0101 ADQUISICION EQUIPOS INFORMATICO APC	962,038.74	0.00	0.00	962,038.74
102-11-01-02-0104 ACTUALIZ. SERVIDORES Y DOMINIO APC	201,211.24	0.00	0.00	201,211.24
102-11-01-02-0105 ADQUIS LIC WMWARE VCENTER SERVER 6	386,364.39	0.00	0.00	386,364.39
102-11-01-02-0106 REP LOSA Y AREA ASFALTADA RECINTO	163,325.95	0.00	0.00	163,325.95
102-11-01-02-0107 ADQ Y NAC REMOLCADOR CONVENCIONAL	678,589.99	141,914.90	0.00	820,504.89
102-11-01-02-0108 ARRIENDO Y OPERACION REM TUMBES EC	23,287,047.21	0.00	0.00	23,287,047.21
102-11-01-02-0109 DIQUE SECO REMOLCADOR RUBEN DARIO	8,906,999.51	451,443.78	0.00	9,358,443.29
102-11-01-02-0110 AMP RED FIBRA OPTICA EDIF AL CLIENT	339,284.08	0.00	0.00	339,284.08
102-11-01-02-0111 SERV DESARME Y TRASLAD BODEGA TRANSITO	1,291,421.33	0.00	0.00	1,291,421.33
102-11-01-02-0112 AMPLICION CCTV PORTON #4	60,910.00	0.00	0.00	60,910.00
102-11-01-02-0113 SERVICIO MANTENIMIENTO E INSTALACION TENSION MEDIA ACOMETIDA	84,264.72	0.00	0.00	84,264.72
102-11-01-02-0114 ASCENSOR EDIFICIO ADMINISTRATIVO	2,126.59	0.00	0.00	2,126.59
102-11-01-02-0115 SUSTITUCION DE CABLEADO PDX BASC TOLEDO	224,162.83	0.00	0.00	224,162.83
102-11-01-02-0116 MODERNIZACIÓN SIST CCTV TEC. IP	501,079.99	0.00	0.00	501,079.99
102-11-01-02-0117 MANTO Y REP. REM. AZARIAS PTO CORSAIN	701,188.88	0.00	0.00	701,188.88
102-11-01-02-0119 REP. LOSAS RECINTO PORT CORINTO 2018	14,850.00	0.00	0.00	14,850.00
102-11-01-02-0120 MANTO BANCO TRANSF 3X25KVA APP#1	304,128.69	0.00	0.00	304,128.69
102-11-01-02-0121 SERV SUM E INST ACOMET ELECT REFFER.	1,777,780.68	0.00	0.00	1,777,780.68
102-11-01-03-0000 ADMINISTRACIÓN PORTUARIA SANDINO	28,759,124.49	519,996.89	18,140.21	29,260,981.17
102-11-01-03-0001 REACTIVACION REMOLCADOR ALIANZA	3,822,297.24	0.00	0.00	3,822,297.24
102-11-01-03-0002 DRAGADO CANAL ACCESO APS	3,328,955.04	0.00	0.00	3,328,955.04
102-11-01-03-0003 DRAGADO CANAL ACCESO SAN JUAN DEL SUR	94,419.76	350,352.38	0.00	444,772.14
102-11-01-03-0006 PROY 423-17 RECONSTRUCCIÓN BARCAZA B-1	15,374,398.06	33,666.34	334.20	15,407,730.20
102-11-01-03-0007 REPARACION VARIAS A USUARIOS	80,885.82	0.00	0.00	80,885.82
102-11-01-03-0008 REPARACION BARCAZA B-2	42,017.72	0.00	0.00	42,017.72
102-11-01-03-0009 REPARACION BARCAZA B-3	521.92	0.00	0.00	521.92
102-11-01-03-0010 REPARACION BARCAZA MARCIO ZELEDÓN	7,805.97	0.00	0.00	7,805.97
102-11-01-03-0011 REACTIVACION REMOLCADOR R-2	8,597.50	0.00	0.00	8,597.50
102-11-01-03-0012 DRAGADO MANTENIM. CANAL ACCESO PROYECT. 417-17	1,033,337.84	0.00	0.00	1,033,337.84
102-11-01-03-0013 DIQUE SECO REMOLCADOR RUBÉN DARIO	4,965,887.62	135,978.17	17,806.01	5,084,059.78
102-11-01-04-0000 ADMINISTRACIÓN PORTUARIA REGIONAL LACUSTRE COCIBOLCA	650,701,669.61	15,517,831.05	721,272.77	665,498,227.89
102-11-01-04-0001 PROYECTO MODER. TERM. P. SAN JORGE	8,402.59	0.00	0.00	8,402.59

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION

EPN

**EMPRESA
PORTUARIA
NACIONAL
NICARAGUA**

Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
102-11-01-04-0002	ENLADRILLADO AREA DE ESPERA SAN JOR	93,793.29	0.00	0.00	93,793.29
102-11-01-04-0003	CONST. TERMINAL DE PASAJ. EN MOYOG.	1,243,766.36	0.00	0.00	1,243,766.36
102-11-01-04-0004	LIMPIEZA DEL RIO SAN JUAN DE NIC.	446,336,734.77	15,292,470.07	159,193.23	461,470,011.61
102-11-01-04-0005	REMODELACION DE BODEGA - GRANADA	206,803.66	0.00	0.00	206,803.66
102-11-01-04-0006	ADOQUINA EN TERMINAL DE SAN JORGE	432,833.46	0.00	0.00	432,833.46
102-11-01-04-0007	CONSTRUCCION MUELLE PUERTO CARDENAS	388,188.22	0.00	0.00	388,188.22
102-11-01-04-0008	CONSTRUCCION MUELLE EN PUERTO DIAZ	362,003.33	0.00	0.00	362,003.33
102-11-01-04-0009	MEJORA. TERM. PORT LACUST. SN JORGE	122,977,958.99	0.00	0.00	122,977,958.99
102-11-01-04-0010	DRAGADO Y SUPERVISION PROY. 329-13.	52,429,938.13	0.00	0.00	52,429,938.13
102-11-01-04-0011	REC/TOTAL/MOTOR/CATERPILAR M/N HILA	2,251,614.76	0.00	0.00	2,251,614.76
102-11-01-04-0012	ADQUIS. DRAGA/TUBERIA PTO SN JORGE	15,482,014.19	225,360.98	0.00	15,707,375.17
102-11-01-04-0013	REMODEL. PARQUE ALTAGRACIA ISLA OME	3,497,581.16	0.00	0.00	3,497,581.16
102-11-01-04-0014	REMODEL. PARQUE MOYOGALPA ISLA OMET	2,760,061.63	0.00	0.00	2,760,061.63
102-11-01-04-0017	REM. BARC. SAPOA/DRAGA LOS CHINTOS	450,457.91	0.00	450,457.91	0.00
102-11-01-04-0019	PROY 408-16 MODER PUERTO MOYOGALPA	859,203.04	0.00	0.00	859,203.04
102-11-01-04-0021	TRABAJOS EN EMBARCAC Y EQUIPOS PUERTO BLUFIELDS	111,621.63	0.00	111,621.63	0.00
102-11-01-04-0022	CONSTR. DE SERVICIOS SANITARIOS SJ	9,438.00	0.00	0.00	9,438.00
102-11-01-04-0023	CONSTR. DE CASETA DE ESPERA SAN J.	717.74	0.00	0.00	717.74
102-11-01-04-0024	ESTUDIOS DINAMICA COSTERA SAN JORGE	798,536.75	0.00	0.00	798,536.75
102-11-01-05-0000	ADMINISTRACIÓN PORTUARIA SAN JUAN DEL SUR	26,163,822.32	146,312.31	0.00	26,310,134.63
102-11-01-05-0001	EXTRACCION DE DOS PILOTES Y COLOCAC	283,490.01	0.00	0.00	283,490.01
102-11-01-05-0002	REPARACION DE RAMPA PARA YATES	56,697.70	0.00	0.00	56,697.70
102-11-01-05-0003	DRAGADO CANAL ACC/AEREA EMBARC SJ.	2,690,460.79	0.00	0.00	2,690,460.79
102-11-01-05-0004	ADQUISICION MUELLES FLOTANTES.	15,603,868.59	0.00	0.00	15,603,868.59
102-11-01-05-0005	DRAGADO MANTTO SAN JUAN DEL SUR.	4,199,644.28	0.00	0.00	4,199,644.28
102-11-01-05-0006	PROY 434-17 LIMPIEZA EMBARCADERO SAN JUAN DEL SUR	13,524.81	146,312.31	0.00	159,837.12
102-11-01-05-0007	PROY 429-17 CONSTRUCCION GARITAS DE CONTROL PSJS	1,480,243.85	0.00	0.00	1,480,243.85
102-11-01-05-0008	PROY 428-17: CONST. T. FARO ENFILAMIENTO SJ	1,575,388.26	0.00	0.00	1,575,388.26
102-11-01-05-0009	PROY 427-17: CONST LOSA DE FARO RECALADO SJ	260,504.03	0.00	0.00	260,504.03
102-11-01-06-0000	ADMINISTRACIÓN PORTUARIA RAMA	37,634,115.63	376,396.11	87,251.42	37,923,260.32
102-11-01-06-0001	REP. MUELLE FLOTANTE PROY 235-08	-587,490.43	0.00	0.00	-587,490.43
102-11-01-06-0002	CONST. EDIFICIO ADMTIVO PTO EL RAMA	110,010.59	0.00	0.00	110,010.59
102-11-01-06-0003	SEÑALIZACION EN EL RIO ESCONDIDO	15,583,525.48	0.00	0.00	15,583,525.48
102-11-01-06-0004	CONSTRUC. EDIFICIO ADMTRATIV RAMA	347,832.88	0.00	0.00	347,832.88
102-11-01-06-0005	MEJORAM. ADOQ. ENTRADA PRINC. APAS	961,545.32	0.00	0.00	961,545.32
102-11-01-06-0006	DISEÑO EDIFICIO ADMON	413,399.97	0.00	0.00	413,399.97
102-11-01-06-0008	CONST. EDIFICIO ADMTIVO ARLEN SJU	89,636.42	189,677.00	87,251.42	192,062.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
102-11-01-06-0009	MEJORAMIENTO LOSA PATIO CONTENEDORES	12,628,512.50	0.00	0.00	12,628,512.50
102-11-01-06-0010	PROY 430-17 CONSTRUCCIÓN LOSA ENTRADA TALLER	7,031,730.55	0.00	0.00	7,031,730.55
102-11-01-06-0011	PROY 435-17 CONSTRUCCIÓN BATERIA SANITARIA APAS	1,055,412.35	186,719.11	0.00	1,242,131.46
102-11-01-07-0000	ADMINISTRACIÓN PORTUARIA BLUEFIELDS	84,170,986.89	212,571.05	63,111.87	84,320,446.07
102-11-01-07-0001	REHABILITACION MUELLE CARGA LIQUIDA	201,172.65	0.00	0.00	201,172.65
102-11-01-07-0002	RECONST. BARCAZA 60-80, BLUEFIELDS	7,154,665.37	0.00	0.00	7,154,665.37
102-11-01-07-0003	CAMBIO DE TECHO BODEGA PTO EL BLUFF	249,730.01	0.00	0.00	249,730.01
102-11-01-07-0004	REEMPLAZO TECHO Y ARTESON OFIC. APB	91,766.20	0.00	0.00	91,766.20
102-11-01-07-0005	RECONSTRUCCION M/N EL DIAMANTE	216,705.76	0.00	0.00	216,705.76
102-11-01-07-0006	REPARACION TOTAL GRUA DROT	312,017.39	0.00	0.00	312,017.39
102-11-01-07-0007	SUBIDA A DIQUE REMOLC PEDRO ARAUZ P	478,365.70	0.00	0.00	478,365.70
102-11-01-07-0008	SUBIDA DIQUE MOTO NAVE RIO ESCONDIDO	1,340.00	0.00	0.00	1,340.00
102-11-01-07-0009	CONST. 120 MTS CERCOS PARTE SUR PANC	1,200.00	0.00	0.00	1,200.00
102-11-01-07-0010	REPARACION DE LOSA EN MUELLE	1,200.00	0.00	0.00	1,200.00
102-11-01-07-0011	PRESENT. SERV. PORTUARIOS EN BLUFF	643,861.36	0.00	0.00	643,861.36
102-11-01-07-0012	DRAGADO CANAL/ACCESO L.P. TOP LOCK	3,031,813.17	0.00	0.00	3,031,813.17
102-11-01-07-0013	MANT.CANALES NAV.C/DRA CARIB SEA BB	6,162,081.87	0.00	0.00	6,162,081.87
102-11-01-07-0014	REPARACION DRAGA CARIBBEAN SEA	553,712.18	0.00	0.00	553,712.18
102-11-01-07-0015	ADQ. BOMBA DRAGADO TIPO DOP 150/250	455,073.95	0.00	0.00	455,073.95
102-11-01-07-0016	SUBIDA A DIQUE REMOLCADOR LIBERTAD	1,076,979.32	0.00	0.00	1,076,979.32
102-11-01-07-0017	ADQ. DOS BOMBA DRAGADO TIPO DOP 150	5,700,840.81	0.00	0.00	5,700,840.81
102-11-01-07-0018	MEJORAMIENTO DE LA BARCAZA 32-79	2,500,116.44	0.00	0.00	2,500,116.44
102-11-01-07-0019	DRAGADO CANAL NAVEG. C/DRAGA250 BLU	13,109,977.29	40,871.11	0.00	13,150,848.40
102-11-01-07-0020	REP. Y MANTTO. EMBARCA. AWALTA APBB	134,117.39	0.00	0.00	134,117.39
102-11-01-07-0021	REP. MANTTO REMOLCADOR JIMMY BOPPEL	1,531,777.69	0.00	0.00	1,531,777.69
102-11-01-07-0023	MANT.CANALES NAV.C/DRA CARIB SEA BB	2,303,921.73	0.00	0.00	2,303,921.73
102-11-01-07-0024	PROY. MANTEN. PESCANICA - BLUFF	64,677.21	0.00	0.00	64,677.21
102-11-01-07-0025	PREST. SERV. BLUFF- PROY.-332-13	11,137.13	0.00	0.00	11,137.13
102-11-01-07-0026	RESCATE MR PEDRO ARAUZ P (HUNDIMIE)	1,799,737.48	0.00	0.00	1,799,737.48
102-11-01-07-0027	SUBIDA DIQUE DRAGA AÑO 2014	2,765,452.46	0.00	0.00	2,765,452.46
102-11-01-07-0028	DIQUE Y REPARAC. MR LIBERTAD	867,859.62	0.00	0.00	867,859.62
102-11-01-07-0029	SERNISA/DAMEN	61,175.22	0.00	0.00	61,175.22
102-11-01-07-0030	ADQUISICIÓN DE DRAGA 250 Y TUBERÍAS	159,680.65	0.00	0.00	159,680.65
102-11-01-07-0031	PCTO.REF.FAROS-BOYAS RIO ESC.352-14	3,552,131.09	0.00	0.00	3,552,131.09
102-11-01-07-0032	PROY DRAGADO CANAL NAVEG. DRAGA 250	16,766,776.71	106,186.94	298.50	16,872,665.15
102-11-01-07-0033	REP.Y MANTENIM.M/R J.BOPPEL 394-15	2,037,508.22	0.00	0.00	2,037,508.22
102-11-01-07-0034	PROYECTO ESTUDIO PTO.BLUEFIELDS	1,039,508.88	0.00	0.00	1,039,508.88

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
102-11-01-07-0035	PROY 414-16 DEFENSA MUELLE CARG LIQ	27,085.18	0.00	0.00	27,085.18
102-11-01-07-0036	CONST. DEFENSAS MUELLE CORN ISLAND	5,606,514.05	65,513.00	0.00	5,672,027.05
102-11-01-07-0037	PROY 262-09 MEJORAMIENTO RIO SAN JUAN	440,601.21	0.00	62,813.37	377,787.84
102-11-01-07-0038	PROY 271-10 RECONSTRUCCIÓN BARCAZA 60 -80	6,000.00	0.00	0.00	6,000.00
102-11-01-07-0039	PROY CLAUDIA I TRANSF BUQUE TANQUE	1,581,787.68	0.00	0.00	1,581,787.68
102-11-01-07-0040	PROY 416-17 DEFENSA MUELL CORN ISLA	348,445.84	0.00	0.00	348,445.84
102-11-01-07-0041	PROYECTO RIO SAN JUAN	1,060,413.90	0.00	0.00	1,060,413.90
102-11-01-07-0042	PROYECTO MONKEY POINT	62,058.08	0.00	0.00	62,058.08
102-11-01-08-0000	ADMINISTRACIÓN PORTUARIA PUERTO CABEZAS	29,839,247.34	0.00	1,991,703.34	27,847,544.00
102-11-01-08-0001	CERTIFICACIÓN PTO. CABEZAS	1,287,133.41	0.00	0.00	1,287,133.41
102-11-01-08-0002	REP. MUELLE PTO CABEZAS PROY 234-08	11,006.60	0.00	0.00	11,006.60
102-11-01-08-0003	CONST. 8 DEFEN. EN MUELLE DE MADERA	530,574.68	0.00	0.00	530,574.68
102-11-01-08-0004	CONST. DEFENSA EN MUELLE PTO CABEZA	4,617,079.04	0.00	0.00	4,617,079.04
102-11-01-08-0005	MANTENIM. MUELLE PTO CABEZA 397-15	10,442,679.64	0.00	0.00	10,442,679.64
102-11-01-08-0006	MANTTO. MUELLE DE PUERTO CABEZAS	516,901.04	0.00	0.00	516,901.04
102-11-01-08-0007	PROYECTO # 313-13	2,358,173.20	0.00	0.00	2,358,173.20
102-11-01-08-0008	PROYECTO 372-15	1,545,904.18	0.00	0.00	1,545,904.18
102-11-01-08-0009	MANTO. MUELLE PTO. CABEZAS II ETAPA	3,104,230.60	0.00	0.00	3,104,230.60
102-11-01-08-0010	MONTACARGA 7.5 TON	300,161.32	0.00	300,161.32	0.00
102-11-01-08-0011	MANTO. MUELLE DE PTO CAB P 422-17	3,433,861.61	0.00	0.00	3,433,861.61
102-11-01-08-0012	CONSTRUCCIÓN MURO PERIMETRAL DESA	1,650,266.18	0.00	1,650,266.18	0.00
102-11-01-08-0013	MONTACARGAS 3.5 TON	41,275.84	0.00	41,275.84	0.00
102-11-01-09-0000	ADMINISTRACIÓN PORTUARIA REGIONAL LACUSTRE XOLOTLÁN	502,778,081.02	80,219,223.88	1,739,388.82	581,257,916.08
102-11-01-09-0001	AMPLIACION PSA II-ETAPA	53,679,977.90	0.00	0.00	53,679,977.90
102-11-01-09-0002	RAHIBILIT. Y AMPLIACION ESPIGON PSA	23,351,529.14	0.00	0.00	23,351,529.14
102-11-01-09-0003	AMPLIAC DEL PARQ D/COSTAD ESTE	1,215,729.62	0.00	0.00	1,215,729.62
102-11-01-09-0004	CONST DE CALLES P/II ETAPA DEL PTO	16,968,278.82	0.00	0.00	16,968,278.82
102-11-01-09-0005	OBRAS D/PROTEC EN EL TALUD DEL CN	5,370,288.16	0.00	0.00	5,370,288.16
102-11-01-09-0006	DESARROLLO TURISTICO ISLA DEL AMOR	2,024,402.93	0.00	0.00	2,024,402.93
102-11-01-09-0007	CONSTRUC FARO ESTRUCTURA METALICA	1,013,820.44	0.00	0.00	1,013,820.44
102-11-01-09-0011	PASEO XOLOTLAN	14,477,354.81	29,174.10	0.00	14,506,528.91
102-11-01-09-0012	ESTUDIO Y DISEÑO PARA IV ETAPA PSA	11,498,539.09	0.00	0.00	11,498,539.09
102-11-01-09-0013	CONST. CIST. I-ETAPA PTO. XOOLTLAN	1,393,506.40	0.00	0.00	1,393,506.40
102-11-01-09-0014	CONSTRUCCION DE 5 KIOSKOS DE MADERA	996,192.56	0.00	0.00	996,192.56
102-11-01-09-0015	CONST MACIZOS/ANCLAJE P/MUE FLO APX	26,528.74	0.00	0.00	26,528.74
102-11-01-09-0016	MOV. TIERRA Y PROTECC. TALUD IV ETA	354,817,147.28	80,190,049.78	1,739,388.82	433,267,808.24
102-11-01-09-0017	ESTUDIO DE SUELO LAGO DE MANAQWA	1,818,754.50	0.00	0.00	1,818,754.50

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
102-11-01-09-0018	CONST. MURO PERIMETRAL MAMPOSTERIA	1,024,047.81	0.00	0.00	1,024,047.81
102-11-01-09-0019	ACOND. OBRAS CONEXA IV Y V ETAP PSA	195,983.81	0.00	0.00	195,983.81
102-11-01-09-0020	CONST. CIST. I-ETAPA PUER. XOLOTLAN	258,864.89	0.00	0.00	258,864.89
102-11-01-09-0021	CONSTRUCCIÓN MUELLE FLOTANTE PSA	1,464,432.98	0.00	0.00	1,464,432.98
102-11-01-09-0022	EST./DISEÑO P/CONST. AUD. III ETAPA	383,274.34	0.00	0.00	383,274.34
102-11-01-09-0023	CONST. BAÑOS Y COMEDOR P/PERS. APX	24,026.34	0.00	0.00	24,026.34
102-11-01-09-0024	AMPLIACIÓN PARQUEO II ETAPA APSA	-18,374.16	0.00	0.00	-18,374.16
102-11-01-09-0026	RECONSTRUCCIÓN MUELLE DE ROCA	255,662.93	0.00	0.00	255,662.93
102-11-01-09-0028	OBRA DE PROTECCIÓN EN EL TALUD	18,392.38	0.00	0.00	18,392.38
102-11-01-09-0029	FARO	38,518.04	0.00	0.00	38,518.04
102-11-01-09-0030	CONST. PARQUE QUINCHO BARRILETE	259,861.49	0.00	0.00	259,861.49
102-11-01-09-0032	PASEO XOLOTLAN PROYECTO 335-13	4,217.45	0.00	0.00	4,217.45
102-11-01-09-0033	CONST BASE PROPELA PROY 333-13	3,618.33	0.00	0.00	3,618.33
102-11-01-09-0034	CONST DE TALUD EN PSA, PROY 334-13	163,592.85	0.00	0.00	163,592.85
102-11-01-09-0035	PROY 381-15. EST DE SUELO LAG D/MGUA	1,982.00	0.00	0.00	1,982.00
102-11-01-09-0036	PROY 373-15. MOV D/TIERR Y PROT TAL	1,300.00	0.00	0.00	1,300.00
102-11-01-09-0037	PROY 410-16 CONSTRUCCION DEL CENTRO DE CONVENCIONES Y USOS MULTIPLES EL CENZONTLE	8,093,551.59	0.00	0.00	8,093,551.59
102-11-01-09-0038	DRAGADO ADMON. PORT. SALVADOR ALLEN	1,539,393.56	0.00	0.00	1,539,393.56
102-11-01-09-0039	ENTECHADO PLAZA DE COLORES APSA	413,684.00	0.00	0.00	413,684.00
102-11-01-10-0000	ADMINISTRACIÓN PORTUARIA SAN JORGE	29,843,850.86	0.00	0.00	29,843,850.86
102-11-01-10-0001	PROYECTO 292-12 ADOQUINADO TP SJ	887,925.45	0.00	0.00	887,925.45
102-11-01-10-0002	PROY. AMPLIAC., MEJORAM PUERTO S/J	21,645,268.30	0.00	0.00	21,645,268.30
102-11-01-10-0003	PROY 436-18 MANTENIMIENTO ESPIGONES PUERTO SAN JORGE	7,310,657.11	0.00	0.00	7,310,657.11
102-12-00-00-0000	DEPRECACION ACUMULADA	-1,057,691,748.12	2,192,018.37	14,811,099.86	-1,070,310,829.61
102-12-01-00-0000	INSTALACIONES FIJAS	-619,471,468.05	0.00	1,713,384.62	-621,184,852.67
102-12-02-00-0000	EDIFICIO	-53,977,913.84	58,704.26	276,511.94	-54,195,721.52
102-12-03-00-0000	EQUIPO MARÍTIMO	-178,654,263.57	48,250.64	939,830.96	-179,545,843.89
102-12-04-00-0000	EQUIPO DE MANIPULACIÓN	-77,978,283.71	0.00	8,249,727.91	-86,228,011.62
102-12-05-00-0000	EQUIPO DE SERVICIOS	-31,089,997.36	193,625.90	473,176.57	-31,369,548.03
102-12-06-00-0000	MAQUINARIA Y EQUIPO DE TALLER	-11,651,140.48	104,237.88	261,707.94	-11,808,610.54
102-12-07-00-0000	EQUIPO DE TRANSPORTE	-27,033,486.83	337,069.38	587,398.79	-27,283,816.24
102-12-08-00-0000	MOBILIARIO Y EQUIPO DE OFICINA	-44,156,268.30	1,207,664.95	1,868,493.29	-44,817,096.64
102-12-09-00-0000	OTROS EQUIPOS	-13,678,925.98	242,465.36	440,867.84	-13,877,328.46
102-13-00-00-0000	ACTIVOS FIJOS P/ REGISTRO EN MODULO	144,174,052.76	950,986.12	1,090,760.12	144,034,278.76
103-00-00-00-0000	OTROS ACTIVOS	10,540,428,110.24	128,518,176.95	22,896,225.15	10,646,050,062.04
103-01-00-00-0000	AMORTIZACIONES	147,667,828.12	1,869,986.35	6,131,112.86	143,406,701.61
103-01-01-00-0000	LICENCIA PERPETUA DE SOFTW. XIMPLE	6,748,031.35	0.00	0.00	6,748,031.35

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
103-01-02-00-0000	LICENCIA SOFTWARE COMTECH	1,148,923.99	0.00	0.00	1,148,923.99
103-01-03-00-0000	REPARACIÓN Y MANTENIMIENTO DE VEHIC	926,125.65	0.00	0.00	926,125.65
103-01-04-00-0000	CONSTRU. TALLER MECANICO EPN ENACAL	600,673.02	0.00	0.00	600,673.02
103-01-05-00-0000	LICENCIA SISTEMA HYPACK (UMEN)	229,700.00	0.00	0.00	229,700.00
103-01-07-00-0000	REPARACION DE EQUIPOS	744,111.01	0.00	0.00	744,111.01
103-01-08-00-0000	LICENCIA ANTI VIRUS	214,087.72	0.00	0.00	214,087.72
103-01-11-00-0000	SERV. DE MANT. SOFTWARE I SERIE	84,252.34	0.00	0.00	84,252.34
103-01-13-00-0000	ANTICIPO MATRICULA ANUAL	130,980.44	1,566,486.64	130,980.34	1,566,486.74
103-01-14-00-0000	SELLOS POSTALES - EPN	26,249.00	0.00	0.00	26,249.00
103-01-15-00-0000	SERVIPRO, S.A.	381,688.72	0.00	0.00	381,688.72
103-01-16-00-0000	REPARACIÓN DE GRÚA PÓRTICA	1,878,158.52	0.00	50,406.29	1,827,752.23
103-01-17-00-0000	REPARACIÓN DEFENSA MUELLE CONTENEDORES	676,910.72	0.00	45,127.38	631,783.34
103-01-18-00-0000	MODERNIZACIÓN GRÚA PÓRTICA	3,114,017.77	0.00	78,913.85	3,035,103.92
103-01-19-00-0000	REPARACIÓN 4 TRAMOS MUELLE CONTENEDORES	3,411,514.50	0.00	0.00	3,411,514.50
103-01-20-00-0000	REHABILITACIÓN DE LOSA	1,003,650.93	0.00	87,375.09	916,275.84
103-01-22-00-0000	REPARACION Y MANTENIMIENTO	982,557.94	0.00	132,283.42	850,274.52
103-01-29-00-0000	INDEMNAZION DE PERSONAL APBB	2,994,444.32	0.00	119,777.78	2,874,666.54
103-01-30-00-0000	PROY 211-05 DRAGAD BAHIA BLUEF-BLUE	53,051,306.27	0.00	4,080,869.71	48,970,436.56
103-01-34-00-0000	INDEMNAZION ACUMULADA	59,264,469.19	303,499.71	1,103,410.69	58,464,558.21
103-01-35-00-0000	COMTECH, S.A.	5,289,682.98	0.00	0.00	5,289,682.98
103-01-36-00-0000	LICENCIA FORTIANALIZER VM 1GB	60,252.58	0.00	0.00	60,252.58
103-01-37-00-0000	LLANTAS Y NEUMATICOS	174,866.66	0.00	46,626.67	128,239.99
103-01-38-00-0000	DEMOLICIÓN Y DESMANTELAMIENTO DE BODEGA NO. 1	115,492.02	0.00	115,492.02	0.00
103-01-39-00-0000	LICENCIA MICROSOFT SQL SERVER	997,769.38	0.00	0.00	997,769.38
103-01-40-00-0000	LICENCIA MICROSOFT VISUAL ESTUDIO	333,274.40	0.00	0.00	333,274.40
103-01-44-00-0000	CERTIFICACIÓN DE PUERTO SEGURO	8,210.47	0.00	0.00	8,210.47
103-01-45-00-0000	REACTIVACION GRUA DE LLANTAS	24,674.04	0.00	24,674.04	0.00
103-01-46-00-0000	ADOQUINADO Y ENTECHADO ÁREA PARQUEO OFICINA R.I.	19,654.61	0.00	19,654.61	0.00
103-01-48-00-0000	CABLES Y CABOS	7,737.58	0.00	7,737.58	0.00
103-01-49-00-0000	REPARACION Y MANT MOTOR FUERA BORDA	7,413.32	0.00	7,413.32	0.00
103-01-51-00-0000	ADQUISICIÓN DE MESAS Y SILLAS PLÁSTICAS	12,616.03	0.00	4,205.33	8,410.70
103-01-52-00-0000	ADQUISICIÓN DE JUEGO INFANTIL	185,227.92	0.00	29,884.31	155,343.61
103-01-53-00-0000	AMPLIACIÓN CCTV	200,752.15	0.00	12,547.43	188,204.72
103-01-54-00-0000	ADQUISICIÓN DE MOTORS 250 HP	209,031.22	0.00	13,935.42	195,095.80
103-01-56-00-0000	LONAS Y TOLDOS IMPERMEABLES	5,500.00	0.00	5,500.00	0.00
103-01-57-00-0000	VESTUARIO Y CALZADO	14,297.58	0.00	14,297.58	0.00
103-02-00-00-0000	DEPÓSITOS EN GARANTIA	1,148,749.35	0.00	0.00	1,148,749.35

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
103-02-01-00-0000	PRODUCTOS DEL AIRE DE NICARAGUA	8,085.15	0.00	0.00	8,085.15
103-02-02-00-0000	CARLOS HORACIO CASTELLON	53,047.20	0.00	0.00	53,047.20
103-02-03-00-0000	DISNORTE - DISSUR	1,083,978.22	0.00	0.00	1,083,978.22
103-02-04-00-0000	SERVICIO TELEFONICO	638.78	0.00	0.00	638.78
103-02-05-00-0000	VARIOS	3,000.00	0.00	0.00	3,000.00
103-03-00-00-0000	CUENTA CONTROL PUERTO INTERDIVISIONAL	10,391,611,532.77	126,648,190.60	16,765,112.29	10,501,494,611.08
103-03-01-00-0000	OFICINA CENTRAL	5,585,672,803.38	86,553,096.78	60,658.80	5,672,165,241.36
103-03-01-01-0000	TRANSFERENCIAS PRESUPUESTARIA	562,434,713.67	0.00	0.00	562,434,713.67
103-03-01-02-0000	TRANSFERENCIAS DE DIVISA	830,507,424.63	0.00	0.00	830,507,424.63
103-03-01-03-0000	SUMINISTRO	-275,125,509.30	0.00	0.00	-275,125,509.30
103-03-01-04-0000	COBRANZA	5,207,032,439.81	73,488,704.84	208.80	5,280,520,935.85
103-03-01-05-0000	VARIOS	-739,176,265.43	13,064,391.94	60,450.00	-726,172,323.49
103-03-02-00-0000	ADMINISTRACIÓN PORTUARIA CORINTO	2,122,992,238.07	19,448,229.36	7,815,603.29	2,134,624,864.14
103-03-02-01-0000	TRANSFERENCIAS PRESUPUESTARIA	653,808,646.37	4,137,343.68	0.00	657,945,990.05
103-03-02-02-0000	TRANSFERENCIAS DE DIVISA	3,836.83	0.00	0.00	3,836.83
103-03-02-03-0000	SUMINISTRO	128,882,273.09	0.00	0.00	128,882,273.09
103-03-02-04-0000	COBRANZA	10,245,830.34	0.00	0.02	10,245,830.32
103-03-02-05-0000	VARIOS	1,330,051,651.44	15,310,885.68	7,815,603.27	1,337,546,933.85
103-03-03-00-0000	ADMINISTRACIÓN PORTUARIA SANDINO	522,233,218.36	2,299,924.35	2,349,421.88	522,183,720.83
103-03-03-01-0000	TRANSFERENCIAS PRESUPUESTARIA	257,840,720.40	366,746.50	0.00	258,207,466.90
103-03-03-03-0000	SUMINISTRO	117,329,435.81	706,779.72	0.00	118,036,215.53
103-03-03-04-0000	COBRANZA	2,731,495.38	0.00	0.00	2,731,495.38
103-03-03-05-0000	VARIOS	132,288,392.22	1,226,398.13	2,349,421.88	131,165,368.47
103-03-03-06-0000	MONTAJE DE SALDO (DIFEREN)	12,043,174.55	0.00	0.00	12,043,174.55
103-03-04-00-0000	ADMINISTRACIÓN PORTUARIA REGIONAL LACUSTRE COCIBOLCA	312,912,796.99	1,702,996.37	3,622.34	314,612,171.02
103-03-04-01-0000	TRANSFERENCIAS PRESUPUESTARIA	107,096,918.25	1,018,179.01	0.00	108,115,097.26
103-03-04-02-0000	TRANSFERENCIAS DE DIVISA	1,601,905.66	0.00	0.00	1,601,905.66
103-03-04-03-0000	SUMINISTRO	87,158,826.64	0.00	0.00	87,158,826.64
103-03-04-04-0000	COBRANZA	1,117,472.14	0.00	0.00	1,117,472.14
103-03-04-05-0000	VARIOS	109,929,075.86	684,817.36	3,622.34	110,610,270.88
103-03-04-06-0000	MONTAJE DE SALDO (DIFE)	6,008,598.44	0.00	0.00	6,008,598.44
103-03-05-00-0000	ADMINISTRACIÓN PORTUARIA SAN JUAN DEL SUR	119,558,908.64	3,616,336.94	3,098,146.05	120,077,099.53
103-03-05-01-0000	TRANSFERENCIAS PRESUPUESTARIA	74,888,841.85	637,809.80	0.00	75,526,651.65
103-03-05-02-0000	TRANSFERENCIAS DE DIVISA	765,140.33	0.00	0.00	765,140.33
103-03-05-03-0000	SUMINISTRO	10,363,217.67	1,760.54	0.00	10,364,978.21
103-03-05-04-0000	COBRANZA	247,071.48	0.00	0.00	247,071.48
103-03-05-05-0000	VARIOS	33,683,615.25	2,976,766.60	3,098,146.05	33,562,235.80

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
103-03-05-06-0000	MONTAJE DE SALDO	-388,977.94	0.00	0.00	-388,977.94
103-03-06-00-0000	ADMINISTRACIÓN PORTUARIA RAMA	360,978,767.78	2,648,197.56	964,790.26	362,662,175.08
103-03-06-01-0000	TRANSFERENCIAS PRESUPUESTARIA	153,080,463.75	1,653,841.71	0.00	154,734,305.46
103-03-06-02-0000	TRANSFERENCIAS DE DIVISA	576,863.91	0.00	0.00	576,863.91
103-03-06-03-0000	SUMINISTRO	25,151,462.28	4,000.00	0.00	25,155,462.28
103-03-06-04-0000	COBRANZA	1,343,158.04	0.00	0.00	1,343,158.04
103-03-06-05-0000	VARIOS	162,408,235.94	990,355.85	964,790.26	162,433,801.53
103-03-06-06-0000	MONTAJE DE SALDO (DIFERE) XIMPLE	18,418,583.86	0.00	0.00	18,418,583.86
103-03-07-00-0000	ADMINISTRACIÓN PORTUARIA BLUEFIELDS	829,865,617.93	2,026,005.00	390,332.25	831,501,290.68
103-03-07-01-0000	TRANSFERENCIAS PRESUPUESTARIA	290,438,782.59	1,147,132.52	0.00	291,585,915.11
103-03-07-02-0000	TRANSFERENCIAS DE DIVISA	2,310,651.71	0.00	0.00	2,310,651.71
103-03-07-03-0000	SUMINISTRO	42,472,304.65	0.00	0.00	42,472,304.65
103-03-07-04-0000	COBRANZA	1,665,940.81	0.00	0.00	1,665,940.81
103-03-07-05-0000	VARIOS	492,052,118.05	878,872.48	390,332.25	492,540,658.28
103-03-07-06-0000	MONTAJE DE SALDO (DIFERE) XIMPLE	925,820.12	0.00	0.00	925,820.12
103-03-08-00-0000	ADMINISTRACIÓN PORTUARIA PUERTO CABEZAS	143,732,087.41	1,124,054.77	412,732.77	144,443,409.41
103-03-08-01-0000	TRANSFERENCIAS PRESUPUESTARIA	63,619,430.94	337,470.93	0.00	63,956,901.87
103-03-08-02-0000	TRANSFERENCIAS DE DIVISA	395,460.01	0.00	0.00	395,460.01
103-03-08-03-0000	SUMINISTRO	6,949,600.62	0.00	0.00	6,949,600.62
103-03-08-04-0000	COBRANZA	205,665.33	38,419.79	0.00	244,085.12
103-03-08-05-0000	VARIOS	72,487,468.51	748,164.05	412,732.77	72,822,899.79
103-03-08-06-0000	MONTAJE DE SALDO	74,462.00	0.00	0.00	74,462.00
103-03-09-00-0000	ADMINISTRACIÓN PORTUARIA REGIONAL LACUSTRE XOLOTLÁN	400,445,291.44	6,275,904.68	367,694.23	406,353,501.89
103-03-09-01-0000	TRANSFERENCIAS PRESUPUESTARIA	178,304,492.04	3,474,259.62	0.00	181,778,751.66
103-03-09-02-0000	TRANSFERENCIAS DE DIVISA	2,703,288.38	0.00	0.00	2,703,288.38
103-03-09-03-0000	SUMINISTRO	8,552,406.40	254,365.33	0.00	8,806,771.73
103-03-09-04-0000	COBRANZA	145,096.42	0.00	0.00	145,096.42
103-03-09-05-0000	VARIOS	210,740,008.20	2,547,279.73	367,694.23	212,919,593.70
103-03-10-00-0000	ADMINISTRACIÓN PORTUARIA SAN JORGE	-6,780,197.23	953,444.79	1,302,110.42	-7,128,862.86
103-03-10-01-0000	TRANSFERENCIAS PRESUPUESTARIA	11,166,980.32	784,150.41	0.00	11,951,130.73
103-03-10-03-0000	SUMINISTRO	51,232.26	0.00	0.00	51,232.26
103-03-10-04-0000	COBRANZA	947,189.67	0.00	1,272,415.33	325,225.66
103-03-10-05-0000	VARIOS	-18,945,599.48	169,294.38	29,695.09	-18,806,000.19
	PASIVO	-12,281,547,996.05	241,536,226.77	415,319,334.47	-12,455,331,103.75
201-00-00-00-0000	PASIVO CIRCULANTE	-1,912,664,389.33	221,748,249.46	301,720,174.26	-1,992,636,314.13
201-01-00-00-0000	PROVEEDORES	-100,640,081.19	31,414,229.75	58,392,036.39	-127,617,887.83

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-01-01-00-0000	NACIONALES	-100,640,081.19	31,414,229.75	58,392,036.39	-127,617,887.83
201-01-01-01-0000	ADOLFO E. PASTORA JUAREZ	-0.02	122,240.00	122,240.00	-0.02
201-01-01-02-0000	ADMON PORTUARIA SALVADOR ALLENDE	7,771.93	0.00	0.00	-7,771.93
201-01-01-03-0000	AGENCIAS UNIDAS, S.A.	0.27	0.00	0.00	0.27
201-01-01-04-0000	AGREGADOS QUIMICOS DE NICARAGUA S.A	3,998,426.61	0.00	0.00	3,998,426.61
201-01-01-05-0000	ALCALDIA MUNICIPAL DE SAN MIGUEL	-1,698.32	0.00	0.00	-1,698.32
201-01-01-07-0000	ALFANUMERIC,S.A	-7,629.51	0.00	0.00	-7,629.51
201-01-01-08-0000	ALFREDO ENRIQUE PEREZ ALVAREZ	-178,165.67	140,790.66	36,716.12	-74,091.13
201-01-01-09-0000	ALMACENES EZA, S.A.	-0.01	0.00	0.00	-0.01
201-01-01-10-0000	ALMACEN DEL REPUESTO AUTOMOTRIZ	-0.02	0.00	0.00	-0.02
201-01-01-11-0000	ALMACEN JORS, S.A.	-0.02	0.00	0.00	-0.02
201-01-01-14-0000	ANXOR INGENIERIA S.A.	-4,893.66	0.00	0.00	-4,893.66
201-01-01-16-0000	AUTO PARTES ELECTRICAS ZENKELL	0.01	0.00	0.00	0.01
201-01-01-17-0000	AUTO MASTER, S.A.	-337,379.35	0.00	0.00	-337,379.35
201-01-01-18-0000	AUTOSTAR, S.A	0.01	0.00	68,935.70	-68,935.69
201-01-01-19-0000	AUTO NICA,S.A.	-180,234.62	18,928.74	18,251.79	-179,557.67
201-01-01-20-0000	AX IMPORT S.A.	0.04	0.00	0.00	0.04
201-01-01-21-0000	AXIS DISTRIBUIDORES, S.A.	-0.01	0.00	0.00	-0.01
201-01-01-23-0000	BISERCO S.A.	-39,280.55	0.00	0.00	-39,280.55
201-01-01-24-0000	BISMARCK J. PEREZ	0.00	770.00	770.00	0.00
201-01-01-25-0000	BRUNO ANTONIO GOMEZ HERNANDEZ	-54,208.70	0.00	0.00	-54,208.70
201-01-01-27-0000	CAFE SOLUBLE S.A.	-1,072,382.22	0.00	0.00	-1,072,382.22
201-01-01-28-0000	CAMPOS REYEROS Y CIA. NICARAGUA, S.A.	-515,180.45	0.00	0.00	-515,180.45
201-01-01-29-0000	CASA MCGREGOR, S.A.	-448,081.37	0.00	18,984.49	-467,065.86
201-01-01-30-0000	CASA PELLAS,S.A.	-142,175.24	71,231.24	346,073.22	-417,017.22
201-01-01-31-0000	CASA DE LAS MANGUERAS Y CONEXIONES S.A	0.00	5,631.15	6,475.83	-844.68
201-01-01-32-0000	CAUPOLICAN,S.A.	-221,990.33	200,622.13	0.00	-21,368.20
201-01-01-33-0000	CECA	-12,780.37	0.00	0.00	-12,780.37
201-01-01-35-0000	CEMEX NICARAGUA, S.A.	-172,047.65	0.00	0.00	-172,047.65
201-01-01-37-0000	CITSA	0.01	0.00	0.00	0.01
201-01-01-41-0000	COMERCIAL FRANK RICHARDSON BUNGE E HIJOS	0.01	0.00	0.00	0.01
201-01-01-42-0000	COMERCIAL VARELA	-4,750.00	0.00	0.00	-4,750.00
201-01-01-43-0000	COMERCIAL VALENZUELA	-13,586.72	0.00	0.00	-13,586.72
201-01-01-44-0000	COMERCIALIZADORA FERRETERA Y SERV ,S.A.	-8,344.37	0.00	0.00	-8,344.37
201-01-01-46-0000	COMPANIA CERVECERA DE NICARAGUA,S.A	-14,880.00	0.00	0.00	-14,880.00
201-01-01-47-0000	COMPANIA DE NICARAGUA, S.A.	-140,760.02	1,121,629.00	1,120,111.50	-139,242.52
201-01-01-48-0000	COMTECH,S.A.	-654,649.25	316,388.20	41,712.50	-379,973.55

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-01-01-49-0000	COMUSA	-127,995.83	37,375.00	0.00	-90,620.83
201-01-01-51-0000	CONSTRUCTORA MECO, S.A.	-1,002,470.24	0.00	0.00	-1,002,470.24
201-01-01-52-0000	COPASA	0.00	3,484.17	943.54	2,540.63
201-01-01-55-0000	CRUZ LORENA, S.A.	5,053.20	3,633.94	18,166.32	-9,479.18
201-01-01-58-0000	DELICIAS DEL BOSQUE, S.A.	-31,678.88	0.00	0.00	-31,678.88
201-01-01-60-0000	DEQCO,S.A	-191.60	0.00	0.00	-191.60
201-01-01-62-0000	DIDEMA,S.A.	-55,567.12	0.00	0.00	-55,567.12
201-01-01-63-0000	DISNORTE, S.A	-92,962.17	530,608.39	524,793.63	-87,147.41
201-01-01-64-0000	DISTRIBUIDORA NICARAGUENSE DE PETROLEO	-19,880,400.85	2,769,988.77	11,958,176.75	-29,068,588.83
201-01-01-65-0000	DISTRIBUIDORA DE ELECTRICIDAD DEL SUR, S.A.	0.00	30,499.14	88,953.37	-58,454.23
201-01-01-67-0000	EDUARDO JOSE GOMEZ	0.00	0.00	45,100.00	-45,100.00
201-01-01-69-0000	ELIONORA CORREA	-23,687.96	0.00	0.00	-23,687.96
201-01-01-70-0000	EMIGDIO SUAREZ EDICIONES	-23,343.00	0.00	0.00	-23,343.00
201-01-01-72-0000	EMPRESA NICARAGUENSE DEL PETROLEO	-972,777.59	0.00	0.00	-972,777.59
201-01-01-73-0000	EMPRESA DE DESARROLLO INGENIERO,S.A.	0.08	0.00	0.08	0.00
201-01-01-74-0000	ENACAL	-72,821.56	96,943.32	101,475.32	-77,353.56
201-01-01-75-0000	ENEL	-27.00	0.00	0.00	-27.00
201-01-01-76-0000	ENITEL, S.A	-9,584.68	268,973.50	397,974.95	-138,586.13
201-01-01-78-0000	EPN-PETRONIC	-5,179,161.63	0.00	0.00	-5,179,161.63
201-01-01-79-0000	EQUIPOS Y ACCESORIOS ,S.A	-95,300.51	0.00	15,249.00	-110,549.51
201-01-01-81-0000	ERNESTO IVAN GONZÁLEZ GÓMEZ	-8,438.68	0.00	0.00	-8,438.68
201-01-01-82-0000	ESPINOZA RAMOS & CIA LTDA (OFICOM)	-3,795.00	0.00	0.00	-3,795.00
201-01-01-83-0000	ETECH, S.A.	0.04	0.00	0.05	-0.01
201-01-01-84-0000	ESPAVYP, S.A	-281,824.98	0.00	0.00	-281,824.98
201-01-01-85-0000	EVERTZ ANTONIO RIVERA TERCERO	92,243.43	0.00	0.00	92,243.43
201-01-01-86-0000	FARMADESCUENTO, S. A	-0.02	52,996.04	0.00	52,996.02
201-01-01-87-0000	FARMACIA LA PRINCIPAL	-125,340.63	0.00	0.00	-125,340.63
201-01-01-88-0000	FERRETERIA ANGELITA	-0.01	0.00	0.00	-0.01
201-01-01-90-0000	FERRETERIA PARRALES	-0.01	0.00	0.00	-0.01
201-01-01-91-0000	FERRETERIA PASTORA S.A.	-300.01	0.00	0.00	-300.01
201-01-01-93-0000	FLOR QUINTANILLA	-2,000.00	0.00	0.00	-2,000.00
201-01-01-94-0000	FRANCISCO A. BASSETT DUARTE	-20,495.01	0.00	0.00	-20,495.01
201-01-01-95-0000	FRANCISCO REYES H.	-22,670.26	0.00	0.00	-22,670.26
201-01-01-98-0000	GERALD EXEQUIEL MEDINA SANCHEZ	-34,830.87	0.00	415,633.00	-450,463.87
201-01-01-99-0000	GBM DE NICARAGUA, S.A	-19,680.43	18,612.11	0.00	-1,068.32
201-01-01-100-0000	GRUPO Q DE NICARAGUA, S. A	-0.01	0.00	0.00	-0.01
201-01-01-101-0000	GUILLERMO JOSE PEREZ	-10,035.29	0.00	0.00	-10,035.29

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-01-01-102-0000 GUSTAVO ADOLFO SANCHEZ SANCHEZ	-0.01	0.00	0.00	-0.01
201-01-01-103-0000 HEYDU DEL SOCORRO BELLO SOMOZA	-179.99	0.00	0.00	-179.99
201-01-01-104-0000 HOLCIM (NICARAGUA), S. A	-0.04	0.00	0.00	-0.04
201-01-01-105-0000 IFEI,S.A.	-0.01	0.00	0.00	-0.01
201-01-01-106-0000 IMPRESIONES ARCA, S.A.	-0.01	0.00	0.00	-0.01
201-01-01-107-0000 IMPORTACIONES EXPRESS/EDDY VELA LACAYO	-2,851.65	0.00	0.00	-2,851.65
201-01-01-108-0000 IMPORTACIONES INDUSTRIALES RODRIGUEZ	-447,089.99	0.00	74,865.00	-521,954.99
201-01-01-109-0000 IMVASA	-4,924.58	0.00	0.00	-4,924.58
201-01-01-110-0000 INDEGSA	-2,173,651.83	2,173,651.80	332,637.53	-332,637.56
201-01-01-112-0000 JAVIER ANTONIO LOPEZ LOPEZ	-0.02	14,500.00	14,500.00	-0.02
201-01-01-113-0000 JAIME FELICITO BAUTISTA LOPEZ	-192,713.10	0.00	517.50	-193,230.60
201-01-01-114-0000 JANET DEL CARMEN ALVARADO MARTINEZ	-390.00	0.00	0.00	-390.00
201-01-01-115-0000 JESUS ALBERTO DOMINGUEZ	0.00	0.00	545,000.00	-545,000.00
201-01-01-117-0000 JOSE DABID RAMIREZ MARTINEZ	-7,420.00	0.00	0.00	-7,420.00
201-01-01-118-0000 JOSE ELIAS AROSTEGUI RUIZ	-8,265.61	0.00	0.00	-8,265.61
201-01-01-120-0000 JOSE LUIS ROMERO GONZALEZ	-25,015.99	0.00	316,151.80	-341,167.79
201-01-01-122-0000 JUAN CARLOS CALLEJAS PANIAGUA	-5,060.00	0.00	0.00	-5,060.00
201-01-01-124-0000 JUANA RUTH GUERRERO MAYORGA	-47,400.01	0.00	0.00	-47,400.01
201-01-01-126-0000 JULIO MARTINEZ REPUESTOS, S.A.	-10,925.64	0.00	0.00	-10,925.64
201-01-01-127-0000 KLASIKO, S.A.	-12,353.48	0.00	0.00	-12,353.48
201-01-01-128-0000 LA CASA DEL PENO, S.A.	-30,474.86	26,500.00	209,760.00	-213,734.86
201-01-01-129-0000 LIBRERIA ROCHA, S.A.	-0.01	0.00	0.00	-0.01
201-01-01-130-0000 LIBRERIA SAMUEL & CIA LTDA	-0.02	0.00	0.00	-0.02
201-01-01-131-0000 LIBRERIA D'LEO, S.A.	-7,156.62	0.00	0.00	-7,156.62
201-01-01-132-0000 LIBRERIA OFFICE SUPPLY	-11,138.90	0.00	0.00	-11,138.90
201-01-01-133-0000 LIBRERIA Y DISTRIBUIDORA JARDIN, S.A.	-42,225.77	81,598.24	52,864.00	-13,491.53
201-01-01-134-0000 LUBNICA,S.A.	-0.03	0.00	0.00	-0.03
201-01-01-135-0000 LUCIA MONTIEL JARQUIN	-45,798.75	17,267.25	0.00	-28,531.50
201-01-01-136-0000 LUGO RENT A CAR	-54,878.88	0.00	0.00	-54,878.88
201-01-01-137-0000 LUCALZA NICARAGUA,S.A.	-619,370.94	512,131.42	1,380,886.75	-1,488,126.27
201-01-01-138-0000 MANIVERSA	-12,661.83	0.00	0.00	-12,661.83
201-01-01-139-0000 MANUFACTURAS QUIMICAS DE NICARAGUA, S.A.	-0.02	0.00	0.00	-0.02
201-01-01-141-0000 MAQUINARIA H. F CROSS, S. A	-852,079.01	301,566.44	39,595.33	-590,107.90
201-01-01-142-0000 M&R PUBLICIDAD (HECTOR MALESPIN)	-17,980.00	0.00	0.00	-17,980.00
201-01-01-143-0000 MARIA ELIZABETH ZAMORA AGUIRRE	-0.01	0.00	0.00	-0.01
201-01-01-144-0000 MARCIA MERCEDES GONZALEZ MAYORGA	-52,085.01	0.00	0.00	-52,085.01
201-01-01-145-0000 MARCOS Y MOLDURAS IMPERIAL	0.01	0.00	0.00	0.01

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-01-01-146-0000	MARIA ELENA BARBEYTO MARCHENA	-19,440.00	11,665.00	11,665.00	-19,440.00
201-01-01-147-0000	MARILYN GAITAN MEJIA	-24,800.00	0.00	0.00	-24,800.00
201-01-01-148-0000	MARCEL A. RIVERA GARCIA	-980.00	650.00	6,000.00	-6,330.00
201-01-01-149-0000	MARIO HERNANDEZ RUIZ	-575.00	0.00	0.00	-575.00
201-01-01-150-0000	MARIA ANGELICA PASTORA CRUZ	-0.02	0.00	0.00	-0.02
201-01-01-151-0000	MASTERTEC	-0.02	0.00	0.00	-0.02
201-01-01-152-0000	MAURICIO MEDINA Y/O SERFOSA	-32,796.88	0.00	0.00	-32,796.88
201-01-01-153-0000	EXPRESIONES MAYRO,S.A.	302,727.87	510,327.99	765,992.80	47,063.06
201-01-01-154-0000	MAXIMO DE JESUS QUEZADA FUENTES	-39,943.98	0.00	0.00	-39,943.98
201-01-01-155-0000	MEGACOM, S.A.	-1,595,930.17	141,855.35	132,473.03	-1,586,547.85
201-01-01-157-0000	MENDIETA COMERCIAL	-0.10	0.00	0.00	-0.10
201-01-01-158-0000	MIGUEL ANGEL MARIN SILVA	-0.06	0.00	0.00	-0.06
201-01-01-159-0000	MIGUEL ANGEL PACHECO LOPEZ	-0.02	0.00	0.00	-0.02
201-01-01-160-0000	MIGUEL MORA Y/O PRIMICIAS, S. A	-76,808.04	0.00	0.00	-76,808.04
201-01-01-162-0000	MINISTERIO DE HACIENDA Y CREDITO PUBLICO	-7,650.00	0.00	0.00	-7,650.00
201-01-01-164-0000	MOBIUS ENGINEERING	-297,824.24	0.00	0.00	-297,824.24
201-01-01-167-0000	NELSON JOSE ROMERO ROCHA	-16.02	0.00	0.00	-16.02
201-01-01-168-0000	NEVARO	-426,287.85	283,084.15	0.00	-143,203.70
201-01-01-170-0000	NIIMAC	-1,482,989.16	51,818.95	2,928,426.61	-4,359,596.82
201-01-01-171-0000	NOEL ANTONIO CONDE ABREGO	0.01	0.00	0.00	0.01
201-01-01-173-0000	OPTICA CENTRAL, S. A	-105,578.21	53,189.85	1,907.50	-54,295.86
201-01-01-174-0000	OPTICAS MUNKEL, S.A.	-19,807.22	0.00	14,274.75	-34,081.97
201-01-01-175-0000	OPTICA NICARAGUENSE S.A.	-33,239.83	0.00	61,354.47	-94,594.30
201-01-01-176-0000	OPTICAS VISION DE NICARAGUA, S.A	-0.01	0.00	0.00	-0.01
201-01-01-177-0000	ORLANDO A. LOPEZ JAIME	-19,012.14	44,461.26	44,461.26	-19,012.14
201-01-01-178-0000	OSCAR M. PAVON RAUDEZ	-22,500.00	17,700.00	0.00	-4,800.00
201-01-01-179-0000	OSCAR DANILO BRIONES MIRANDA	-770.00	770.00	0.00	0.00
201-01-01-182-0000	PBS (NICARAGUA), S.A.	-105,476.10	29,582.47	612,097.09	-687,990.72
201-01-01-183-0000	PINTURAS SUR DE NICARAGUA S.A	-1,526,495.66	1,087,899.91	141,236.01	-579,831.76
201-01-01-184-0000	PINTURERIAS NICARAGUENSE S.A.	-985.55	0.00	0.00	-985.55
201-01-01-187-0000	PSMT NICARAGUA, S. A	-0.01	0.00	0.00	-0.01
201-01-01-188-0000	PRODUCTOS DEL AIRE DE NICARAGUA, S.A	-397,149.03	0.00	0.00	-397,149.03
201-01-01-189-0000	PROVEEDORES VARIOS	0.00	11,458.80	14,623.06	-3,164.26
201-01-01-192-0000	RAMON BRIONES BRISUELA	-1,809.87	0.00	1,919.97	-3,729.84
201-01-01-193-0000	REPSA	-35,991.22	0.00	0.00	-35,991.22
201-01-01-194-0000	REPUESTOS AUTOMOTRICES ALDANA & CIA LTDA	-8,633.63	0.00	0.00	-8,633.63
201-01-01-195-0000	RECTIFICADORA GENERAL, S.A.	-39,594.50	0.00	0.00	-39,594.50

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-01-01-196-0000	REPUESTOS UNIVERSALES, S.A.	-30.11	0.00	0.00	-30.11
201-01-01-197-0000	REPUESTOS RAMIRO CARDENAS	-461,791.40	89,452.23	1,873,996.25	-2,246,335.42
201-01-01-198-0000	RESITEC, S. A Y/O ADA LUZ TRAÑA M.	-0.01	0.00	0.00	-0.01
201-01-01-199-0000	RICARDO FRANCISCO PEÑA ESPINALES	-0.03	0.00	0.00	-0.03
201-01-01-203-0000	RODRIGUEZ ELECTRONICA Y CIA LTDA	38,345.49	193,232.94	591,813.92	-360,235.49
201-01-01-204-0000	ROMMEL ARNOLDO ALTAMIRANO ALEMAN	-21,825.00	0.00	0.00	-21,825.00
201-01-01-205-0000	RÓGER MARÍN HIDALGO	-40,144.00	0.00	30,135.36	-70,279.36
201-01-01-206-0000	SERCOM	-17,001.54	0.00	0.00	-17,001.54
201-01-01-208-0000	SERPA S.A.	-0.01	0.00	0.00	-0.01
201-01-01-209-0000	SERVICIOS DE PROTECCION Y VIGILANCIA, SA	-3,520,382.75	2,422,168.43	3,959,054.15	-5,057,268.47
201-01-01-210-0000	SERVIPRO,S.A.	-7,299,725.70	6,177,132.50	243,045.06	-1,365,638.26
201-01-01-211-0000	SERNISA	-6,256,895.19	178,851.84	0.00	-6,078,043.35
201-01-01-213-0000	SINSA	-16,923.47	0.00	0.00	-16,923.47
201-01-01-214-0000	SISTEMAS RCL, S.A.	-9,724.59	0.00	0.00	-9,724.59
201-01-01-215-0000	SINSMA	-2,053,827.48	261,922.50	4,941,514.12	-6,733,419.10
201-01-01-216-0000	SISTEMAS DE SEGURIDAD BUHLER,S.A.	-54,816.85	45,888.00	0.00	-8,928.85
201-01-01-217-0000	SISTEMAS Y SERVICIOS DE COMUNICACIONES	-124,728.96	0.00	0.00	-124,728.96
201-01-01-218-0000	SOLORZANO SOLORZANO Y CIA LTDA.	0.04	0.00	18,382.79	-18,382.75
201-01-01-219-0000	SUMIN	-14,597.19	14,530.49	0.00	-66.70
201-01-01-220-0000	SUMINISTROS ELECTRICOS,S.A.	-29,398.30	0.00	0.00	-29,398.30
201-01-01-221-0000	SUMINISTROS MATERIALES OFICINA PRINCIPAL	-19,734,946.93	423,920.94	423,920.94	-19,734,946.93
201-01-01-222-0000	SUMINISTROS EPN OFICINA CENTRAL	-3,762,218.42	0.00	0.00	-3,762,218.42
201-01-01-225-0000	TELEVISORA NICARAGUENSE, S.A.	-0.01	0.00	0.00	-0.01
201-01-01-226-0000	TELEFONIA CELULAR DE NICARAGUA, S.A	-11,456.06	14,107.02	15,488.55	-12,837.59
201-01-01-227-0000	TRAMESA COMERCIAL, S. A	-0.01	0.00	0.00	-0.01
201-01-01-228-0000	TRANSPORTE "DIAMANTES"	-7,140.00	0.00	0.00	-7,140.00
201-01-01-231-0000	UNO-SJS	-60,732.22	34,269.13	169,761.65	-196,224.74
201-01-01-232-0000	VIPSA	0.03	0.00	0.00	0.03
201-01-01-233-0000	WILLIAM M. OBANDO RODRIGUEZ	-1,500.00	0.00	0.00	-1,500.00
201-01-01-234-0000	XONITEC S.A	-4,939.22	0.00	0.00	-4,939.22
201-01-01-235-0000	YESENIA ISABEL CASTILLO FLORES	-445.05	0.00	0.00	-445.05
201-01-01-236-0000	YIMI DAVID BALTOPANO REYES	-11,300.00	32,412.50	131,202.50	-110,090.00
201-01-01-237-0000	ZOMPOPO TRANSPORT,S.A.	-1,717,846.76	783,761.80	175,959.20	-1,110,044.16
201-01-01-238-0000	ODALYS CARMEN LUGO	-1,863.65	1,863.65	0.00	0.00
201-01-01-239-0000	DASSA	0.00	0.00	12,217.03	-12,217.03
201-01-01-241-0000	ROBERTO DAVIS MOODY	-17,570.85	897.00	8,106.35	-24,780.20
201-01-01-243-0000	VARGAS CENTRO DE PINTURAS	-8,669.31	0.00	0.00	-8,669.31

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION

EPN

**EMPRESA
PORTUARIA
NACIONAL
NICARAGUA**

Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-01-01-244-0000	DIANCA	6,364.10	0.00	3,193.55	3,170.55
201-01-01-246-0000	RICARDO HERIBERTO MATUTE	-11,570.12	11,570.12	8,943.29	-8,943.29
201-01-01-247-0000	GONZALEZ PEREIRA, S.A	-26,282.83	1,496.22	270.00	-25,056.61
201-01-01-250-0000	TERESA DE JESUS NOGUERA	-207.00	0.00	0.00	-207.00
201-01-01-252-0000	EPN CENTRAL	-1,501,492.97	0.00	0.00	-1,501,492.97
201-01-01-253-0000	LA COSTEÑA	-0.44	0.00	0.00	-0.44
201-01-01-256-0000	DENIS JAFET	-5,920.00	5,920.00	2,040.00	-2,040.00
201-01-01-257-0000	DISTRIBUIDORA DE GAS NEW YORK	-5,655.00	0.00	0.00	-5,655.00
201-01-01-259-0000	FERRETERIA E COM	-1,053.48	0.00	0.00	-1,053.48
201-01-01-260-0000	FERRETERIA TOBIE'S HARDWARE	-3,589.54	1,930.43	7,916.05	-9,575.16
201-01-01-263-0000	IMPRESIONES MOLINA	-7,000.00	0.00	0.00	-7,000.00
201-01-01-267-0000	MISCELANEA MARGARITA	0.00	0.00	20,381.14	-20,381.14
201-01-01-273-0000	FERTICA DE NICARAGUA S.A.	-2,277,734.52	0.00	0.00	-2,277,734.52
201-01-01-274-0000	DEQUIPOS S.A	-44,635.35	0.00	0.00	-44,635.35
201-01-01-276-0000	ALCALDIA MUNICIPAL DE CORINTO	0.00	0.00	1,566,486.64	-1,566,486.64
201-01-01-277-0000	ALKEMY NICARAGUA S.A.	0.01	0.00	0.01	0.00
201-01-01-278-0000	ANEXIS DEL SOCORRO VARGAS RODRIGUEZ	-148,902.90	104,079.85	198,609.60	-243,432.65
201-01-01-279-0000	CABLE MAR	-1,120.00	0.00	0.00	-1,120.00
201-01-01-282-0000	CASCO DE NICARAGUA,S.A.	-349,455.78	0.00	0.00	-349,455.78
201-01-01-284-0000	COMERCIALIZACION DE ARTICULOS Y SUM. ELE	-543,465.69	116,018.29	1,100,044.83	-1,527,492.23
201-01-01-285-0000	COMERCIO INTERNACIONAL DE TECNOLOGIA,S.A	-3,449.91	0.00	0.00	-3,449.91
201-01-01-286-0000	COMPANIA DISTRIBUIDORA DE NICARAGUA,S.A.	-77,806.31	100,611.62	122,960.51	-100,155.20
201-01-01-289-0000	CORTTRANS S.A	-16,337.60	0.00	0.00	-16,337.60
201-01-01-290-0000	DESARROLLO ECOTURISTICO DE NICARAGUA S.A	0.00	0.00	57,722.22	-57,722.22
201-01-01-292-0000	DR. ROBERTO ENRIQUE SARAVIA LOPEZ	-12,610.00	0.00	0.00	-12,610.00
201-01-01-294-0000	EMAGRO SOCIEDAD ANONIMA	0.01	0.00	0.01	0.00
201-01-01-295-0000	ERICK JOSUE RAMIREZ MEDINA	-79,006.50	0.00	0.00	-79,006.50
201-01-01-296-0000	FABRICA IAGUEI,S.A.	-3,758.46	0.00	0.00	-3,758.46
201-01-01-299-0000	HOTEL LOS VOLCANES	-5,526.72	0.00	0.00	-5,526.72
201-01-01-301-0000	INVERSIONES ZANZIBAR,S.A.	-317,897.18	0.00	0.00	-317,897.18
201-01-01-302-0000	JOSE LORENZO PEREZ	-7,944.00	0.00	0.00	-7,944.00
201-01-01-305-0000	MEXICHEM, S.A.	-24,962.11	0.00	0.00	-24,962.11
201-01-01-306-0000	MULTICOMP	-62,462.62	19,800.00	305,900.00	-348,562.62
201-01-01-307-0000	NIKKY UNIFORMES DEPORTIVOS	-80,374.99	0.00	0.00	-80,374.99
201-01-01-310-0000	PINTURA MODELO, S.A.	-56,105.57	0.00	0.00	-56,105.57
201-01-01-311-0000	PULPERIA JUSBANIA	-192.00	0.00	9,804.00	-9,996.00
201-01-01-313-0000	REPUESTO Y LUBRICANTES P & H	-61,079.80	56,520.00	0.00	-4,559.80

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-01-01-317-0000	SAULO MELVIN SOTO GARCIA	-11,916.00	0.00	0.00	-11,916.00
201-01-01-318-0000	SCHUVAR TOURS	-5,976.75	0.00	0.00	-5,976.75
201-01-01-320-0000	SEVA, S.A.	0.02	0.00	0.02	0.00
201-01-01-321-0000	SUMINISTRO DE INFORMATICA QUIÑONEZ	0.02	0.00	0.02	0.00
201-01-01-322-0000	SUPER REPUESTOS	-2,300.00	0.00	8,694.00	-10,994.00
201-01-01-323-0000	SUPERMERCADO SELECTO	-36,128.17	0.00	0.00	-36,128.17
201-01-01-324-0000	TALLER DE MECANICA FLORES(HERIBERTO)	-5,712.00	0.00	0.00	-5,712.00
201-01-01-326-0000	TRANSPORTE ALMANZA	-11,265.10	0.00	0.00	-11,265.10
201-01-01-328-0000	DIFERENCIA DE MONTAJE	-0.81	0.00	0.00	-0.81
201-01-01-338-0000	SARA MARIA CUADRA REYES	-287,385.00	0.00	0.00	-287,385.00
201-01-01-339-0000	NEGOCIOS PUBLICITARIOS INTERNACIONALES, S.A	0.00	0.00	496,912.50	-496,912.50
201-01-01-340-0000	NESTOR ANTONIO PADILLA PEREZ	-0.08	0.00	0.00	-0.08
201-01-01-342-0000	MENDIOLA GUTIERREZ NEGOCIOS, S.A	-118,694.49	118,694.48	0.00	-0.01
201-01-01-343-0000	HERMOSO Y VIGIL, S.A.	-0.01	0.00	0.00	-0.01
201-01-01-344-0000	JOSE ANGEL MEMBREÑO RIVERA	-41,975.00	24,322.50	17,940.05	-35,592.55
201-01-01-346-0000	DIFERENCIA EN PROVEEDORES-MÓDULO VS CONTABILIDAD	2,735,681.61	0.00	0.00	2,735,681.61
201-01-01-348-0000	JOSE RENE CASTILLO MORALES	0.00	0.00	20,375.00	-20,375.00
201-01-01-357-0000	LUISA AMANDA GÓMEZ YURIZZA	-1,230.50	1,230.50	759.00	-759.00
201-01-01-367-0000	TUBAL S.A.	-240,435.27	127,562.64	0.00	-112,872.63
201-01-01-368-0000	KATIVO DE NICARAGUA S.A.	-7,567.02	0.00	0.00	-7,567.02
201-01-01-369-0000	LIBRERIA EL COLEGIAL	-135,748.26	0.00	67,556.75	-203,305.01
201-01-01-370-0000	INTELLIGENT SOLUTIONS,S.A.	0.25	0.00	138,000.25	-138,000.00
201-01-01-372-0000	A.X. IMPORTACIONES,S.A.	0.35	0.00	0.35	0.00
201-01-01-374-0000	DISTRIBUIDORA LA UNIVERSAL	-33,681.93	30,140.00	113,281.90	-116,823.83
201-01-01-375-0000	BATERIAS DE NICARAGUA,S.A	-107,101.06	130,451.50	311,675.73	-288,325.29
201-01-01-376-0000	AUTOS ALEMANES ASOCIADOS NICARAGUA, S.A.	0.01	0.00	0.01	0.00
201-01-01-377-0000	LABNCSA	0.00	0.00	88,717.44	-88,717.44
201-01-01-378-0000	SUSPENSIONES DE NICARAGUA, S.A.	-37,319.61	25,282.00	557,113.05	-569,150.66
201-01-01-379-0000	ALTOLAMAR AMERICA,S.A	-87,473.59	76,064.00	0.00	-11,409.59
201-01-01-380-0000	MARCOSA	-211,195.15	22,363.41	171,452.84	-360,284.58
201-01-01-381-0000	E. BUSINESS DISTRIBUTION	0.07	0.00	0.07	0.00
201-01-01-382-0000	CENTRAL PARTS	0.10	0.00	0.10	0.00
201-01-01-384-0000	GASPRO NICARAGUA, S.A	-55,819.90	48,738.15	38,421.00	-45,502.75
201-01-01-387-0000	MADERAS DE NICARAGUA S.A.	0.02	0.00	0.02	0.00
201-01-01-388-0000	ENATREL	-132,490.91	0.00	0.00	-132,490.91
201-01-01-390-0000	ORLANDO DE JESUS TORRES HERNANDEZ	0.03	0.00	0.03	0.00
201-01-01-391-0000	NICARAGUA BANANA CORP,S.A.	-242,799.14	0.00	0.00	-242,799.14

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-01-01-392-0000	TIENDA EDDIE	-6,878.25	0.00	0.00	-6,878.25
201-01-01-395-0000	DISTRIBUIDORA ADOC DE NICARAGUA,S.A.	-1,378,509.63	331,659.52	43,663.20	-1,090,513.31
201-01-01-398-0000	JUAN INOCENTE ZEPEDA ACEVEDO	0.00	0.00	25,960.00	-25,960.00
201-01-01-399-0000	PINTUCO NICARAGUA,S.A.	0.05	0.00	28,613.82	-28,613.77
201-01-01-400-0000	COMERCIAL EBENEZER	0.01	0.00	0.01	0.00
201-01-01-401-0000	ESPINOZA TOTAL SAFETY	0.07	0.00	39,900.07	-39,900.00
201-01-01-402-0000	VERONICA ISABEL CUBILLO SEVILLA	0.01	0.00	0.01	0.00
201-01-01-403-0000	COMERCIAL KAREN	0.01	0.00	0.01	0.00
201-01-01-404-0000	BRENES, GURDIAN, BRENES COMERCIAL, S.A.	0.02	0.00	0.02	0.00
201-01-01-405-0000	FERRETERIA Y AZULEJOS KIANDY	0.00	42,640.00	42,640.00	0.00
201-01-01-424-0000	GASOLINERA EL MANATI	0.00	5,942.45	5,942.45	0.00
201-01-01-428-0000	JL PRINT	0.00	1,600.00	1,600.00	0.00
201-01-01-435-0000	REPUESTOS AUTOMOTRICES MENDOZA	0.00	6,000.00	6,000.00	0.00
201-01-01-437-0000	IMPELSA DE NICARAGUA, S.A.	-643,817.02	124,834.65	0.00	-518,982.37
201-01-01-443-0000	LA BODEGUITA (RAMON ANTONIO NOVOA MOLINA)	-23,968.70	0.00	0.00	-23,968.70
201-01-01-444-0000	FUMIGACIONES RAMIREZ (LADISLAO RAMIREZ)	0.00	0.00	30,000.00	-30,000.00
201-01-01-445-0000	ETS SOCIEDAD ANONIMA	0.23	0.00	27,214.98	-27,214.75
201-01-01-446-0000	SOLUCIONES HIDRAULICAS ECOLOGICAS,S.A.	-5,288.44	0.00	127,650.00	-132,938.44
201-01-01-448-0000	MICROCOMPUTADORAS,S.A	0.08	0.00	0.08	0.00
201-01-01-450-0000	TECNO REDES,S.A.	-212,981.40	123,467.52	70,993.82	-160,507.70
201-01-01-452-0000	INDUSTRIA QUIMICA D Y D, S.A.	0.08	0.00	0.08	0.00
201-01-01-453-0000	MANUQUINSA	-8,822.74	7,672.00	0.00	-1,150.74
201-01-01-454-0000	SEALNIC, S.A.	0.02	0.00	0.02	0.00
201-01-01-458-0000	MAQUINARIA Y REPUESTOS INDUSTRIALES	-0.01	0.00	0.00	-0.01
201-01-01-459-0000	NICA SAFETY PRODUCTS	-479,170.50	479,170.50	67,649.90	-67,649.90
201-01-01-462-0000	ESTIBADORES DE SAN JORGE MOYOGALPA	-13,162.78	81,756.13	87,116.90	-18,523.55
201-01-01-463-0000	DENIS ANTONIO VARELA CANTON	0.00	8,613.25	8,983.21	-369.96
201-01-01-464-0000	ALVARO ANTONIO MARTINEZ CRUZ	0.00	8,613.25	8,983.21	-369.96
201-01-01-465-0000	LUIS ALBERTO SALMERON IRIGOYEN	0.00	8,613.25	8,983.21	-369.96
201-01-01-466-0000	MIGUEL ANGEL ZUNIGA MARTINEZ	0.00	8,613.25	8,983.21	-369.96
201-01-01-467-0000	CESAR ALBERTO TIJERINO MARTINEZ	0.00	8,613.40	8,983.33	-369.93
201-01-01-468-0000	DANIEL ANTONIO CASTRO	0.00	8,613.25	8,983.21	-369.96
201-01-01-469-0000	ENRRIQUE JOSE RODRIGUEZ RIVERA	0.00	8,613.25	8,983.21	-369.96
201-01-01-471-0000	ALEXIS NARVAEZ FITORIA	0.00	8,613.25	8,983.21	-369.96
201-01-01-472-0000	LEON ANTONIO ALEMAN BARRIOS	0.00	8,613.25	8,983.21	-369.96
201-01-01-473-0000	FRANCISCO ENRRIQUE BONILLA URBINA	0.00	8,613.25	8,983.21	-369.96
201-01-01-479-0000	TIPOGRAFIA EXCELSIOR EL RAMA	-9,600.00	9,600.00	0.00	0.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-01-01-483-0000	LUCALZA S.A.	-280,686.25	0.00	0.00	-280,686.25
201-01-01-484-0000	IMPRESOS TESORO	-4,751.98	3,780.00	4,347.00	-5,318.98
201-01-01-491-0000	COMPUSITEMAS	-0.01	0.00	0.00	-0.01
201-01-01-497-0000	GLOBAL OFFICE	-54,165.86	0.00	0.00	-54,165.86
201-01-01-498-0000	ARACELLY DEL CARMEN GARCIA PEREZ	-82,010.00	82,010.00	0.00	0.00
201-01-01-500-0000	PAME,S.A.	-346,922.20	179,499.30	0.00	-167,422.90
201-01-01-501-0000	INSTITUTO NACIONAL TECNOLOGICO	0.00	88,194.64	88,194.64	0.00
201-01-01-502-0000	EDUARDO JOSE BERNHEIM SALINAS	0.00	93,240.00	93,240.00	0.00
201-01-01-503-0000	EMPRESA NICARAGUENSE DE ALIMENTOS BASICOS	-352,394.92	503,394.34	253,174.35	-102,174.93
201-01-01-504-0000	INSS	-1,793,761.18	0.00	0.00	-1,793,761.18
201-01-01-505-0000	INVERSIONES TURISTICAS MELSA,S.A.	-24,287.82	0.00	0.00	-24,287.82
201-01-01-507-0000	EQUIPOS Y SISTEMAS,S.A.	-169,232.88	10,527.96	338,303.21	-497,008.13
201-01-01-509-0000	FORMULARIOS STANDARD NICARAGUA,S.A.	-36,432.00	36,432.00	0.00	0.00
201-01-01-510-0000	ISMAEL ANTONIO GUEVARA ARAUZ	-135,800.00	135,800.00	75,000.00	-75,000.00
201-01-01-513-0000	MULTISERVICIO MATUS	-5,800.00	0.00	0.00	-5,800.00
201-01-01-514-0000	ALIANZA TECNOLÓGICA SOCIEDAD ANONIMA	-17,998.04	0.00	0.00	-17,998.04
201-01-01-516-0000	MULTI SERVICIO INDUSTRIALES	-68,337.03	17,486.90	52,095.00	-102,945.13
201-01-01-520-0000	TECHNOLOGY CONSULTING GROUP NICARAGUA S.A	-148,299.84	148,299.83	483,727.50	-483,727.51
201-01-01-521-0000	LEONTE RUIZ ANDINO	-2,100.00	0.00	38,500.00	-40,600.00
201-01-01-522-0000	VIAJES AMERICA	-445,790.29	34,920.34	0.00	-410,869.95
201-01-01-523-0000	NATIONAL ENERGY DEVELOPMENT, S.A.	0.00	0.00	104,742.00	-104,742.00
201-01-01-524-0000	MARIN SILVA & CIA LTDA Y/O MIGUEL ANGEL MARIN SILVA	2,100.00	0.00	0.00	2,100.00
201-01-01-528-0000	DISTRIBUIDORA DEL CAMPO, S.A.	-60,793.58	52,864.00	0.00	-7,929.58
201-01-01-529-0000	FRIO INDUSTRIAL, S.A.	0.00	0.00	161,460.00	-161,460.00
201-01-01-530-0000	DAGER OVETH CONTRERA SANCHES	6,000.00	43,000.00	57,000.00	-8,000.00
201-01-01-531-0000	MARLENE JEREZ MURILLO	-39,930.00	39,930.00	0.00	0.00
201-01-01-535-0000	DEPORTIVO RIVERA	-8,588.00	8,588.00	0.00	0.00
201-01-01-536-0000	CENIMCO CENTRO IMPRESIONES Y COPIA	-11,850.00	7,950.00	0.00	-3,900.00
201-01-01-537-0000	ARCELIA ARGENTINA GUZMAN IGLESIAS	-1,345.50	1,345.50	0.00	0.00
201-01-01-538-0000	SERVICIOS MECÁNICOS MIS PIES SOBRE LA ROCA	20.00	0.00	0.00	20.00
201-01-01-540-0000	ANK NICARAGUA, S.A	0.00	0.00	44,850.00	-44,850.00
201-01-01-543-0000	AGENCIA RIVAS	-1,627.99	0.00	0.00	-1,627.99
201-01-01-544-0000	CARLOS ALBERTO URBINA MARTINEZ	-599.98	0.00	0.00	-599.98
201-01-01-545-0000	REPUESTOS JUNIETH	-419.99	0.00	0.00	-419.99
201-01-01-546-0000	SERVICIOS TECNICOS INTEGRALES & CIA LTDA	0.01	0.00	0.01	0.00
201-01-01-547-0000	SILVA INTERNACIONAL, S.A.	-41,895.94	0.00	0.00	-41,895.94
201-01-01-552-0000	PRODUCCIONES GERARDO ALVAREZ PUBLICIDAD	0.00	0.00	375,127.00	-375,127.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-01-01-553-0000	JOSE HUMBERTO ROMERO	0.00	0.00	76,677.97	-76,677.97
201-01-01-568-0000	ANCORA, S.A.	-107,259.54	7,789.50	0.00	-99,470.04
201-01-01-582-0000	RECURSOS AMBIENTALES, INGENIERIA Y SUPERVISION	-7,304.34	0.00	0.00	-7,304.34
201-01-01-584-0000	ANDREA DEL CARMEN VELASQUEZ GAITAN	-44,650.47	39,627.47	0.00	-5,023.00
201-01-01-586-0000	CHUI ANIMACION	-12,000.00	12,000.00	0.00	0.00
201-01-01-588-0000	EMPRESA DE CONSULTORIA Y CONSTRUCCIONES RODRIGUEZ OPORTA SA	0.00	231,618.03	231,618.03	0.00
201-01-01-590-0000	NOELIA MARIA LAZO SOZA	-37,720.00	37,720.00	84,438.75	-84,438.75
201-01-01-591-0000	VIVERO LOS ROBLES	-18,170.00	0.00	0.00	-18,170.00
201-01-01-592-0000	OSCAR MEDAL ESPINOZA	-7,500.01	7,500.00	0.00	-0.01
201-01-01-593-0000	DONALD MALTEZ RODRIGUEZ	-37,900.00	0.00	83,678.36	-121,578.36
201-01-01-596-0000	YOTA DE NICARAGUA, S.A	-5,200.00	5,200.00	5,200.00	-5,200.00
201-01-01-597-0000	EVERS DANILO JARQUIN RAMIREZ	-99,469.50	0.00	0.00	-99,469.50
201-01-01-598-0000	CONCRETERA TOTAL	-280,361.75	0.00	0.00	-280,361.75
201-01-01-599-0000	ERVIN JOSE HERNANDEZ GUTIERREZ	-53,635.00	0.00	0.00	-53,635.00
201-01-01-600-0000	ASOCIACION DE AUDITORES INTERNOS DE NIC	6,497.69	0.00	0.00	6,497.69
201-01-01-616-0000	FORMULARIOS STANDAR DE NICARAGUA	-26,627.22	0.00	0.00	-26,627.22
201-01-01-617-0000	SIASA	-10,649.96	0.00	0.00	-10,649.96
201-01-01-618-0000	F.H. TECNOLOGIA	-15,647.95	0.00	0.00	-15,647.95
201-01-01-619-0000	COMERCIALIZADORA MULTIPLE LAS DOS C	-28,047.92	0.00	784,807.42	-812,855.34
201-01-01-622-0000	YASSER ALEXANDER GAGO NOGUERA	-18,328.13	18,328.13	0.00	0.00
201-01-01-623-0000	ESTIBADORES	-3,259.82	11,941.31	9,359.39	-677.90
201-01-01-624-0000	RECUR TEC INDUSTRIAL ALVARENGA SALMERON Y CIA LTDA	-26,331.27	0.00	0.00	-26,331.27
201-01-01-629-0000	TECNOSOLUCION, S.A	-316,799.69	208,490.50	0.00	-108,309.19
201-01-01-630-0000	IMPORTADORA NUEVO MUNDO, S.A.	-374,511.52	374,511.54	0.02	0.00
201-01-01-631-0000	GLOBALS MARKETS (CARLOS ALBERTO GARCIA ANDERSON)	-22,729.98	45,459.96	22,729.98	0.00
201-01-01-632-0000	RADIO DIFUSION IMPACTO S.A.	0.00	0.00	20,400.00	-20,400.00
201-01-01-633-0000	COMPANY OF NICARAGUA	-40,618.75	0.00	500,000.00	-540,618.75
201-01-01-635-0000	RICARDO HERNANDEZ HERRERA	-526,251.99	0.00	0.00	-526,251.99
201-01-01-636-0000	DESARROLLO CALLEJAS, S.A	-43,804.80	0.00	0.00	-43,804.80
201-01-01-637-0000	AUDIO E ILUMINACION	-0.01	0.00	0.00	-0.01
201-01-01-638-0000	EDITORIAL Y DISTRIBUIDORA MUNDO CULTURAL	-0.01	0.00	0.00	-0.01
201-01-01-639-0000	ANGEL MANUEL OBANDO ESTRELLA	-0.01	0.00	0.00	-0.01
201-01-01-640-0000	EDITORIA GRAFICA, S.A.Y/O CARLA RODRIGUEZ	-0.01	0.00	0.00	-0.01
201-01-01-641-0000	ELECTRONICA TECNICA, SOCIEDAD ANONIMA	-0.03	0.00	0.00	-0.03
201-01-01-642-0000	ESCOLETTTO, S.A.	-0.01	0.00	0.00	-0.01
201-01-01-643-0000	CHRISTIAN JOSÉ LÓPEZ RAUDES	-0.01	0.00	0.00	-0.01
201-01-01-644-0000	FORCON	-7,713.68	0.00	0.00	-7,713.68

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-01-01-645-0000 COMPAÑIA HOTELERA DE NICARAGUA, S.A	-0.02	0.00	0.00	-0.02
201-01-01-646-0000 FUNERARIA MONTE DE LOS OLIVOS, S. A	-0.01	0.00	0.00	-0.01
201-01-01-647-0000 TRICOLOR EVENTOS KQ	-0.01	0.00	0.00	-0.01
201-01-01-650-0000 INDUSTRIAS EDISON, S.A	-36,443.68	0.00	0.00	-36,443.68
201-01-01-651-0000 WAYMAN TOURS	-0.01	0.00	0.00	-0.01
201-01-01-653-0000 CENTURY RENT A CAR	-0.01	0.00	0.00	-0.01
201-01-01-654-0000 CERTIFIED INNOVATION, S.A	-0.01	0.00	0.00	-0.01
201-01-01-655-0000 COMERCIAL COREA, S.A	-0.11	0.00	0.00	-0.11
201-01-01-656-0000 CORPORACION PROYECTOS DE DESARROLLO, S.A	-559,918.92	0.00	0.00	-559,918.92
201-01-01-657-0000 CUBAS ELECTRICA, S.A	0.00	0.00	1,042,194.20	-1,042,194.20
201-01-01-658-0000 INGENIERIA Y PROYECTOS CENTROAMERICANOS	-0.02	0.00	0.00	-0.02
201-01-01-659-0000 EQUIPORT, S.A.	-30,607.18	0.00	0.00	-30,607.18
201-01-01-660-0000 JAIME CASTILLO RUIZ	-237,868.30	0.00	608,896.36	-846,764.66
201-01-01-661-0000 JIMI ERNESTO VANEGAS SALMERON	-0.01	0.00	0.00	-0.01
201-01-01-662-0000 JOHN MAY & CO. MAQUINARIAS, S.A.	-0.01	0.00	0.00	-0.01
201-01-01-663-0000 JOSE ANDRES OCÓN FIGUEROA	-6,600.00	0.00	0.00	-6,600.00
201-01-01-664-0000 JOSE FRANCISCO HERNANDEZ	9,806.05	0.00	0.00	9,806.05
201-01-01-665-0000 LAZARO RODRIGUEZ ACEA	-0.01	0.00	0.00	-0.01
201-01-01-666-0000 LUIS ANTONIO VELASQUEZ	-380,872.81	0.00	0.00	-380,872.81
201-01-01-668-0000 MARLENE VALDIVIA	-3.22	0.00	91,500.00	-91,503.22
201-01-01-669-0000 MAYRO, S.A.	-302,727.98	0.00	0.00	-302,727.98
201-01-01-670-0000 NUBIA ESTRADA CASTILLO	-0.02	0.00	0.00	-0.02
201-01-01-674-0000 LUCARSA AUTOINDUSTRIAL	-14,375.00	12,500.00	1,426,500.96	-1,428,375.96
201-01-01-680-0000 FERRETERIA TÉCNICA, S.A	-297,107.55	0.00	375,485.25	-672,592.80
201-01-01-681-0000 CADENAS MULTISERVICIOS	0.00	0.00	416,666.67	-416,666.67
201-01-01-686-0000 LB INGENIEROS, S.A	-144,526.02	144,526.02	0.00	0.00
201-01-01-687-0000 ROMAN & ASOCIADOS S.A	0.00	0.00	348,060.03	-348,060.03
201-01-01-689-0000 PRODEMEDICA, S.A	250,000.00	1,674,802.06	1,674,802.06	250,000.00
201-01-01-690-0000 REPRESENTACIONES Y SERVICIOS INTERNACIONALES, S. A.	35,991.21	0.00	0.00	35,991.21
201-01-01-692-0000 COMERCIAL SAHILY	-10,500.00	0.00	0.00	-10,500.00
201-01-01-695-0000 MARLON ALEXANDER BURGOS MENDOZA	-36,459.95	36,460.00	51,790.00	-51,789.95
201-01-01-697-0000 SERVIMERINTER, S.A	-29,997.04	0.00	0.00	-29,997.04
201-01-01-698-0000 LUIS ENRIQUE RODRIGUEZ YOSA	-96,812.80	0.00	0.00	-96,812.80
201-01-01-700-0000 FRANCISCO JOSE SILVA VELASQUEZ	0.00	18,215.27	0.00	18,215.27
201-01-01-709-0000 LIBRERIA CHINANDEGA	-3,685.94	0.00	0.00	-3,685.94
201-01-01-713-0000 MANUEL DE JESUS GONZALEZ	-28,800.00	28,800.00	0.00	0.00
201-01-01-719-0000 MAYRA ARACELY CATALAN RAMIREZ	-95,333.65	95,333.65	0.00	0.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-01-01-721-0000	AQUATEC	0.02	0.00	0.02	0.00
201-01-01-722-0000	ASERRIO SAN JOSE	0.01	0.00	0.01	0.00
201-01-01-723-0000	BELLO CONSTRUCTORA S.A.	0.04	0.00	0.04	0.00
201-01-01-724-0000	BORDADOS Y MAS	0.02	0.00	0.02	0.00
201-01-01-725-0000	CLIMA FRIO	0.01	0.00	0.01	0.00
201-01-01-726-0000	COIRSA	0.01	0.00	0.01	0.00
201-01-01-727-0000	COMERCIAL BAJO CERO	0.04	0.00	0.04	0.00
201-01-01-728-0000	COMERCIAL JIMENEZ	0.05	0.00	0.05	0.00
201-01-01-729-0000	COMERCIAL VILLATORO	0.01	0.00	0.01	0.00
201-01-01-730-0000	COMPU SISTEMAS S.A.	-204,313.58	0.00	287,424.10	-491,737.68
201-01-01-731-0000	COMPUCENTER	-877.99	0.00	0.00	-877.99
201-01-01-732-0000	DEPORTES ISA	0.04	0.00	0.04	0.00
201-01-01-733-0000	DIMELCO S.A.	-187,709.21	163,225.60	1,061,548.27	-1,086,031.88
201-01-01-734-0000	DISTRIBUIDORA AUTOMOTRIZ(DISTRA)	0.07	0.00	0.07	0.00
201-01-01-735-0000	DORA DE LOS ANGELES AGUIRRE	0.02	0.00	0.02	0.00
201-01-01-736-0000	FERRETERIA MONSERATH	0.02	0.00	0.02	0.00
201-01-01-737-0000	FERRETERIA LA PRINCIPAL	0.01	0.00	0.01	0.00
201-01-01-738-0000	GERARDO ANTONIO BARRETO TORRES	0.06	0.00	0.06	0.00
201-01-01-739-0000	IMPRENTA GONZALES SANDINO-IMP GONSAN	0.01	0.00	0.01	0.00
201-01-01-740-0000	INDUSTRIA MANUFACTURERA CENTROAMERICANA	0.01	0.00	0.01	0.00
201-01-01-741-0000	INSTRUMENTOS MUSICALES LA VOZ NICARAGUA	0.01	0.00	0.01	0.00
201-01-01-742-0000	IT SERVICES, S.A.	0.02	0.00	0.02	0.00
201-01-01-743-0000	MANGUERAS Y RESORTES	0.01	0.00	0.01	0.00
201-01-01-744-0000	MARTINEZ OSABA & CIA LTDA	-8,827.39	0.00	0.00	-8,827.39
201-01-01-745-0000	MOISES NOE PACHECO AVILES	0.03	0.00	1,223,161.07	-1,223,161.04
201-01-01-746-0000	MOTOS ZAZ	0.01	0.00	0.01	0.00
201-01-01-747-0000	MULTISERVICIOS WILLIAN CASCO	0.08	0.00	0.08	0.00
201-01-01-748-0000	NIKTEC	0.03	0.00	0.03	0.00
201-01-01-749-0000	PLASTICOS LA CONFIANZA	0.01	0.00	0.01	0.00
201-01-01-750-0000	PRO SERVICIO MULTIPLES	-6,014.98	0.00	0.00	-6,014.98
201-01-01-751-0000	SELLOS DE HULE DE OCCIDENTE	0.03	0.00	0.03	0.00
201-01-01-753-0000	TAI ANG Y COMPAÑIA LIMITADA	0.01	0.00	0.01	0.00
201-01-01-754-0000	TARGA INDUSTRIAL S.A.	0.04	0.00	0.04	0.00
201-01-01-755-0000	TELECOMUNICACIONES Y SISTEMAS S.A.	-31,226.22	27,153.26	0.00	-4,072.96
201-01-01-756-0000	URIEL MARTIN ALEMAN ESTRADA	-9,991.00	0.00	89,725.00	-99,716.00
201-01-01-757-0000	VARIEDADES ROCIO	0.01	0.00	0.01	0.00
201-01-01-761-0000	INSUMOS DISAGRO S.A	-81,154.35	0.00	0.00	-81,154.35

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-01-01-768-0000 INSTITUTO NICARAGÜENSE DE SEGURIDAD SOCIAL	0.00	1,455,376.93	1,455,376.93	0.00
201-01-01-769-0000 MULTISERVICIOS SOLANO	0.00	0.00	79,810.00	-79,810.00
201-01-01-771-0000 SIMSUDI, S. A.	-0.01	0.00	0.00	-0.01
201-01-01-772-0000 ENSOME, S.A.	0.00	0.00	401,713.90	-401,713.90
201-01-01-778-0000 PLASTICOS MODERNOS, S.A	0.00	3,184.59	3,184.59	0.00
201-01-01-780-0000 SERVICIOS MULTIPLES DE NICARAGUA	0.00	0.00	269,042.19	-269,042.19
201-01-01-791-0000 JERONIMO MAURICIO MERCADO TORRES	0.00	0.00	45,000.00	-45,000.00
201-01-01-793-0000 PATRICIA LORENA MAYORGA GALAN	-36,900.00	0.00	0.00	-36,900.00
201-01-01-794-0000 SICSA	-7,486.50	0.00	0.00	-7,486.50
201-01-01-801-0000 TECNICAS PORTUARIAS, S.A	0.00	942,600.85	942,600.85	0.00
201-01-01-803-0000 EMPRESA MUNICIPAL DE BLUEFIELDS	0.00	0.00	26,000.35	-26,000.35
201-01-01-804-0000 MIRIAM PEREIRA MULLER	0.00	7,269.22	7,269.22	0.00
201-01-01-806-0000 JOSE ESTEBAN SANTAMARIA SOLORIZANO	0.00	130,877.13	130,877.13	0.00
201-01-01-810-0000 COMERCIAL H. DELGADO	0.00	5,749.44	6,611.86	-862.42
201-01-01-813-0000 MARINA HODGSON JIMENEZ	0.00	0.00	4,000.00	-4,000.00
201-01-01-817-0000 INTEK NICARAGUA	0.00	0.00	545,330.00	-545,330.00
201-01-01-818-0000 CENTRO VISUAL PEREIRA, S.A	0.00	0.00	14,300.00	-14,300.00
201-02-00-00-0000 GASTOS ACUMULADOS POR PAGAR	-199,459,880.41	31,778,948.34	37,433,446.42	-205,114,378.49
201-02-01-00-0000 REMUNERACIONES PERSONALES	-154,850,449.49	25,936,340.86	26,762,944.80	-155,677,053.43
201-02-01-01-0000 PERSONAL FUO	-153,484,615.88	22,073,081.96	22,869,886.09	-154,281,420.01
201-02-01-01-0001 AGUINALDO POR PAGAR	3,041,091.27	510,859.94	2,573,526.63	978,424.58
201-02-01-01-0002 VACACIONES POR PAGAR	-19,084,058.54	2,373,576.82	1,123,527.04	-17,834,008.76
201-02-01-01-0003 NÓMINA POR PAGAR	-957,571.10	17,951,535.67	17,650,653.79	-656,689.22
201-02-01-01-0004 RESERVA PARA INDEMNAZIÓN LABORAL	-136,484,077.51	1,237,109.53	1,522,178.63	-136,769,146.61
201-02-01-02-0000 PERSONAL TEMPORAL	-1,365,833.61	3,863,258.90	3,893,058.71	-1,395,633.42
201-02-01-02-0001 AGUINALDO POR PAGAR	128,279.01	70,031.61	315,826.02	-117,515.40
201-02-01-02-0002 VACACIONES POR PAGAR	-542,642.70	502,382.36	196,297.19	-236,557.53
201-02-01-02-0003 NÓMINA POR PAGAR	-951,469.92	3,290,844.93	3,380,935.50	-1,041,560.49
201-02-03-00-0000 SERVICIOS BÁSICOS	-34,624,825.80	5,517,478.73	7,729,156.47	-36,836,503.54
201-02-03-01-0000 CONSUMO DE ENERGÍA	-3,064,071.72	2,983,052.19	2,981,559.02	-3,062,578.55
201-02-03-02-0000 CONSUMO DE AGUA	-928,200.81	518,869.57	469,371.84	-878,703.08
201-02-03-03-0000 SERVICIO DE VIGILANCIA	-30,619,194.23	2,006,204.41	4,269,351.94	-32,882,341.76
201-02-03-04-0000 TV POR CABLE	-10,459.04	6,152.56	6,873.67	-11,180.15
201-02-03-05-0000 RECOLECCIÓN DE BASURA	-2,900.00	3,200.00	2,000.00	-1,700.00
201-02-04-00-0000 COMUNICACIONES	-1,070,572.92	325,128.75	467,952.58	-1,213,396.75
201-02-04-01-0000 TELEFONÍA CONVENCIONAL	-205,409.60	138,491.62	124,663.63	-191,581.61
201-02-04-02-0000 TELÉFONIA CELULAR	-181,777.02	157,412.89	92,735.67	-117,099.80

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-02-04-03-0000	INTERNET MÓVIL	-37,126.12	993.12	95,357.11	-131,490.11
201-02-04-04-0000	INTERNET FIJO	-516,171.22	4,521.74	111,453.59	-623,103.07
201-02-04-05-0000	SERVICIO DE RADIODIFUSIÓN	-130,088.96	23,709.38	43,742.58	-150,122.16
201-02-05-00-0000	PÓLIZA DE SEGURO	8,914,032.20	0.00	2,473,392.57	-11,387,424.77
201-02-05-01-0000	FIDELIDAD COMPRENSIVA (FC)	-28,829.16	0.00	4,090.19	-32,919.35
201-02-05-02-0000	RESPONSABILIDAD C. DE PROPIETARIOS Y ARRENDATARIOS (RCPA)	-522,763.26	0.00	93,650.73	-616,413.99
201-02-05-03-0000	AUTOMÓVIL (AUTO)	-231,078.25	0.00	22,512.87	-253,591.12
201-02-05-04-0000	VIDA COLECTIVO Y ACCIDENTES PERSONALES COLECTIVOS (CV)	-952,485.75	0.00	203,888.11	-1,156,373.86
201-02-05-05-0000	ACCIDENTES PERSONALES DE TRANSPORTE PARA PASAJEROS (APT2)	-144,204.42	0.00	18,826.64	-163,031.06
201-02-05-06-0000	EQUIPO DE CONTRATISTA (EC)	-378,936.04	0.00	179,263.02	-558,199.06
201-02-05-07-0000	TODO RIESGO INCENDIO (TRI)	-2,717,580.24	0.00	664,595.18	-3,382,175.42
201-02-05-08-0000	CASCO Y MAQUINARIA DE EMBARCACIONES (B)	-3,938,155.08	0.00	1,286,565.83	-5,224,720.91
201-03-00-00-0000	CONTRIBUCIONES PATRONALES POR PAGAR	-6,872,905.97	3,652,233.70	4,086,884.83	-7,307,557.10
201-03-01-00-0000	PERSONAL FIJO	-6,094,186.75	3,042,813.77	3,146,839.61	-6,198,212.59
201-03-01-01-0000	INSS PATRONAL	-5,506,731.07	2,764,607.71	2,854,141.85	-5,596,265.21
201-03-01-02-0000	INATEC	-587,455.68	278,206.06	292,697.76	-601,947.38
201-03-02-00-0000	PERSONAL TEMPORAL	-778,719.22	609,419.93	940,045.22	-1,109,344.51
201-03-02-01-0000	INSS PATRONAL	-682,229.59	551,812.16	846,655.28	-977,072.71
201-03-02-02-0000	INATEC	-96,489.63	57,607.77	93,389.94	-132,271.80
201-04-00-00-0000	RETENCIONES POR PAGAR	-44,899,624.82	5,288,487.45	6,210,631.81	-45,821,769.18
201-04-01-00-0000	RETENCIONES	-3,355,888.56	2,694,819.49	3,081,014.38	-3,742,083.45
201-04-01-01-0000	IR EN LA FUENTE	-599,181.87	249,383.74	391,714.52	-741,512.65
201-04-01-02-0000	IR A EMPLEADOS	-1,731,300.27	1,205,652.65	1,252,058.97	-1,777,706.59
201-04-01-03-0000	INSS LABORAL	42,546.98	1,091,365.80	1,202,935.69	-69,022.91
201-04-01-04-0000	IR SERVICIO PROFESIONAL	-153,243.98	13,781.00	20,753.00	-160,215.98
201-04-01-05-0000	1% S/COMPRAS Y SERVICIOS (ALCALDIAS MUNICIPALES)	-745,987.74	134,636.30	201,052.10	-812,403.54
201-04-01-06-0000	IR EN LA FUENTE 1% (TRANS. BIENES)	-6,459.89	0.00	0.00	-6,459.89
201-04-01-07-0000	IMPUUESTO X PAG TRANSITORIA IR-ALMA	-162,261.79	0.00	12,500.10	-174,761.89
201-04-01-11-0000	MEMBRESIA TURÍSTICA	-67,532.04	0.00	0.00	-67,532.04
201-04-01-12-0000	ACTIVIDADES DIVERSAS CLS-APC	-2,696.86	0.00	0.00	-2,696.86
201-04-02-00-0000	RETENCIONES POR CONVENIOS SUSCRITOS	-13,413,531.69	1,466,457.10	1,726,991.88	-13,674,066.47
201-04-02-02-0000	CRÉDITOS Y SERVICIOS S. A (CRESER)	-230,324.52	120,251.90	165,462.87	-275,535.49
201-04-02-03-0000	TINKY TOYS	-10,876.30	0.00	0.00	-10,876.30
201-04-02-04-0000	DISTRIBUIDORA LA CANASTA	17,010.99	0.00	0.00	17,010.99
201-04-02-05-0000	CARUNA, RL	-11,966.49	0.00	6,946.80	-18,913.29
201-04-02-06-0000	INDUSTRIAS DELMOR, S. A	747.39	0.00	0.00	747.39
201-04-02-07-0000	PROCEER NICARAGUA, S. A	-1,821.58	0.00	0.00	-1,821.58

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-04-02-08-0000	ENABAS	176,155.42	219,605.11	388,543.18	7,217.35
201-04-02-09-0000	FARMADESCUENTO, S.A.	-124,350.46	188.99	54,029.40	-178,190.87
201-04-02-11-0000	APORTACION P/ REPARAC PUPITRES	-31,526.95	0.00	0.00	-31,526.95
201-04-02-12-0000	EMBARGO EMPEXMAR	-2,376,274.34	0.00	0.00	-2,376,274.34
201-04-02-14-0000	CARUNA R.L/ FINANCIERA SOLIDARIA	-8,327,879.49	109,750.44	51,268.34	-8,269,397.39
201-04-02-15-0000	GRUPO TRES EFES, S. A	-12,489.48	0.00	0.00	-12,489.48
201-04-02-18-0000	DARIANA R,L.	-24,089.85	0.00	7,878.97	-31,968.82
201-04-02-19-0000	PRÉSTAMOS SINDICATO LOLO MOLINA	-120,625.00	120,000.00	87,500.00	-88,125.00
201-04-02-20-0000	BANCO DE FINANZAS	-590,090.63	107,005.68	258,183.05	-741,268.00
201-04-02-21-0000	CRUZ LORENA S.A.	-2,244.07	0.00	0.00	-2,244.07
201-04-02-22-0000	BEATRIZ DEL CARMEN GUEVARA MARTINEZ	7,198.00	0.00	0.00	7,198.00
201-04-02-23-0000	LIBRERÍA Y DISTRIBUIDORA JARDIN	908.71	0.00	0.00	908.71
201-04-02-24-0000	BANCO PRODUZCAMOS	-970,241.54	184,128.17	257,989.18	-1,044,102.55
201-04-02-25-0000	SALUD SIN FRONTERAS	-1,800.50	0.00	0.00	-1,800.50
201-04-02-26-0000	INSTACREDIT	-9,512.43	0.00	0.00	-9,512.43
201-04-02-27-0000	SINDICATO S.T.P.L.	-11,520.00	17,120.00	11,400.00	-5,800.00
201-04-02-28-0000	SINDICATO SEPAPC	-12,765.00	19,200.00	9,150.00	-2,715.00
201-04-02-29-0000	SINDICATO SEOMC	-11,525.00	13,650.00	9,100.00	-6,975.00
201-04-02-30-0000	SINDICATO EL PROGRESO	-24,915.00	22,734.00	20,534.00	-22,715.00
201-04-02-31-0000	CONFIANSA	-597,414.22	228,088.84	125,292.79	-494,618.17
201-04-02-32-0000	ALBA CREDITO	-24,168.10	0.00	2,762.40	-26,930.50
201-04-02-33-0000	LIBRERÍA EL COLEGIAL	-644.00	0.00	0.00	-644.00
201-04-02-34-0000	CITY BANK	-500.00	0.00	0.00	-500.00
201-04-02-36-0000	ALMACEN GALLO MAS GALLO	-2,779.34	0.00	0.00	-2,779.34
201-04-02-41-0000	RICARDO CASTRO VALLEJOS	375.00	0.00	0.00	375.00
201-04-02-42-0000	JERONIMO MERCADO TORRES (MERNAR)	-44,278.50	222,516.25	219,343.25	-41,105.50
201-04-02-43-0000	RADIO COMUNICADOR	-6,186.16	0.00	0.00	-6,186.16
201-04-02-44-0000	MATERIALES DE CONSTRUCCION	-1,178.32	0.00	0.00	-1,178.32
201-04-02-45-0000	OTRAS DEDUCCIONES	-333.00	0.00	0.00	-333.00
201-04-02-46-0000	PERDIDA DE MATERIALES	-1,826.00	0.00	0.00	-1,826.00
201-04-02-47-0000	PRESTAMO COMPRA DE MATERIA	-2,391.68	0.00	0.00	-2,391.68
201-04-02-49-0000	SINDICATO	-1,295.00	1,295.00	1,720.00	-1,720.00
201-04-02-51-0000	CENTRO MEDICO CURIS	-1,457.19	0.00	0.00	-1,457.19
201-04-02-52-0000	PRESTAMOS SINDICAL	-799.97	31,981.81	38,681.84	-7,500.00
201-04-02-53-0000	ENITEL	-5,211.14	10,195.45	10,810.86	-5,826.55
201-04-02-54-0000	CARUNA, R.L AHORRO NAVIDEÑO	-13,726.00	13,726.00	0.00	0.00
201-04-02-55-0000	BANCO UNO	-233.52	0.00	0.00	-233.52

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-04-02-56-0000	CORFINSA TU CREDITO	-4,112.64	0.00	0.00	-4,112.64
201-04-02-61-0000	COMISION BILLETERA MOVIL	-553.79	25,019.46	394.95	24,070.72
201-04-03-00-0000	OTRAS RETENCIONES	-28,059,975.67	1,127,210.86	1,402,625.55	-28,335,390.36
201-04-03-01-0000	EMBARGOS JUDICIALES	-677,787.38	847,126.08	329,627.16	-160,288.46
201-04-03-02-0000	CUOTA SINDICAL	-98,202.92	103,785.83	81,376.86	-75,793.95
201-04-03-03-0000	FONDO SOCIAL	-10,644.89	97,293.08	96,274.83	-9,626.64
201-04-03-04-0000	OBRAS SCHENDEL	-3,190.00	3,180.00	3,180.00	-3,190.00
201-04-03-05-0000	COCATRAN	-27,025,814.61	23,310.87	832,355.84	-27,834,859.58
201-04-03-06-0000	BIENESTAR SOCIAL	25,596.62	0.00	0.00	25,596.62
201-04-03-08-0000	FONDO DAMNIFICADOS	-29,833.93	0.00	0.00	-29,833.93
201-04-03-09-0000	APORTE EXTRAORDINARIO	0.00	14,000.00	14,000.00	0.00
201-04-03-10-0000	PROTECCIÓN A BUQUE	-220,916.06	0.00	25,810.86	-246,726.92
201-04-03-11-0000	AYUDA SOCIAL	-19,182.50	38,515.00	20,000.00	-667.50
201-05-00-00-0000	IMPUUESTOS POR PAGAR	-30,308,546.28	11,973,245.70	17,077,181.27	-35,412,481.85
201-05-01-00-0000	IVA POR PAGAR	-29,168,960.37	11,224,250.93	15,981,375.66	-33,926,085.10
201-05-02-00-0000	IVA AUTOTRASLACION (DEBITO FISCAL)	-429,839.71	0.00	0.00	-429,839.71
201-05-04-00-0000	IMPUESTO MUNICIPAL (IMI)	-709,746.20	748,994.77	1,095,805.61	-1,056,557.04
201-05-04-01-0000	IMP. MUNIC OFICINA R.L.	-646.87	646.87	602.63	-602.63
201-05-04-04-0000	IMP. MUN. TP MOYOGALPA	-988.73	1,078.72	2,086.92	-1,996.93
201-05-04-05-0000	IMP. MUN TP ALTAGRACIA	-21.87	21.87	15.12	-15.12
201-05-04-06-0000	IMP. MUN TP SAN CARLOS	-941.82	1,231.94	1,109.33	-819.21
201-05-04-09-0000	IMP. MUN EMPRESA DE ESTIBA	-89.22	89.22	94.57	-94.57
201-06-00-00-0000	OTRAS CUENTAS POR PAGAR	-725,286,029.61	14,350,790.54	81,136,102.87	-792,071,341.94
201-06-01-00-0000	ACTIVOS FIJOS NO INGRES. A BODEGA	-229,515.30	0.00	0.00	-229,515.30
201-06-02-00-0000	ALCALDIA MUNICIPAL DE ALTAGRACIA	-963.82	0.00	0.00	-963.82
201-06-03-00-0000	ALCALDIA MUNICIPAL PUERTO CORINTO	-2,905,447.37	0.00	0.00	-2,905,447.37
201-06-05-00-0000	APORT. P/DAMINIIFI. H. FELIX (AAPA)	-192,103.02	0.00	0.00	-192,103.02
201-06-06-00-0000	APORTE CELEBRACION PURISIMA	-88,739.36	0.00	0.00	-88,739.36
201-06-07-00-0000	APORTE PATROCINIOS VARIOS	-12,015.14	0.00	0.00	-12,015.14
201-06-08-00-0000	APORTE PARA DRAGADO TOP LOKC	-500,000.00	0.00	0.00	-500,000.00
201-06-09-00-0000	APORTES INTUR	-17,263,331.36	0.00	0.00	-17,263,331.36
201-06-10-00-0000	BANPRO	-3,839,820.51	146,352.71	0.00	-3,693,467.80
201-06-11-00-0000	BIENES RECI Y NO FACTURADOS (PROVEE	-803,870.53	36,515.98	36,515.98	-803,870.53
201-06-12-00-0000	CARUNA	-44,572,138.31	0.00	0.00	-44,572,138.31
201-06-13-00-0000	CONSEJO REGIONAL DEL ATLANTICO N.	-266,314.66	0.00	0.00	-266,314.66
201-06-17-00-0000	CUENTAS POR PAGAR VARIAS	-158,592,632.58	47,358.85	52,829.57	-158,598,103.30
201-06-18-00-0000	DEBITOS PENDIENTE DE EPN CENTRAL	-320,516.08	0.00	0.00	-320,516.08

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-06-21-00-0000 DIRECCION GENERAL DE INGRESOS	-133,282.24	0.00	0.00	-133,282.24
201-06-22-00-0000 EPN	-3,822.06	0.00	0.00	-3,822.06
201-06-23-00-0000 ENCUENTRO EXPORTADORES / IMPORTADOR	-363,304.28	0.00	0.00	-363,304.28
201-06-25-00-0000 EDEN PASTORA GOMEZ	-391,922.35	0.00	0.00	-391,922.35
201-06-26-00-0000 FRANCISCO SAENZ MORAGA	-1,130.00	0.00	0.00	-1,130.00
201-06-27-00-0000 FRANCIS JEANETH SOLIS JUAREZ	-558,440.59	0.00	0.00	-558,440.59
201-06-28-00-0000 GASTOS AÑO 2012	-236,119.46	0.00	0.00	-236,119.46
201-06-30-00-0000 JERONIMO CHAVEZ SANCHEZ	-19,600.00	0.00	0.00	-19,600.00
201-06-31-00-0000 JUAN CARLOS ALFARO	-6,615.00	0.00	0.00	-6,615.00
201-06-33-00-0000 M.H.C.P	-447,057,711.34	0.00	3,347,288.66	-450,405,000.00
201-06-34-00-0000 MARIA HAYDEE LUGO GUTIERREZ	-180,752.22	100,167.77	130,557.96	-211,142.41
201-06-35-00-0000 MARIO ENRIQUE CASTILLO CASTILLO	-59,949.16	3,220.11	0.00	-56,729.05
201-06-36-00-0000 MARIA HORTENSIA TORREZ Y/O ALVARO S	-413,377.17	0.00	0.00	-413,377.17
201-06-38-00-0000 MINISTERIO DE TRANSPORTE E INFRAES.	-314,650.00	0.00	0.00	-314,650.00
201-06-39-00-0000 OMAR MORALES BARRANTES	-597,218.00	0.00	0.00	-597,218.00
201-06-40-00-0000 PROVISION COMBUSTIBLE MR P.A.P	-82,598.36	0.00	0.00	-82,598.36
201-06-41-00-0000 PROVISION SALARIO DE GERENTE	-27,525.39	0.00	0.00	-27,525.39
201-06-42-00-0000 PROVEEDORES FERRET. Y OTROS	-6,009.60	0.00	0.00	-6,009.60
201-06-43-00-0000 PUBLICIDAD AGENCIAS NAVIERAS	-11,325.12	0.00	0.00	-11,325.12
201-06-45-00-0000 REPICA	213,260.53	0.00	0.00	213,260.53
201-06-47-00-0000 REP. CAMIONETA UND. ADQUISICIONES	-31,404.08	0.00	0.00	-31,404.08
201-06-48-00-0000 ROBERTO ROMERO MAYORGA	-568,338.10	0.00	0.00	-568,338.10
201-06-49-00-0000 RONALD A. MCELROY ROSALES	-37,671.86	0.00	0.00	-37,671.86
201-06-50-00-0000 TGR-TRANSPORTE ACUATICO-MTI	-30,000.00	0.00	0.00	-30,000.00
201-06-51-00-0000 TARGET PUBLICIDAD (CLARO)	-522,178.01	0.00	0.00	-522,178.01
201-06-52-00-0000 YARA FRANCELA NUÑES AGUINAGA	-126,735.35	0.00	0.00	-126,735.35
201-06-53-00-0000 UNICOSERVI S.A.	-1,496.55	0.00	0.00	-1,496.55
201-06-58-00-0000 MARVIN CANTON	-19.78	0.00	0.00	-19.78
201-06-59-00-0000 PROVEEDORES PAGADOS POR CAJA CHICA	-3,482.42	25,856.05	22,373.63	0.00
201-06-61-00-0000 CONIASA	-2,512,679.03	0.00	0.00	-2,512,679.03
201-06-62-00-0000 HANSSELL PAUL RIVERA TORREZ	0.00	0.00	86.96	-86.96
201-06-63-00-0000 REPA. DE MUELLE E INSTALAC. PORTUAR	-1,949,973.11	0.00	0.00	-1,949,973.11
201-06-64-00-0000 LIQUIDACION FINAL DE EMPLE X PAGAR	0.12	2,936.25	2,936.25	0.12
201-06-66-00-0000 DRAGONS SECURITY, S.A.	5,857.15	0.00	0.00	5,857.15
201-06-67-00-0000 ALCADIA PROYECTO DIQUE COSTERO	-2,422,964.90	0.00	0.00	-2,422,964.90
201-06-70-00-0000 J,I GRIFFITH SUCRS. S.A	-20,147.50	0.00	0.00	-20,147.50
201-06-73-00-0000 INSTITUTO NACIONAL DE TURISMO	-698,092.80	0.00	0.00	-698,092.80

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-06-74-00-0000	COMPANIA DE NICARAGUA	-2,241,476.50	0.00	0.00	-2,241,476.50
201-06-76-00-0000	BONOS, VIATICOS Y OTROS	-8,210.52	0.00	1,613.50	-9,824.02
201-06-77-00-0000	TRANSACCIONES POR CONCILIAR BANCENTRO CORDOBAS CUENTA N°2686	-5,870.10	0.00	0.00	-5,870.10
201-06-79-00-0000	ESTHELA GALARZA BALLADARES	-68,503.59	0.00	0.00	-68,503.59
201-06-80-00-0000	IMACSA	-37,399,894.64	0.00	155,306.30	-37,555,200.94
201-06-81-00-0000	CEMEX NICARAGUA, S.A.	8,000,000.00	8,000,000.00	72,847,071.11	-56,847,071.11
201-06-85-00-0000	OSCAR RAUL RIVAS LARIOS	-434,120.49	0.00	0.00	-434,120.49
201-06-87-00-0000	PBS NICARAGUA, S.A	-141,701.58	94,467.72	0.00	-47,233.86
201-06-89-00-0000	CELESTE S.A	-212,037.00	0.00	0.00	-212,037.00
201-06-92-00-0000	MARTHA CECILIA CASTILLO FLORES	-98,407.72	0.00	0.00	-98,407.72
201-06-93-00-0000	PRODEMEDICA, S.A.	-2,699,604.12	2,449,604.12	374,802.06	-624,802.06
201-06-99-00-0000	MARA VANESSA STOTTI	16,098.40	16,100.55	0.00	32,198.95
201-06-100-00-0000	GUMERCINDO NAPOLEON CARDENAL LAGUNA	-111,948.70	111,948.70	0.00	0.00
201-06-101-00-0000	GUSTAVO ADOLFO RUIZ RUIZ	-167,338.75	167,338.76	0.00	0.01
201-06-102-00-0000	YOHANA DEL SOCORRO ROJAS OROZCO	-204,658.73	306,988.08	102,329.36	-0.01
201-06-103-00-0000	JOHANA DOLORES HURTADO	-123,187.59	123,187.58	0.00	-0.01
201-06-104-00-0000	GUADALUPE RENÉ RAMÍREZ SOZA	-171,511.58	171,511.60	0.00	0.02
201-06-105-00-0000	MARIA AUXILIADORA CANO NICARAGUA	-94,087.41	94,087.42	0.00	0.01
201-06-106-00-0000	JOHANA DE LA ASCENSIÓN TELLEZ CASTELLÓN	-142,493.24	213,739.86	71,246.62	0.00
201-06-107-00-0000	HUGO SIDAR COREA ARANA	-127,930.35	127,930.35	0.00	0.00
201-06-108-00-0000	MANUEL SALVADOR SANDOVAL CHAVARRÍA	-87,053.04	87,053.04	0.00	0.00
201-06-109-00-0000	JOSE LUIS MORA MEDRANO	-64,256.66	64,256.64	0.00	-0.02
201-06-110-00-0000	IVANIA TALAVERA SALGADO	-91,552.52	91,552.52	0.00	0.00
201-06-111-00-0000	JUAN SEBASTIAN CHAMORRO	-12,865.54	0.00	0.00	-12,865.54
201-06-112-00-0000	VICTOR MANUEL CONRAD MONTERO	-54,397.05	54,397.05	0.00	0.00
201-06-113-00-0000	GUILLERMO ANTONIO ZAPATA JUAREZ	-260,891.88	260,891.90	0.00	0.02
201-06-114-00-0000	ROMAN & ASOCIADOS	348,060.03	696,120.06	1,044,180.10	-0.01
201-06-115-00-0000	FRANCISCO ALONSO JIMENEZ ESQUIVEL	-54,526.01	54,526.02	0.00	0.01
201-06-116-00-0000	FERRETERIA TECNICA, S.A.	244,376.95	733,130.85	2,932,523.41	-1,955,015.61
201-06-117-00-0000	JORGE LUIS GUEVARA	-57,213.61	57,213.60	0.00	-0.01
201-06-118-00-0000	CUENTAS POR PAGAR A EMPLEADOS	0.00	12,336.40	14,441.40	-2,105.00
201-07-00-00-0000	ANTICIPOS RECIBIDOS DE CLIENTES	-94,475,328.61	123,290,313.98	94,348,926.20	-65,533,940.83
201-07-02-00-0000	ADUANERA ULTRAMAR	-17,114.03	7,923.74	41.02	-9,231.31
201-07-03-00-0000	AGENCIA ADUANERA ACUARIO/HOSP. M.E	-9,073.06	0.00	37.67	-9,110.73
201-07-06-00-0000	AGENCIA BERMUDEZ & CIA. LTDA/SOGESA	-8,964.88	0.00	37.22	-9,002.10
201-07-07-00-0000	AGENCIAS UNIDAS, S.A	-2,209,438.11	528,011.42	7,354.39	-1,688,781.08
201-07-08-00-0000	AGENCIAS VASSALLI, S.A.	-9,514.44	1,388,725.10	2,453,687.64	-1,074,476.98

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-07-10-00-0000	AIRSA	-10,666.90	0.00	0.00	-10,666.90
201-07-11-00-0000	AGUNSA	62,653,347.57	0.00	0.00	62,653,347.57
201-07-12-00-0000	ALCALDIA MUNICIPAL	-31,879.67	0.00	0.00	-31,879.67
201-07-14-00-0000	ALMEXA/MECABASA	-6,382.69	0.00	26.51	-6,409.20
201-07-15-00-0000	ANACOSTA, S.A.	-4,126.13	77,864.70	77,771.13	-4,032.56
201-07-16-00-0000	ANATLAN	26,812.40	0.00	0.00	26,812.40
201-07-17-00-0000	ARNOLDO FRANCISCO JIRON DURAN	-11,634.79	0.00	0.00	-11,634.79
201-07-20-00-0000	BLUE SKY	-8,685.73	0.00	36.07	-8,721.80
201-07-21-00-0000	CAMACHO MECHANICA/CONTRACTORS, S.A.	-2,221.58	0.00	9.22	-2,230.80
201-07-22-00-0000	CEMEX	-132,629.50	0.00	0.00	-132,629.50
201-07-24-00-0000	CONICSA	-326,194.67	0.00	111,346.45	-437,541.12
201-07-25-00-0000	CONSTRUCTORA MECO	-95,308.40	0.00	0.00	-95,308.40
201-07-26-00-0000	CONSTRUCTORA SANTA FE	-1,446.30	0.00	0.00	-1,446.30
201-07-28-00-0000	CONTESEPIOL MOV. INTERNO	-1,512.53	0.00	0.00	-1,512.53
201-07-31-00-0000	DISTRIBUIDORA NICARAGUENSE DEL PETROLEO	-62,540.21	60,349.02	60,268.72	-62,459.91
201-07-32-00-0000	DIST. NIC. PETROLEO - TUBERIA	-0.06	0.00	0.00	-0.06
201-07-33-00-0000	DNP CASETA, TANQUERO Y TERRENO	-8,741.31	23,057.91	67,570.59	-53,253.99
201-07-34-00-0000	DOLORES DEL SOCORRO BERRIOS	-45,874.92	0.00	0.00	-45,874.92
201-07-38-00-0000	EMPRESA GENERADORA DE OMETEPE	-41,273.04	0.00	0.00	-41,273.04
201-07-39-00-0000	ESSO STANDARD OIL/ALPAC	-863,783.16	0.00	3,586.93	-867,370.09
201-07-40-00-0000	ESSO STANDARD/ADENICA, S.A	-1,173,877.62	0.00	4,874.63	-1,178,752.25
201-07-41-00-0000	EUGENIO ARMANDO URBINA ARAUZ	-331.03	0.00	0.00	-331.03
201-07-42-00-0000	EVERT RIVERA TERCERO/MECONSA	-0.13	0.00	0.00	-0.13
201-07-43-00-0000	EVOMENSA	-6,004.59	0.00	0.00	-6,004.59
201-07-45-00-0000	FERMIN AGUILAR	-35.20	0.00	0.00	-35.20
201-07-46-00-0000	FRUTALES DEL SAN JUAN	-56,166.00	0.00	0.00	-56,166.00
201-07-47-00-0000	GIULIANO MORETTI	-6,715.08	0.00	0.00	-6,715.08
201-07-48-00-0000	HAZAMA ANDO CORP/PROYEJ CONST STA F	-104,416.05	0.00	0.00	-104,416.05
201-07-49-00-0000	HUMBERTO ALVAREZ, SUC. NIC. S.A.	-56,485.74	0.00	234.57	-56,720.31
201-07-50-00-0000	INDUSTRIA CENTROAMERICANA S.A.	-57,443.28	0.00	238.53	-57,681.81
201-07-51-00-0000	INSA	-4,986.94	0.00	0.00	-4,986.94
201-07-53-00-0000	INVERNIC	-22.20	0.00	0.00	-22.20
201-07-56-00-0000	MADENSA	-2,340.24	0.00	0.00	-2,340.24
201-07-57-00-0000	MARIA CONCEPCION GONZALEZ TUERINO	-6,663.35	0.00	0.00	-6,663.35
201-07-58-00-0000	MARIA ROGELIA SANTANA GUEVARA	-3,093.12	0.00	0.00	-3,093.12
201-07-61-00-0000	METALES DE CENTROAMERICA, S.A.	-7,743.01	0.00	32.15	-7,775.16
201-07-67-00-0000	NOBLE ENERGY NICARAGUA LTD	-8,817,963.41	0.00	0.00	-8,817,963.41

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-07-69-00-0000	OCEANICA	-41.53	0.00	0.18	-41.71
201-07-70-00-0000	OPTIM NICARAGUA	-117,710.03	0.00	0.00	-117,710.03
201-07-71-00-0000	PALMARES DEL CASTILLO	-31,978.08	0.00	0.00	-31,978.08
201-07-74-00-0000	PRESCINTO + DIGITACION	-260.00	0.00	0.00	-260.00
201-07-75-00-0000	PUERTO CABEZA POWER	-10,138.68	82,892.17	76,144.50	-3,391.01
201-07-77-00-0000	SAGSA DISAGRO, S.A	-6,856.23	0.00	0.00	-6,856.23
201-07-78-00-0000	SANTA FE GRUPO	-11,551.30	0.00	0.00	-11,551.30
201-07-79-00-0000	SAMARA EDELMA BALTOPANO	-5,795.75	0.00	0.00	-5,795.75
201-07-80-00-0000	SAUNSA/INDENICSA	-13,544.23	0.00	56.24	-13,600.47
201-07-81-00-0000	SERTECA/PUMA ENERGY BAHAMAS	-15,640.24	0.00	64.95	-15,705.19
201-07-82-00-0000	STANLY GUIL	-322.30	0.00	0.00	-322.30
201-07-83-00-0000	STEEL MAX, S.A./ACISA	-13,390.33	0.00	55.60	-13,445.93
201-07-84-00-0000	TANKAN MARINE, S.A	-935.32	0.00	3.88	-939.20
201-07-85-00-0000	TRAMESA/ASAPSA	-17,217.88	0.00	71.50	-17,289.38
201-07-87-00-0000	UNITED TIMBER S.A	-9,234.03	0.00	0.00	-9,234.03
201-07-88-00-0000	CIPRIANO QUIROGA	-3,424.59	0.00	0.00	-3,424.59
201-07-89-00-0000	JOSE ERNESTO CENTENO SILVA	-3,429.62	0.00	0.00	-3,429.62
201-07-90-00-0000	DIGNA DE LA CRUZ F. PEÑA	-3,246.14	0.00	0.00	-3,246.14
201-07-92-00-0000	ROBERT HERNANDEZ AGUIRRE	-3,409.51	0.00	0.00	-3,409.51
201-07-93-00-0000	GUSTAVO ALEJANDRO CASTILLO RODRIGUE	-3,409.51	0.00	0.00	-3,409.51
201-07-94-00-0000	JOSE A. CORREA/COOTSMAO	-3,411.33	0.00	0.00	-3,411.33
201-07-95-00-0000	FRANCISCO LOPEZ/COOP. TAXIS 12 ABRI	-20,707.94	0.00	0.00	-20,707.94
201-07-96-00-0000	HECTOR A. ARGUELLO R/TRAV TOUR NIC.	-3,412.69	0.00	0.00	-3,412.69
201-07-97-00-0000	MARIELA ARCIA GALARZA	-24,253.97	0.00	0.00	-24,253.97
201-07-98-00-0000	HARLAN JOSE GOMEZ CALERO/COOSTRATO	-3,429.16	0.00	0.00	-3,429.16
201-07-99-00-0000	COOPERATIVA FENIX RL	-3,430.99	0.00	0.00	-3,430.99
201-07-101-00-0000	JAVIER FERNANDO ZAPATA	-3,458.63	0.00	0.00	-3,458.63
201-07-102-00-0000	FRANCISCA JAMILETH IGLESIAS A.	-9,033.36	0.00	0.00	-9,033.36
201-07-103-00-0000	ALCALDIA ALTAGRACIA	-17,497.89	0.00	0.00	-17,497.89
201-07-104-00-0000	JAVIER ANTONIO RODRIGUEZ LOPEZ	-10,593.88	0.00	0.00	-10,593.88
201-07-105-00-0000	EDUARDO ANTONIO MANZANAREZ GOMEZ	-3,504.23	0.00	0.00	-3,504.23
201-07-106-00-0000	RUCCO DORICO GIOVANNI	-10,557.43	0.00	0.00	-10,557.43
201-07-107-00-0000	ELMAN MANUEL MERCADOS TORREZ	-7,018.77	0.00	0.00	-7,018.77
201-07-108-00-0000	VARIOS	-589,295.65	0.00	0.00	-589,295.65
201-07-109-00-0000	INVERSIONES B&R	-133,960.47	0.00	0.00	-133,960.47
201-07-111-00-0000	REINA ISABEL PASOS MEDRANO	-30,852.70	0.00	0.00	-30,852.70
201-07-112-00-0000	FELIPE ALFONSO ZUNIGA MORALES	-3,552.34	0.00	0.00	-3,552.34

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-07-113-00-0000	ASAPSA/IMMSA	-11,486.53	0.00	47.70	-11,534.23
201-07-115-00-0000	MAYACERO DE NICARAGUA, S.A	-32,730.62	0.00	135.92	-32,866.54
201-07-116-00-0000	METAL MECANICA DE NICARAGUA S.A	-1,300.43	0.00	5.40	-1,305.83
201-07-117-00-0000	ENGELS BANUON ROMAN CARDENAS	-2,221.58	0.00	9.22	-2,230.80
201-07-118-00-0000	AGENCIA ADUANERA MASTER SERVICES S.A	-3,589.94	0.00	14.91	-3,604.85
201-07-119-00-0000	LOGISTICA DE CARGA Y ADUANA S.A	-2,585.08	0.00	10.74	-2,595.82
201-07-121-00-0000	LISETH DEL CARMEN VARGAS	-15.65	15.65	0.00	0.00
201-07-122-00-0000	DEYLING GONZALEZ ALVAREZ	-833.49	0.00	0.00	-833.49
201-07-124-00-0000	CASTULO JACONO CONTRERAS	-428.25	0.00	0.00	-428.25
201-07-125-00-0000	ARGENIO MONTIEL RUIZ	889.52	889.52	0.00	0.00
201-07-126-00-0000	KATHERIN TATIANA ORTEGA MORAN	-324.17	0.00	0.00	-324.17
201-07-129-00-0000	SILVIO CHAMORRO	-15,358.18	50,214.28	47,687.11	-12,831.01
201-07-130-00-0000	ALBERTO WOO	-28,354.55	32,164.31	20,000.00	-16,190.24
201-07-131-00-0000	ESTEFANI MULLER GOFF	-4,607.45	2,227.01	4,000.00	-6,380.44
201-07-132-00-0000	CHESMAN MULLER	-1,052.26	0.00	0.00	-1,052.26
201-07-133-00-0000	PROMARNIC	-5,854.65	54,133.48	58,013.28	-9,734.45
201-07-134-00-0000	NAFCOSA	-6,402.33	15,633.96	29,735.60	-20,503.97
201-07-135-00-0000	COPESCHARLY	-20,598.03	26,339.21	29,394.00	-23,652.82
201-07-136-00-0000	GRUPO MAR AZUL	-32,376.78	27,947.67	22,762.43	-27,191.54
201-07-138-00-0000	PUERTO CABEZAS POWER	-25,796.71	51,156.76	85,113.10	-59,753.05
201-07-139-00-0000	LUCIA ISABEL BALTOPANO CANTARERO	0.00	0.00	10,677.82	-10,677.82
201-07-140-00-0000	ALFINSA	-918,922.58	361,440.28	347,663.30	-905,145.60
201-07-141-00-0000	A.P MOLLER MAERSK, S. A	-55,291,422.08	22,591,650.47	19,951,057.48	-52,650,829.09
201-07-143-00-0000	ACEITE DE ALGA, S.A.	-28,833.93	0.00	0.00	-28,833.93
201-07-144-00-0000	ACEITERA EL REAL, S. A	-90,641.77	329,624.67	324,603.84	-85,620.94
201-07-145-00-0000	ACONIC	-590,145.62	1,751,197.40	1,527,246.01	-366,194.23
201-07-147-00-0000	ADUANERA ACISA	-76,737.60	183,231.88	167,726.14	-61,231.86
201-07-148-00-0000	ADUANERA AEROMAR & CIA LTDA	-66,479.62	105,252.17	87,791.61	-49,019.06
201-07-149-00-0000	ADUANERA ASAP, S. A.	-24,453.47	219,150.04	204,896.46	-10,199.89
201-07-151-00-0000	ADUANERA CRUZ MONZON & CIA LTDA	-15,845.90	20,502.57	13,180.67	-8,524.00
201-07-152-00-0000	ADUANERA DE NICARAGUA, S. A ADENICA	-380,505.42	161,216.27	146,487.85	-365,777.00
201-07-153-00-0000	ADUANERA EL TRIUNFO	-37,047.88	0.00	0.00	-37,047.88
201-07-154-00-0000	ADUANERA ESTRADA SALDANA Y CIA LTDA	-57,574.78	88,146.66	59,314.02	-28,742.14
201-07-155-00-0000	ADUANERA GESTA & CO LTDA	0.00	19,486.00	19,486.00	0.00
201-07-156-00-0000	ADUANERA IMP Y EXP OBANDO & CIA LTDA	-1,006.20	0.00	0.00	-1,006.20
201-07-157-00-0000	ADUANERA INTERNACIONAL CYJ, S. A	-8,148.41	0.00	0.00	-8,148.41
201-07-158-00-0000	ADUANERA RUSOVA CIA LTDA	-42,054.84	29,292.26	28,836.07	-41,598.65

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-07-159-00-0000	ADUANERA SCHNEEGANS MORAGA, S. A	-8,307.73	0.00	0.00	-8,307.73
201-07-160-00-0000	ADUANERA TECA, S. A	-70,610.19	180,494.91	176,245.27	-66,360.55
201-07-161-00-0000	ADUANERA Y ALMACENADORA PELLAS, S. A	-302,173.28	568,436.60	490,080.09	-223,816.77
201-07-162-00-0000	ADUANIKA	-1,213.03	0.00	0.00	-1,213.03
201-07-163-00-0000	ADUNICSA	-18,470.80	64,459.87	60,766.44	-14,777.37
201-07-164-00-0000	AG AD ADOLFO PANIAGUA VEGA & CIA LTDA	-600.62	0.00	0.00	-600.62
201-07-166-00-0000	AG AD BETANCO PADILLA & CIA LTDA	-57,423.26	37,805.90	16,487.98	-36,105.34
201-07-167-00-0000	AG AD BJ & APENAS, S. A	-892.89	0.00	0.00	-892.89
201-07-168-00-0000	AG AD CHAMORRO GUILLEN, S. A	-2,700.56	0.00	0.00	-2,700.56
201-07-169-00-0000	AG AD JUAREZ LOPEZ & CIA LTDA	-635.56	0.00	0.00	-635.56
201-07-170-00-0000	AG AD LOAISIGA GAITAN, S. A	-18,564.83	33,893.01	41,750.27	-26,422.09
201-07-171-00-0000	AG AD LOAISIGA MEJIA, S. A	-45,168.68	122,483.17	103,837.85	-26,523.36
201-07-173-00-0000	AG AD MAR Y AIRE CARGA INTERNACIONAL, SA	-1,940.41	0.00	0.00	-1,940.41
201-07-174-00-0000	AG AD MARADIAGA SANDOVAL, CIA LTDA	-29,226.50	15,453.67	5,087.78	-18,860.61
201-07-175-00-0000	AG AD PICADO ROMERO Y CIA LTDA	-1,152.38	0.00	0.00	-1,152.38
201-07-176-00-0000	AG AD SEQUEIRA Y CIA LTDA (PANAMERICANA)	-50,913.85	195,935.02	162,633.28	-17,612.11
201-07-178-00-0000	AG ADUANERA RODRIGUEZ & CIA LTDA	-2,286.66	0.00	0.00	-2,286.66
201-07-179-00-0000	AG DE SERVICIOS ADUANEROS PEGASOS, S. A	-4,443.15	4,065.27	0.00	-377.88
201-07-181-00-0000	AG NAVIERA HUMBERTO ALVAREZ SUCS NIC.	-217,615.16	4,071,934.73	3,854,319.56	0.01
201-07-184-00-0000	AG. AD. MANUEL SOLORIZANO & CIA LTDA	-1,899.83	0.00	0.00	-1,899.83
201-07-185-00-0000	AG. AD. ORLANDO M. ROMERO E HIJOS, S.A	-1,058.79	0.00	0.00	-1,058.79
201-07-186-00-0000	AGA EXPRESO & CIA LTDA	-3,325.54	8,172.66	10,028.94	-5,181.82
201-07-187-00-0000	AGAMAT & CIA LTDA	-15,637.81	3,159.45	3,159.46	-15,637.82
201-07-188-00-0000	AGENCIA ADUANERA GRH, S. A	-206,553.46	74,611.65	70,734.64	-202,676.45
201-07-189-00-0000	AGENCIA ADUANERA ACUARIO	-171,438.27	64,424.76	46,404.80	-153,418.31
201-07-190-00-0000	AGENCIA ADUANERA AMYS, S. A	-6,223.63	15,370.12	14,445.30	-5,298.81
201-07-193-00-0000	AGENCIA ADUANERA ARAGON PERALTA, S. A	-11,771.62	0.00	0.00	-11,771.62
201-07-194-00-0000	AGENCIA ADUANERA ARCO, LTDA	-10,515.66	6,671.07	7,041.46	-10,886.05
201-07-197-00-0000	AGENCIA ADUANERA BERMUDEZ & CIA LTDA.	-138,557.06	28,405.84	9,273.75	-119,424.97
201-07-198-00-0000	AGENCIA ADUANERA BIME, S. A	-60,603.10	45,940.16	33,376.21	-48,039.15
201-07-199-00-0000	AGENCIA ADUANERA CANALES AGUILAR & COMPA	-1,034.76	0.00	0.00	-1,034.76
201-07-201-00-0000	AGENCIA ADUANERA CASTELLANOS, S.A.	-218,876.19	132,727.85	72,216.97	-158,365.31
201-07-202-00-0000	AGENCIA ADUANERA CENTAURO	-8,732.96	17,076.47	18,339.79	-9,996.28
201-07-203-00-0000	AGENCIA ADUANERA CENTELLA	-147,884.13	230,045.47	205,903.87	-123,742.53
201-07-204-00-0000	AGENCIA ADUANERA CISNERO MOLINA, S. A	-18,612.72	0.00	0.00	-18,612.72
201-07-206-00-0000	AGENCIA ADUANERA CONTINENTAL, S. A	-15,325.50	6,495.97	6,495.97	-15,325.50
201-07-207-00-0000	AGENCIA ADUANERA CUEVAS Y CIA LTDA	-2,290.25	4,080.27	4,080.27	-2,290.25

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-07-208-00-0000	AGENCIA ADUANERA DANIC & CIA LTDA	-202,774.68	265,656.32	152,636.16	-89,754.52
201-07-210-00-0000	AGENCIA ADUANERA DELGADILLO, S. A	0.00	7,416.17	7,416.17	0.00
201-07-211-00-0000	AGENCIA ADUANERA DINASER	-10,448.20	3,522.83	5,386.59	-12,311.96
201-07-212-00-0000	AGENCIA ADUANERA EL NAZARENO, S.A.	-2,530.09	0.00	0.00	-2,530.09
201-07-213-00-0000	AGENCIA ADUANERA ESCOBAR ESPINALES, S.A.	-3,998.04	4,644.16	4,644.15	-3,998.03
201-07-215-00-0000	AGENCIA ADUANERA FILADELPHIA, S.A.	-59,371.94	13,353.34	13,353.71	-59,372.31
201-07-216-00-0000	AGENCIA ADUANERA GALO & ASOCIADOS, S. A	-21,622.86	22,634.78	22,635.35	-21,623.43
201-07-218-00-0000	AGENCIA ADUANERA GONZALEZ, S. A	-2,495.93	4,088.17	4,088.17	-2,495.93
201-07-220-00-0000	AGENCIA ADUANERA HENRY AREVALO ZUNIGA, S	-5,223.08	27,775.67	28,593.13	-6,040.54
201-07-221-00-0000	AGENCIA ADUANERA ILG LOGISTICS, S. A	-322,698.96	397,675.20	302,440.67	-227,464.43
201-07-222-00-0000	AGENCIA ADUANERA INTERCARGO, S. A	-6,255.44	0.00	0.00	-6,255.44
201-07-223-00-0000	AGENCIA ADUANERA INTERGLOBAL, S. A	-83,009.29	109,856.31	96,702.80	69,855.78
201-07-224-00-0000	AGENCIA ADUANERA KAIROS, S. A	-2,865.62	0.00	0.00	-2,865.62
201-07-225-00-0000	AGENCIA ADUANERA KARSA	-44,745.97	186,298.57	169,622.28	-28,069.68
201-07-226-00-0000	AGENCIA ADUANERA LA AMISTAD, S. A	-31,824.74	22,407.88	14,090.51	-23,507.37
201-07-227-00-0000	AGENCIA ADUANERA LA UNION, S. A	-5,627.58	1,856.04	1,856.03	-5,627.57
201-07-228-00-0000	AGENCIA ADUANERA LACAYO, S. A	-204.81	0.00	0.00	-204.81
201-07-230-00-0000	AGENCIA ADUANERA MARITIMA (AGMAR)	-4,529.44	0.00	0.00	-4,529.44
201-07-231-00-0000	AGENCIA ADUANERA MASTER SERVICES, S.A.	-174,720.79	100,394.15	93,976.79	-168,303.43
201-07-232-00-0000	AGENCIA ADUANERA MAZEL LOGISTIC, S. A	-1,805.37	4,083.49	4,083.49	-1,805.37
201-07-233-00-0000	AGENCIA ADUANERA MENA LOPEZ & CIA LTDA	-2,859.72	0.00	0.00	-2,859.72
201-07-234-00-0000	AGENCIA ADUANERA MUNDIAL, S.A.	-626.93	0.00	0.00	-626.93
201-07-235-00-0000	AGENCIA ADUANERA ORTIZ, S. A	-51,554.72	65,491.40	61,318.21	-47,381.53
201-07-236-00-0000	AGENCIA ADUANERA PHC & CIA LTDA	-5,202.33	10,010.11	10,455.00	-5,647.22
201-07-238-00-0000	AGENCIA ADUANERA PYM, S. A	-207,773.04	341,743.48	334,589.10	-200,618.66
201-07-239-00-0000	AGENCIA ADUANERA QUANT MARTINEZ CIA LTDA	-36,974.83	20,831.27	16,909.80	-33,053.36
201-07-240-00-0000	AGENCIA ADUANERA RACAR, S. A	0.00	50,807.62	50,807.62	0.00
201-07-241-00-0000	AGENCIA ADUANERA RAMAR, S. A	-158,580.70	62,552.63	57,152.96	-153,181.03
201-07-242-00-0000	AGENCIA ADUANERA REYES CASTILLO, S.A.	-331.15	0.00	0.00	-331.15
201-07-243-00-0000	AGENCIA ADUANERA RICARSA & CIA LTDA	-13,149.12	0.00	0.00	-13,149.12
201-07-244-00-0000	AGENCIA ADUANERA RONALD LACAYO Y CIA LTD	-16,182.03	114,018.40	102,580.61	-4,744.24
201-07-246-00-0000	AGENCIA ADUANERA SANIC & CO LTDA	-34,132.53	82,072.22	58,914.56	-10,974.87
201-07-247-00-0000	AGENCIA ADUANERA SERDASA	-2,763.70	0.00	0.00	-2,763.70
201-07-248-00-0000	AGENCIA ADUANERA SERMCNTSA	-1,936.35	0.00	0.00	-1,936.35
201-07-249-00-0000	AGENCIA ADUANERA SILVA'S & CIA LTDA	-1,353.89	18,916.19	19,658.09	-2,095.79
201-07-250-00-0000	AGENCIA ADUANERA SOZA & CIA LTDA (RUB)	-10,534.70	22,783.37	15,936.43	-3,687.76
201-07-251-00-0000	AGENCIA ADUANERA TICAL, S. A	-6,843.80	0.00	0.00	-6,843.80

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-07-252-00-0000	AGENCIA COSMOS, S. A	-34,969.11	35,664.86	35,226.35	-34,530.60
201-07-253-00-0000	AGENCIA DE SERVICIOS ADUANEROS SIGLO XXI	-40,513.54	17,022.94	5,004.85	-28,495.45
201-07-254-00-0000	AGENCIA GLOBAL, S. A (AGLOSA)	-24,323.76	0.00	0.00	-24,323.76
201-07-255-00-0000	AGENCIA MUNDO ADUANAL PADILLA Y CIA LTDA	-31,792.25	65,348.54	67,577.77	-34,021.48
201-07-256-00-0000	AGENCIA NAVIERA ILG LOGISTICS, S. A	-128,588.53	2,707,721.33	2,803,547.56	-224,414.76
201-07-257-00-0000	AGENCIA NAVIERA KOSTA, S.A.	-1,546,191.62	1,438,183.10	1,518,456.09	-1,626,464.61
201-07-258-00-0000	AGENCIA ORTEGA Y VASQUEZ	-4,579.92	31,062.59	33,105.67	-6,623.00
201-07-259-00-0000	AGENCIA SUAREZ VARGAS & CIA LTDA	-28,247.86	32,136.88	22,124.59	-18,235.57
201-07-261-00-0000	AGENCIAS VASSALLI, S. A	-995,213.24	3,724,403.91	3,597,272.09	-868,081.42
201-07-262-00-0000	AGRI CORP	-5,125,544.01	5,095,284.63	95,668.70	-125,928.08
201-07-263-00-0000	AGROPECUARIA EL LLANO, S.A.	-17,711.99	0.00	0.00	-17,711.99
201-07-264-00-0000	AGROSA	-26,891.27	2,733.88	0.00	-24,157.39
201-07-265-00-0000	AGUNSA / CONTRATO # 65	-29,534.67	0.00	0.00	-29,534.67
201-07-266-00-0000	AGUNSA/CONTRATO #2	-34,969,193.85	0.01	172,866.99	-35,142,060.83
201-07-267-00-0000	AIMAR DE NICARAGUA, S.A.	-313,515.15	1,028,392.80	714,877.65	0.00
201-07-270-00-0000	ALBA ALIMENTOS DE NICARAGUA, S.A.	-906.58	0.00	0.00	-906.58
201-07-272-00-0000	ALBA GENERACION, S. A	-126,005.39	0.00	0.00	-126,005.39
201-07-273-00-0000	ALBANISA / REFINERIA	-18,831.45	0.00	0.00	-18,831.45
201-07-277-00-0000	ALMACENADORA DEL PACIFICO, S. A	-100,866.84	176,007.85	207,747.78	-132,606.77
201-07-279-00-0000	ALMAR, S.A., SERVICIOS MISCELANEOS.	-84,213.71	0.00	0.00	-84,213.71
201-07-280-00-0000	ALMEXSA	-171,137.51	109,705.32	92,372.91	-153,805.10
201-07-282-00-0000	ALTOLAMAR AMERICA	-119.88	0.00	0.00	-119.88
201-07-284-00-0000	AQUARIUS CIA LTDA	-2,594.43	811.92	845.20	-2,627.71
201-07-285-00-0000	ARROCERA NICARAGUENSE, S. A	-24,017.83	0.00	0.00	-24,017.83
201-07-286-00-0000	ARTEMAR, S.A.	-57,505.78	1,066,503.42	1,048,665.27	-39,667.63
201-07-287-00-0000	ASISTENCIA TECNICA ADUANERA (ATECA)	-66,927.05	33,169.66	24,912.93	-58,670.32
201-07-289-00-0000	AUTOS ALEMANES ASOCIADOS NIC, S. A	-337.35	0.00	0.00	-337.35
201-07-290-00-0000	AVICOLA LA BARRANCA	-389,900.98	192,738.68	187,010.18	-384,172.48
201-07-291-00-0000	AVICOLA LA ESTRELLA, S. A	-132,354.81	534,488.72	518,995.83	-116,861.92
201-07-292-00-0000	BLUE LOGISTICS, S. A	-19,483.75	32,455.29	27,269.86	-14,298.32
201-07-294-00-0000	BOLAÑOS MEDINA & CIA LTDA (FANOR)	-53,892.03	81,781.18	76,014.56	-48,125.41
201-07-298-00-0000	CAMPOS & CAMPOS CIA LTDA	-22,054.73	0.00	0.00	-22,054.73
201-07-299-00-0000	CARELI TOURS NICARAGUA	-6,498.97	58,327.78	63,443.18	-11,614.37
201-07-300-00-0000	CARGILL DE NICARAGUA, S. A	0.00	3,350,153.61	3,350,153.61	0.00
201-07-302-00-0000	CASA PELLAS, S.A.	-5,522.22	149,805.82	149,805.82	-5,522.22
201-07-303-00-0000	CASUR, S.A.	0.00	36,754.19	36,754.19	0.00
201-07-305-00-0000	CENTRO DE TRAMITES DE LAS EXPORTACIONES	-3,059.82	9,299.99	9,273.92	-3,033.75

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-07-306-00-0000	CEREALES DE CENTROAMERICA, S. A	-2,642.02	0.00	0.00	-2,642.02
201-07-307-00-0000	CIPS/MINSA	-1,474.93	0.00	0.00	-1,474.93
201-07-308-00-0000	CISA AGRO	-118,336.86	262,877.55	324,373.08	-179,832.39
201-07-309-00-0000	CLIENTES VARIOS	-0.37	11,507.90	11,507.53	0.00
201-07-310-00-0000	COMPANIA CERVECERA DE NICARAGUA, S. A	-6,386.30	0.00	0.00	-6,386.30
201-07-311-00-0000	COMPANIA LICORERA DE NICARAGUA, S. A	-7,157.90	0.00	0.00	-7,157.90
201-07-314-00-0000	CONSORCIO MARITIMO CENTROAMERICANO, S.A.	-2,023,015.23	6,732,442.09	4,983,623.04	-274,196.18
201-07-315-00-0000	CONSTRUCCIONES REYES	-1,619.96	0.00	0.00	-1,619.96
201-07-317-00-0000	CONSTRUCTORA MECO, SA	-2,405.62	0.00	0.00	-2,405.62
201-07-318-00-0000	CORP. COMERCIALIZADORA DE GRANOS BASICOS	-3,353.71	0.00	0.00	-3,353.71
201-07-319-00-0000	CORPORACION PIPASA DE NICARAGUA, S.A.	-7,733.55	0.00	0.00	-7,733.55
201-07-324-00-0000	DACOTRANS NICARAGUA/DACO HEAVY LIFT	-633.90	69,100.50	73,117.42	-4,650.82
201-07-326-00-0000	DESARROLLO, TECNOLOGICO Y COMERCIO GLOBA	0.00	929.00	929.00	0.00
201-07-327-00-0000	DHL GLOBAL FORWARDING NICARAGUA, S.A	-231,277.81	425,277.05	428,291.12	-234,291.88
201-07-329-00-0000	DISTRIBUCIONES AGROALFA, S. A	0.00	1,819,252.17	1,819,252.17	0.00
201-07-330-00-0000	DISTRIBUIDORA EL GIGANTE, S.A.	-54,319.00	0.00	0.00	-54,319.00
201-07-332-00-0000	DISTRIBUIDORA NICARAGUENSE DE PETROLEO	-121,025.02	2,147,449.93	2,149,363.55	-122,938.64
201-07-333-00-0000	E CHAMORRO INDUSTRIAL, S.A.	-506.51	0.00	0.00	-506.51
201-07-334-00-0000	E PALAZIO & CIA LTDA	-1,897,974.23	673,255.47	13.05	-1,224,731.81
201-07-336-00-0000	EDGAR MARTINEZ ROMERO (EMARSAN)	-19,207.05	0.00	0.00	-19,207.05
201-07-339-00-0000	EJERCITO DE NICARAGUA	-110.09	0.00	0.00	-110.09
201-07-340-00-0000	ELQUINSA	-4,682.68	14,790.77	549,381.45	-539,273.36
201-07-343-00-0000	EMPRESA ENERGETICA CORINTO, LTDA	-2,521.03	0.00	0.00	-2,521.03
201-07-344-00-0000	EMPRESA MARENCO, S. A	-2,951,722.09	3,899,387.40	1,472,457.14	-524,791.83
201-07-345-00-0000	EMPRESA NICARAGUENSE DEL PETROLEO, S.A.	-3,342,657.54	0.00	0.00	-3,342,657.54
201-07-347-00-0000	ENACAL	-11,463.53	0.00	0.00	-11,463.53
201-07-348-00-0000	ENATREL (EMP. NAC. DE TRANSMISIONES ELEC	-11,556.28	0.00	0.00	-11,556.28
201-07-349-00-0000	ENIMPORT	-132,005.86	0.00	0.00	-132,005.86
201-07-351-00-0000	ESENSA	-63,521.50	0.00	0.00	-63,521.50
201-07-352-00-0000	EVOMENSA	-8,761.89	0.00	0.00	-8,761.89
201-07-353-00-0000	EXPORTACIONES E IMPORTACIONES DIVERSA, S	-213.03	0.00	0.00	-213.03
201-07-355-00-0000	EXPRESO AEREO Y MAR & CIA	-3,199.49	0.00	0.00	-3,199.49
201-07-356-00-0000	FERRETERIA JENNY, S. A	-31,770.50	21,149.24	0.00	-10,621.26
201-07-357-00-0000	FERRETERIA TECNICA, S.A.	-102,462.26	0.00	0.00	-102,462.26
201-07-358-00-0000	FIBRAS SISTEMAS Y SERVICIOS AMBIENTALES,	-1,896.97	0.00	0.00	-1,896.97
201-07-359-00-0000	FONDO POBLACION NACIONES UNIDAS	-794.73	0.00	0.00	-794.73
201-07-360-00-0000	FORMUNICA	-5,461.12	809,700.53	983,751.65	-179,512.24

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-07-361-00-0000	FRACCIONADORA DE OCCIDENTE, S. A	-30,545.14	0.00	0.00	-30,545.14
201-07-364-00-0000	FUNDACION POLITECNICO LA SALLE	-3,728.20	0.00	0.00	-3,728.20
201-07-366-00-0000	GANADERIA INTEGRAL NICARAGUA, S.A.	-1,833,076.46	4,822,093.20	2,989,016.74	0.00
201-07-367-00-0000	GEOHIDRA CONSULTORES, C. A	-989.29	0.00	0.00	-989.29
201-07-371-00-0000	GRUPO INDUSTRIAL EL GRANJERO, S.A.	-81,803.80	1,176,561.40	1,169,459.96	-74,702.36
201-07-373-00-0000	GTM NICARAGUA, S. A	-88.75	0.00	0.00	-88.75
201-07-375-00-0000	HARINISA	-2,081,204.41	2,081,204.41	0.00	0.00
201-07-376-00-0000	HOGARAMA, S.A.	-557.04	0.00	0.00	-557.04
201-07-377-00-0000	HUMBERTO ALVAREZ, SUC DE NIC, S. A	-335,621.13	290,408.48	237,380.51	-282,593.16
201-07-378-00-0000	INDACASA	-6,290.15	12,232.31	8,160.49	-2,218.33
201-07-379-00-0000	INDEGRASA	-65,690.15	0.00	0.00	-65,690.15
201-07-380-00-0000	INDUSTRIA SAN FRANCISCO, S. A	-291,662.26	184,426.68	183,090.49	-290,326.07
201-07-381-00-0000	INDUSTRIAL ACEITERA DE RAAS, S. A	-315,479.88	296,898.49	260,927.97	-279,509.36
201-07-382-00-0000	INSECTICIDAS SAN CRISTOBAL	0.00	384,347.97	437,571.16	-53,223.19
201-07-384-00-0000	INSUMOS DISAGRO PARA LA INDUSTRIA, S.A.	-19,590.59	0.00	0.00	-19,590.59
201-07-385-00-0000	INTERMODAL, S. A / CMA - CGM	0.00	1,670,958.72	1,670,958.72	0.00
201-07-386-00-0000	INTRAMAR, S. A	-19,841.91	0.00	0.00	-19,841.91
201-07-390-00-0000	INVERSIONES NICAMAR, S. A	-240.71	0.00	0.00	-240.71
201-07-391-00-0000	INVERSIONES Y NEGOCIOS DE NIC, S. A	-6,363.51	0.00	0.00	-6,363.51
201-07-392-00-0000	J. L. GRIFFITH SUCESORES, S.A.	-2,332,268.11	11,971,892.81	9,781,827.86	-142,203.16
201-07-393-00-0000	JUAN ALBERTO CAJINA MARTINEZ (EL HALCON)	-56,799.31	49,879.71	23,967.00	-30,886.60
201-07-394-00-0000	JUAN CARLOS CASTILLO PASTORA	-2,658,586.04	2,658,586.04	0.00	0.00
201-07-399-00-0000	LLANSA INGENIEROS S.A.	-113,409.79	0.00	0.00	-113,409.79
201-07-405-00-0000	MARAVI & CO.	-36,969.65	38,786.23	34,509.32	-32,692.74
201-07-406-00-0000	MARTINEZ MEDINA & CIA LTDA	-143,272.38	137,411.32	136,085.12	-141,946.18
201-07-407-00-0000	MEDINTER NICARAGUA, S. A	-870,527.75	3,364,761.72	2,506,834.06	-12,600.09
201-07-408-00-0000	MEDISAN	-53,021.23	12,794.11	12,795.04	-53,022.16
201-07-409-00-0000	MEDITERRANEAN SHIPPING CO	3,402,908.94	1,824,450.46	1,504,281.77	-3,082,740.25
201-07-411-00-0000	METALES DE CENTROAMERICA BA, S. A	-1,574.44	0.00	0.00	-1,574.44
201-07-412-00-0000	MEYSA & CIA LTDA	-2,723.64	4,635.59	4,635.59	-2,723.64
201-07-414-00-0000	MOGOLLON & ASOCIADOS, S. A	0.00	31,388.87	33,877.99	-2,489.12
201-07-415-00-0000	MOGOLLON ALMANZA & CIA LTDA (ADNICAR)	-173,493.05	268,847.86	223,710.24	-128,355.43
201-07-416-00-0000	MOLINOS DE NICARAGUA, S. A	-2,124,768.51	3,086,076.14	961,307.63	0.00
201-07-417-00-0000	MONTE ROSA, S. A	0.00	375,456.38	375,456.38	0.00
201-07-418-00-0000	MUDANZAS MUNDIALES	-3,318.78	0.00	0.00	-3,318.78
201-07-420-00-0000	MULTITRANS & CIA LTDA	-561.91	0.00	0.00	-561.91
201-07-421-00-0000	MUNDO FLETE, S. A	-802.29	0.00	0.00	-802.29

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-07-423-00-0000	NICA TRANSPORT, S. A	-109,338.65	78,994.70	63,637.42	-93,981.37
201-07-425-00-0000	NICARAGUA MARITIMA, S.A.	-6,498.15	0.00	0.00	-6,498.15
201-07-426-00-0000	NICARAGUA SUGAR STATES LIMITED	-4,083,425.14	5,718,727.91	1,859,519.96	-224,217.19
201-07-427-00-0000	NICARAGUAN SHIPPING ENTERPRISE	-72.37	0.00	0.00	-72.37
201-07-430-00-0000	OCEANOS DE NICARAGUA (NICASEA, S. A)	-2,364.68	0.00	0.00	-2,364.68
201-07-431-00-0000	ORO TRAVEL	0.00	0.00	370.61	-370.61
201-07-432-00-0000	PAMER, S.A.	-30,455.84	32,644.09	17,622.91	-15,434.66
201-07-433-00-0000	PEPSA - EL REALEJO	-964.68	0.00	0.00	-964.68
201-07-434-00-0000	POLARIS ENERGY NICARAGUA, S. A	-47,608.33	0.00	0.00	-47,608.33
201-07-435-00-0000	POLICIA NACIONAL DE NICARAGUA	-352.15	0.00	0.00	-352.15
201-07-437-00-0000	PROGRAMA MUNDIAL DE ALIMENTOS (PMA)	-8,758.46	0.00	0.00	-8,758.46
201-07-440-00-0000	PRONIZA, S. A	-4,137.94	0.00	0.00	-4,137.94
201-07-441-00-0000	PUMA ENERGY BAHAMAS, S.A.	-40,433.40	117,956.87	118,851.42	-41,327.95
201-07-442-00-0000	QUIMICA CENTROAMERICANA QUIBOR, S.A.	-8,864.24	0.00	0.00	-8,864.24
201-07-443-00-0000	RAMAC	-165,832.69	613,552.37	612,812.08	-165,092.40
201-07-445-00-0000	REPAMAR, S. A	-3,937.60	0.00	0.00	-3,937.60
201-07-446-00-0000	REVISTA GUIDE, S. A	-1,512.60	11,409.27	32,521.93	-22,625.26
201-07-447-00-0000	REYES MONCADA Y CIA LTDA	-90,934.60	25,693.74	17,812.40	-83,053.26
201-07-448-00-0000	RIO ESCONDIDO INDUSTRIAL, S. A	-53,086.90	0.00	0.00	-53,086.90
201-07-449-00-0000	ROMER, SOCIEDAD ANONIMA	-1,323.85	929.14	929.12	-1,323.83
201-07-450-00-0000	SAETA	-1,059,844.88	664,715.91	442,573.74	-837,702.71
201-07-451-00-0000	SAGSA DISAGRO	0.00	2,557,283.36	2,557,283.36	0.00
201-07-452-00-0000	SALEXSA	-6,803.45	0.00	0.00	-6,803.45
201-07-453-00-0000	SAMUEL MANSELL, S. A	-6,281.00	0.00	0.00	-6,281.00
201-07-456-00-0000	SEASA	-9,311.10	24,278.87	22,440.04	-7,472.27
201-07-457-00-0000	SERCOGUA NICARAGUA, S. A	-2,826.54	0.00	0.00	-2,826.54
201-07-458-00-0000	SERGIO IVAN MORALES	-339.50	0.00	0.00	-339.50
201-07-459-00-0000	SERTECA	-47,588.25	62,729.63	77,873.37	-62,731.99
201-07-460-00-0000	SERV. Y TRAMITES AD. MAIRENA & CIA LTDA	-47,196.45	96,145.32	91,524.59	-42,575.72
201-07-461-00-0000	SERVICIOS & GESTIONES ADUANERAS, S. A	-202.17	0.00	0.00	-202.17
201-07-462-00-0000	SERVICIOS ADUANEROS ALMACENTRO, S.A.	-136,304.96	95,330.11	79,692.03	-120,666.88
201-07-463-00-0000	SERVICIOS ADUANEROS ESPECIALIZADOS,S.A	-3,449.31	0.00	0.00	-3,449.31
201-07-464-00-0000	SERVICIOS ADUANEROS INTEGRALES, S.A.	-39,618.86	102,811.15	105,208.67	-42,016.38
201-07-465-00-0000	SERVICIOS ADUANEROS INTERNACIONAL	-9,590.09	33,843.56	32,711.10	-8,457.63
201-07-466-00-0000	SERVICIOS ADUANEROS PROFESIONALES, S. A	-33,695.39	9,169.04	0.00	-24,526.35
201-07-467-00-0000	SERVICIOS ADUANEROS UNIDOS, S. A	-80,543.05	197,594.32	200,360.55	-83,309.28
201-07-468-00-0000	SERVICIOS ADUANEROS UNIVERSALES (SAU)	-14,783.12	11,337.85	7,266.85	-10,712.12

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-07-469-00-0000	SERVICIOS INTEGRADO ADUANEROS, S.A.	-24,102.36	61,381.72	50,908.76	-13,629.40
201-07-470-00-0000	SERVICIOS LOGISTICOS Y ADUANEROS, S. A	-11,282.97	0.00	0.00	-11,282.97
201-07-474-00-0000	SERVIMUL & CIA LTDA	-607.01	0.00	0.00	-607.01
201-07-476-00-0000	SICTRA DE NICARAGUA, S.A.	-240.17	0.00	0.00	-240.17
201-07-481-00-0000	SPL NICARAGUA & LTDA	-629.95	0.00	0.00	-629.95
201-07-483-00-0000	SUMINISTROS INDUSTRIALES DE ORIENTE, S.A	-24,644.25	0.00	0.00	-24,644.25
201-07-489-00-0000	TRANSCARGO	-1,574.00	0.00	0.00	-1,574.00
201-07-493-00-0000	ULTRAZEANIC, S. A	-105,257.17	63,270.55	56,941.51	-98,928.13
201-07-495-00-0000	UNO NICARAGUA, S. A	0.00	100,198.35	100,198.35	0.00
201-07-496-00-0000	VALISA, S.A.	-3,571.59	0.00	0.00	-3,571.59
201-07-497-00-0000	VESTA LOGISTIC, S.A	-8,398.47	0.00	0.00	-8,398.47
201-07-498-00-0000	VESTAS CHILE TURBINAS EOLICAS LTDA	-38,155.11	0.00	0.00	-38,155.11
201-07-502-00-0000	ALVARO MARTINEZ	0.00	48,443.86	48,443.86	0.00
201-07-503-00-0000	HAROLD GUILLEN	0.00	24,234.90	24,234.90	0.00
201-07-505-00-0000	RAMAR ADUANERO S.A.	0.00	2,089,078.00	2,089,078.00	0.00
201-07-506-00-0000	ALMA LIGIA VARELA	-57.50	57.50	0.00	0.00
201-07-508-00-0000	JAIRO AVILES CASTAÑOS	-172.50	172.50	0.00	0.00
201-07-509-00-0000	MARIA ANDREA ALEMÁN MARTINEZ	-119.00	0.00	0.00	-119.00
201-07-510-00-0000	TERESA DOMINGA VANEGAS	-115.00	0.00	0.00	-115.00
201-07-511-00-0000	SERGIO JOSE FUENTES ORTIZ	-230.00	0.00	0.00	-230.00
201-07-514-00-0000	VICENTA DEL CARMEN DIAZ DIAZ	-644.00	0.00	0.00	-644.00
201-07-515-00-0000	MÉLIDA DEL CARMEN URBINA CORREA	-230.00	0.00	0.00	-230.00
201-07-516-00-0000	MARIA EUGENIA CORREA LUMBI	-115.00	115.00	0.00	0.00
201-07-526-00-0000	COMANIC, S.A	-717,535.97	1,857,872.62	1,571,044.91	-430,708.26
201-07-528-00-0000	EMSEPORSA	-53,334.25	139,674.33	139,674.35	-53,334.27
201-07-530-00-0000	NICARAGUA'S BEST GUIDES	0.84	4,968.47	4,969.31	0.00
201-07-531-00-0000	MACUA TOURS	-80.16	552.00	552.00	-80.16
201-07-536-00-0000	BANCO DE FINANZA S.A	-90,696.60	0.00	6,294.90	-96,991.50
201-07-553-00-0000	ADOLFO ARGUELLO	-4,559.99	0.00	0.00	-4,559.99
201-07-554-00-0000	NADIA GUADALUPE LEETS LACAYO	-21,207.83	0.00	1,423.52	-22,631.35
201-07-556-00-0000	EARL CASH CAMBELL	0.00	0.00	21,556.01	-21,556.01
201-07-559-00-0000	EMUSEPCI	31.51	0.00	0.00	31.51
201-07-561-00-0000	CYMC, S.A.	-127.82	0.00	0.53	-128.35
201-07-562-00-0000	MKG NICARAGUA	-21,433.54	21,343.60	0.10	-90.04
201-07-564-00-0000	AGENCIA EMPREMAR	0.00	11,217.11	11,217.11	0.00
201-07-587-00-0000	BISMAR LUMBI MAYORGА	-3,291.80	4,224.64	2,000.00	-1,067.16
201-07-589-00-0000	SEDEL CARGO LOGISTICS LTD	-6,293.23	37,664.17	33,229.93	-1,858.99

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
201-07-590-00-0000	CAMPRESA	-1,303.22	427.50	1,000.00	-1,875.72
201-07-591-00-0000	ARACELY ARIANA MONTEALTO	-6,355.56	0.00	0.00	-6,355.56
201-07-592-00-0000	COMPANIA DE NICARAGUA, S. A	0.00	15,933.35	15,933.35	0.00
201-07-597-00-0000	TEXSHIP S.A.	-3,394.77	4,312.59	927.02	-9.20
201-07-598-00-0000	FLORICEL DEL CARMEN MORICE HENRRIQUEZ	-6,383.64	0.00	0.00	-6,383.64
201-07-599-00-0000	YVES SUN	-6,375.98	0.00	0.00	-6,375.98
201-07-603-00-0000	CADENAS MULTISERVICIOS	0.00	140,412.79	140,412.79	0.00
201-07-609-00-0000	FRANCISCO JAVIER SELVA COREA	0.00	4,558.96	4,558.96	0.00
201-07-621-00-0000	AGENCIA ADUANERA ANBER, S.A.	-52,569.59	206,721.18	165,732.98	-11,581.39
201-07-622-00-0000	GORA S.A	-319,759.18	0.00	0.00	-319,759.18
201-07-623-00-0000	LUIS ADOLFO LOPEZ MENDOZA	-16,040.40	0.00	0.00	-16,040.40
201-07-628-00-0000	RICARDO JOSE PEÑA OROZCO	0.00	26,314.67	26,314.67	0.00
201-07-636-00-0000	SOLENTINAME TOURS	0.00	259.43	259.43	0.00
201-07-637-00-0000	JHOANY OTONIEL QUEZADA BALTOPANO	0.00	3,798.60	3,798.60	0.00
201-07-638-00-0000	COTRANSA	0.00	556.81	556.81	0.00
201-07-639-00-0000	JOSE GABRIEL SEQUIERA	0.00	556.81	556.81	0.00
201-07-640-00-0000	COOTRACAR	0.00	0.00	20,284.37	-20,284.37
201-07-641-00-0000	ASOCIACION EVANGELICA MUNDIAL INCORPORADA EN NICARAGUA	0.00	142,637.69	142,637.69	0.00
201-07-642-00-0000	SERVITOURS TRAVEL	0.00	259.43	259.43	0.00
201-08-00-00-0000	DOCUMENTOS POR PAGAR	-596,798,794.30	0.00	2,565,565.22	-599,364,359.52
201-08-01-00-0000	PRESTAMOS NACIONALES	-584,719,866.10	0.00	2,426,932.48	-587,146,798.58
201-08-01-01-0000	MINIS.DE HACIENDA Y CRÉDITO PÚBLICO	-530,710,589.13	0.00	2,203,821.68	-532,914,410.81
201-08-01-12-0000	BANCORP NO.0000954	-15,776,432.01	0.00	65,513.00	-15,841,945.01
201-08-01-13-0000	BANCORP NO. 0000955	-11,313,150.60	0.00	46,978.84	-11,360,129.44
201-08-01-14-0000	BANPRO NO. 390271	-9,512,498.74	0.00	38,851.09	-9,551,349.83
201-08-01-15-0000	BANPRO N°406136	-10,051,918.05	0.00	41,730.31	-10,093,648.36
201-08-01-16-0000	BANPRO N°407751	-7,355,277.57	0.00	30,037.56	-7,385,315.13
201-08-02-00-0000	PRESTAMOS INTERNACIONALES	-12,078,928.20	0.00	138,632.74	-12,217,560.94
201-08-02-01-0000	KBC BANK N.V BELGICA	-12,078,928.20	0.00	138,632.74	-12,217,560.94
201-09-00-00-0000	INTERESES Y COMISIONES POR PAGAR	-113,923,198.14	0.00	469,399.25	-114,392,597.39
201-09-01-00-0000	PRESTAMOS NACIONALES	-113,037,799.53	0.00	469,399.25	-113,507,198.78
201-09-01-01-0000	MINIS.DE HACIENDA Y CRÉDITO PUBLICO	-113,037,799.53	0.00	469,399.25	-113,507,198.78
201-09-02-00-0000	PRESTAMOS INTERNACIONALES	-885,398.61	0.00	0.00	-885,398.61
202-00-00-00-0000	PASIVO FIJO	-478,734,720.48	18,603,696.39	14,746,616.02	-474,877,640.11
202-01-00-00-0000	PRESTAMOS	-479,440,036.20	18,197,048.33	13,634,652.24	-474,877,640.11
202-01-01-00-0000	PRESTAMOS NACIONALES	-422,488,693.75	17,491,732.50	13,228,004.18	-418,224,965.43
202-01-01-02-0000	CARUNA, R.L (PASEO XOLOTLAN)	-7,001,661.05	0.00	29,174.10	-7,030,835.15

**EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION**



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
202-01-01-03-0000	BANPRO N°700061	-11,478,314.83	12,324,538.06	0.00	846,223.23
202-01-01-04-0000	BANPRO N°330452	-187,414,377.21	4,313,506.84	775,755.22	-183,876,625.59
202-01-01-05-0000	BANCORP NO. 0000955	-208,474,280.00	0.00	865,707.50	-209,339,987.50
202-01-01-06-0000	BANCORP NO. 0000	-8,120,060.66	0.00	33,719.25	-8,153,779.91
202-01-01-07-0000	BANCORP # 1633	0.00	853,687.60	11,523,648.11	-10,669,960.51
202-01-02-00-0000	PRESTAMOS INTERNACIONES	-56,951,342.45	705,315.83	406,648.06	-56,652,674.68
202-01-02-01-0000	KFW DE ALEMANIA	-20,000,000.00	0.00	0.00	-20,000,000.00
202-01-02-02-0000	KBC BANK N.V BELGICA	-36,951,342.45	705,315.83	406,648.06	-36,652,674.68
202-02-00-00-0000	INTERESES POR PAGAR	705,315.72	406,648.06	1,111,963.78	0.00
202-02-02-00-0000	PRESTAMOS INTERNACIONALES	705,315.72	406,648.06	1,111,963.78	0.00
202-02-02-02-0000	KBC BANK N.V BELGICA	705,315.72	406,648.06	1,111,963.78	0.00
203-00-00-00-0000	OTROS PASIVOS	-9,890,148,886.24	1,184,280.92	98,852,544.19	-9,987,817,149.51
203-01-00-00-0000	DEPÓSITOS EN GARANTIA	-1,872,373.56	0.00	0.00	-1,872,373.56
203-01-01-00-0000	ADA LUZ HERRERA TOLEDO, KIOSKO#9	-9,590.28	0.00	0.00	-9,590.28
203-01-02-00-0000	ADELSA	-1,548.04	0.00	0.00	-1,548.04
203-01-03-00-0000	ADNICSA	-809.29	0.00	0.00	-809.29
203-01-04-00-0000	AIMAR DE NICARAGUA, S.A.	-44,600.46	0.00	0.00	-44,600.46
203-01-05-00-0000	AGENCIAS VASSALLI	443.92	0.00	0.00	443.92
203-01-06-00-0000	ASENAT CROWELL	-2,903.57	0.00	0.00	-2,903.57
203-01-08-00-0000	CARLOS MANUEL VEGA JACKSON	-11,938.70	0.00	0.00	-11,938.70
203-01-09-00-0000	CLAUDIA VANESSA GARCIA RAMIREZ	-17,262.94	0.00	0.00	-17,262.94
203-01-10-00-0000	CLIENTES VARIOS	-81,632.98	0.00	0.00	-81,632.98
203-01-11-00-0000	E. PALAZIO & CO.	4,299.89	0.00	0.00	4,299.89
203-01-13-00-0000	J.L. GRIFFITH SUCESORES, S.A.	1,150.91	0.00	0.00	1,150.91
203-01-14-00-0000	JAN DE NULL	-123,089.61	0.00	0.00	-123,089.61
203-01-15-00-0000	JOSE MARTÍNEZ OROZCO	-49,636.00	0.00	0.00	-49,636.00
203-01-16-00-0000	JOSE LEONTES	-7,191.55	0.00	0.00	-7,191.55
203-01-17-00-0000	MARIA HORTENCIA TORREZ	-49,636.00	0.00	0.00	-49,636.00
203-01-18-00-0000	MARTIN GARAY ACEVEDO Y MICHELL RIVA	-14,384.52	0.00	0.00	-14,384.52
203-01-19-00-0000	MEDISAN	-2,141.78	0.00	0.00	-2,141.78
203-01-20-00-0000	MEYER'S TOURISM & DEVELOPMENT, S. A	-76,822.50	0.00	0.00	-76,822.50
203-01-21-00-0000	MUDANZAS MUNDIALES	-1,298.48	0.00	0.00	-1,298.48
203-01-22-00-0000	NAINSA	-754.52	0.00	0.00	-754.52
203-01-23-00-0000	NICAR. MARITIMA (HENRY ARREVALO)	-879.45	0.00	0.00	-879.45
203-01-24-00-0000	POWER 1 ENERGY SOCIEDAD ANÓNIMA	-112,235.60	0.00	0.00	-112,235.60
203-01-25-00-0000	PLUTARCO JESÚS DELGADILLO	-49,636.00	0.00	0.00	-49,636.00
203-01-26-00-0000	RANCHO TAKI POLLO	-25,348.70	0.00	0.00	-25,348.70

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
203-01-27-00-0000 RONALD MEJIA ROMERO (LA RONDA)	-90,124.85	0.00	0.00	-90,124.85
203-01-28-00-0000 ROBERTO RIVELINO BECKNBAUR BELTRAN	-13,994.49	0.00	0.00	-13,994.49
203-01-29-00-0000 SAGSA DISAGRO, S.A.	-14,949.36	0.00	0.00	-14,949.36
203-01-31-00-0000 SEMAR, S.A.	-11,303.39	0.00	0.00	-11,303.39
203-01-32-00-0000 SETANIC	-3,945.06	0.00	0.00	-3,945.06
203-01-33-00-0000 TATIANA GUERRERO	-12,302.58	0.00	0.00	-12,302.58
203-01-34-00-0000 TGR-MTI	-1,400.00	0.00	0.00	-1,400.00
203-01-35-00-0000 TRAMSESA	194.16	0.00	0.00	194.16
203-01-36-00-0000 TRONCOSO & PEREZ, CIA LTDA	-493,657.81	0.00	0.00	-493,657.81
203-01-37-00-0000 VICTOR RAMON CABRALES CUADRA (IGCA)	-16,721.16	0.00	0.00	-16,721.16
203-01-38-00-0000 ACONIC	622.99	0.00	0.00	622.99
203-01-39-00-0000 ADUANICA	-2,403.20	0.00	0.00	-2,403.20
203-01-40-00-0000 ALMAR,S.A.	161.99	0.00	0.00	161.99
203-01-41-00-0000 ALMEXSA	-953.63	0.00	0.00	-953.63
203-01-42-00-0000 ALPAC	-788.21	0.00	0.00	-788.21
203-01-43-00-0000 ACEITERA EL REAL,S.A.	46.06	0.00	0.00	46.06
203-01-44-00-0000 AD ULTRAZEA NIC	-873.19	0.00	0.00	-873.19
203-01-45-00-0000 ADUANERA ACISA	-923.65	0.00	0.00	-923.65
203-01-46-00-0000 ADUANERA BAUTRANS	-999.74	0.00	0.00	-999.74
203-01-47-00-0000 ADUANERA DE ULTRAMAR	403.03	0.00	0.00	403.03
203-01-48-00-0000 ADUANERA GALOP	-357.33	0.00	0.00	-357.33
203-01-49-00-0000 ADUANERA Y ALMACENADORA PELLAS,S.A.	91.92	0.00	0.00	91.92
203-01-50-00-0000 AG ADUAN SEQUEIRA & CIA LTDA (PANAM	-425.93	0.00	0.00	-425.93
203-01-51-00-0000 AG. AD. CISNEROS MOLINA,S.A.(CISMO)	-263.45	0.00	0.00	-263.45
203-01-52-00-0000 AG. AD. MENA Y CIA LTD.	-458.72	0.00	0.00	-458.72
203-01-53-00-0000 AG. AD. LOAISIGA GAITAN,S.A.	-1,942.18	0.00	0.00	-1,942.18
203-01-54-00-0000 AG. AD. MEDINA, ZAMORA,ARGUELLO,S.A.	-1,468.59	0.00	0.00	-1,468.59
203-01-55-00-0000 AG.LOGISTICA INTEGRADA DE SERVICIOS	-208.51	0.00	0.00	-208.51
203-01-56-00-0000 AG VASSALLI, S.A./ PRINCESS CRUISES	89.20	0.00	0.00	89.20
203-01-57-00-0000 AGA ESPRESS & CIA LTDA.	-449.04	0.00	0.00	-449.04
203-01-58-00-0000 AGEN. ADUAN. MARADIAGA SANDOVAL CIA	-2,153.35	0.00	0.00	-2,153.35
203-01-59-00-0000 AGENCIA ADUAN. CASTILLO ROMERO,S.A.	-2,972.17	0.00	0.00	-2,972.17
203-01-60-00-0000 AGENCIA ADUAN. KOSTA,S.A.(ANAKOSTA)	1,441.19	0.00	0.00	1,441.19
203-01-61-00-0000 AGENCIA ADUANERA ARTEMAR, S.A.	-2,567.08	0.00	0.00	-2,567.08
203-01-62-00-0000 AGENCIA ADUANERA COREA Y CIA LTDA.	-1,291.96	0.00	0.00	-1,291.96
203-01-63-00-0000 AGENCIA ADUANERA DANIC	23.32	0.00	0.00	23.32
203-01-64-00-0000 AGENCIA ADUANERA GONZALEZ, S.A.	-83.75	0.00	0.00	-83.75

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
203-01-65-00-0000	AGENCIA ADUANERA GRH, S. A	-1,602.82	0.00	0.00	-1,602.82
203-01-66-00-0000	AGENCIA ADUANERA ILG LOGISTICS,S.A.	626.89	0.00	0.00	626.89
203-01-67-00-0000	AGENCIA ADUANERA LA AMISTAD,S.A.	-204.95	0.00	0.00	-204.95
203-01-68-00-0000	AGENCIA ADUANERA MUNDIAL,S.A.	-114.03	0.00	0.00	-114.03
203-01-69-00-0000	AGENCIA ADUANERA P & M	-10,309.68	0.00	0.00	-10,309.68
203-01-70-00-0000	AGENCIA ADUANERA RAMAR,S.A	18.39	0.00	0.00	18.39
203-01-71-00-0000	AGENCIA ADUANERA TOLMA	-2,335.28	0.00	0.00	-2,335.28
203-01-72-00-0000	AGENCIA NAVIERA ILG LOGISTICS,S.A.	159.25	0.00	0.00	159.25
203-01-73-00-0000	AGENCIA ORTEGA Y VASQUEZ	-194.50	0.00	0.00	-194.50
203-01-74-00-0000	AGENCIA UNIDAS, S.A. (AGUNSA)	28.89	0.00	0.00	28.89
203-01-76-00-0000	ASOC NICARAG DE INDUST DEL ARROZ	-2,255.67	0.00	0.00	-2,255.67
203-01-77-00-0000	ATLANTIC MARITIME (ATMAR)	-995.88	0.00	0.00	-995.88
203-01-78-00-0000	AVICOLA LA ESTRELLA	271.63	0.00	0.00	271.63
203-01-79-00-0000	BOLAÑOS MEDINA & CIA. LTDA.	-680.54	0.00	0.00	-680.54
203-01-80-00-0000	CASA PELLAS, S.A.	64.50	0.00	0.00	64.50
203-01-81-00-0000	COSEPORA	634.86	0.00	0.00	634.86
203-01-82-00-0000	CIA CERVECERA DE NICARAGUA, S.A.	103.73	0.00	0.00	103.73
203-01-83-00-0000	CIA LICORERA DE NICARAGUA	26.85	0.00	0.00	26.85
203-01-84-00-0000	DAMCO, S. A.	-26.70	0.00	0.00	-26.70
203-01-85-00-0000	ESENZA	-161.04	0.00	0.00	-161.04
203-01-86-00-0000	ESSO STANDAR OIL, S.A.	-239,150.08	0.00	0.00	-239,150.08
203-01-87-00-0000	FORMUNICA	-458.21	0.00	0.00	-458.21
203-01-88-00-0000	GEYSA	-2,047.10	0.00	0.00	-2,047.10
203-01-89-00-0000	HUMBERTO ALVAREZ, SUC DE NIC, S.A.	-337.49	0.00	0.00	-337.49
203-01-90-00-0000	INDACASA	-151.82	0.00	0.00	-151.82
203-01-91-00-0000	INTERMODAL, S.A. /CMA-CGM	-454.48	0.00	0.00	-454.48
203-01-92-00-0000	INVERSIONES NICAMAR, S.A.	-241.66	0.00	0.00	-241.66
203-01-94-00-0000	LUIS ALBERTO PRAVIA MENDOZA	-690.18	0.00	0.00	-690.18
203-01-95-00-0000	MINICAR, S.A.	-420.75	0.00	0.00	-420.75
203-01-96-00-0000	MANUEL SOLORIZANO	-297.70	0.00	0.00	-297.70
203-01-97-00-0000	NICARAGUA SUGAR STATES LTDA.	-437.82	0.00	0.00	-437.82
203-01-98-00-0000	OBRAS DE INGENIERIA,S.A. (OBRINSA)	-8,636.70	0.00	0.00	-8,636.70
203-01-99-00-0000	PRES. DE LA REPUBLICA	-534.93	0.00	0.00	-534.93
203-01-100-00-0000	PROGRAMA MUNDIAL DE ALIMENTACION	-219.66	0.00	0.00	-219.66
203-01-101-00-0000	RIO ESCONDIDO INDUSTRIAL, S.A.	103.68	0.00	0.00	103.68
203-01-102-00-0000	SAETA	38.30	0.00	0.00	38.30
203-01-103-00-0000	SAUSA	-594.49	0.00	0.00	-594.49

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
203-01-104-00-0000 SERVITECA	-23.36	0.00	0.00	-23.36
203-01-105-00-0000 SAMUEL MANSELL, S. A.	-6,205.79	0.00	0.00	-6,205.79
203-01-106-00-0000 SER.ADUANEROS UNIDOS,S.A.(SAUNSA)	519.88	0.00	0.00	519.88
203-01-107-00-0000 SERV. ADUANEROS ESPECIALIZADOS,S.A.	-1,111.56	0.00	0.00	-1,111.56
203-01-108-00-0000 SERV AD LA EXCELENCIA,S.A.(SALEXSA)	-244.40	0.00	0.00	-244.40
203-01-109-00-0000 SEV. & GESTIONES ADUANERAS, S.A.	-199.25	0.00	0.00	-199.25
203-01-110-00-0000 TECNIMPORT,S.A.	-409.22	0.00	0.00	-409.22
203-01-111-00-0000 TIP TOP INDUSTRIAL, S.A.	118.64	0.00	0.00	118.64
203-01-112-00-0000 TRASMERQUIN DE NICARAGUA,S.A.	-143.84	0.00	0.00	-143.84
203-01-114-00-0000 ASTRID DEL SOCORRO ZUNIGA	-54,381.06	0.00	0.00	-54,381.06
203-01-115-00-0000 UCRANIA VIOLETA BUITRAGO ROCHA	-3,074.16	0.00	0.00	-3,074.16
203-01-116-00-0000 IVONNE LIZETH VILCHEZ GAVINET	-8,810.41	0.00	0.00	-8,810.41
203-01-117-00-0000 TANIA MARIEL CAMACHO	-3,072.10	0.00	0.00	-3,072.10
203-01-118-00-0000 PEDRO NOEL ANTONIO GONZALEZ	-11,607.08	0.00	0.00	-11,607.08
203-01-119-00-0000 GESARELA YOSABETH ZELEDON PADILLA	-3,072.10	0.00	0.00	-3,072.10
203-01-120-00-0000 CONSUELO MARIA BERNARD SANDINO	-3,072.10	0.00	0.00	-3,072.10
203-01-121-00-0000 KYRA AZUCENA DUARTE CRUZ	-1,514.32	0.00	0.00	-1,514.32
203-01-122-00-0000 ANDY RAMON MORALES ROSALES	-3,072.51	0.00	0.00	-3,072.51
203-01-123-00-0000 JOSSIE LYN HERNANDEZ	-3,073.00	0.00	0.00	-3,073.00
203-01-124-00-0000 MAIRIN ESTELI MCEWAN LANG	-3,073.75	0.00	0.00	-3,073.75
203-01-125-00-0000 MARIBEL DEL SOCORRO OBANDO MEDINA	-3,068.41	0.00	0.00	-3,068.41
203-01-126-00-0000 CRISTINA ENRIQUETA OSEJO	-12,478.92	0.00	0.00	-12,478.92
203-01-127-00-0000 TIRSO VANIUM VILCHEZ GAVINET	-3,072.10	0.00	0.00	-3,072.10
203-01-128-00-0000 SANTIAGO FRANCISCO OSEJO LOZANO	-3,083.21	0.00	0.00	-3,083.21
203-01-129-00-0000 JESSICA VALESKA MOLINA AVERRUZ	-3,083.62	0.00	0.00	-3,083.62
203-01-131-00-0000 SANDRA JOSE ARGUELLO MARTINEZ	-3,088.99	0.00	0.00	-3,088.99
203-01-132-00-0000 LIDIA IGNACIA NUÑEZ MENDOZA	-3,063.08	0.00	0.00	-3,063.08
203-01-133-00-0000 GLORIA ELENA VALLE ALVAREZ	-3,063.90	0.00	0.00	-3,063.90
203-01-134-00-0000 OCTAVIO JOSÉ TORRES SALINAS	-3,063.08	0.00	0.00	-3,063.08
203-01-135-00-0000 YARA FRANCELLA NUÑEZ AGUINAGA	-61,581.80	0.00	0.00	-61,581.80
203-01-136-00-0000 EDYS FRANCISCA ESPINOZA GUZMAN	-3,123.03	0.00	0.00	-3,123.03
203-01-137-00-0000 HUMBERTO BUITRAGO FLORES	-3,104.00	0.00	0.00	-3,104.00
203-01-138-00-0000 JUDITH VERONICA MENDOZA URBINA	-3,105.55	0.00	0.00	-3,105.55
203-01-139-00-0000 BRENDA BUITRAGO FLORES	-3,100.98	0.00	0.00	-3,100.98
203-01-140-00-0000 JORGE RIVAS Y/O FLAVIA ALTAMIRANO	-3,097.26	0.00	0.00	-3,097.26
203-01-141-00-0000 LEONOR DE LOS ANGELES CRUZ CARMONA	-3,099.74	0.00	0.00	-3,099.74
203-01-142-00-0000 BEDARDO RODRIGUEZ MOLINA	-5,389.24	0.00	0.00	-5,389.24

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
203-01-143-00-0000	MARIA CAROLINA BRAVO ORDOÑEZ	-5,491.68	0.00	0.00	-5,491.68
203-01-144-00-0000	REYNA ROSA MALDONADO RIVAS	-12,861.52	0.00	0.00	-12,861.52
203-02-00-00-0000	CUENTA CONTROL PUERTO INTERDIVISIONAL	-9,888,276,512.68	1,184,280.92	98,852,544.19	-9,985,944,775.95
203-02-01-00-0000	OFICINA CENTRAL	-2,738,261,242.17	807,797.67	20,838,147.61	-2,758,291,592.11
203-02-01-01-0000	TRANSFERENCIAS PRESUPUESTARIAS	-896,672,988.64	0.00	13,556,934.18	-910,229,922.82
203-02-01-02-0000	TRANSFERENCIAS DE DIVISA	-3,258,063.79	0.00	0.00	-3,258,063.79
203-02-01-03-0000	SUMINISTRO	-488,862,235.73	1,206.90	423,920.94	-489,284,949.77
203-02-01-04-0000	COBRANZA	8,170,230.29	31,038.45	0.00	8,201,268.74
203-02-01-05-0000	VARIOS	-1,357,208,184.30	775,552.32	6,857,292.49	-1,363,289,924.47
203-02-01-06-0000	SALDO POR CONCILIAR	-430,000.00	0.00	0.00	-430,000.00
203-02-02-00-0000	ADMINISTRACIÓN PORTUARIA CORINTO	-5,450,897,167.99	0.00	65,757,885.89	-5,516,655,053.88
203-02-02-01-0000	TRANSFERENCIAS PRESUPUESTARIAS	-22,128,219.97	0.00	0.00	-22,128,219.97
203-02-02-02-0000	TRANSFERENCIAS DE DIVISA	-87,775.13	0.00	0.00	-87,775.13
203-02-02-03-0000	SUMINISTRO	-24,464,278.19	0.00	1,043,414.30	-25,507,692.49
203-02-02-04-0000	COBRANZA	-5,254,806,116.75	0.00	64,326,218.07	-5,319,132,334.82
203-02-02-05-0000	VARIOS	-149,397,201.38	0.00	388,253.52	-149,785,454.90
203-02-02-06-0000	SALDO POR CONCILIAR	-13,576.57	0.00	0.00	-13,576.57
203-02-03-00-0000	ADMINISTRACIÓN PORTUARIA SANDINO	-789,496,755.01	1,809.40	2,271,269.08	-791,766,214.69
203-02-03-01-0000	TRANSFERENCIAS PRESUPUESTARIAS	-936,000.00	0.00	0.00	-936,000.00
203-02-03-02-0000	TRANSFERENCIAS DE DIVISA	-49,307.08	0.00	0.00	-49,307.08
203-02-03-03-0000	SUMINISTRO	-2,809,076.51	0.00	0.00	-2,809,076.51
203-02-03-04-0000	COBRANZA	-709,047,244.80	0.00	2,271,269.08	-711,318,513.88
203-02-03-05-0000	VARIOS	-76,211,462.60	1,809.40	0.00	-76,209,653.20
203-02-03-06-0000	SALDO POR CONCILIAR	-443,664.02	0.00	0.00	-443,664.02
203-02-04-00-0000	ADMINISTRACIÓN PORTUARIA REGIONAL LACUSTRE COCIBOLCA	-147,317,670.09	0.00	115,632.61	-147,433,302.70
203-02-04-01-0000	TRANSFERENCIAS PRESUPUESTARIAS	-21,201,191.32	0.00	0.00	-21,201,191.32
203-02-04-03-0000	SUMINISTRO	-2,219,504.96	0.00	1,605.53	-2,221,110.49
203-02-04-04-0000	COBRANZA	-50,906,869.34	0.00	87,195.87	-50,994,065.21
203-02-04-05-0000	VARIOS	-72,755,523.37	0.00	26,831.21	-72,782,354.58
203-02-04-06-0000	SALDO POR CONCILIAR	-234,581.10	0.00	0.00	-234,581.10
203-02-05-00-0000	ADMINISTRACIÓN PORTUARIA SAN JUAN DEL SUR	-46,272,151.27	0.00	1,176,332.42	-47,448,483.69
203-02-05-03-0000	SUMINISTRO	-1,140,709.46	0.00	0.00	-1,140,709.46
203-02-05-04-0000	COBRANZA	-42,652,600.39	0.00	1,176,332.42	-43,828,932.81
203-02-05-05-0000	VARIOS	-2,475,110.93	0.00	0.00	-2,475,110.93
203-02-05-06-0000	SALDO POR CONCILIAR	-3,730.49	0.00	0.00	-3,730.49
203-02-06-00-0000	ADMINISTRACIÓN PORTUARIA RAMA	-250,423,761.85	0.00	1,640,329.58	-252,064,091.43
203-02-06-01-0000	TRANSFERENCIAS PRESUPUESTARIAS	-1,695,487.35	0.00	0.00	-1,695,487.35

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
203-02-06-02-0000 TRANSFERENCIAS DE DIVISA	-651,661.63	0.00	0.00	-651,661.63
203-02-06-03-0000 SUMINISTRO	-2,382,819.24	0.00	0.00	-2,382,819.24
203-02-06-04-0000 COBRANZA	-228,583,899.59	0.00	1,633,294.58	-230,217,194.17
203-02-06-05-0000 VARIOS	-17,109,136.31	0.00	7,035.00	-17,116,171.31
203-02-06-06-0000 SALDO POR CONCILIAR	-757.73	0.00	0.00	-757.73
203-02-07-00-0000 ADMINISTRACIÓN PORTUARIA BLUEFIELDS	325,009,665.85	4,387.61	589,696.23	-325,594,974.47
203-02-07-01-0000 TRANSFERENCIAS PRESUPUESTARIAS	-5,584,759.92	0.00	0.00	-5,584,759.92
203-02-07-03-0000 SUMINISTRO	-852,069.33	4,387.61	0.00	-847,681.72
203-02-07-04-0000 COBRANZA	-169,176,143.75	0.00	589,696.23	-169,765,839.98
203-02-07-05-0000 VARIOS	-149,396,692.85	0.00	0.00	-149,396,692.85
203-02-08-00-0000 ADMINISTRACIÓN PORTUARIA PUERTO CABEZAS	-23,608,125.51	0.00	77,771.13	-23,685,896.64
203-02-08-01-0000 TRANSFERENCIAS PRESUPUESTARIAS	-389,691.33	0.00	0.00	-389,691.33
203-02-08-02-0000 TRANSFERENCIAS DE DIVISA	-25,915.83	0.00	0.00	-25,915.83
203-02-08-03-0000 SUMINISTRO	-942,673.45	0.00	0.00	-942,673.45
203-02-08-04-0000 COBRANZA	-21,365,188.86	0.00	77,771.13	-21,442,959.99
203-02-08-05-0000 VARIOS	-884,656.04	0.00	0.00	-884,656.04
203-02-09-00-0000 ADMINISTRACIÓN PORTUARIA REGIONAL LACUSTRE XOLOTLÁN	-160,080,072.12	0.00	5,308,827.46	-165,388,899.58
203-02-09-02-0000 TRANSFERENCIAS DE DIVISA	-1,979.58	0.00	0.00	-1,979.58
203-02-09-04-0000 COBRANZA	-155,142,156.79	0.00	2,596,099.15	-157,738,255.94
203-02-09-05-0000 VARIOS	-4,935,935.75	0.00	2,712,728.31	-7,648,664.06
203-02-10-00-0000 ADMINISTRACIÓN PORTUARIA SAN JORGE	43,090,099.18	370,286.24	1,076,652.18	42,383,733.24
203-02-10-04-0000 COBRANZA	-14,689,647.58	370,286.24	1,076,652.18	-15,396,013.52
203-02-10-05-0000 VARIOS	57,779,746.76	0.00	0.00	57,779,746.76
 CAPITAL CONTABLE	 -1,472,076,321.78	 1,236,183.18	 2,049,470.92	 -1,472,889,609.52
301-00-00-00-0000 CAPITAL INICIAL	-780,072,064.20	0.00	0.00	-780,072,064.20
301-01-00-00-0000 CAPITAL INICIAL	-225,048,865.40	0.00	0.00	-225,048,865.40
301-02-00-00-0000 APORTE ORIGINAL TRANSF. DEL ESTADO	-4,522,670.01	0.00	0.00	-4,522,670.01
301-03-00-00-0000 APORTE DEL ESTADO	-109,369,835.41	0.00	0.00	-109,369,835.41
301-05-00-00-0000 CAPITAL ADICIONAL (DEUDA CAPITAL)	-426,312,818.98	0.00	0.00	-426,312,818.98
301-06-00-00-0000 APORTE ORIGINAL POR CONVERSION MONETARIA	-699,888.60	0.00	0.00	-699,888.60
301-08-00-00-0000 REVALUACIÓN DE ACTIVOS	-11,080,869.42	0.00	0.00	-11,080,869.42
301-09-00-00-0000 DONACION HOLANDESA	-3,303,350.30	0.00	0.00	-3,303,350.30
301-10-00-00-0000 MINISTERIO DE TURISMO	-46,644.00	0.00	0.00	-46,644.00
301-11-00-00-0000 BAJAS DE INVENTARIO MAT. Y SUM	645,050.11	0.00	0.00	645,050.11
301-12-00-00-0000 DONACIONES	-332,172.19	0.00	0.00	-332,172.19
302-00-00-00-0000 SUPERÁVIT DE CAPITAL	-56,968,389.91	0.00	0.00	-56,968,389.91

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
302-01-00-00-0000	SUPERAVÍT ACTIVO FIJO	-491,203.81	0.00	0.00	-491,203.81
302-04-00-00-0000	SUPERAVIT POR DONACIÓN	-56,477,186.10	0.00	0.00	-56,477,186.10
303-00-00-00-0000	RESULTADOS ACUMULADOS	-910,279,498.84	822,610.32	1,889,974.91	-911,346,863.43
304-00-00-00-0000	AJUSTES A PERIODOS ANTERIORES	275,243,631.17	413,572.86	159,496.01	275,497,708.02
	INGRESOS	-1,039,409,104.46	3,994,024.83	133,751,686.90	-1,169,166,766.53
401-00-00-00-0000	INGRESOS POR SERVICIOS	-946,938,652.40	3,945,019.75	109,224,825.99	-1,052,218,458.64
401-01-00-00-0000	INGRESOS POR SERVICIOS A LAS NAVES	-252,557,680.40	756,627.75	25,750,057.46	-277,551,110.11
401-01-01-00-0000	AMARRE Y DESAMARRE	-15,591,862.39	32,080.80	1,391,152.45	-16,950,934.04
401-01-02-00-0000	AMARRE Y DESAMARRE INTERNACIONAL	-193,496.98	0.00	12,347.67	-205,844.65
401-01-03-00-0000	AYUDA A LA NAVEGACIÓN (R.ESC)	-706,564.29	0.00	48,444.32	-755,008.61
401-01-04-00-0000	CAMBIO SITIO Y FONDEO ATRAQUE	-8,578.32	0.00	1,934.65	-10,512.97
401-01-06-00-0000	CARGUE TONELAJE INTERNACIONAL	-387,138.56	0.00	207,721.15	-594,859.71
401-01-07-00-0000	DERECHO X ESTADÍA PUERTO DE ATRAQUE	-292,684.59	0.00	21,233.41	-313,918.00
401-01-09-00-0000	DESCARGUE TONELAJE INTERNACIONAL	5,174,857.60	0.00	381,091.96	-5,555,949.56
401-01-11-00-0000	ESTADIA CRUCEROS	-945,446.07	0.00	174,242.94	-1,119,689.01
401-01-12-00-0000	ESTADIA EN PUERTO	-35,204,275.94	237,129.68	4,351,637.90	-39,318,784.16
401-01-12-01-0000	ESTADIA DE PANGA	-2,231.33	0.00	0.00	-2,231.33
401-01-13-00-0000	ESTADIA EN PUERTO INTERNACIONAL	-169,950.53	0.00	64,230.38	-234,180.91
401-01-15-00-0000	ESTADIA BARCO PESQUERO 24 HORAS	-9,819.52	0.00	0.00	-9,819.52
401-01-16-00-0000	ESTADIA BARCO PESQUERO 12 HORAS	-28,939.38	0.00	2,236.46	-31,175.84
401-01-17-00-0000	FAROS Y BOYAS	-69,552,513.41	152,383.80	6,250,989.75	-75,651,119.36
401-01-19-00-0000	LIMPIEZA DE MUELLE O ATRACADERO	-143,081.61	0.00	10,806.02	-153,887.63
401-01-20-00-0000	LIMPIEZA DE MUELLE O ATRACADERO INTERNACIONAL	-81,225.85	0.00	7,743.26	-88,969.11
401-01-21-00-0000	MANIOBRAS DE ATRAQUE / FONDEO	-50,713.52	0.00	250.00	-50,963.52
401-01-22-00-0000	MOVIMIENTO DE CONTENEDOR ABORDO	-17,773.54	0.00	3,869.91	-21,643.45
401-01-23-00-0000	PEAJE	-4,524,430.28	81,478.75	873,349.85	-5,316,301.38
401-01-24-00-0000	PEAJE TURISTAS DE CRUCEROS	-3,276,749.30	96.64	531,718.91	-3,808,371.57
401-01-25-00-0000	PERMANENCIA PRÁCTICO A BORDO	-435,555.58	0.00	73,855.87	-509,411.45
401-01-26-00-0000	PILOTAJE O PRACTICAJE	-20,047,579.36	40,101.00	1,717,880.15	-21,725,358.51
401-01-27-00-0000	PROTECCIÓN PORTUARIA AL BUQUE	-3,244,380.69	12,852.08	348,141.80	-3,579,670.41
401-01-28-00-0000	REMOLCAJE	-91,035,934.11	200,505.00	9,154,089.69	-99,989,518.80
401-01-29-00-0000	SERVICIO LANCHAJE (VISITA Y ZARPE)	-541,558.07	0.00	49,268.31	-590,826.38
401-01-30-00-0000	SERVICIO DE ALIMENTACION A TRIPULACION	-192,635.55	0.00	29,873.42	-222,508.97
401-01-31-00-0000	SERVICIO RAMPA	-4,660.00	0.00	0.00	-4,660.00
401-01-32-00-0000	TRASLADO PRACTICO Y/O AUTORIDADES	-695,275.36	0.00	41,947.23	-737,222.59
401-02-00-00-0000	INGRESOS POR SERVICIOS A LA CARGA	-314,742,313.28	1,468,705.75	38,006,822.05	-351,280,429.58

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
401-02-01-00-0000 ALMAC EQ.PRIV.P/MANIPMANEJMERCANCIA	-36,406.14	0.00	5,350.83	-41,756.97
401-02-02-00-0000 ALMAC. VEHIC.MAQUINARIA(IMPORTACION)	-6,989,191.99	0.00	124,550.25	-7,113,742.24
401-02-04-00-0000 ALMACENAJE IMPUTABLE CARGA DE IMPORTACION	-6,085,128.58	53,814.95	157,795.89	-6,189,109.52
401-02-06-00-0000 ARTICULO DE HIERRO Y ACERO, MAQUINARIAS	-8,251,838.42	0.00	0.00	-8,251,838.42
401-02-07-00-0000 BODEGAJE Y/O ALMACENAJE	-183,552.30	0.00	2,539.80	-186,092.10
401-02-08-00-0000 CABOTAJE DE ENTREGA	-862,420.95	1,414,622.26	783,856.62	-231,655.31
401-02-09-00-0000 CABOTAJE DE SALIDA	-2,779,994.42	0.00	353,591.25	-3,133,585.67
401-02-12-00-0000 CARG.COMBUSTIBLE ACAMIONES CISTERNA	-4,376.43	0.00	0.00	-4,376.43
401-02-13-00-0000 CARG VEHIC.(RO-RO)DE7000M3A15999 M3	-577,603.18	0.00	103,167.36	-680,770.54
401-02-14-00-0000 CARG.VEHIC.(RO-RO)DE16000 A 25999M3	-605,082.50	0.00	33,851.79	-638,934.29
401-02-16-00-0000 CARG.VEHIC.(RO-RO)DE36000M3 O MAS	-5,061.39	0.00	0.00	-5,061.39
401-02-21-00-0000 CARGA DE EXPORTACIÓN	-23,863.50	0.00	15,402.09	-39,265.59
401-02-24-00-0000 CARGUE DE AZUCAR	-33,688,516.38	0.00	3,029,498.27	-36,718,014.65
401-02-26-00-0000 CLINKER	-4,071,243.65	0.00	0.00	-4,071,243.65
401-02-31-00-0000 DESC.VEHIC.(RO-RO)DE 36000 M3 O MAS	-385,131.86	0.00	30,983.37	-416,115.23
401-02-34-00-0000 DESCARG.DE COMBUST.ACAMIONESCISTERN	-1,733.38	0.00	0.00	-1,733.38
401-02-37-00-0000 DESCARGUE DE FERTILIZANTES	-23,480,990.06	0.00	5,356,044.64	-28,837,034.70
401-02-38-00-0000 DESCARGUE DE GRANOS	-96,033,931.31	0.00	18,062,970.26	-114,096,901.57
401-02-39-00-0000 DESCARGUE DE IMPORTACIÓN	-67,646.13	0.00	0.00	-67,646.13
401-02-40-00-0000 DESCARGUE VEHICUL. DE 7000 A 15,999	-5,636,996.78	0.00	0.00	-5,636,996.78
401-02-41-00-0000 DESCARGUE VEHIC. DE 16 A 25,999M3 C	-6,081,104.21	0.00	30,627.81	-6,111,732.02
401-02-42-00-0000 DESCARGUE VEHICU. DE 26,000 A 35,99	-237,902.95	0.00	0.00	-237,902.95
401-02-43-00-0000 ENTREGA CARGA IMPORTACION	-2,277,876.42	0.00	12,666.93	-2,290,543.35
401-02-44-00-0000 ESCORIA DE HIERRO	-7,224,034.32	0.00	0.00	-7,224,034.32
401-02-45-00-0000 FERTILIZANTE	-355,164.96	0.00	0.00	-355,164.96
401-02-47-00-0000 IMPORTACION DE PETROLEO	-15,977,861.77	0.00	1,173,848.49	-17,151,710.26
401-02-48-00-0000 MANIPULACION CARGA GENERAL EXPORTAC	-10,159,862.19	0.00	768,140.57	-10,928,002.76
401-02-49-00-0000 MANIPULACION CARGA GENERAL IMPORTAC	-1,645,406.35	0.00	0.00	-1,645,406.35
401-02-51-00-0000 MOVIMIENTO INTERNO DE CONTENEDOR	-1,163,189.10	0.00	30,969.00	-1,194,158.10
401-02-52-00-0000 MUELLAJE DE CABOTAJE (CARG Y DESC)	-278,839.32	0.00	36,461.66	-315,300.98
401-02-53-00-0000 MUELLAJE DE EXPORT. GRANEL SOLIDO	-4,211,064.39	0.00	378,687.40	-4,589,751.79
401-02-54-00-0000 MUELLAJE DE EXPORTACION DIRECTA	-1,504,926.69	0.00	76,204.05	-1,581,130.74
401-02-56-00-0000 MUELLAJE DE EXPORTACION LIQUIDA	-8,998,998.47	0.00	1,257,938.68	-10,256,937.15
401-02-57-00-0000 MUELLAJE DE EXPORT (VEHIC.YMAQUINAR	-295,683.31	0.00	22,179.17	-317,862.48
401-02-58-00-0000 MUELLAJE DE IMPORTACION DIRECTA	-1,344,181.80	0.00	158,095.90	-1,502,277.70
401-02-59-00-0000 MUELLAJE DE IMPORTACION INDIRECTA	-4,329,642.66	0.00	24,294.32	-4,353,936.98
401-02-60-00-0000 MUELLAJE IMPORTACION GRANEL LIQUIDO	-27,613,944.51	0.00	1,950,830.45	-29,564,774.96

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
401-02-61-00-0000	MUELLAJE IMPORTACION GRANEL SOLIDA	-13,546,293.09	0.00	2,615,422.52	-16,161,715.61
401-02-62-00-0000	MUELLAJE ENTRADA NACIONAL	-343,229.70	0.00	39,521.62	-382,751.32
401-02-63-00-0000	MUELLAJE SALIDA NACIONAL	-1,866,683.87	0.00	155,583.57	-2,022,267.44
401-02-64-00-0000	MUELLAJE INTERNACIONAL	-2,002,740.20	0.00	223,890.52	-2,226,630.72
401-02-65-00-0000	PET COKE	-4,823,662.46	0.00	0.00	-4,823,662.46
401-02-66-00-0000	PROTEC. PORT. A LA CARGA DESC.CONT	-36,222.56	0.00	0.00	-36,222.56
401-02-67-00-0000	RECEPCION CARGA EXPORTACION	-124,217.21	0.00	0.00	-124,217.21
401-02-68-00-0000	REEST.VEHIC.BUQUES RORO15.01A25M3AB	-45,847.33	0.00	0.00	-45,847.33
401-02-69-00-0000	REEST.VEHIC.BUQUES RORO25.01A35M3AB	-3,764.89	0.00	0.00	-3,764.89
401-02-72-00-0000	TIEMPO EXTRARECEPCIONENTRGA CARGA	-3,411,255.04	0.00	428,404.02	-3,839,659.06
401-02-73-00-0000	CABOTAJE DE SALIDA DE VEHICULOS	-3,570,800.00	0.00	343,690.00	-3,914,490.00
401-02-74-00-0000	PRODUCTOS DERIVADOS DEL PETROLEO (MOGAS, GAS LICUADO)	-1,100,839.90	0.00	210,040.45	-1,310,880.35
401-02-75-00-0000	EXPORTACION DERIVADOS DEL PETROLEO	-280,441.00	0.00	0.00	-280,441.00
401-02-76-00-0000	ALMACENAJE DE MERCADERIA	-85,716.76	0.00	0.00	-85,716.76
401-02-77-00-0000	SERVICIO DE ESTIBA	-30,206.50	268.54	9,722.50	-39,660.46
401-03-00-00-0000	SERVICIOS Y MANEJO DE CONTENEDORES	-254,911,418.26	436,228.29	28,865,634.76	-283,340,824.73
401-03-01-00-0000	ALMACENAJE DE CONTENEDORES	-35,543,086.40	0.00	4,150,088.21	-39,693,174.61
401-03-02-00-0000	CARGUE CONTENEDORES DE 20 PIES	-22,174,194.37	66,888.47	1,692,184.66	-23,799,490.56
401-03-03-00-0000	CARGUE CONTENED. MAYORES DE 20 PIES	-58,033,762.40	127,120.17	5,970,009.42	-63,876,651.65
401-03-04-00-0000	COLOC DE PONTONES EN LOZA DE MUELLE	-5,993,528.45	35,080.35	639,246.09	-6,597,694.19
401-03-05-00-0000	DESCARG. CONTENEDORES DE 20 PIES	-22,353,903.93	75,069.07	1,983,156.88	-24,261,991.74
401-03-06-00-0000	DESC. CONTENEDORES MAYORES DE 20PIE	-62,499,775.93	119,019.76	6,785,995.27	-69,166,751.44
401-03-08-00-0000	MOVIMIENTO ADICIONAL D/CONTENEDORES	-42,631,229.55	0.00	7,139,111.19	-49,770,340.74
401-03-10-00-0000	RECARGPOR NO EMBARCONTEN REPROGRAMA	-13,084.97	0.00	0.00	-13,084.97
401-03-12-00-0000	MOV CONT C/SPREADERS SEMIAUTOMATICO	-5,668,852.26	13,050.47	505,843.04	-6,161,644.83
401-04-00-00-0000	INGRESOS ANTEPUERTO	-5,884,270.14	0.00	490,380.00	-6,374,650.14
401-04-01-00-0000	PEAJE A CAMIONES EN APP1 I	-450,450.00	0.00	192,860.00	-643,310.00
401-04-02-00-0000	PEAJE A CAMIONES EN APP1 II	-5,432,620.04	0.00	297,520.00	-5,730,140.04
401-04-04-00-0000	LLENADO DE CONTENEDORES EN APP1	-600.05	0.00	0.00	-600.05
401-04-05-00-0000	VACIADO DE CONTENEDORES EN APP1	-600.05	0.00	0.00	-600.05
401-05-00-00-0000	INGRESOS POR ALQUILER DE LOCALES	-1,544,730.30	0.00	93,090.56	-1,637,820.86
401-05-02-00-0000	CLAUDIA V. GARCIA RAMIREZ KIOSKO14	0.00	0.00	3,224.42	-3,224.42
401-05-41-00-0000	ALQUILER DEL LOCAL	-559,383.22	0.00	83,666.14	-643,049.36
401-05-42-00-0000	ALQUILER DE SERVICIOS HIGIENICOS	-66,000.00	0.00	6,200.00	-72,200.00
401-05-45-00-0000	KARLA AZUCENA COREA	-132,263.02	0.00	0.00	-132,263.02
401-05-48-00-0000	YADER NIÑO CHAVARRÍA (LOS MADEROS)	-787,084.06	0.00	0.00	-787,084.06
401-06-00-00-0000	INGRESOS POR ALQUILER DE ESPACIOS	-26,596,801.48	2,424.79	1,087,746.63	-27,682,123.32

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
401-06-01-00-0000 ALQUILER DE ESPACIOS	-1,083,842.26	0.00	89,899.00	-1,173,741.26
401-06-02-00-0000 ALQUILER MODULOS A EMBARC PRIVADAS	-69,505.00	0.00	6,860.00	-76,365.00
401-06-06-00-0000 CANON DE ARRIENDO POR ACOPIO	-11,375.00	0.00	500.00	-11,875.00
401-06-11-00-0000 HARVEY ELIA TORRES GARCIA "SANKIS"	0.00	2,424.79	0.00	2,424.79
401-06-28-00-0000 CONTRATO DE CONCESIÓN MÓDULO GRANDE	-22,870,350.80	0.00	964,726.74	-23,835,077.54
401-06-29-00-0000 CONTRATO DE CONCESIÓN MÓDULO PEQUEÑO	-2,561,728.42	0.00	25,760.89	-2,587,489.31
401-07-00-00-0000 SERVICIO DE MOTONAVE	-9,469,049.66	0.00	915,532.26	-10,384,581.92
401-07-03-00-0000 CARGA ORDINARIA BT GRAN SULTANA	-973,466.50	0.00	4,035.00	-977,501.50
401-07-04-00-0000 CARGA ORDINARIA MN RIO ESCONDIDO	-1,296,804.00	0.00	84,936.00	-1,381,740.00
401-07-07-00-0000 LA NOVIA DEL XOLOTÁN	-2,000.15	0.00	0.00	-2,000.15
401-07-08-00-0000 PASAJEROS MN GUSTAVO OROZCO	-347,118.76	0.00	42,710.00	-389,828.76
401-07-10-00-0000 PASAJEROS BT GRAN SULTANA	-669,450.00	0.00	2,375.00	-671,825.00
401-07-12-00-0000 PASAJEROS MN RIO ESCONDIDO	-3,981,187.50	0.00	365,797.50	-4,346,985.00
401-07-16-00-0000 VIAJES BT GRAN SULTANA	-2,112,522.75	0.00	72,678.76	-2,185,201.51
401-07-17-00-0000 MOMOTOMBITO	-86,500.00	0.00	343,000.00	-429,500.00
401-08-00-00-0000 SERVICIO DE MANTENIMIENTO, REPARACION Y OTROS	-78,359,850.60	55,858.44	12,466,503.56	-90,770,495.72
401-08-01-00-0000 REPARACIONES DE BARCOS	-31,716.94	0.00	0.00	-31,716.94
401-08-02-00-0000 OTRAS REPARACIONES	-980.54	0.00	0.00	-980.54
401-08-04-00-0000 VENTA DE AGUA	-13,000.23	0.00	1,296.96	-14,297.19
401-08-05-00-0000 SUMINISTRO DE AGUA NO POTABLE	-21,015.14	0.00	300.00	-21,315.14
401-08-09-00-0000 SUMINISTRO DE ENERGIA ELECTRICA	-74,626,060.51	55,858.44	11,950,235.47	-86,520,437.54
401-08-10-00-0000 SUMINISTRO DE ENERGIA ELEC. (PETROLERO)	-3,743.43	0.00	774.07	-4,517.50
401-08-11-00-0000 SUMINISTRO DE ENERGIA ELECTRICA (RENTA OFICINA)	-18,185.29	0.00	1,692.70	-19,877.99
401-08-12-00-0000 VENTA DE COMBUSTIBLE	-807,886.88	0.00	241,062.68	-1,048,949.56
401-08-15-00-0000 ALQUILER USO MONTAJE TUBERIA M/C LI	-2,761,865.66	0.00	263,401.01	-3,025,266.67
401-08-16-00-0000 DERECHO INSTALACION TUBERIA	-75,395.98	0.00	7,740.67	-83,136.65
401-10-00-00-0000 INGRESOS TEMPORALES	0.00	1,225,174.73	1,225,174.73	0.00
401-10-01-00-0000 OFICINA RL	0.00	997,000.00	997,000.00	0.00
401-10-04-00-0000 TP MOYOGALPA	0.00	137,739.17	137,739.17	0.00
401-10-05-00-0000 TP ALTAGRACIA	0.00	1,735.00	1,735.00	0.00
401-10-06-00-0000 TP SAN CARLOS	0.00	88,700.56	88,700.56	0.00
401-11-00-00-0000 INGRESOS POR ALQUILER DE KIOSKOS	-2,872,538.28	0.00	323,883.98	-3,196,422.26
401-11-01-00-0000 CONTRATO DE CONCESIÓN KIOSKO	-2,872,538.28	0.00	323,883.98	-3,196,422.26
402-00-00-00-0000 OTROS INGRESOS	-84,055,747.93	41,565.59	22,957,375.75	-106,971,558.09
402-01-00-00-0000 ALQUILERES	-63,868,123.50	25,804.10	7,325,024.59	-71,167,343.99
402-01-01-00-0000 TERRENOS	-15,867,518.06	24,181.87	172,176.25	-16,015,512.44
402-01-01-01-0000 ALQUILER TERRENO	-15,867,518.06	24,181.87	172,176.25	-16,015,512.44

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
402-01-02-00-0000	INSTALACIONES FIJAS	-16,460,024.94	1,622.23	4,381,480.43	-20,839,883.14
402-01-02-01-0000	ALQUILER DE BÁSCULA	-9,543,181.51	0.00	1,581,364.44	-11,124,545.95
402-01-02-02-0000	ALQUILER DE BODEGA	-2,071,157.22	0.00	202,648.65	-2,273,805.87
402-01-02-03-0000	ALQUILER DE BODEGA BANANERA	-523,758.48	0.00	0.00	-523,758.48
402-01-02-04-0000	ALQUILER DE BODEGA NO.01	-3,349,258.61	0.00	0.00	-3,349,258.61
402-01-02-05-0000	ALQUILER BODEGA EN APP I	0.00	1,622.23	2,523,390.94	-2,521,768.71
402-01-02-06-0000	ALQUILER DE BAÑOS	-16,538.70	0.00	0.00	-16,538.70
402-01-02-07-0000	ALQUILER DE MÓDULOS PARA OFICINA	-537,710.26	0.00	36,390.36	-574,100.62
402-01-02-10-0000	COMEDOR APP I	-68,876.04	0.00	3,530.89	-72,406.93
402-01-02-11-0000	COMEDOR APP II	-14,454.03	0.00	3,527.43	-17,981.46
402-01-02-13-0000	RENTA DE OFICINAS EN APP I	-92,590.21	0.00	8,086.95	-100,677.16
402-01-02-14-0000	ALQUILER DE CASETA	-242,499.88	0.00	22,540.77	-265,040.65
402-01-04-00-0000	EQUIPO MARITIMO	-21,932,854.39	0.00	2,135,320.23	-24,068,174.62
402-01-04-03-0000	ALQUILER DE BARCAZAS	-336,371.10	0.00	0.00	-336,371.10
402-01-04-04-0000	ALQUILER DE LANCHAS	-72,855.00	0.00	19,349.10	-92,204.10
402-01-04-06-0000	ALQUILER DE LANCHAS TAIWAN	-765,772.18	0.00	87,557.53	-853,329.71
402-01-04-07-0000	ALQUILER CARROS DE VARADA	-49,901.76	0.00	0.00	-49,901.76
402-01-04-11-0000	ALQUILER DE REMOLCADOR AL BUQUE TANQUE	-2,812,705.91	0.00	305,382.98	-3,118,088.89
402-01-04-12-0000	ALQUILER DE REMOLCADOR	-12,186,841.24	0.00	1,702,848.88	-13,889,690.12
402-01-04-14-0000	ALQUILER DE REMOLCADOR Y PLANA	-5,641,785.99	0.00	14,539.01	-5,656,325.00
402-01-04-19-0000	ALQUILER PANGA MOTORES FUERA/BORDA	-66,621.21	0.00	5,642.73	-72,263.94
402-01-05-00-0000	EQUIPOS DE MANIPULACIÓN	-9,423,883.62	0.00	628,147.55	-10,052,031.17
402-01-05-02-0000	ALQUILER DE CABEZAL Y/O RASTRA	-773,205.90	0.00	152,417.87	-925,623.77
402-01-05-03-0000	ALQUILER DE CARGADOR FRONTAL	-377,538.26	0.00	38,716.29	-416,254.55
402-01-05-05-0000	ALQUILER DE GRUA	-2,217,841.85	0.00	143,857.39	-2,361,699.24
402-01-05-07-0000	ALQUILER DE GRUA FRONTAL	-196,108.14	0.00	0.00	-196,108.14
402-01-05-08-0000	ALQUILER DE MONTACARGAS	-3,709,091.46	0.00	230,871.13	-3,939,962.59
402-01-05-10-0000	ALQUILER DE PLANA	2,845.96	0.00	0.00	-2,845.96
402-01-05-11-0000	ALQUILER DE TRACTOR	-502,285.83	0.00	0.00	-502,285.83
402-01-05-12-0000	ALQUILER DE TRACTOR DE ORUGA BULDOZER	-9,382.89	0.00	0.00	-9,382.89
402-01-05-13-0000	ALQUILER TRACTOR Y PIPA	-11,338.02	0.00	968.36	-12,306.38
402-01-05-14-0000	TRACTOR DE REMOLQUE	-1,624,245.31	0.00	61,316.51	-1,685,651.82
402-01-06-00-0000	EQUIPO DE SERVICIO	-11,901.81	0.00	966.77	-12,868.58
402-01-06-01-0000	ALQUILER DE BOMBA DE SUCCIÓN	-11,901.81	0.00	966.77	-12,868.58
402-01-07-00-0000	EQUIPO DE TALLER	-20,866.92	0.00	0.00	-20,866.92
402-01-07-02-0000	ALQUILER DE SOLDADOR	-12,145.90	0.00	0.00	-12,145.90
402-01-07-03-0000	ALQUILER DE TORNO	-8,721.02	0.00	0.00	-8,721.02

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
402-01-09-00-0000 MOBILIARIO Y EQUIPOS DE OFICINA	-1,740.00	0.00	0.00	-1,740.00
402-01-09-01-0000 ALQUILER DE MOBILIARIOS Y OTROS	-1,740.00	0.00	0.00	-1,740.00
402-01-10-00-0000 ALQUILER DE EQUIPOS DE APAREJOS	-126,944.15	0.00	6,933.36	-133,877.51
402-01-10-01-0000 ALQ.GANCHOS, GRILL. Y OTROSEQ.APARE	-58,564.63	0.00	0.00	-58,564.63
402-01-10-03-0000 ALQUILER DE CLAMPSHELL	-4,731.12	0.00	0.00	-4,731.12
402-01-10-08-0000 ALQUILER DE RAMPA METÁLICA MÓVIL	-930.79	0.00	0.00	-930.79
402-01-10-10-0000 ALQUILER DE UÑAS DE EXTENSIÓN	-16,201.87	0.00	807.05	-17,008.92
402-01-10-12-0000 EXTENSIONES DE CONTENEDORES	-18,694.07	0.00	3,869.11	-22,563.18
402-01-10-13-0000 USO DE CHINO DE SUSPENSION	-27,821.67	0.00	2,257.20	-30,078.87
402-01-11-00-0000 OTROS EQUIPOS	-22,389.61	0.00	0.00	-22,389.61
402-01-11-07-0000 ALQUILER DE CARGADOR DE BATERÍA	-3,220.75	0.00	0.00	-3,220.75
402-01-11-08-0000 ALQUILER DE STAND	-19,168.86	0.00	0.00	-19,168.86
402-02-00-00-0000 OTROS	-20,044,626.37	15,761.49	15,632,351.16	-35,661,216.04
402-02-01-00-0000 CARGUE DE AGUA	-61,500.00	0.00	3,600.00	-65,100.00
402-02-03-00-0000 DECLAR MASA BRUTA VERIFIC CONTEN LLENOS EXPORTAC	-328,706.80	0.00	1,291.75	-329,998.55
402-02-04-00-0000 DERECHO TERMINAL - PTO EL BLUFF	-1,405.00	0.00	310.00	-1,715.00
402-02-06-00-0000 HORAS EXTRAS	-265,399.62	0.00	10,206.85	-275,606.47
402-02-07-00-0000 INGRESOS POR ENTRADA AL PUERTO	-1,504,902.55	0.00	352,240.00	-1,857,142.55
402-02-09-00-0000 INGRESOS POR PARQUEO	-7,861,392.03	0.00	1,377,825.89	-9,239,217.92
402-02-10-00-0000 INGRESOS POR ROTULO MOPIS	-93,168.55	0.00	0.00	-93,168.55
402-02-11-00-0000 INGRESOS POR SERVICIOS OPERATIVOS	-77,330.40	0.00	1,677.18	-79,007.58
402-02-13-00-0000 LIMPIEZA DE MUELLES Y PATIOS	-3,118.86	0.00	0.00	-3,118.86
402-02-14-00-0000 LIMPIEZA MUELLE P/ATENCIÓN CRUCEROS	-166,188.50	2,574.37	18,049.53	-181,663.66
402-02-15-00-0000 LIMPIEZA DE MUELLE (PRODUCTOS AGRÍCOLAS)	-372,156.92	0.00	88,685.05	-460,841.97
402-02-16-00-0000 MANO DE OBRA ALQUIER DE EQUIPO	-1,236.50	0.00	0.00	-1,236.50
402-02-17-00-0000 OPERADOR DE EQUIPOS (TIEMPO EXTRAORDINARIO)	-33,521.06	0.00	564.44	-34,085.50
402-02-18-00-0000 PARQUEO BUSES GRANDES (CRUCEROS)	-85,408.62	0.00	21,590.15	-106,998.77
402-02-19-00-0000 PARQUEO MICROB GRANDES PEQ.-CRUCERO	-55,589.70	0.00	12,858.41	-68,448.11
402-02-22-00-0000 RECUPERACION DE COSTOS	-119,484.00	0.00	14,906.00	-134,390.00
402-02-23-00-0000 RECARGO DÍA FERIADO	-114,104.58	0.00	39,350.56	-153,455.14
402-02-24-00-0000 SERVICIO DE ENERGÍA	-18,025.26	0.00	0.00	-18,026.26
402-02-25-00-0000 SERVICIOS ISLA SAN PABLO	-78,967.00	0.00	3,094.00	-82,061.00
402-02-26-00-0000 SERVICIOS DE PUBLICIDAD	-900.00	0.00	0.00	-900.00
402-02-27-00-0000 SOBRANTE DE INVENTARIO	-0.04	0.00	0.00	-0.04
402-02-28-00-0000 OTROS	-6,187,807.25	13,187.12	13,422,994.18	-19,597,614.31
402-02-29-00-0000 ENTRADA Y ESTACIONAMIENTO DE VEHICULO	-1,128,105.00	0.00	115,270.00	-1,243,375.00
402-02-30-00-0000 INGRESOS POR ENTRADA A MALECÓN	-709,875.00	0.00	88,930.00	-798,805.00

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
402-02-31-00-0000	INGRESO POR SERVICIO DE TRANSPORTE	-176,346.00	0.00	2,100.00	-178,446.00
402-02-33-00-0000	PEAJE	-1,000.00	0.00	500.00	-1,500.00
402-02-34-00-0000	ENTRADA A PUERTO TURISTAS EXTRANJEROS	-598,986.13	0.00	56,307.17	-655,293.30
402-03-00-00-0000	SERVICIO DE DIQUE	-142,998.06	0.00	0.00	-142,998.06
402-03-02-00-0000	ARENADO COMERCIAL SA2	-82,932.40	0.00	0.00	-82,932.40
402-03-03-00-0000	ESTADIA EN DIQUE	-60,065.66	0.00	0.00	-60,065.66
403-00-00-00-0000	INGRESOS FINANCIEROS	-8,414,704.13	7,439.49	1,569,485.16	-9,976,749.80
403-01-00-00-0000	INTERESES Y COMISIONES	-425,498.72	7,439.47	7,838.93	-425,898.18
403-01-01-00-0000	INTERESES	-227,162.15	6,633.26	0.00	-220,528.89
403-01-03-00-0000	OTROS	888.88	806.21	0.00	1,695.09
403-02-00-00-0000	GANANCIA CAMBIARIA	-7,989,205.41	0.02	1,561,646.23	-9,550,851.62
	GASTOS DE OPERACIÓN	434,811,223.09	57,347,965.33	3,176,600.42	488,982,588.00
501-00-00-00-0000	REMUNERACIONES PERSONALES	114,938,487.88	11,904,319.63	1,713,286.07	125,129,521.44
501-01-00-00-0000	PERSONAL FIJO	68,774,142.71	6,777,748.92	1,056,282.29	74,495,609.34
501-01-01-00-0000	SUELDOS	31,143,672.34	2,982,889.99	72,863.45	34,053,698.88
501-01-02-00-0000	HORAS EXTRAS	16,271,805.59	1,739,110.53	104,400.81	17,906,515.31
501-01-03-00-0000	VACACIONES	553,179.73	460,563.65	811,145.52	202,597.86
501-01-04-00-0000	TRECEAVO MES	5,783,500.68	458,427.71	15,158.76	6,226,769.63
501-01-05-00-0000	SUBSIDIOS INSS	421,090.32	45,463.15	0.00	466,553.47
501-01-06-00-0000	ANTIGUEDAD	4,714,264.87	427,254.43	37,201.13	5,104,318.17
501-01-07-00-0000	INDEMNAZIONES	9,853,511.82	653,615.42	10,582.62	10,496,544.62
501-01-08-00-0000	INTERINATO	33,117.36	10,424.04	4,930.00	38,611.40
501-02-00-00-0000	PERSONAL TEMPORAL	24,444,395.73	2,475,674.39	386,428.51	26,533,641.61
501-02-01-00-0000	SUELDOS	17,153,223.55	1,583,069.31	39,198.19	18,697,094.67
501-02-02-00-0000	HORAS EXTRAS	5,537,495.38	690,206.91	76,330.32	6,151,371.97
501-02-03-00-0000	VACACIONES	576,513.61	103,506.86	177,625.00	502,395.47
501-02-04-00-0000	TRECEAVO MES	1,121,179.61	93,206.13	93,275.00	1,121,110.74
501-02-05-00-0000	SUBSIDIOS INSS	50,542.02	4,188.60	0.00	54,730.62
501-02-07-00-0000	INTERINATO	5,441.56	1,496.58	0.00	6,938.14
501-03-00-00-0000	REMUNERACIONES POR CONVENIO COLECTIVO	21,719,949.44	2,650,896.32	270,575.27	24,100,270.49
501-03-01-00-0000	ALMUERZO	4,314,780.70	364,078.55	10,728.90	4,668,130.35
501-03-02-00-0000	ANTEOJOS	260,879.58	22,290.72	0.00	283,170.30
501-03-03-00-0000	BECA FAMILIAR	59,933.01	5,491.34	0.00	65,424.35
501-03-04-00-0000	BONO ESCOLAR	104,000.00	0.00	0.00	104,000.00
501-03-06-00-0000	BONO A LAS MADRES	18,000.00	0.00	0.00	18,000.00
501-03-07-00-0000	BONO NAVIDEÑO	0.00	552,171.32	0.00	552,171.32

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
501-03-08-00-0000 BONO SOLIDARIO	2,107.89	0.00	0.00	2,107.89
501-03-09-00-0000 BONO POR MATERNIDAD	2,000.00	0.00	0.00	2,000.00
501-03-10-00-0000 CANASTA BÁSICA	12,366,872.74	1,376,293.90	232,853.00	13,510,313.64
501-03-11-00-0000 GASTOS FÚNEBRES	199,009.97	555.30	555.30	199,009.97
501-03-12-00-0000 GASTOS MÉDICOS	550,252.96	12,042.46	555.30	561,740.12
501-03-13-00-0000 GASTOS ODONTOLÓGICOS	40,050.00	6,000.00	0.00	46,050.00
501-03-14-00-0000 JUBILACIONES	283,709.05	0.00	0.00	283,709.05
501-03-15-00-0000 LICENCIAS	8,078.81	1,350.00	0.00	9,428.81
501-03-16-00-0000 MULTAS	965.00	0.00	0.00	965.00
501-03-17-00-0000 SUBSIDIO DE TRANSPORTE	697,736.00	73,685.00	500.00	770,921.00
501-03-18-00-0000 UNIFORMES Y VESTUARIO	1,048,733.28	148,661.08	25,382.77	1,172,011.59
501-03-19-00-0000 BONIFICACION POR PRACTICAJE Y CHARTERS	337,831.97	29,651.33	0.00	367,483.30
501-03-20-00-0000 VIÁTICO PERSONAL DE LEJANIA	20,000.00	3,000.00	0.00	23,000.00
501-03-21-00-0000 VIÁTICO PERSONAL NÁUTICO	480,588.48	55,625.32	0.00	536,213.80
501-03-22-00-0000 ALMUERZO PERSONAL TEMPORAL	924,420.00	0.00	0.00	924,420.00
502-00-00-00-0000 CONTRIBUCIONES PATRONALES	15,705,321.67	1,734,837.90	63,558.17	17,376,601.40
502-01-00-00-0000 PERSONAL FUO	11,626,298.98	1,081,532.44	39,271.72	12,668,559.70
502-01-01-00-0000 SEGURO SOCIAL	10,503,129.82	978,529.38	35,531.54	11,446,127.66
502-01-02-00-0000 INATEC	1,123,169.16	103,003.06	3,740.18	1,222,432.04
502-02-00-00-0000 PERSONAL TEMPORAL	4,079,022.69	653,305.46	24,286.45	4,708,041.70
502-02-01-00-0000 SEGURO SOCIAL	3,695,584.84	590,394.92	21,973.48	4,264,006.28
502-02-02-00-0000 INATEC	383,437.85	62,910.54	2,312.97	444,035.42
503-00-00-00-0000 REPARACIÓN Y MANTENIMIENTO	90,990,691.33	7,590,615.64	253,027.55	98,328,279.42
503-01-00-00-0000 INSTALACIONES FIJAS	62,034,856.72	4,533,482.67	0.03	66,568,339.36
503-01-03-00-0000 MUELLE FLOTANTE	231,301.36	0.00	0.00	231,301.36
503-01-05-00-0000 BASCULA CAMIONERA	34,226.66	0.00	0.00	34,226.66
503-01-06-00-0000 CASETAS Y PORTONES	2,618.21	0.00	0.00	2,618.21
503-01-07-00-0000 CERCA DE MALLA	29,202.87	0.00	0.00	29,202.87
503-01-08-00-0000 GALERONES ANEXOS	10,899.71	0.00	0.00	10,899.71
503-01-09-00-0000 SUELO HIDRAULICO	10,467.93	0.00	0.00	10,467.93
503-01-13-00-0000 TALLER MECANICA	1,287.21	0.00	0.00	1,287.21
503-01-15-00-0000 MUELLES	24,425.46	0.00	0.00	24,425.46
503-01-18-00-0000 FAROS BOYAS Y OTRAS SEÑALES	14,422.89	0.00	0.00	14,422.89
503-01-19-00-0000 LUMINARIAS	767.57	0.00	0.00	767.57
503-01-21-00-0000 CERCADO	77,969.90	0.00	0.00	77,969.90
503-01-23-00-0000 BITAS OPERACIONES	7,814.22	0.00	0.00	7,814.22
503-01-24-00-0000 CASETAS	18,344.44	0.00	0.00	18,344.44

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
503-01-27-00-0000	ROTULOS	15,778.28	0.00	0.00	15,778.28
503-01-33-00-0000	DRAGADOS	44,753,926.18	4,080,869.71	0.00	48,834,795.89
503-02-00-00-0000	EDIFICIOS	2,395,871.38	136,798.02	0.00	2,532,669.40
503-02-01-00-0000	EDIFICIOS PANCASAN	40,797.48	0.00	0.00	40,797.48
503-02-02-00-0000	EDIFICIO BLUFF	63,003.89	939.12	0.00	63,943.01
503-02-03-00-0000	BODEGA DE TRANSITO	2,502.32	0.00	0.00	2,502.32
503-03-00-00-0000	EQUIPO MARITIMO	11,903,625.47	797,311.81	169.80	12,700,767.48
503-03-01-00-0000	PANGA	240,712.21	8,250.67	0.00	248,962.88
503-03-04-00-0000	LANCHAS Y PLANA 60 - 80	3,899.57	0.00	0.00	3,899.57
503-03-05-00-0000	REMOLCADOR PEDRO ARAUZ	64,100.56	0.00	0.00	64,100.56
503-03-06-00-0000	REMOLCADOR JIMMY BOPPEL	245,146.57	0.00	0.00	245,146.57
503-03-07-00-0000	MR LIBERTAD	43,582.05	0.00	0.00	43,582.05
503-03-08-00-0000	EMBARCACIONES M/N RIO ESCONDIDO	141,724.60	17,554.25	0.00	159,278.85
503-03-09-00-0000	EMBARCACIONES MN CLAUDIA I	23,253.46	0.00	0.00	23,253.46
503-03-10-00-0000	MN AWALTARA	10,414.97	0.00	0.00	10,414.97
503-03-12-00-0000	DRAGA	44,399.88	0.00	0.00	44,399.88
503-03-13-00-0000	REMOLCADOR GUEGUENSE	632,541.97	6,065.48	0.00	638,607.45
503-03-14-00-0000	REMOLCADOR JOSE GENET	405,002.38	0.00	169.80	404,832.58
503-03-15-00-0000	REMOLCADOR JOSE SCHENDELL	736,142.98	4,875.50	0.00	741,018.48
503-03-16-00-0000	REMOLCADOR RECONCILIACIÓN	19,897.38	0.00	0.00	19,897.38
503-03-17-00-0000	REMOLCADOR EL CARDON	39,878.48	0.00	0.00	39,878.48
503-03-18-00-0000	BARCAZAS	1,779,006.39	211,746.38	0.00	1,990,752.77
503-03-19-00-0000	EMBARCACION M/N HILARIO SANCHEZ	107,418.61	79.13	0.00	107,497.74
503-04-00-00-0000	EQUIPOS DE MANIPULACIÓN	13,005,943.56	2,032,465.26	249,731.72	14,788,677.10
503-04-01-00-0000	GRUAS	3,379,021.24	67,381.25	0.00	3,446,402.49
503-04-01-01-0000	GRUA JHON # 7	136,948.01	0.00	0.00	136,948.01
503-04-01-02-0000	GRUA LINK BELT # 08	331,242.43	549.37	0.00	331,791.80
503-04-01-03-0000	GRUA LINK BELT # 09	333,122.38	1,714.53	0.00	334,836.91
503-04-01-04-0000	GRUA JONES #6	3,128.62	25,212.35	0.00	28,340.97
503-04-02-00-0000	MONTACARGAS	552,303.75	58,601.44	0.00	610,905.19
503-04-02-01-0000	MONTACARGA ZV 01	57,117.89	51,002.67	0.00	108,120.56
503-04-02-02-0000	MONTACARGA ZV 02	11,015.30	903.60	0.00	11,918.90
503-04-02-03-0000	MONTACARGA ZV 03	146,286.42	0.00	0.00	146,286.42
503-04-02-04-0000	MONTACARGA HYSTER	74,478.46	0.00	0.00	74,478.46
503-04-02-05-0000	MONTACARGA TCM	1,150.69	0.00	0.00	1,150.69
503-04-02-06-0000	MONTACARGA HYSTER 3.5 TON	236,237.63	6,395.17	0.00	242,632.80
503-04-03-00-0000	TRACTORES	412,979.86	1,744.44	0.00	414,724.30

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
503-04-04-00-0000 CARRETAS Y/O RASTRAS	28,379.86	200.00	0.00	28,579.86
503-04-05-00-0000 CABEZALES	43,982.73	1,250.00	0.00	45,232.73
503-04-06-00-0000 CARGADOR FRONTAL	121,632.82	72,250.00	0.00	193,882.82
503-04-14-00-0000 PALA CASE	95,199.98	3,804.61	0.00	99,004.59
503-04-15-00-0000 CLAMPSHELL	0.00	125.28	0.00	125.28
503-05-00-00-0000 EQUIPO DE SERVICIOS	522,859.08	31,310.75	2,476.00	551,693.83
503-05-01-00-0000 SISTEMA DE ALTAVOCES	12,484.99	0.00	0.00	12,484.99
503-05-02-00-0000 PLANTAS ELECTRICA	671.35	0.00	0.00	671.35
503-05-05-00-0000 BOMBAS DE SUCCION	3,718.00	0.00	0.00	3,718.00
503-05-06-00-0000 PIPAS	2,618.82	2,300.00	0.00	4,918.82
503-05-09-00-0000 EQUIPOS DE EXTINCIÓN	4,670.00	0.00	0.00	4,670.00
503-05-12-00-0000 EQUIPOS AIRE ACONDICIONADO	869.58	0.00	0.00	869.58
503-05-15-00-0000 OTROS EQUIPOS	3,160.78	0.00	0.00	3,160.78
503-06-00-00-0000 EQUIPO DE TALLER	846,783.90	40,734.83	0.00	887,518.73
503-06-01-00-0000 SOLDADOR MOVIL	465.45	0.00	0.00	465.45
503-06-04-00-0000 HIDROLAVADORA	90.00	0.00	0.00	90.00
503-06-08-00-0000 EQUIPO DE SOLDADURA	689.23	0.00	0.00	689.23
503-07-00-00-0000 EQUIPO DE TRANSPORTE	64,526.46	1,570.82	650.00	65,447.28
503-07-01-00-0000 CAMIONETAS	1,732.42	0.00	0.00	1,732.42
503-07-03-00-0000 MOTOCICLETA	1,506.07	0.00	0.00	1,506.07
503-08-00-00-0000 MOBILIARIO Y EQUIPOS DE OFICINA	158,227.32	15,441.48	0.00	173,668.80
503-08-01-00-0000 EQUIPO DE COMPUTACION	800.00	0.00	0.00	800.00
503-08-02-00-0000 MOBILIARIO Y EQUIPO DE OFICINA	6,282.60	0.00	0.00	6,282.60
503-09-00-00-0000 OTROS EQUIPOS	57,997.44	1,500.00	0.00	59,497.44
503-09-01-00-0000 OTROS EQUIPOS	27,726.84	0.00	0.00	27,726.84
504-00-00-00-0000 CONSUMO DE MATERIALES	58,759,842.12	10,192,959.42	376,712.01	68,576,089.53
504-01-00-00-0000 ARTICULOS DE ASEO Y LIMPIEZA	451,959.05	30,671.94	0.00	482,630.99
504-02-00-00-0000 BATERIAS Y FILTROS	2,444,545.17	139,853.13	20,537.52	2,563,860.78
504-03-00-00-0000 COMBUSTIBLE	43,575,737.23	4,158,618.39	323,154.52	47,411,201.10
504-04-00-00-0000 EQUIPO DE APAREJOS	335,601.46	5,129,453.02	0.00	5,465,054.48
504-05-00-00-0000 GASTOS DE FUMIGACION	1,970.00	0.00	0.00	1,970.00
504-06-00-00-0000 HERRAMIENTAS MENORES	157,213.97	8,981.23	0.00	166,195.20
504-07-00-00-0000 LLANTAS Y NEUMÁTICOS	6,344,110.39	258,197.19	0.00	6,602,307.58
504-08-00-00-0000 LUBRICANTES Y ACEITES	1,544,951.74	109,884.98	30,815.98	1,624,020.74
504-09-00-00-0000 MATERIALES Y UTILES DE OFICINA	1,006,347.31	76,308.45	492.68	1,082,163.08
504-10-00-00-0000 SUMINISTRO DE SEGURIDAD	1,611,265.85	213,862.84	0.00	1,825,128.69
504-11-00-00-0000 OTROS SUMINISTROS	1,286,139.95	67,128.25	1,711.31	1,351,556.89

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
505-00-00-00-0000	SERVICIOS DE TRANSPORTE Y FLETES	5,539,688.24	934,294.00	433,144.00	6,040,838.24
505-01-00-00-0000	ALQUILER DE EQUIPOS	2,488,780.36	0.00	0.00	2,488,780.36
505-02-00-00-0000	FLETE Y ACARREO	3,050,907.88	934,294.00	433,144.00	3,552,057.88
506-00-00-00-0000	GASTOS GENERALES	94,513,929.48	12,269,495.58	264,077.67	106,519,347.39
506-01-00-00-0000	AGUA POTABLE	5,945,826.04	512,103.83	0.00	6,457,929.87
506-02-00-00-0000	ALQUILER	116,099.60	0.00	0.00	116,099.60
506-04-00-00-0000	APORTACIONES COCATRAM	0.00	50,406.29	50,406.29	0.00
506-06-00-00-0000	ATENCIONES SOCIALES	10,138.00	0.00	0.00	10,138.00
506-07-00-00-0000	AYUDA SINDICAL	4,080.00	0.00	0.00	4,080.00
506-08-00-00-0000	CAFETERIA Y MISCELANEOS	1,218,673.56	92,716.92	0.00	1,311,390.48
506-09-00-00-0000	CAPACITACIÓN AL PERSONAL	61,579.72	0.00	0.00	61,579.72
506-13-00-00-0000	ENERGIA ELECTRICA	20,766,501.05	1,906,457.58	189,782.62	22,483,176.01
506-13-01-00-0000	ENERGÍA ELÉCTRICA	1,398,393.16	257,740.72	0.00	1,656,133.88
506-15-00-00-0000	GASTOS FUNERALES	95,615.22	5,763.79	862.16	100,516.85
506-16-00-00-0000	GASTOS DE DEPORTE	19,800.00	0.00	0.00	19,800.00
506-18-00-00-0000	IMPUESTOS	867,948.13	14,167.36	348.04	881,767.45
506-20-00-00-0000	INTERNET FIJO	72,285.38	3,852.97	0.00	76,138.35
506-21-00-00-0000	INTERNET MÓVIL	71,987.29	0.00	0.00	71,987.29
506-22-00-00-0000	LIMPIEZA DE PREDIOS	24,533.00	800.00	0.00	25,333.00
506-23-00-00-0000	MATRICULA, LICENCIAS Y PATENTES	411,859.94	600.00	0.00	412,459.94
506-24-00-00-0000	MULTA Y RECARGO	50.00	0.00	0.00	50.00
506-25-00-00-0000	OTROS SERVICIOS	49,634.32	0.00	0.00	49,634.32
506-26-00-00-0000	OTROS	3,576,150.93	1,059,000.55	0.00	4,635,151.48
506-28-00-00-0000	PUBLICIDAD	216,662.92	34,353.00	0.00	251,015.92
506-29-00-00-0000	PROMOCION AL DESARROLLO HUMANO	70,811.57	3,500.00	0.00	74,311.57
506-30-00-00-0000	RADIOCOMUNICACIONES	132,053.16	12,867.29	0.00	144,920.45
506-32-00-00-0000	RECOLECCIÓN DE BASURA	180,514.65	61,978.72	14,488.56	228,004.81
506-35-00-00-0000	SERVICIOS TÉCNICOS Y PROFESIONALES	61,981.77	23,713.39	0.00	85,695.16
506-36-00-00-0000	SUSCRIPCIONES	1,480.00	0.00	0.00	1,480.00
506-37-00-00-0000	TV POR CABLE	13,907.20	1,625.75	0.00	15,532.95
506-38-00-00-0000	TELEFONÍA FIJA	178,334.93	14,642.29	0.00	192,977.22
506-39-00-00-0000	TELEFONÍA CELULAR	181,674.06	6,794.70	0.00	188,468.76
506-40-00-00-0000	VIAJES AL EXTERIOR	4,806.98	1,077.70	0.00	5,884.68
506-41-00-00-0000	VIAJES INTERNOS	23,950.09	0.00	0.00	23,950.09
506-42-00-00-0000	VIÁTICOS PERSONAL FIJO	10,203,620.64	668,256.90	4,710.00	10,867,167.54
506-43-00-00-0000	VIÁTICOS PERSONAL TEMPORAL	2,024,536.00	300,128.00	3,480.00	2,321,184.00
506-44-00-00-0000	VIGILANCIA	27,177,507.65	2,417,047.44	0.00	29,594,555.09

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
506-46-00-00-0000 AMARRE Y DESAMARRE	8,720.00	0.00	0.00	8,720.00
506-47-00-00-0000 COMODATO EQUIPOS PORTUARIOS	6,976,276.56	551,903.78	0.00	7,528,180.34
506-48-00-00-0000 CRUCEROS FAMILIARES	122,724.34	23,899.84	0.00	146,624.18
506-51-00-00-0000 MUELLAJE Y ESTADIA	15,870.20	30,967.00	0.00	46,837.20
506-52-00-00-0000 SERVICIO ENERGIA POWERPACK - TOMAS REEFER	11,632,823.26	4,326,063.74	0.00	15,958,887.00
506-53-00-00-0000 GASTO POR SERVICIOS DE ESTIBA	942,420.01	78,875.16	0.00	1,021,295.17
506-54-00-00-0000 AGUA POTABLE- BARCOS INTERNACIONALES	7,245.00	0.00	0.00	7,245.00
506-56-00-00-0000 ASISTENCIA TECNICA CONTRATADA	993,342.08	56,572.20	0.00	1,049,914.28
506-57-00-00-0000 ESTIBA	29,904.23	9,359.39	0.00	39,263.62
507-00-00-00-0000 GASTOS DE SEGURO	18,803,809.95	1,626,004.18	1,597.69	20,428,216.44
507-01-00-00-0000 FIDELIDAD COMPRENSIVA (FC)	7,509.06	699.66	0.00	8,208.72
507-02-00-00-0000 RESPONSABILIDAD C. DE PROPIETARIOS Y ARRENDATARIOS (RCPA)	406,554.00	62,094.35	0.00	468,648.35
507-03-00-00-0000 AUTOMOVIL (AUTO)	126,436.13	3,147.81	0.00	129,583.94
507-04-00-00-0000 VIDA COLECTIVO Y ACCIDENTES PERSONALES COLECTIVOS (CV)	1,050,979.53	96,835.52	1,597.69	1,146,217.36
507-05-00-00-0000 ACCIDENTES PERSONALES DE TRANSPORTE PARA PASAJEROS (APT2)	204,989.70	18,826.64	0.00	223,816.34
507-06-00-00-0000 EQUIPO DE CONTRATISTA (EC)	2,891,294.97	248,149.74	0.00	3,139,444.71
507-07-00-00-0000 TODO RIESGO INCENDIO (TRI)	6,673,374.04	512,921.56	0.00	7,186,295.60
507-08-00-00-0000 CASCO Y MAQUINARIA DE EMBARCACIONES (B)	7,442,672.52	683,328.90	0.00	8,126,001.42
508-00-00-00-0000 GASTOS POR DEPRECIACIÓN	35,559,452.42	11,095,438.98	71,197.26	46,583,694.14
508-01-00-00-0000 INSTALACIONES FIJAS	18,227,163.79	1,746,118.34	0.00	19,973,282.13
508-02-00-00-0000 EDIFICIOS	822,851.73	83,355.35	0.00	906,207.08
508-03-00-00-0000 EQUIPO MARITIMO	8,635,948.74	775,796.70	24,034.34	9,387,711.10
508-04-00-00-0000 EQUIPOS DE MANIPULACION	4,628,417.88	8,163,072.71	46,000.00	12,745,490.59
508-05-00-00-0000 EQUIPO DE SERVICIOS	1,117,910.46	113,841.45	0.00	1,231,751.91
508-06-00-00-0000 EQUIPO DE TALLER	945,709.80	99,573.87	0.00	1,045,283.67
508-07-00-00-0000 EQUIPO DE TRANSPORTE	40,516.67	4,222.13	1,162.92	43,575.88
508-08-00-00-0000 MOBILIARIO Y EQUIPOS DE OFICINA	601,586.54	59,626.02	0.00	661,212.56
508-09-00-00-0000 OTROS EQUIPOS	539,346.81	49,832.41	0.00	589,179.22
 GASTOS DE ADMINISTRACIÓN	438,452,084.27	44,392,552.39	7,134,092.81	475,710,543.85
601-00-00-00-0000 REMUNERACIONES PERSONALES	204,174,501.01	20,418,397.43	4,385,743.63	220,207,154.81
601-01-00-00-0000 PERSONAL FUO	149,986,723.10	13,983,018.73	2,913,573.10	161,046,168.73
601-01-01-00-0000 SUELDOS	85,558,247.83	7,952,563.02	249,175.15	93,261,635.70
601-01-02-00-0000 HORAS EXTRAS	13,016,158.31	591,825.01	1,669.50	13,606,313.82
601-01-03-00-0000 VACACIONES	2,095,013.97	1,035,219.32	1,495,273.69	1,634,959.60
601-01-04-00-0000 TRECEAVO MES	10,218,314.60	1,450,861.64	5,464.23	11,663,712.01
601-01-05-00-0000 SUBSIDIOS INSS	1,540,999.92	76,916.23	0.00	1,617,916.15

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
601-01-06-00-0000	ANTIGUEDAD	10,965,766.09	973,690.04	27,431.82	11,912,024.31
601-01-07-00-0000	INDEMNAZIONES	26,541,742.84	1,874,036.79	1,144,558.71	27,271,220.92
601-01-08-00-0000	INTERINATO	50,479.54	27,906.68	0.00	78,386.22
601-02-00-00-0000	PERSONAL TEMPORAL	16,854,545.50	1,384,610.41	297,394.71	17,941,761.20
601-02-01-00-0000	SUELdos	12,659,968.60	916,696.47	4,199.21	13,572,465.86
601-02-02-00-0000	HORAS EXTRAS	2,351,757.07	223,876.38	0.00	2,575,633.45
601-02-03-00-0000	VACACIONES	709,600.59	118,160.01	293,195.50	534,565.10
601-02-04-00-0000	TRECEAVO MES	1,052,876.58	118,350.48	0.00	1,171,227.06
601-02-05-00-0000	SUBSIDIOS INSS	80,254.77	7,527.07	0.00	87,781.84
601-02-06-00-0000	INTERINATO	87.89	0.00	0.00	87.89
601-03-00-00-0000	REMUNERACIONES POR CONVENIO COLECTIVO	37,333,232.41	5,050,768.29	1,164,775.82	41,219,224.88
601-03-01-00-0000	ALMUERZO	10,879,945.57	942,263.95	221,328.45	11,600,881.07
601-03-02-00-0000	ANTEOJOS	578,151.48	50,943.44	10,000.00	619,094.92
601-03-03-00-0000	BECA FAMILIAR	243,968.98	16,797.52	0.00	260,766.50
601-03-04-00-0000	BONO ESCOLAR	183,500.00	0.00	0.00	183,500.00
601-03-05-00-0000	BONO A SECRETARIAS	11,000.00	0.00	0.00	11,000.00
601-03-06-00-0000	BONO A LAS MADRES	108,000.00	0.00	0.00	108,000.00
601-03-07-00-0000	BONO NAVIDEÑO	1,690.15	1,512,261.43	457,769.40	1,056,182.18
601-03-08-00-0000	BONO SOLIDARIO	2,107.89	0.00	0.00	2,107.89
601-03-09-00-0000	BONO POR MATERNIDAD	7,000.00	0.00	0.00	7,000.00
601-03-10-00-0000	CANASTA BÁSICA	18,211,556.44	1,846,015.14	404,068.22	19,653,503.36
601-03-11-00-0000	GASTOS FÚNEBRES	337,402.82	0.00	0.00	337,402.82
601-03-12-00-0000	GASTOS MÉDICOS	1,935,642.02	49,201.60	0.00	1,984,843.62
601-03-13-00-0000	GASTOS ODONTÓLOGICOS	29,880.00	14,000.00	0.00	43,880.00
601-03-14-00-0000	JUBILACIONES	1,228,775.18	248,137.96	0.00	1,476,913.14
601-03-16-00-0000	MULTAS	24,865.94	0.00	0.00	24,865.94
601-03-17-00-0000	SUBSIDIO DE TRANSPORTE	1,627,775.32	193,228.50	35,273.00	1,785,730.82
601-03-18-00-0000	UNIFORMES Y VESTUARIO	1,281,725.62	152,918.75	36,336.75	1,398,307.62
601-03-19-00-0000	ALMUERZO PERSONAL TEMPORAL	427,245.00	0.00	0.00	427,245.00
601-03-20-00-0000	VIÁTICO PERSONAL DE LEJANIA	213,000.00	25,000.00	0.00	238,000.00
602-00-00-00-0000	CONTRIBUCIONES PATRONALES	26,546,143.52	2,293,833.01	7,710.53	28,832,266.00
602-01-00-00-0000	PERSONAL FIJO	23,434,630.18	1,959,580.09	6,333.92	25,387,876.35
602-01-01-00-0000	SEGURO SOCIAL	21,278,704.00	1,775,391.41	5,730.67	23,048,364.74
602-01-02-00-0000	INATEC	2,155,926.18	184,188.68	603.25	2,339,511.61
602-02-00-00-0000	PERSONAL TEMPORAL	3,111,513.34	334,252.92	1,376.61	3,444,389.65
602-02-01-00-0000	SEGURO SOCIAL	2,823,803.23	305,736.40	1,245.50	3,128,294.13
602-02-02-00-0000	INATEC	287,710.11	28,516.52	131.11	316,095.52

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
603-00-00-00-0000 REPARACIÓN Y MANTENIMIENTO	14,286,084.32	808,410.53	29,537.02	15,064,957.83
603-01-00-00-0000 INSTALACIONES FIJAS	1,738,367.14	93,903.76	7.44	1,832,263.46
603-01-01-00-0000 CONTENEDORES OFICINA	1,111.03	1,796.00	0.00	2,907.03
603-01-02-00-0000 CONTENEDOR BODEGA	6,145.46	0.00	0.00	6,145.46
603-01-03-00-0000 ANEXOS OFICINA	29,035.81	0.00	0.00	29,035.81
603-01-04-00-0000 CERCA DE MALLA	0.00	5,790.00	0.00	5,790.00
603-01-06-00-0000 PATIO DE CONTENEDORES	4,500.00	0.00	0.00	4,500.00
603-01-07-00-0000 BATERIA SANITARIA	2,282.38	0.00	0.00	2,282.38
603-02-00-00-0000 EDIFICIOS	2,626,185.49	136,893.05	16.30	2,763,062.24
603-02-02-00-0000 BODEGA DE SUMINISTRO	12,274.43	2,100.00	0.00	14,374.43
603-02-03-00-0000 CASA DE HUESPED	12,154.83	0.00	0.00	12,154.83
603-03-00-00-0000 EQUIPO MARITIMO	1,203,029.47	67,526.95	0.00	1,270,556.42
603-04-00-00-0000 EQUIPOS DE MANIPULACIÓN	206,825.40	0.00	0.00	206,825.40
603-05-00-00-0000 EQUIPO DE SERVICIO	1,335,787.33	53,575.73	0.00	1,389,363.06
603-05-03-00-0000 AIRE ACONDICIONADO	3,800.00	0.00	0.00	3,800.00
603-05-04-00-0000 TANQUES PARA COMBUSTIBLE	2,400.00	0.00	0.00	2,400.00
603-05-10-00-0000 EQUIPOS AIRE ACONDICIONADO	2,634.77	0.00	0.00	2,634.77
603-05-11-00-0000 PLANTA ELÉCTRICA	6,900.00	0.00	0.00	6,900.00
603-06-00-00-0000 EQUIPO DE TALLER	957.10	0.00	0.00	957.10
603-07-00-00-0000 EQUIPO DE TRANSPORTE	6,235,809.13	438,586.31	29,393.28	6,645,002.16
603-07-01-00-0000 CAMIONETAS	4,203,740.33	288,905.27	23,334.61	4,469,310.99
603-07-02-00-0000 BUS	5,587.46	2,924.04	0.00	8,511.50
603-07-03-00-0000 MOTOCICLETA	2,900.00	0.00	0.00	2,900.00
603-07-04-00-0000 CAMION	15,063.23	6,748.30	6,054.83	15,756.70
603-07-06-00-0000 EQUIPO DE TRANSPORTE	7,507.50	3,200.00	0.00	10,707.50
603-08-00-00-0000 MOBILIARIO Y EQUIPOS DE OFICINA	799,361.89	15,259.73	120.00	814,501.62
603-08-01-00-0000 EQUIPO DE COMPUTACIÓN	14,425.50	3,454.50	0.00	17,880.00
603-08-02-00-0000 MOBILIARIO Y EQUIPO DE OFICINA	21,107.82	0.00	0.00	21,107.82
603-08-03-00-0000 MOBILIARIO Y ENSERES RESIDENCIAL	6,500.00	0.00	0.00	6,500.00
603-09-00-00-0000 OTROS EQUIPOS	139,761.37	2,665.00	0.00	142,426.37
604-00-00-00-0000 CONSUMO DE MATERIALES	21,008,579.57	1,241,073.56	147,081.37	22,102,571.76
604-01-00-00-0000 ARTICULOS DE ASEO Y LIMPIEZA	1,074,225.60	207,183.69	0.00	1,281,409.29
604-02-00-00-0000 BATERIAS Y FILTROS	351,411.68	1,241.70	0.00	352,653.38
604-03-00-00-0000 COMBUSTIBLE	10,589,354.77	730,902.18	145,456.43	11,174,800.52
604-04-00-00-0000 EQUIPO DE APAREJOS	336,648.98	231.17	0.00	336,880.15
604-05-00-00-0000 GASTOS DE FUMIGACION	84,730.00	0.00	0.00	84,730.00
604-06-00-00-0000 HERRAMIENTAS MENORES	483,493.95	605.82	781.74	483,318.03

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
604-07-00-00-0000	LLANTAS Y NEUMATICOS	888,029.67	39,962.72	0.00	927,992.39
604-08-00-00-0000	LUBRICANTES Y ACEITES	501,136.86	10,422.66	0.00	511,559.52
604-09-00-00-0000	MATERIALES Y UTILES DE OFICINA	4,268,406.02	188,368.10	50.16	4,456,723.96
604-10-00-00-0000	SUMINISTRO DE SEGURIDAD	1,007,584.66	22,627.77	0.00	1,030,212.43
604-11-00-00-0000	OTROS SUMINISTROS	1,423,557.38	39,527.75	793.04	1,462,292.09
605-00-00-00-0000	SERVICIOS DE TRANSPORTE Y FLETES	170,574.29	382,838.31	0.00	553,412.60
605-01-00-00-0000	ALQUILER DE EQUIPOS	99,696.24	0.00	0.00	99,696.24
605-02-00-00-0000	FLETE Y ACARREO	34,879.93	1,687.46	0.00	36,567.39
605-03-00-00-0000	ALQUILER DE VEHICULOS	35,998.12	381,150.85	0.00	417,148.97
606-00-00-00-0000	GASTOS GENERALES	102,438,167.12	10,342,809.29	455,309.94	112,325,666.47
606-01-00-00-0000	AGUA POTABLE	2,413,248.26	245,628.88	2,516.56	2,656,360.58
606-02-00-00-0000	ALQUILER	2,900,063.18	125,414.86	0.00	3,025,478.04
606-03-00-00-0000	AMORTIZACIONES	0.00	1,939.86	0.00	1,939.86
606-04-00-00-0000	APORTACIONES COCATRAM	92,731.50	0.00	0.00	92,731.50
606-05-00-00-0000	APORTACIONES AAPA	231,211.71	0.00	0.00	231,211.71
606-06-00-00-0000	ATENCIONES SOCIALES	1,541,447.24	257,007.70	14,278.65	1,784,176.29
606-07-00-00-0000	AYUDA SINDICAL	156,032.75	28,159.30	0.00	184,192.05
606-08-00-00-0000	CAFERIA Y MISCELANEOS	961,943.33	165,631.72	106,479.50	1,021,095.55
606-09-00-00-0000	CAPACITACION AL PERSONAL	4,507,950.15	241,403.84	5.07	4,749,348.92
606-10-00-00-0000	CONTRIBUCIONES ECONOMICAS	903,373.78	84,050.02	3,771.95	983,651.85
606-11-00-00-0000	CUENTAS INCOBRABLES	149,830.94	225.40	7,559.25	142,497.09
606-12-00-00-0000	DONACIONES	5,119.71	535.00	0.00	5,654.71
606-13-00-00-0000	ENERGIA ELECTRICA	13,024,616.53	1,134,796.41	101,844.02	14,057,568.92
606-14-00-00-0000	GASTOS LEGALES Y JUDICIALES	24,778.52	0.00	0.00	24,778.52
606-15-00-00-0000	GASTOS FUNERALES	802,117.42	13,850.00	0.00	815,967.42
606-16-00-00-0000	GASTOS DE DEPORTE	420,610.24	0.00	0.00	420,610.24
606-18-00-00-0000	IMPUESTOS	9,831,121.63	1,113,864.85	0.00	10,944,986.48
606-20-00-00-0000	INTERNET FIJO	1,875,322.52	324,451.81	96,312.43	2,103,461.90
606-21-00-00-0000	INTERNET MOVIL	672,631.49	69,720.27	0.00	742,351.76
606-23-00-00-0000	MATRICULA, LICENCIAS Y PATENTES	3,160,070.19	1,130,980.34	0.00	4,291,050.53
606-24-00-00-0000	MULTA Y RECARGO	10,989.63	481.38	0.00	11,471.01
606-25-00-00-0000	OTROS SERVICIOS	5,000.00	0.00	0.00	5,000.00
606-26-00-00-0000	OTROS	2,745,514.71	49,587.01	6,100.00	2,789,001.72
606-27-00-00-0000	PÉRDIDA DE INVENTARIO	25,295.04	572.00	13,191.66	12,675.38
606-28-00-00-0000	PUBLICIDAD	1,826,513.16	475,376.03	0.00	2,301,889.19
606-29-00-00-0000	PROMOCION AL DESARROLLO HUMANO	7,311,562.09	592,996.01	55,000.00	7,849,558.10
606-30-00-00-0000	RADIOCOMUNICACIONES	231,349.18	33,390.51	129.07	264,610.62

EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
606-31-00-00-0000 ROTULACIONES	223.74	0.00	0.00	223.74
606-32-00-00-0000 RECOLECCIÓN DE BASURA	14,800.00	1,575.00	0.00	16,375.00
606-35-00-00-0000 SERVICIOS TÉCNICOS Y PROFESIONALES	3,604,348.74	604,182.46	0.00	4,208,531.20
606-36-00-00-0000 SUSCRIPCIONES	92,583.89	7,186.95	0.00	99,770.84
606-37-00-00-0000 TV POR CABLE	71,391.81	7,472.40	0.00	78,864.21
606-38-00-00-0000 TELEFONÍA FIJA	1,482,980.96	140,637.89	29,865.44	1,593,753.41
606-39-00-00-0000 TELEFONÍA CELULAR	1,229,689.87	121,196.34	16,308.14	1,334,578.07
606-40-00-00-0000 VIAJES AL EXTERIOR	2,985,951.97	28,478.90	0.00	3,014,430.87
606-41-00-00-0000 VIAJES INTERNOS	519,725.80	8,893.46	0.00	528,619.26
606-42-00-00-0000 VIÁTICOS PERSONAL FIJO	11,786,809.19	587,387.50	190.00	12,374,006.69
606-43-00-00-0000 VIÁTICOS PERSONAL TEMPORAL	1,127,150.00	144,336.00	340.00	1,271,146.00
606-44-00-00-0000 VIGILANCIA	22,747,676.91	2,317,968.05	0.00	25,065,644.96
606-45-00-00-0000 CONVIVIOS	24,384.85	8,252.78	0.00	32,637.63
606-46-00-00-0000 GASTOS CASA DE HUESPED	1,026.00	350.00	0.00	1,376.00
606-48-00-00-0000 CONSERJERÍA	6,600.00	0.00	0.00	6,600.00
606-49-00-00-0000 COSTO DE VENTA DE COMBUSTIBLE	603,568.56	144,270.40	0.00	747,838.96
606-51-00-00-0000 DISPENSA DE CANON DE CONCESION	308,809.93	130,557.96	1,418.20	437,949.69
607-00-00-00-0000 GASTOS DE SEGURO	11,913,302.09	953,994.26	0.00	12,867,296.35
607-01-00-00-0000 FIDELIDAD COMPRENSIVA (FC)	71,102.22	4,136.24	0.00	75,238.46
607-02-00-00-0000 RESPONSABILIDAD C. DE PROPIETARIOS Y ARRENDATARIOS (RCPA)	987,074.84	46,556.35	0.00	1,033,631.19
607-03-00-00-0000 AUTOMÓVIL (AUTO)	1,277,343.62	41,338.53	0.00	1,318,682.15
607-04-00-00-0000 VIDA COLECTIVO Y ACCIDENTES PERSONALES COLECTIVOS (CV)	3,484,494.69	107,052.59	0.00	3,591,547.28
607-05-00-00-0000 ACCIDENTES PERSONALES DE TRANSPORTE PARA PASAJEROS (APT2)	11,268.15	0.00	0.00	11,268.15
607-07-00-00-0000 TODO RIESGO INCENDIO (TRI)	2,786,470.05	151,673.62	0.00	2,938,143.67
607-08-00-00-0000 CASCO Y MAQUINARIA DE EMBARCACIONES (B)	3,295,548.52	603,236.93	0.00	3,898,785.45
608-00-00-00-0000 GASTOS POR DEPRECACIÓN	17,364,747.86	3,731,817.41	2,108,710.32	18,987,854.95
608-01-00-00-0000 INSTALACIONES FIJAS	1,357,129.97	51,999.26	0.00	1,409,129.23
608-02-00-00-0000 EDIFICIO	1,711,072.51	221,559.67	58,704.26	1,873,927.92
608-03-00-00-0000 EQUIPO MARITIMO	950,476.40	134,682.13	48,250.64	1,036,907.89
608-05-00-00-0000 EQUIPO DE SERVICIOS	1,820,549.09	324,649.31	161,907.20	1,983,291.20
608-06-00-00-0000 EQUIPO DE TALLER	500,845.53	137,166.11	104,237.88	533,773.76
608-07-00-00-0000 EQUIPO DE TRANSPORTE	2,494,883.51	583,218.06	338,046.20	2,740,055.37
608-08-00-00-0000 MOBILIARIO Y EQUIPO DE OFICINA	6,309,358.96	1,804,711.30	1,155,098.78	6,958,971.48
608-09-00-00-0000 OTROS EQUIPOS	1,246,161.56	385,261.54	242,465.36	1,388,957.74
608-10-00-00-0000 DEPRECACIÓN MUELLES DEL GOLFO	974,270.33	88,570.03	0.00	1,062,840.36
609-00-00-00-0000 GASTO FINANCIERO	40,549,984.49	4,219,378.59	0.00	44,769,363.08
609-01-00-00-0000 INTERESES Y COMISIONES	12,296,692.91	1,078,918.53	0.00	13,375,611.44

**EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION**



Al 31 de diciembre de 2018

	DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
609-02-00-00-0000	PÉRDIDA CAMBIARIA	28,062,441.78	3,124,015.06	0.00	31,186,456.84
609-05-00-00-0000	CARGO MENSUAL POR MANTENIMIENTO ATM	190,849.80	16,445.00	0.00	207,294.80
	CUENTA DE ORDEN DEUDORA	153,705,000.84	82,147.61	2.48	153,787,145.97
701-00-00-00-0000	VALORES AJENOS	3,628.08	0.00	0.00	3,628.08
701-01-00-00-0000	COMBUSTIBLE EN CONSIGNACION	3,628.08	0.00	0.00	3,628.08
702-00-00-00-0000	VALORES CONTINGENTES	92,627,611.79	0.00	0.00	92,627,611.79
703-00-00-00-0000	CUENTAS DE REGISTRO	61,073,760.97	82,145.13	0.00	61,155,906.10
703-01-00-00-0000	ACTIVOS FIJOS	23,727,065.40	82,145.13	0.00	23,809,210.53
703-02-00-00-0000	INVENTARIOS	268,237.78	0.00	0.00	268,237.78
703-03-00-00-0000	CUENTAS POR COBRAR	36,567,165.90	0.00	0.00	36,567,165.90
703-03-01-00-0000	ADELIA ZAMBRANO	115.00	0.00	0.00	115.00
703-03-02-00-0000	IGLESIA APOSTOLICA	115.00	0.00	0.00	115.00
703-03-03-00-0000	SERGIO TORRES	117.88	0.00	0.00	117.88
703-03-04-00-0000	OMAR MULLER	2,112.36	0.00	0.00	2,112.36
703-03-05-00-0000	SILVIO SILVA	595.79	0.00	0.00	595.79
703-03-06-00-0000	LUIS ARANA	4,071.76	0.00	0.00	4,071.76
703-03-07-00-0000	SAMUEL ISRAEL	115.00	0.00	0.00	115.00
703-04-00-00-0000	ACTIVO EN MAL ESTADO	511,291.89	0.00	0.00	511,291.89
704-00-00-00-0000	MONTAJE DE SALDO	0.00	2.48	2.48	0.00
	CUENTA DE ORDEN ACREDORA	-153,705,000.84	0.00	82,145.13	-153,787,145.97
801-00-00-00-0000	VALORES AJENOS.	-3,628.08	0.00	0.00	-3,628.08
801-01-00-00-0000	COMBUSTIBLE EN CONSIGNACION	-3,628.08	0.00	0.00	-3,628.08
802-00-00-00-0000	VALORES CONTINGENTES.	-92,627,611.79	0.00	0.00	-92,627,611.79
803-00-00-00-0000	CUENTAS DE REGISTRO.	-61,073,760.97	0.00	82,145.13	-61,155,906.10
803-01-00-00-0000	ACTIVOS FIJOS	-23,727,065.40	0.00	82,145.13	-23,809,210.53
803-02-00-00-0000	INVENTARIOS	-224,833.50	0.00	0.00	-224,833.50
803-03-00-00-0000	CUENTAS POR COBRAR	-36,610,570.18	0.00	0.00	-36,610,570.18
803-03-01-00-0000	ADELIA ZAMBRANO	-115.00	0.00	0.00	-115.00
803-03-02-00-0000	IGLESIA APOSTOLICA	-115.00	0.00	0.00	-115.00
803-03-03-00-0000	SERGIO TORRES	-117.88	0.00	0.00	-117.88
803-03-04-00-0000	OMAR MULLER	-2,112.36	0.00	0.00	-2,112.36
803-03-05-00-0000	SILVIO SILVA	-595.79	0.00	0.00	-595.79
803-03-06-00-0000	LUIS ARANA	-4,071.76	0.00	0.00	-4,071.76
803-03-07-00-0000	SAMUEL ISRAEL	-115.00	0.00	0.00	-115.00

**EMPRESA PORTUARIA NACIONAL
TODO EL SISTEMA
BALANZA DE COMPROBACION**



Al 31 de diciembre de 2018

DESCRIPCION	INICIAL	DEBITO	CREDITO	FINAL
803-04-00-00-0000 ACTIVO EN MAL ESTADO	-511,291.89	0.00	0.00	-511,291.89
	1,065.23	1,062,078,032.19	1,062,078,032.19	1,065.23