

ESTADO DE SITUACION FINANCIERA CONSOLIDADO  
DEL SECTOR PUBLICO  
AL 31 DE DICIEMBRE, 2011  
(Valores en lempiras)

		ADMON. CENTRAL	INST. DESC.	EMPRESAS PUBLICAS NACIONALES	INST. DE SEG. SOCIAL	UNIVERSIDADES NACIONALES	EMP. PUB. FINAN. NO BANCARIAS	EMP. PUBLICAS FINANC. BANCARIAS	SUB-TOTAL	ELIMINACION	CONSOLIDADO
<b>1</b>	<b>ACTIVO</b>										
<b>11</b>	<b>Activo Corriente</b>										
<b>111</b>	<b>Efectivo y Equivalentes</b>	<b>5,806,326,318.61</b>	<b>229,571,335.05</b>	<b>753,755,271.70</b>	<b>1,190,552,711.24</b>	<b>297,156,677.61</b>	<b>73,421,062.40</b>	<b>5,162,838,041.85</b>	<b>13,513,621,418.46</b>		<b>13,513,621,418.46</b>
1111	Caja	-1,065,932.07	-1,065,932.07	6,914,716.44	18,000.00	1,373,549.33	0.00	1,274,436,335.24	1,274,676,668.94		1,274,676,668.94
1112	Bancos	5,806,326,318.61	230,637,267.12	746,840,555.26	1,190,534,711.24	295,783,128.28	73,421,062.40	3,895,401,706.61	12,238,944,749.52		12,238,944,749.52
<b>112</b>	<b>Inversiones Financieras Corrientes</b>	<b>249,226,891.63</b>	<b>313,611,418.98</b>	<b>0.00</b>	<b>21,016,799,823.19</b>	<b>6,314,177.24</b>	<b>13,080,343.09</b>	<b>78,644,296,249.57</b>	<b>100,243,328,903.70</b>	<b>37,651,520,647.40</b>	<b>62,591,808,256.30</b>
1121	Títulos y Valores a Corto Plazo	187,567,216.14	105,921,589.91	0.00	16,380,834,650.46	6,314,177.24	12,976,000.00	32,486,981,496.84	49,180,595,130.59	37,589,030,971.91	11,591,564,158.68
1122	Otras Inversiones de Corto Plazo	0.00	207,689,829.07	0.00	4,316,776,678.98	0.00	0.00	45,910,937,379.60	50,435,403,887.65		50,435,403,887.65
1123	Prestamos al Sector Privado de Corto Plazo	0.00	0.00	0.00	318,358,493.75	0.00	104,343.09	246,377,373.13	564,840,209.97		564,840,209.97
1124	Prestamos a Instituciones del Sector Publico de Corto Plazo	61,659,675.49	0.00	0.00	830,000.00	0.00	0.00	62,489,675.49	62,489,675.49	62,489,675.49	0.00
1125	Prestamos al Sector Externo de Corto Plazo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>113</b>	<b>Cuentas a Cobrar Corrientes</b>	<b>15,815,429,517.89</b>	<b>162,016,394.13</b>	<b>3,993,286,742.03</b>	<b>10,464,887,069.92</b>	<b>53,162,265.45</b>	<b>2,363,624.06</b>	<b>4,236,678,155.15</b>	<b>34,727,823,768.63</b>	<b>0.00</b>	<b>34,727,823,768.63</b>
1131	Cuentas a Cobrar Corrientes	14,757,266,874.38	50,660,819.26	5,905,376,311.24	8,534,577,760.34	41,348,397.45	1,385,355.10	3,950,779,765.93	33,241,395,283.70		33,241,395,283.70
1132	Otras a Cobrar Corrientes	825,515,811.52	20,109,498.64	214,619,009.03	1,546,559,105.16	11,413,868.00	0.00	285,898,389.22	2,904,115,681.57		2,904,115,681.57
1133	Documentos y Efectos por Cobrar	4,903,714.97	24,902,155.89	662,911,931.46	375,901,038.87	0.00	0.00	0.00	1,068,618,841.19		1,068,618,841.19
1134	(Previsión para Deudores Incobrables)	-9,555,563.01	-9,555,563.01	-2,806,842,955.58	-5,819,068.89	0.00	0.00	-2,822,217,587.48	-2,822,217,587.48		-2,822,217,587.48
1135	Anticipos a Instituciones	93,575,649.22	45,441,090.21	0.00	0.00	0.00	0.00	139,016,739.43	139,016,739.43		139,016,739.43
1136	Otros Anticipos	133,840,178.73	30,160,129.72	15,257,348.16	12,756,288.84	0.00	364,294.07	192,378,239.52	192,378,239.52		192,378,239.52
1137	Deudores por Avales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1138	Garantías	327,289.07	298,263.42	1,965,097.72	911,945.60	400,000.00	613,974.89	4,516,570.70	4,516,570.70		4,516,570.70
1139	Valores por Regularizar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>114</b>	<b>Fondos en Fideicomiso</b>	<b>3,425,838,532.46</b>	<b>2,325,422.23</b>	<b>0.00</b>	<b>9,981,918.80</b>	<b>0.00</b>	<b>0.00</b>	<b>305,273,745.00</b>	<b>3,743,419,618.49</b>		<b>3,743,419,618.49</b>
1141	Fondos en Fideicomiso	3,425,838,532.46	2,325,422.23	0.00	9,981,918.80	0.00	0.00	500,000,000.00	3,938,145,873.49		3,938,145,873.49
11415	Previsiones para Fondos en Fideicomiso	0.00	0.00	0.00	0.00	0.00	0.00	-194,726,255.00	-194,726,255.00		-194,726,255.00
<b>115</b>	<b>Bienes de Consumo</b>	<b>3,115,393,750.35</b>	<b>751,478,448.96</b>	<b>1,068,613,767.26</b>	<b>851,364,966.19</b>	<b>50,426,639.77</b>	<b>2,921,225.45</b>	<b>10,543,947.51</b>	<b>5,850,742,745.49</b>		<b>5,850,742,745.49</b>
1151	Materiales y Suministros	156,169,533.25	21,983,294.91	1,112,241,837.09	318,999,833.75	50,142,210.31	2,921,225.45	10,543,947.51	1,673,001,882.27		1,673,001,882.27
1152	Medicamentos	0.00	32,057.93	979,560.45	448,626,586.50	110,270.00	0.00	449,748,474.88	449,748,474.88		449,748,474.88
1153	Productos Estratégicos	0.00	1,412,966.56	0.00	0.00	0.00	0.00	1,412,966.56	1,412,966.56		1,412,966.56
1154	Productos Para Monetización	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1155	Inventario de Terrenos	0.00	722,991,545.97	0.00	0.00	0.00	0.00	722,991,545.97	722,991,545.97		722,991,545.97
1157	Bienes en Producción	0.00	5,058,583.59	0.00	83,738,545.94	186,078.50	0.00	88,983,208.03	88,983,208.03		88,983,208.03
1158	Valores y Documentos	2,959,224,217.10	0.00	510,373.81	0.00	0.00	0.00	2,959,734,590.91	2,959,734,590.91		2,959,734,590.91
1159	(Previsiones)	0.00	0.00	-45,118,004.09	0.00	-11,919.04	0.00	-45,129,923.13	-45,129,923.13		-45,129,923.13
<b>116</b>	<b>Otros Activos Corrientes</b>	<b>0.00</b>	<b>8,169,469.84</b>	<b>898,321,707.25</b>	<b>3,571,908,508.31</b>	<b>15,000.00</b>	<b>0.00</b>	<b>2,369,689,193.74</b>	<b>6,848,103,879.14</b>		<b>6,848,103,879.14</b>
1161	Gastos Pagados por Adelantado	0.00	2,815,752.51	57,830,087.71	2,924,050,395.60	15,000.00	0.00	345,005,669.64	3,329,716,905.46		3,329,716,905.46
1162	Bienes en Transitó	0.00	1,508,997.41	77,396,053.10	565,578,349.94	0.00	0.00	22,022,212.22	666,505,612.67		666,505,612.67
1163	Otros Activos Corrientes	0.00	3,844,719.92	763,095,566.44	82,279,762.77	0.00	0.00	2,002,661,311.88	2,851,881,361.01		2,851,881,361.01
1164	Activos por Clasificar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>117</b>	<b>Fondos por Reintegrar</b>	<b>87,862,099.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>87,862,099.46</b>		<b>87,862,099.46</b>
1171	Fondos por Reintegrar Administracion Central	87,862,099.46	0.00	0.00	0.00	0.00	0.00	87,862,099.46	87,862,099.46	87,862,099.46	0.00
1172	Fondos por Reintegrar Instituciones Descentralizadas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL DEL ACTIVO CORRIENTE</b>	<b>28,500,077,110.40</b>	<b>1,467,172,489.19</b>	<b>6,713,977,488.24</b>	<b>37,105,494,997.65</b>	<b>407,074,760.07</b>	<b>91,786,255.00</b>	<b>90,729,319,332.82</b>	<b>164,927,040,333.91</b>		<b>164,927,040,333.91</b>
<b>12</b>	<b>Activo no Corriente</b>										
<b>121</b>	<b>Inversiones Financieras no Corrientes</b>	<b>111,325,003,177.51</b>	<b>777,465,499.27</b>	<b>1,034,463,109.83</b>	<b>31,391,914,172.98</b>	<b>501,625,887.77</b>	<b>81,071,000.00</b>	<b>13,727,455,378.10</b>	<b>158,838,998,225.46</b>	<b>107,312,618,477.40</b>	<b>51,526,379,748.06</b>
1211	Títulos y Valores a Largo Plazo	874,204,854.33	388,008,224.99	681,649,000.00	19,171,803,448.85	427,844,000.00	81,071,000.00	324,035,439.59	21,948,615,967.76		21,948,615,967.76
12112	(Prevision para Títulos y Valores a Largo Plazo)	0.00	0.00	0.00	-205,636,009.61	0.00	0.00	-214,949,010.80	-214,949,010.80		-214,949,010.80
1212	Aportes de Capital	0.00	10,086,066.42	73,338,795.74	0.00	0.00	0.00	5,346,910,644.51	5,430,335,506.67		5,430,335,506.67
1213	Patrimonio Neto de Instituc. Descentralizadas y Empresas	102,092,519,257.41	0.00	0.00	0.00	0.00	0.00	102,092,519,257.41	102,092,519,257.41	102,092,519,257.41	0.00
1214	Otras Inversiones	121,740,283.44	0.00	250,000.00	339,013,127.04	0.00	0.00	10,989,248.98	471,992,659.46		471,992,659.46
1215	Prestamos al Sector Privado de Largo Plazo	3,306,379,939.03	40,447,116.01	0.00	11,796,533,883.35	0.00	0.00	7,589,802,044.59	22,733,162,982.98		22,733,162,982.98
12152	(Prevision para Prestamos al Sector Privado de Largo Plazo)	0.00	0.00	0.00	0.00	0.00	0.00	-564,770,640.70	-564,770,640.70		-564,770,640.70
1216	Prestamos a Instituciones del Sector Publico de Largo Plazo	4,927,943,373.34	0.00	0.00	0.00	0.00	0.00	292,155,846.65	5,220,099,219.99	5,220,099,219.99	0.00
12168	(Prevision para Prestamos al Sector Público de Largo Plazo)	0.00	0.00	0.00	0.00	0.00	0.00	-6,407,273.49	-6,407,273.49		-6,407,273.49
1217	Prestamos al Sector Externo de Largo Plazo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1218	Cuentas a Cobrar a Largo Plazo	2,215,469.96	20,219,013.12	269,527,267.36	290,199,723.35	31,391,696.80	97,897,007.90	711,450,178.49	711,450,178.49		711,450,178.49
1219	Documentos a Cobrar a Largo Plazo	0.00	318,705,078.73	9,698,046.73	0.00	42,390,190.97	646,156,061.26	1,016,949,377.69	1,016,949,377.69		1,016,949,377.69
<b>122</b>	<b>Otros Fondos</b>	<b>1,011,844,178.24</b>	<b>0.00</b>	<b>0.00</b>	<b>1,470,937,538.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,482,781,716.77</b>	<b>0.00</b>	<b>2,482,781,716.77</b>
1221	Valores por Conciliar TGR.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1222	Fondos de Conversion de Deuda	913,702,654.06	0.00	0.00	0.00	0.00	0.00	913,702,654.06	913,702,654.06		913,702,654.06
1223	Fondos por Reintegrar	98,141,524.18	0.00	0.00	1,470,937,538.53	0.00	0.00	1,569,079,062.71	1,569,079,062.71	1,470,973,525.38	98,105,537.33
<b>123</b>	<b>Bienes Preexistentes</b>	<b>1,976,383,406.81</b>	<b>622,741,708.17</b>	<b>1,798,172,141.35</b>	<b>1,566,465,745.29</b>	<b>336,559,621.88</b>	<b>38,062,355.50</b>	<b>170,396,714.30</b>	<b>6,508,781,693.30</b>		<b>6,508,781,693.30</b>
1231	Tierras y Terrenos	1,265,462,284.55	300,186,831.19	479,277,230.96	261,154,260.74	26,039,137.55	38,062,355.50	61,579,974.62	2,431,762,075.11		2,431,762,075.11
1232	Edificios	684,041,382.22	409,206,633.30	836,004,547.55	1,209,178,311.68	321,880,966.02	0.00	81,737,793.26	3,542,049,634.03		3,542,049,634.03
12322	(Depreciaciones Acumuladas Edificios)	0.00	-87,847,986.83	-330,713,937.06	-205,172,771.15	-17,206,716.38	0.00	-43,258,762.85	-684,200,174.27		-684,200,174.27
1233	Viviendas para el Personal	339,999.04	0.00	0.00	301,305,944.02	1,110,696.91	0.00	302,756,639.97	302,756,639.97		302,756,

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12412	(Depreciaciones Acumuladas de Equipos de Oficina)	-126,220,454.84	-315,300,407.19	-102,832,787.77	-9,638,142.13	-11,529,623.45	-119,871,405.45	-685,392,820.83		-685,392,820.83
1242	Equipos Médicos y Sanitarios.	1,153,045,475.48	1,468,486.53	99,536,659.51	567,215,396.46	37,976.48	0.00	1,872,936,465.17		1,872,936,465.17
12422	(Depreciaciones Acumuladas de Equipos Médicos y Sanitarios)		-329,804.93	-141,131,053.22	-346,741,035.70	-19,094.60	0.00	-500,573,825.69		-500,573,825.69
1243	Equipos Educativos y Recreativos	366,089,413.68	51,296,988.65	14,161.03	0.00	26,717,972.49	25,990.29	444,144,526.14		444,144,526.14
12432	(Depreciaciones Acumuladas de Equipos Educ. y recreativos)		-37,290,382.66	0.00	0.00	-3,663,114.20	0.00	-40,953,496.86		-40,953,496.86
1244	Equipos de transporte	1,912,101,642.25	117,604,222.09	530,683,950.41	57,467,664.78	29,042,456.69	47,502,903.60	2,697,192,171.73		2,697,192,171.73
12442	(Depreciaciones Acumuladas de Equipos de Transporte)		-80,535,668.05	-225,873,971.81	-40,670,580.65	-7,509,443.02	-33,968,050.12	-390,977,758.10		-390,977,758.10
1245	Equipo de Producción	755,352,226.58	157,789,575.08	6,126,499,696.49	5,599,639.46	27,749,306.79	1,903,176.22	7,074,893,620.62		7,074,893,620.62
12452	(Depreciaciones Acumuladas de Equipos de Producción)		-111,720,139.36	-2,285,920,442.51	-5,599,639.46	-8,149,230.49	-1,708,796.28	-2,413,098,248.10		-2,413,098,248.10
1246	Equipos de Comunicaciones	408,669,543.59	12,390,281.91	7,240,778,257.15	13,192,300.78	6,318,109.06	3,233,738.76	7,684,582,231.25		7,684,582,231.25
12462	(Depreciaciones Acumuladas de Equipos de Comunicaciones)		-2,107,842.23	-4,594,275,075.25	-51,678.13	-884,085.69	-1,893,537.43	-4,599,212,218.73		-4,599,212,218.73
1247	Equipos de Informática	1,370,773,847.58	36,980,805.84	410,912,460.91	181,350,750.70	83,392,967.09	152,188,793.11	2,322,334,889.61		2,322,334,889.61
12472	(Depreciaciones Acumuladas de Equipos de Informática)		-10,188,415.45	-122,394,325.13	-155,861,014.19	-14,351,537.53	-39,537,976.34	-393,371,170.94		-393,371,170.94
1248	Equipo de Seguridad	524,240,894.27	183,548.20	0.00	22,355.20	16,261.28	329,151.36	524,792,210.31		524,792,210.31
12482	(Depreciaciones Acumuladas de Equipos de Seguridad)		0.00	0.00	-22,131.65	0.00	-276,813.70	-298,945.35		-298,945.35
1249	Equipo de uso Militar no Belico	272,252,416.23	0.00	0.00	0.00	0.00	0.00	272,252,416.23		272,252,416.23
12492	Depreciaciones Acumuladas de Equipos de Uso Militar no Belico		0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>125</b>	<b>Activos Biológicos</b>	<b>1,852,761.00</b>	<b>162,786.57</b>	<b>0.00</b>	<b>0.00</b>	<b>4,960,207.16</b>	<b>0.00</b>	<b>6,975,754.73</b>		<b>6,975,754.73</b>
1251	Activos Biológicos	1,852,761.00	205,422.57	0.00	0.00	4,960,207.16	0.00	7,018,390.73		7,018,390.73
1251.2	(Agotamiento acumulada de activos Biológicos)		-42,636.00	0.00	0.00	0.00	0.00	-42,636.00		-42,636.00
<b>126</b>	<b>Otros Bienes</b>	<b>185,427,930.21</b>	<b>1,170,737.48</b>	<b>0.00</b>	<b>137,134.28</b>	<b>47,199,840.01</b>	<b>402,776.40</b>	<b>234,430,833.84</b>		<b>234,430,833.84</b>
1261	Muebles de Hogar/Alojamiento	89,966,123.36	852,167.88	0.00	257,451.75	4,061,306.65	0.00	95,137,049.64		95,137,049.64
12612	(Depreciaciones Acumuladas de Muebles de Hogar/Alojamiento)		-375,071.81	0.00	-122,421.31	0.00	0.00	-497,493.12		-497,493.12
1262	Libros, Revistas y otros Coleccionables	30,301,862.90	1,000,179.90	0.00	37,264.14	42,525,215.68	542,431.48	79,061,337.52		79,061,337.52
12622	(Depreciaciones Acumuladas de Libros, Revistas y otros Coleccionables)		-306,538.49	0.00	-35,160.30	-94,256.01	-139,655.08	-5,137,577.84		-5,137,577.84
1263	Equipos Varios	65,159,943.95	0.00	0.00	0.00	707,573.69	0.00	65,867,517.64		65,867,517.64
<b>127</b>	<b>Bienes de Dominio Publico</b>	<b>15,309,309,831.59</b>	<b>87,690,516.52</b>	<b>9,522,323,704.19</b>	<b>0.00</b>	<b>732,612.14</b>	<b>0.00</b>	<b>24,920,056,664.44</b>		<b>24,920,056,664.44</b>
1271	Aeropuertos	371,420,870.42	0.00	0.00	0.00	0.00	0.00	371,420,870.42		371,420,870.42
12712	(Depreciaciones Acumuladas de Aeropuertos)		0.00	0.00	0.00	0.00	0.00	0.00		0.00
1272	Obras Urbanísticas	1,441,992,481.94	133,170,552.52	0.00	0.00	0.00	0.00	1,575,163,034.46		1,575,163,034.46
12722	(Depreciaciones Acumuladas de Obras Urbanísticas)		-45,480,036.00	0.00	0.00	0.00	0.00	-45,480,036.00		-45,480,036.00
1273	Obras Hidráulicas	342,142,458.22	0.00	13,096,226,280.78	0.00	0.00	0.00	13,438,368,739.00		13,438,368,739.00
12732	(Depreciaciones Acumuladas de Obras Hidráulicas)		0.00	-3,584,541,384.70	0.00	0.00	0.00	-3,584,541,384.70		-3,584,541,384.70
1274	Carreteras, Calles y Puentes	13,153,754,021.01	0.00	20,449,255.60	0.00	732,612.14	0.00	13,174,935,888.75		13,174,935,888.75
12742	(Depreciaciones Acumuladas de Obras Hidráulicas)		0.00	-9,810,447.49	0.00	0.00	0.00	-9,810,447.49		-9,810,447.49
<b>128</b>	<b>Construcciones</b>	<b>41,652,838,779.07</b>	<b>175,364,165.84</b>	<b>2,744,340,138.07</b>	<b>832,788,080.57</b>	<b>752,043,057.73</b>	<b>0.00</b>	<b>46,222,743,704.97</b>		<b>46,222,743,704.97</b>
1281	Construcciones de Bienes de Dominio Privado	17,175,446,335.65	48,742,591.36	96,319,602.95	832,788,080.57	752,043,057.73	65,369,483.69	18,970,709,151.95		18,970,709,151.95
1282	Construcciones de Bienes de Dominio Publico	24,477,392,443.42	126,621,574.48	2,648,020,535.12	0.00	0.00	0.00	27,252,034,553.02		27,252,034,553.02
<b>129</b>	<b>Bienes Intangibles</b>	<b>342,994,455.60</b>	<b>1,660,583.35</b>	<b>20,547,332,099.72</b>	<b>45,383,176.39</b>	<b>4,030.46</b>	<b>0.00</b>	<b>20,956,612,946.60</b>		<b>20,956,612,946.60</b>
1291	Activos Intangibles	342,994,455.60	1,660,583.35	45,417,097,409.99	45,665,664.76	403,046.46	53,186,189.74	45,861,007,349.90		45,861,007,349.90
12912	(Amortización Acumulada de Activos Intangibles)		0.00	-24,869,765,310.27	-282,488.37	-399,016.00	-33,947,588.66	-24,904,394,403.30		-24,904,394,403.30
	<b>TOTAL DEL ACTIVO NO CORRIENTE</b>	<b>179,391,734,769.21</b>	<b>1,849,861,802.68</b>	<b>42,973,675,614.44</b>	<b>35,701,221,900.66</b>	<b>1,903,154,992.93</b>	<b>161,209,221.39</b>	<b>276,139,340,886.61</b>		<b>276,139,340,886.61</b>
	<b>TOTAL DEL ACTIVO</b>	<b>207,891,811,879.61</b>	<b>3,317,034,291.87</b>	<b>49,687,653,102.68</b>	<b>72,806,716,898.31</b>	<b>2,310,229,753.00</b>	<b>252,995,476.39</b>	<b>441,154,243,319.98</b>		<b>441,154,243,319.98</b>
	<b>PASIVO</b>									0.00
<b>21</b>	<b>PASIVO CORRIENTE</b>									0.00
<b>211</b>	<b>Cuentas por Pagar</b>	<b>14,727,062,814.99</b>	<b>256,937,759.29</b>	<b>10,567,171,043.35</b>	<b>8,590,281,967.62</b>	<b>10,045,662.77</b>	<b>53,400,002.28</b>	<b>81,742,094.30</b>	<b>0.00</b>	<b>34,286,641,344.60</b>
2111	Cuentas por Pagar Comerciales	915,756,830.73	125,910,995.30	3,351,520,689.02	2,624,747,177.94	7,254,172.59	0.00	7,027,225,934.52		7,027,225,934.52
2112	Cuentas por Pagar Contratistas	790,245,423.45	3,350,222.02	153,625,517.68	495,821,361.60	0.00	0.00	1,443,042,524.75		1,443,042,524.75
2113	Remuneraciones por Pagar	608,114,087.13	72,629,294.85	12,040,069.09	910,760,782.56	0.00	0.00	1,603,544,233.63		1,603,544,233.63
2114	Aportes y retenciones por Pagar Pagar	315,102,943.54	23,793,337.62	1,575,090,112.37	58,759,582.40	2,581,490.18	3,156,080.34	1,978,483,546.45		1,978,483,546.45
2115	Cargas Fiscales	29,882,725.50	3,569,015.24	62,727,116.90	0.00	0.00	3,726,000.15	102,567,388.17		102,567,388.17
2116	Donaciones y Transferencias por Pagar	1,699,211,557.36	17,243,069.39	7,274,104.04	247,405,857.82	210,000.00	0.00	1,971,344,588.61		1,971,344,588.61
2117	Deuda Publica Interna por Pagar		0.00	3,682,428,442.31	0.00	0.00	50,617,194.08	3,733,045,636.39		3,733,045,636.39
2118	Deuda Publica Externa por Pagar	820,936,814.62	0.00	472,460,915.39	0.00	0.00	5,067,477.55	1,298,465,207.56		1,298,465,207.56
2119	Otras Cuentas por Pagar	9,547,812,432.66	10,441,824.87	1,250,004,076.55	4,252,787,205.30	46,517,921.79	21,358,823.35	15,128,922,284.52		15,128,922,284.52
<b>212</b>	<b>Endeudamiento de Corto Plazo</b>	<b>2,335,895,973.98</b>	<b>0.00</b>	<b>3,941,390.00</b>	<b>179,968,457.66</b>	<b>0.00</b>	<b>0.00</b>	<b>37,788,357,759.58</b>	<b>37,651,520,647.40</b>	<b>136,837,112.18</b>
2121	Documentos Comerciales de Corto Plazo		0.00	0.00	0.00	0.00	12,111,624.75	12,111,624.75		12,111,624.75
2122	Títulos y Valores de Corto Plazo	2,332,590,658.72	0.00	0.00	0.00	0.00	35,256,440,313.19	37,589,030,971.91	37,589,030,971.91	0.00
2123	Prestamos Internos de Corto Plazo		0.00	3,941,390.00	179,968,457.66	0.00	0.00	183,909,847.66	62,489,675.49	121,420,172.17
2124	Prestamos de Deuda Publica Interna de Empresas Publicas de C/P		0.00	0.00	0.00	0.00	0.00	0.00		0.00
2125	Prestamos de Deuda Publica Externa de C/P	3,305,315.26	0.00	0.00	0.00	0.00	0.00	3,305,315.26		3,305,315.26
2126	Otras Deudas de Corto Plazo		0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>213</b>	<b>Fondos de Terceros en Custodia y Garantia</b>	<b>4,113,604,149.63</b>	<b>45,587.40</b>	<b>51,933,541.19</b>	<b>73,106,008.79</b>	<b>120,734.15</b>	<b>295,952.79</b>	<b>22,987,730,003.26</b>		<b>27,226,835,977.21</b>
2131	Fondos de Terceros Recibidos en Custodia	4,082,037,280.96	0.00	49,740,558.02	28,340,879.52	0.00	293,627.79	22,882,223,011.10		27,042,635,357.39
2132	Fondos de Terceros Recibidos en Garantia	151,307,614.01	45,587.40	2,192,983.17	44,765,129.27	120,734.15	0.00	199,260,075.50		199,260,075.50
2133	Fondos de Terceros en la CUT	-211,170,951.74	0.00	0.00	0.00	0.00	0.00	-211,170,951.74		-211,170,951.74
2134	Embargos Judiciales en Custodia	91,430,206.40	0.00	0.00	0.00	0.00	2,325.00	196,111,496.06		196,111,496.06
<b>214</b>	<b>Otros Pasivos Corrientes</b>	<b>1,446,272,367.54</b>	<b>1,127,020.14</b>	<b>140,217,089.13</b>	<b>178,170,367.60</b>	<b>15,450.74</b>	<b>12,658,990.82</b>	<b>27,086,987,068.28</b>		<b>27,086,987,068.28</b>
2141	Ingresos Cobrados por Adelantado		838,820.77	0.00	155,250,400.89	0.00	0.00	156,089,221.66		156,089,221.66
2142	Cuentas por Pagar de Ejercicios Anteriores	1,446,218,145.22	49,427.69	123,127,700.07	0.00	15,450.74	0.00	1,569,410,723.72		1,569,410,723.72
2143	Otros Pasivos Corrientes									

ESTADO DE SITUACION FINANCIERA CONSOLIDADO  
DEL SECTOR PUBLICO  
AL 31 DE DICIEMBRE, 2011  
(Valores en lempiras)

	ADMON. CENTRAL	INST. DESC.	EMPRESAS PUBLICAS NACIONALES	INST. DE SEG. SOCIAL	UNIVERSIDADES NACIONALES	EMP. PUB. FINANC. NO BANCARIAS	EMP. PUBLICAS FINANC. BANCARIAS	SUB-TOTAL	ELIMINACION	CONSOLIDADO
2145	Sueldos por Pagar de Ejercicios Anteriores	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2146	Cuentas por Pagar por Reclasificacion de Beneficiario	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2147	Cuentas por pagar de años anteriores SEFIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>215</b>	<b>Fondos por Reintegrar</b>	<b>126,449,585.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>126,449,585.44</b>		<b>126,449,585.44</b>
2151	Fondos por Reintegrar Administracion Central	126,449,585.44						126,449,585.44	87,862,099.46	38,587,485.98
2152	Fondos por Reintegrar Instituciones Descentralizadas							0.00		0.00
<b>216</b>	<b>Fondos en Fideicomiso por Pagar</b>	<b>65,238,756.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,090,599,571.08</b>		<b>1,090,599,571.08</b>
2161	Fondos en Fideicomiso Por Pagar	65,238,756.00						0.00		0.00
	<b>TOTAL DEL PASIVO CORRIENTE</b>	<b>22,814,523,647.58</b>	<b>258,110,366.83</b>	<b>10,763,263,063.67</b>	<b>9,021,526,801.67</b>	<b>10,181,847.66</b>	<b>66,354,945.89</b>	<b>83,646,549,817.81</b>	<b>126,388,822,149.67</b>	<b>126,388,822,149.67</b>
<b>22</b>	<b>Pasivo no Corriente</b>	<b>0.00</b>	<b>48,264,503.71</b>	<b>7,759,457.41</b>	<b>146,670,900.76</b>	<b>0.00</b>	<b>5,173,815,220.13</b>	<b>5,376,510,082.01</b>		<b>5,376,510,082.01</b>
<b>221</b>	<b>Deudas de Largo Plazo</b>	<b>0.00</b>	<b>48,264,503.71</b>	<b>7,759,457.41</b>	<b>146,670,900.76</b>	<b>0.00</b>	<b>5,173,815,220.13</b>	<b>5,376,510,082.01</b>		<b>5,376,510,082.01</b>
2211	Cuentas a Pagar Comerciales de Largo Plazo		7,707,399.77	7,759,457.41			256,353,254.04	271,820,111.22		271,820,111.22
2212	Documentos y Efectos a Pagar de Largo Plazo		40,557,103.94	0.00	146,670,900.76		4,917,461,966.09	5,104,689,970.79		5,104,689,970.79
<b>222</b>	<b>Deuda Publica Interna</b>	<b>55,643,880,909.78</b>	<b>131,042,684.55</b>	<b>6,412,779,154.50</b>	<b>0.00</b>	<b>0.00</b>	<b>2,277,345,793.56</b>	<b>64,465,048,542.39</b>	<b>5,220,099,219.99</b>	<b>59,244,949,322.40</b>
2221	Titulos y Valores de Deuda Publica Interna de L/P	55,040,767,463.64	0.00	0.00			0.00	55,040,767,463.64		55,040,767,463.64
2222	Prestamos de Deuda Publica Interna del Sector Privado de L/P	600,000,000.00	48,315,560.32	1,905,200,000.00			377,062,589.03	2,930,578,149.35		2,930,578,149.35
2223	Prestamos de Deuda Publica Interna del Gobierno General de L/P	3,113,446.14	82,725,009.23	4,507,579,154.50			971,173,204.53	5,564,590,814.40	5,220,099,219.99	344,491,594.41
2224	Prestamos de Deuda Publica Interna de Empresas Publicas de L/P		0.00	0.00			929,110,000.00	929,110,000.00		929,110,000.00
2225	Otras Deudas Internas de Largo Plazo		2,115.00	0.00			0.00	2,115.00		2,115.00
<b>223</b>	<b>Deuda Publica Externa</b>	<b>61,272,177,055.14</b>	<b>0.00</b>	<b>1,461,896,527.78</b>	<b>0.00</b>	<b>0.00</b>	<b>5,180,829,576.41</b>	<b>67,914,903,159.33</b>		<b>67,914,903,159.33</b>
2231	Titulos y Valores de Deuda Publica Externa de L/P			0.00			4,971,427,819.53	4,971,427,819.53		4,971,427,819.53
2232	Prestamos del Sector Externo de Largo Plazo	61,272,177,055.14		1,461,896,527.78			209,401,756.88	62,943,475,339.80		62,943,475,339.80
2233	Otros Prestamos de Largo Plazo			0.00			0.00	0.00		0.00
<b>224</b>	<b>Otros Pasivos no Corrientes</b>	<b>42,400,969.95</b>	<b>69,319,944.31</b>	<b>648,448,337.51</b>	<b>4,734,109,387.95</b>	<b>0.00</b>	<b>38,605,894.08</b>	<b>5,532,884,533.80</b>		<b>5,532,884,533.80</b>
2241	Ingresos Cobrados por Adelantado de Largo Plazo		53,046.58	0.00	189,285,241.96		5,539,926.90	194,878,215.44		194,878,215.44
2242	Previsiones y Reservas Técnicas de Largo Plazo	42,400,969.95	69,266,897.73	648,448,337.51	4,544,824,145.99		33,065,967.18	5,338,006,318.36		5,338,006,318.36
2251	Valores por Conciliar TGR.		0.00	0.00	0.00		0.00	0.00		0.00
<b>226</b>	<b>Fondos por Reintegrar</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,470,973,525.38</b>	<b>0.00</b>	<b>0.00</b>	<b>1,470,973,525.38</b>	<b>1,470,973,525.38</b>	<b>0.00</b>
2261	Fondos por Reintegrar Administracion Central				0.00			0.00		0.00
2262	Fondos por Reintegrar Instituciones Descentralizadas				1,470,973,525.38			1,470,973,525.38	1,470,973,525.38	0.00
<b>227</b>	<b>Alivios</b>	<b>37,964,517,847.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,964,517,847.55</b>		<b>37,964,517,847.55</b>
2271	Alivios	37,964,517,847.55						37,964,517,847.55		37,964,517,847.55
	<b>TOTAL DEL PASIVO NO CORRIENTE</b>	<b>154,922,976,782.42</b>	<b>248,627,132.57</b>	<b>8,530,883,477.20</b>	<b>6,351,753,814.09</b>	<b>0.00</b>	<b>0.00</b>	<b>12,670,596,484.18</b>	<b>182,724,837,690.46</b>	<b>182,724,837,690.46</b>
	<b>TOTAL PASIVO</b>	<b>177,737,500,430.00</b>	<b>506,737,499.40</b>	<b>19,294,146,540.87</b>	<b>15,373,280,615.76</b>	<b>10,181,847.66</b>	<b>66,354,945.89</b>	<b>96,317,146,301.99</b>	<b>309,305,348,181.57</b>	<b>309,305,348,181.57</b>
<b>3</b>	<b>3 PATRIMONIO</b>									<b>0.00</b>
<b>31</b>	<b>Hacienda Pública</b>									<b>0.00</b>
<b>311</b>	<b>Capital</b>	<b>103,314,771,018.30</b>	<b>1,631,288,675.44</b>	<b>19,217,474,951.42</b>	<b>4,743,190.80</b>	<b>603,740,245.13</b>	<b>75,596,736.60</b>	<b>5,883,122,623.25</b>	<b>130,730,737,440.94</b>	<b>130,730,737,440.94</b>
3111	Capital Fiscal	62,837,423,361.07	655,752,994.74	10,020,206,907.49	4,743,190.80	198,730,068.65	67,810,371.92	5,718,630,478.69	79,503,297,373.36	79,503,297,373.36
3112	Ajuste al Capital Fiscal		4,227.70	3,873,495.50	0.00	0.00	0.00	3,877,723.20		3,877,723.20
3113	Donaciones y Transferencias de Capital Recibidas	40,477,347,657.23	975,531,453.00	9,193,394,548.43	0.00	405,010,176.48	7,786,364.68	164,492,144.56	51,223,562,344.38	51,223,562,344.38
<b>312</b>	<b>Reservas</b>	<b>0.00</b>	<b>17,234,393.54</b>	<b>73,587,015.39</b>	<b>36,469,365,158.93</b>	<b>0.00</b>	<b>97,217,198.59</b>	<b>2,874,942,811.86</b>	<b>68,281,774,696.91</b>	<b>68,281,774,696.91</b>
<b>313</b>	<b>Revaluos</b>	<b>0.00</b>	<b>159,119,388.77</b>	<b>20,355,057,530.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,514,176,919.72</b>		<b>20,514,176,919.72</b>
<b>314</b>	<b>Resultados</b>	<b>-73,160,459,568.69</b>	<b>1,002,654,334.72</b>	<b>-9,252,612,935.95</b>	<b>20,959,327,932.81</b>	<b>1,696,307,660.21</b>	<b>13,826,595.31</b>	<b>-187,409,818.98</b>	<b>-58,928,365,800.57</b>	<b>-58,928,365,800.57</b>
3141	Resultados acumulados de ejercicios anteriores	-59,667,445,613.16	1,013,209,372.87	-5,884,118,819.07	12,677,229,293.79	1,353,268,564.55	694,623.09	-481,209,803.36	-50,988,372,381.29	-50,988,372,381.29
3142	Resultados del ejercicio	-13,493,013,955.53	-10,555,038.15	-3,368,494,116.88	8,282,098,639.02	343,039,095.66	13,131,972.22	293,799,984.38	-7,939,993,419.28	-7,939,993,419.28
	<b>TOTAL PATRIMONIO</b>	<b>30,154,311,449.61</b>	<b>2,810,296,792.47</b>	<b>30,393,506,561.81</b>	<b>57,433,436,282.54</b>	<b>2,300,047,905.34</b>	<b>186,640,530.50</b>	<b>8,570,655,616.13</b>	<b>131,848,895,138.40</b>	<b>131,848,895,138.40</b>
	<b>TOTAL DEL PASIVO Y PATRIMONIO</b>	<b>207,891,811,879.61</b>	<b>3,317,034,291.87</b>	<b>49,687,653,102.68</b>	<b>72,806,716,898.30</b>	<b>2,310,229,753.00</b>	<b>252,995,476.39</b>	<b>104,887,801,918.12</b>	<b>441,154,243,319.97</b>	<b>441,154,243,319.97</b>

LIC. RENIERY MEMBREÑO  
SUPERVISOR DE LA SECCION DE CONSOLIDACION

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JEFE DEPARTAMENTO DE PROCESOS CONTABLES

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