

COLEGIO DE CIRUJANOS DENTISTAS DE COSTA RICA
PRESUPUESTO DE GASTOS
DEL 01 ENERO 2025 AL 31 DICIEMBRE 2025

ACTIVIDAD	CUENTA	PRESUPUESTO	REAL	PRESUPUESTO	IMPORTANCIA	VARIACIÓN ABSOLUTA		VARIACIÓN RELATIVA	
		Ene - Dic 2024	Ene - Dic 2024	Ene - Dic 2025	RELATIVA	Con Presupuesto 2024	Con Real 2024	Con Presupuesto 2024	Con Real 2024
ASAMBLEAS	ASAMBLEAS ORDINARIAS Y EXTRAORDINARIAS	€7,228,000	€6,933,158	€6,460,000	0.6%	-€768,000	-€473,158	-11%	-7%
		€7,228,000	€6,933,158	€6,460,000	0.6%	-€768,000	-€473,158	-11%	-7%
EDUCACIÓN CONTINUA	CONGRESO NACIONAL ODONTOLOGIA PLATAFORMA VIRTUAL EDUCATIVA CHARLAS Y TALLERES RUTAS ACADÉMICAS CONCURSO DE INVESTIGACIÓN SEMINARIO PROTECCIÓN RADIOLÓGICA	€159,194,228	€172,844,497	€262,371,675	24.9%	€103,177,447	€89,527,178	65%	52%
		€114,564,000	€127,016,584	€212,067,675	20.1%	€97,503,675	€85,051,091	85%	67%
		€5,491,122	€5,216,566	€3,860,000	0.4%	€1,631,122	-€1,356,566	-30%	-26%
		€1,362,000	€1,293,900	€2,504,000	0.2%	€1,142,000	€1,210,100	84%	94%
		€30,497,106	€32,869,982	€37,400,000	3.6%	€6,902,894	€4,530,018	23%	14%
		€5,780,000	€5,132,793	€5,040,000	0.5%	-€740,000	-€92,793	-13%	-2%
		€1,500,000	€1,314,672	€1,500,000	0.1%	€0	€185,328	0%	14%
		€1,082,000	€697,000	€1,565,000	0.1%	€483,000	€868,000	45%	125%
RECERTIFICACIÓN	RECERTIFICACIÓN	€1,082,000	€697,000	€1,565,000	0.1%	€483,000	€868,000	45%	125%
		€1,082,000	€697,000	€1,565,000	0.1%	€483,000	€868,000	45%	125%
GESTIÓN DE REPRESENTANTES	ATENCIÓN DE SESIONES GASTOS ACTIVIDADES FOLA Y FDI REUNIÓN DE MEDIO AÑO FDI SEDE COSTA RICA OTROS GASTOS DE DIRIGENCIA GASTOS ACTIVIDADES FOCAP DIETAS MIEMBROS JUNTA DIRECTIVA	€48,938,290	€44,834,122	€50,492,828	4.8%	€1,554,538	€5,658,706	3%	13%
		€3,945,773	€4,057,688	€4,159,130	0.4%	€213,357	€101,442	5%	3%
		€7,952,000	€4,784,589	€7,868,077	0.7%	-€83,923	€3,083,488	-1%	64%
		€8,948,500	€7,693,723	€0	0.0%	-€8,948,500	-€7,693,723	-100%	-100%
		€7,727,017	€7,601,876	€7,463,303	0.7%	-€263,714	-€138,572	-3%	-2%
		€640,000	€351,246	€8,704,341	0.8%	€8,064,341	€8,353,095	1260%	2378%
		€19,725,000	€20,345,000	€22,297,976	2.1%	€2,572,976	€1,952,976	13%	10%
		€1,492,437	€3,008,266	€6,245,501	0.6%	-€1,246,936	€3,237,235	-17%	108%
ALIANZAS ESTRATEGICAS Y COMUNICACIÓN	ALIANZAS ESTRATEGICAS Y COMUNICACIÓN DIA MUNDIAL DE LA SALUD BUCODENTAL	€5,747,004	€1,660,693	€4,895,501	0.5%	-€851,503	€3,234,808	-15%	195%
		€1,745,432	€1,347,573	€1,350,000	0.1%	-€395,432	€2,427	-23%	0%
GASTOS FISCALIA	PERITAJES ODONTOLOGICOS VIÁTICOS GIRAS FISCALIA ATENCIÓN DE SESIONES CONTROL EJERCICIO ILEGAL OTROS GASTOS GENERALES FISCALIA SEMINARIO DE LEYES Y REGLAMENTOS PROYECTO EDUCATIVO FISCALIA DIETAS FISCAL DE JUNTA DIRECTIVA INCORPORACIONES COMPETENCIA DESLEAL CENTRO RESOLUCIONES ALTERNA DE CONFLICTO	€43,945,382	€38,694,511	€43,526,827	4.1%	-€418,555	€4,832,316	-1%	12%
		€424,000	€0	€212,000	0.0%	-€212,000	€212,000	-50%	#DIV/0!
		€1,339,000	€570,064	€1,115,000	0.1%	-€224,000	€544,936	-17%	96%
		€800,000	€674,949	€675,000	0.1%	-€125,000	€51	-16%	0%
		€3,145,004	€1,681,663	€2,770,000	0.3%	-€375,004	€1,088,337	-12%	65%
		€356,544	€318,322	€326,280	0.0%	-€30,264	€7,958	-8%	3%
		€7,154,056	€7,014,752	€8,975,047	0.9%	€1,820,991	€1,960,295	25%	28%
		€1,480,716	€1,650,720	€1,650,000	0.2%	€169,284	-€720	11%	0%
		€4,875,000	€4,700,000	€0	0.0%	-€4,875,000	-€4,700,000	-100%	-100%
		€21,446,152	€19,776,016	€26,619,260	2.5%	€5,173,108	€6,843,244	24%	35%
		€1,268,910	€718,002	€1,184,240	0.1%	-€84,670	€466,238	-7%	65%
		€1,656,000	€1,590,024	€0	0.0%	-€1,656,000	-€1,590,024	-100%	-100%
TRIBUNAL DE HONOR	GASTOS DE TRIBUNAL DE HONOR DIETAS MIEMBROS TRIBUNAL DE HONOR	€9,226,617	€8,493,370	€9,568,739	0.9%	€342,122	€1,075,369	4%	13%
		€7,426,617	€6,693,370	€7,730,375	0.7%	€303,758	€1,037,005	4%	15%
		€1,800,000	€1,800,000	€1,838,364	0.2%	€38,364	€38,364	2%	2%
TRIBUNAL ELECTORAL	ATENCIÓN DE SESIONES PUBLICACIONES EN PERIÓDICO DEBATE, ASESORIA LEGAL Y SISTEMA DIETAS MIEMBROS TRIBUNAL ELECTORAL	€7,910,852	€886,787	€9,877,364	0.9%	€1,966,512	€8,990,577	25%	1014%
		€1,025,000	€192,500	€1,130,000	0.1%	€105,000	€937,500	10%	487%
		€700,000	€549,120	€450,000	0.0%	-€250,000	-€99,120	-36%	-18%
		€6,185,852	€145,166	€6,459,000	0.6%	€273,148	€6,313,834	4%	4349%
		€0	€0	€1,838,364	0.2%	€1,838,364	€1,838,364	#DIV/0!	#DIV/0!
GASTOS DE PERSONAL	SALARIO ORDINARIO SALARIO EXTRAORDINARIO CARGAS SOCIALES AGUINALDOS PRESTACIONES LEGALES	€360,429,325	€361,627,657	€370,069,458	35.1%	€9,640,133	€8,441,801	3%	2%
		€249,907,335	€250,794,224	€257,344,635	24.4%	€7,437,300	€6,550,412	3%	3%
		€7,439,704	€7,367,107	€6,369,081	0.6%	-€1,070,623	-€998,026	-14%	-14%
		€68,167,730	€68,416,040	€70,332,448	6.7%	€2,164,718	€1,916,408	3%	3%
		€21,291,233	€21,377,340	€21,967,353	2.1%	€676,119	€590,012	3%	3%
		€13,623,322	€13,672,947	€14,055,941	1.3%	€432,619	€382,994	3%	3%
OTROS GASTOS DE PERSONAL	CAPACITACIÓN SEGUROS DE PERSONAL APORTE UNIFORMES COLABORADORES APORTE ACTIVIDAD FIN DE AÑO PERSONAL	€4,508,918	€4,341,461	€5,531,507	0.5%	€1,022,589	€1,190,045	23%	27%
		€998,400	€937,000	€1,920,800	0.2%	€922,400	€983,800	92%	105%
		€2,485,518	€2,385,711	€2,560,707	0.2%	€75,189	€174,995	3%	7%
		€900,000	€900,000	€900,000	0.1%	€0	€0	0%	0%
		€125,000	€118,750	€150,000	0.0%	€25,000	€31,250	20%	26%
GASTOS SERVICIOS EXTERNOS	COMPUTACIÓN Y LICENCIAMIENTO NETSUITE AUDITORIA FINANCIERA EXTERNA ASESORIA JURÍDICA PERMANENTE OTRAS ASESORIAS EXTERNAS SERVICIOS DE SEGURIDAD WEB SITE, HOSTING Y DIRECTORIO INTELIGENTE ADMINISTRACIÓN Y CUSTODIA DOCUMENTOS	€91,344,345	€87,339,550	€85,822,811	8.1%	-€5,521,534	-€1,516,739	-6%	-2%
		€26,972,309	€26,160,583	€26,979,245	2.6%	€6,936	€818,662	0%	3%
		€1,866,602	€1,898,400	€1,945,860	0.2%	€79,258	€47,460	4%	2%
		€11,950,482	€11,240,095	€11,734,716	1.1%	-€215,767	€494,621	-2%	4%
		€25,331,928	€23,630,858	€20,022,113	1.9%	-€5,309,815	-€3,608,745	-21%	-15%
		€20,266,762	€20,232,984	€20,849,429	2.0%	€582,668	€616,445	3%	3%
		€3,553,469	€3,393,572	€3,488,814	0.3%	-€64,655	€95,242	-2%	3%
		€1,402,793	€783,058	€802,635	0.1%	-€600,158	€19,576	-43%	2%
		€12,644,760	€10,763,142	€11,032,223	1.0%	-€1,612,537	€269,081	-13%	3%
		€2,743,508	€2,835,813	€2,906,708	0.3%	€163,200	€70,895	6%	3%
GASTOS MOVILIDAD Y COMUNICACIÓN	TRANSPORTES, PEAJES, PARQUEOS Y ENCOMIEND, ALQUILER MOTO TELÉFONOS, INTERNET Y MENSAJERIA SMS	€2,364,023	€2,364,023	€2,423,124	0.2%	€59,101	€59,101	3%	3%
		€7,537,229	€5,563,306	€5,702,391	0.5%	-€1,834,838	€139,085	-24%	3%

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		Ene - Dic 2024	Ene - Dic 2024	Ene - Dic 2025	RELATIVA	Con Presupuesto 2024	Con Real 2024	Con Presupuesto 2024	Con Real 2024
GASTOS INFRAESTRUCTURA		€16,947,603	€16,777,541	€17,155,836	1.6%	€208,234	€378,296	1%	2%
	SEGUROS SOBRE BIENES	€1,875,213	€1,848,256	€1,853,320	0.2%	-€21,893	€5,064	-1%	0%
	MANTENIMIENTO DE INSTALACIONES	€3,457,918	€3,256,060	€3,337,462	0.3%	-€120,456	€81,402	-3%	3%
	MATERIALES DE LIMPIEZA	€4,191,750	€4,563,122	€4,677,200	0.4%	€485,450	€114,078	12%	2%
	LAVADO DE MANTELES	€301,961	€277,163	€284,092	0.0%	-€17,870	€6,929	-6%	3%
	AGUA Y ENERGÍA ELÉCTRICA	€7,120,760	€6,832,940	€7,003,763	0.7%	-€116,997	€170,823	-2%	2%
GASTOS GENERALES		€136,359,905	€127,838,298	€128,255,521	12.2%	-€8,104,384	€417,223	-6%	0%
	EMISIÓN TIMBRES ODONTOLÓGICOS	€1,760,320	€1,823,388	€1,641,049	0.2%	-€119,271	-€182,339	-7%	-10%
	COMISIÓN VENTA TIMBRES ODONTOLÓGICOS	€3,711,139	€3,262,139	€1,420,942	0.1%	-€2,290,197	-€1,841,197	-62%	-56%
	APORTE TIMBRE A LOS FONDOS	€84,797,156	€81,949,651	€83,845,615	8.0%	-€951,541	€1,895,964	-1%	2%
	IMPUESTOS Y SERVICIOS URBANOS	€4,747,879	€4,746,226	€4,864,882	0.5%	€117,003	€118,656	2%	2%
	COMISIONES BANCARIAS	€8,404,890	€8,424,447	€8,592,936	0.8%	€188,046	€168,489	2%	2%
	MATERIALES DE OFICINA	€4,582,610	€4,306,495	€4,414,157	0.4%	-€168,452	€107,662	-4%	2%
	IMPRESIÓN DE AGENDAS Y OTROS DOCUMENTOS	€12,781,244	€10,625,405	€10,929,598	1.0%	-€1,851,646	€304,193	-14%	3%
	SUSCRIPCIONES Y AFILIACIONES	€1,441,633	€1,449,384	€1,698,900	0.2%	€257,267	€249,516	18%	17%
	COMUNICACIÓN GREMIO ODONTOLÓGICO	€4,147,500	€1,500,000	€1,147,500	0.1%	-€3,000,000	-€352,500	-72%	-24%
	MANTENIMIENTO MOBILIARIO Y EQUIPO OFICINA	€1,399,188	€1,732,928	€1,776,251	0.2%	€377,063	€43,323	27%	3%
	REFRIGERIOS	€3,290,681	€2,956,354	€3,030,263	0.3%	-€260,418	€73,909	-8%	3%
	ACTIVIDAD SOCIAL PENSIONADOS	€1,800,000	€1,800,000	€1,550,000	0.1%	-€250,000	-€250,000	-14%	-14%
	EXPEDIENTES Y CERTIFICADOS ODONTOLÓGICOS	€3,495,665	€3,261,881	€3,343,428	0.3%	-€152,237	€81,547	-4%	2%
CULTURA Y DEPORTE		€350,000	€330,351	€400,000	0.0%	€50,000	€69,649	14%	21%
	APOYO AL DEPORTE	€350,000	€330,351	€400,000	0.0%	€50,000	€69,649	14%	21%
COMISIONES Y FILIALES		€20,764,412	€19,347,832	€18,206,960	1.7%	-€2,557,453	-€1,140,872	-12%	-6%
	COMISION DE ESPECIALIDADES	€305,000	€305,000	€320,000	0.0%	€15,000	€15,000	5%	5%
	COMISION DE SALUD BUCAL COLECTIVA	€6,350,000	€6,542,923	€6,456,960	0.6%	€106,960	-€85,964	2%	-1%
	PROGRAMA 60 Y MÁS	€4,650,000	€4,477,040	€4,800,000	0.5%	€150,000	€322,960	3%	7%
	OBSERVATORIO SALUD BUCAL	€319,998	€0	€0	0.0%	-€319,998	€0	-100%	#DIV/0!
	FILIALES ODONTOLÓGICAS	€6,000,000	€5,914,211	€4,000,000	0.4%	-€2,000,000	-€1,914,211	-33%	-32%
	COMISION DE INTERFACULTADES	€1,372,750	€1,304,113	€1,445,000	0.1%	€72,250	€140,888	5%	11%
	COMITÉ DE BIOÉTICA	€1,766,664	€804,545	€1,185,000	0.1%	-€581,664	€380,455	-33%	47%
INVERSIONES EN ACTIVOS FIJOS		€3,389,157	€3,939,514	€2,843,251	0.3%	-€545,906	-€1,096,263	-16%	-28%
	MOBILIARIO Y EQUIPO DE OFICINA	€445,224	€399,311	€678,275	0.1%	€233,051	€278,964	52%	70%
	MOBILIARIO Y EQUIPO DE COMPUTO	€2,512,533	€3,273,035	€2,009,976	0.2%	-€502,557	-€1,263,059	-20%	-39%
	MOBILIARIO Y EQUIPO DE VIDEO Y SONIDO	€431,400	€267,168	€155,000	0.0%	-€276,400	-€112,168	-64%	-42%
OTROS GASTOS		€4,845,008	€5,029,460	€4,516,786	0.4%	-€328,222	-€512,674	-7%	-10%
	ANUALIDAD FOLA, FOCAP, FDI	€3,172,825	€3,407,277	€3,476,516	0.3%	€303,691	€69,239	10%	2%
	PROGRAMA GESTIÓN AMBIENTAL INSTITUCIONAL	€1,672,183	€1,622,183	€1,040,270	0.1%	-€631,913	-€581,913	-38%	-36%
ESTACIONAMIENTO PUBLICO		€9,632,587	€9,165,140	€9,011,707	0.9%	-€620,879	-€153,433	-6%	-2%
	SALARIO ORDINARIO	€5,345,343	€5,168,117	€4,920,000	0.5%	-€425,343	-€248,117	-8%	-5%
	CARGAS SOCIALES	€1,425,603	€1,369,551	€1,312,164	0.1%	-€113,439	-€57,387	-8%	-4%
	PRESTACIONES LEGALES	€284,907	€275,461	€262,236	0.0%	-€22,671	-€13,225	-8%	-5%
	AGUINALDOS	€445,267	€430,504	€409,836	0.0%	-€35,431	-€20,668	-8%	-5%
	IMPUESTOS Y PATENTE COMERCIAL	€201,833	€231,841	€237,637	0.0%	€35,804	€5,796	18%	3%
	SEGUROS DE PERSONAL	€164,102	€158,661	€151,044	0.0%	-€13,058	-€7,617	-8%	-5%
	SEGUROS DE BIENES	€112,277	€101,049	€103,575	0.0%	-€8,701	€2,526	-8%	2%
	AGUA, ENERGÍA ELÉCTRICA Y TELÉFONOS	€1,114,403	€810,331	€830,589	0.1%	-€283,814	€20,258	-25%	2%
	SUSCRIPCIONES Y AFILIACIONES	€168,000	€213,000	€174,000	0.0%	€6,000	-€39,000	4%	-18%
	OTROS GASTOS OPERATIVOS	€370,853	€406,626	€610,626	0.1%	€239,773	€204,000	65%	50%
GASTO FINANCIERO		€11,377,503	€7,416,829	€10,374,444	1.0%	-€1,003,059	€2,957,615	-9%	40%
	GASTO POR INTERESES	€7,618,333	€7,228,317	€6,923,002	0.7%	-€695,332	-€305,316	-9%	-4%
	DIFERENCIAL CAMBIARIO	€3,759,170	€188,512	€3,451,442	0.3%	-€307,728	€3,262,930	-8%	1731%
TOTAL		€957,611,328	€930,308,486	€1,053,328,438	100%	€95,717,110	€123,019,952	10%	13%

TOTAL DE INGRESOS PRESUPUESTADOS

€1,053,328,438

EXCEDENTE (DÉFICIT) PRESUPUESTARIO

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