

ESTADO DE SITUACION FINANCIERA CONSOLIDADO  
DEL SECTOR PUBLICO  
AL 31 DE DICIEMBRE, 2013  
(Valores en lempiras)

		ADMON. CENTRAL	INST. DESC.	EMPRESAS PUBLICAS NACIONALES	INST. DE SEG. SOCIAL	UNIVERSIDES 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>14,748,949,396.72</b>	<b>382,485,429.43</b>	<b>1,853,714,016.08</b>	<b>925,516,911.70</b>	<b>168,942,934.07</b>	<b>103,817,960.75</b>	<b>65,130,793,160.41</b>	<b>83,314,219,809.16</b>	<b>497,185,377.24</b>	<b>82,817,034,431.92</b>
1111	Caja		14,452,554.07	6,603,041.83	1,561,738.14	9,994,034.43		144,127,523.92	176,738,892.39		176,738,892.39
1112	Bancos	14,748,949,396.72	368,032,875.36	1,847,110,974.25	923,955,173.56	158,948,899.64	103,817,960.75	64,986,665,636.49	83,137,480,916.77	497,185,377.24	82,640,295,539.53
<b>112</b>	<b>Inversiones Financieras Corrientes</b>	<b>769,163,213.05</b>	<b>196,914,774.89</b>	<b>0.00</b>	<b>31,164,213,183.93</b>	<b>400,000.00</b>	<b>42,989,444.06</b>	<b>718,810,453.01</b>	<b>32,892,491,068.94</b>	<b>629,070,328.60</b>	<b>32,263,420,740.34</b>
1121	Títulos y Valores a Corto Plazo	328,493,948.99	192,544,780.17		20,012,538,442.75	400,000.00	42,790,000.00	552,055,636.53	21,128,822,808.44	629,070,328.60	20,499,752,479.84
1122	Otras Inversiones de Corto Plazo		4,369,994.72		10,888,902,201.22				10,893,272,195.94		10,893,272,195.94
1123	Prestamos al Sector Privado de Corto Plazo				262,772,539.96		199,444.06	166,754,816.48	429,726,800.50		429,726,800.50
1124	Prestamos a Instituciones del Sector Publico de Corto Plazo	440,669,264.06							440,669,264.06		440,669,264.06
<b>113</b>	<b>Cuentas a Cobrar Corrientes</b>	<b>2,586,037,915.36</b>	<b>315,886,026.19</b>	<b>5,352,585,724.73</b>	<b>14,833,105,371.08</b>	<b>108,840,420.54</b>	<b>652,155.62</b>	<b>205,794,436.77</b>	<b>23,402,902,050.29</b>		<b>23,402,902,050.29</b>
1131	Cuentas a Cobrar Corrientes	2,009,877,669.15	67,990,790.07	8,044,219,685.63	8,592,895,325.45	108,586,632.54	38,080.73	23,905,112.58	18,847,513,296.15		18,847,513,296.15
1132	Otras a Cobrar Corrientes	321,262,014.78	8,491,847.42	1,000,130,100.95	4,680,704,263.37			6,032,666,210.19	6,032,666,210.19		6,032,666,210.19
1133	Documentos y Efectos por Cobrar	10,467,290.04	6,719,801.14	737,515,328.63	1,920,182,419.84			2,674,884,839.65	2,674,884,839.65		2,674,884,839.65
1134	( Previsión para Deudores Incobrables)		-9,555,563.01	-4,443,777,080.09	-363,351,560.71			-4,816,684,203.81	-4,816,684,203.81		-4,816,684,203.81
1135	Anticipos a Instituciones	119,028,894.40						119,028,894.40	119,028,894.40		119,028,894.40
1136	Otros Anticipos	125,323,036.99	241,924,887.15	12,560,978.09	2,239,869.34			541,860,112.09	541,860,112.09		541,860,112.09
1138	Garantías	79,010.00	314,263.42	1,936,711.52	435,053.79	253,788.00	614,074.89	3,632,901.62	3,632,901.62		3,632,901.62
<b>114</b>	<b>Fondos en Fideicomiso</b>	<b>2,548,472,521.41</b>	<b>695,878.11</b>	<b>0.00</b>	<b>79,361,001.34</b>	<b>7,532,360.96</b>	<b>0.00</b>	<b>9,850,000,000.00</b>	<b>12,486,061,761.82</b>	<b>105,000,000.00</b>	<b>12,381,061,761.82</b>
1141	Fondos en Fideicomiso	2,548,472,521.41	695,878.11		79,361,001.34	7,532,360.96		10,350,000,000.00	12,986,061,761.82	105,000,000.00	12,881,061,761.82
11415	Previsiones para Fondos en Fideicomiso							-500,000,000.00	-500,000,000.00		-500,000,000.00
<b>115</b>	<b>Bienes de Consumo</b>	<b>3,098,209,587.50</b>	<b>832,680,984.74</b>	<b>1,567,976,792.74</b>	<b>821,618,604.16</b>	<b>25,217,979.02</b>	<b>4,315,716.38</b>	<b>6,360,464,588.06</b>	<b>6,360,464,588.06</b>		<b>6,360,464,588.06</b>
1151	Materiales y Suministros	163,782,489.20	22,324,150.20	1,611,730,924.74	442,736,316.58	24,809,306.45	4,315,716.38	10,444,923.52	2,280,143,827.07		2,280,143,827.07
1152	Medicamentos		3,201,982.61	653,060.83	378,882,287.58	48,560.00		382,785,891.02	382,785,891.02		382,785,891.02
1154	Productos Para Monetización		801,011,935.35					801,011,935.35	801,011,935.35		801,011,935.35
1155	Inventario de Terrenos		6,142,916.58					6,142,916.58	6,142,916.58		6,142,916.58
1157	Bienes en Producción					374,427.00		374,427.00	374,427.00		374,427.00
1158	Valores y Documentos	2,934,427,098.30			510,373.81			2,934,937,472.11	2,934,937,472.11		2,934,937,472.11
1159	(Previsiones)				-44,917,566.64			-44,931,881.07	-44,931,881.07		-44,931,881.07
<b>116</b>	<b>Otros Activos Corrientes</b>	<b>0.00</b>	<b>46,302,803.52</b>	<b>507,171,458.66</b>	<b>4,451,069,099.36</b>	<b>15,000.00</b>	<b>0.00</b>	<b>1,250,160,761.45</b>	<b>6,254,719,122.99</b>		<b>6,254,719,122.99</b>
1161	Gastos Pagados por Adelantado		42,061,322.66	1,113,824.17	837,389,324.83	15,000.00		886,645,727.54	886,645,727.54		886,645,727.54
1162	Bienes en Transito		1,241,023.44	41,589,937.86	3,534,237,935.78			3,146,319.57	3,608,530,216.65		3,608,530,216.65
1163	Otros Activos Corrientes		3,000,457.42	464,450,684.81	79,441,838.75			1,759,526,166.98	1,759,526,166.98		1,759,526,166.98
1164	Activos por Clasificar			17,011.82				17,011.82	17,011.82		17,011.82
<b>117</b>	<b>Fondos por Reintegrar</b>	<b>162,774,978.16</b>	<b>0.00</b>	<b>0.00</b>	<b>204,902,988.47</b>	<b>0.00</b>	<b>0.00</b>	<b>367,677,966.63</b>	<b>115,201,023.83</b>		<b>47,573,954.33</b>
1171	Fondos por Reintegrar Administración Central	162,774,978.16						162,774,978.16	115,201,023.83		47,573,954.33
1172	Fondos por Reintegrar Instituciones Descentralizadas				204,902,988.47			204,902,988.47	204,902,988.47		0.00
	<b>TOTAL DEL ACTIVO CORRIENTE</b>	<b>23,913,607,612.20</b>	<b>1,774,965,896.88</b>	<b>9,281,447,992.21</b>	<b>52,479,787,160.04</b>	<b>310,948,694.59</b>	<b>151,775,276.81</b>	<b>77,166,003,735.16</b>	<b>165,078,536,367.89</b>		<b>163,527,176,649.75</b>
<b>12</b>	<b>Activo no Corriente</b>										
<b>121</b>	<b>Inversiones Financieras no Corrientes</b>	<b>123,147,679,563.33</b>	<b>822,946,926.10</b>	<b>722,639,393.87</b>	<b>35,053,029,811.01</b>	<b>264,628,720.51</b>	<b>41,071,000.00</b>	<b>41,734,291,857.28</b>	<b>201,786,287,272.10</b>	<b>165,852,705,986.71</b>	<b>35,933,581,285.39</b>
1211	Títulos y Valores a Largo Plazo	1,005,195,795.35	404,597,065.90	389,573,087.28	23,869,276,629.00	152,208,971.84	41,071,000.00	20,936,946,608.80	46,798,869,158.17	46,798,869,158.17	0.00
12112	(Prevision para Títulos y Valores a Largo Plazo)							-4,562,836.89	-4,562,836.89		-4,562,836.89
1212	Aportes de Capital							7,275,454,238.00	7,275,454,238.00		7,275,454,238.00
1213	Patrimonio Neto de Instit. Descentralizadas y Empresas	113,808,712,267.32						113,808,712,267.32	113,808,712,267.32		113,808,712,267.32
1214	Otras Inversiones			250,000.00	104,632,900.56			43,762,666.64	148,645,567.20		148,645,567.20
1215	Prestamos al Sector Privado de Largo Plazo	3,086,431,469.48	45,656,079.49		10,859,552,591.46			9,035,482,548.62	23,027,122,689.05		23,027,122,689.05
1216	Prestamos a Instituciones del Sector Publico de Largo Plazo	5,245,124,561.22						5,245,124,561.22	5,245,124,561.22		5,245,124,561.22
12168	(Prevision para Prestamos al Sector Público de Largo Plazo)							267,767,500.00	267,767,500.00		267,767,500.00
1217	Prestamos al Sector Externo de Largo Plazo					36,069,648.82		36,069,648.82	36,069,648.82		36,069,648.82
1218	Cuentas a Cobrar a Largo Plazo	2,215,469.96	360,771,859.48	291,806,912.39	219,567,689.99	76,350,099.85		3,517,768,311.32	4,468,480,342.99		4,468,480,342.99
1219	Documentos a Cobrar a Largo Plazo		2,623,391.23	9,698,046.83				702,282,698.16	714,604,136.22		714,604,136.22
<b>122</b>	<b>Otros Fondos</b>	<b>913,702,654.06</b>	<b>0.00</b>	<b>0.00</b>	<b>1,528,542,079.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,442,244,733.32</b>	<b>968,019,906.19</b>	<b>1,474,224,827.13</b>
1222	Fondos de Conversion de Deuda	913,702,654.06							913,702,654.06		913,702,654.06
1223	Fondos por Reintegrar				1,528,542,079.26			1,528,542,079.26	968,019,906.19		560,522,173.07
<b>123</b>	<b>Bienes Preexistentes</b>	<b>2,298,432,743.22</b>	<b>731,820,353.49</b>	<b>2,005,959,358.42</b>	<b>2,294,092,931.90</b>	<b>741,008,363.62</b>	<b>38,062,355.50</b>	<b>154,543,291.25</b>	<b>8,263,919,397.40</b>		<b>8,263,919,397.40</b>
1231	Tierras y Terrenos	1,540,232,233.54	309,853,697.37	926,722,270.61	903,403,675.12	28,539,037.55		3,810,300,257.13	3,810,300,257.13		3,810,300,257.13
1232	Edificios	757,860,510.64	529,527,355.77	827,617,677.17	1,575,987,820.99	748,223,151.52	37,976.48	4,549,900,506.42	4,549,900,506.42		4,549,900,506.42
12322	(Depreciaciones Acumuladas Edificios)		-108,532,741.38	-362,609,064.39	-272,488,986.94	-41,600,060.14		-836,165,271.91	-836,165,271.91		-836,165,271.91
1233	Viviendas para el Personal	339,999.04						339,999.04	339,999.04		339,999.04
12333	(Depreciaciones Acumuladas de Viviendas para el Personal)					1,110,696.91		1,110,696.91	1,110,696.91		1,110,696.91
1234	Viviendas Populares				87,188,544.24			40,192,871.17	127,381,415.41		127,381,415.41
12344	(Depreciaciones Acumuladas de Viviendas Populares)							-37,958,647.03	-37,958,647.03		-37,958,647.03
1235	Instalaciones	2,069,538.60		2,361,158,952.34	14,562.97	8,799,552.82		2,404,405,889.12	2,404,405,889.12		2,404,405,889.12
12352	(Depreciaciones Acumuladas de Instalaciones)		-1,097,496.87	-1,746,930,477.31	-12,684.48	-4,064,015.04		-3,290,773.99	-1,755,395,447.69		-1,755,395,447.69
<b>124</b>	<b>Maquinaria y Equipo</b>	<b>11,065,035,559.35</b>	<b>203,723,560.52</b>	<b>5,749,555,087.47</b>	<b>646,988,391.00</b>	<b>598,508,193.40</b>	<b>37,102,434.73</b>	<b>180,271,474.59</b>	<b>18,481,184,701.06</b>		<b>18,481,184,701.06</b>
1241	Equipos de Oficina	921,374,758.54	188,717,150.50	430,896,193.23	192,033,869.20	116,036,309.74	15,603,820.83	84,849,705.56	1,949,511,807.60		1,949,511,807.60
12412	( Depreciaciones Acumuladas de Equipos de Oficina)		-129,582,417.96	-286,396,456.71	-121,230,774.23	-9,868,361.89	-12,736,840.85	-60,534,231.06	-620,349,082.70		-620,349,082.70
1242	Equipos Médicos y Sanitarios.	2,249,092,988.44	1,482,909.53	105,417,075.61	1,015,417,263.07	244,748,059.71					

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12472	( Depreciaciones Acumuladas de Equipos de Informática)		-17,626,722.62		-178,183,126.14	-14,945,686.58	-61,114,552.25	-132,579,698.80	-644,638,812.49		-644,638,812.49
1248	Equipo de Seguridad	524,385,962.19	183,548.20	-240,189,026.10	23,355.20	16,261.28	399,151.36	6,266,419.31	532,455,898.50		532,455,898.50
12482	(Depreciaciones Acumuladas de Equipos de Seguridad)			-1,069,125.80	-62,380.67		-349,081.35	-4,848,090.41	-6,328,678.23		-6,328,678.23
1249	Equipo de uso Militar no Belico	272,267,177.03							272,267,177.03		272,267,177.03
<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>3,329,313.34</b>	<b>0.00</b>	<b>0.00</b>	<b>5,344,860.91</b>		<b>5,344,860.91</b>
1251	Activos Biológicos	1,852,761.00	205,422.57			3,329,313.34			5,387,496.91		5,387,496.91
1251.2	( Agotamiento acumulada de activos Biológicos)		-42,636.00						-42,636.00		-42,636.00
<b>126</b>	<b>Otros Bienes</b>	<b>181,869,987.46</b>	<b>1,299,918.74</b>	<b>2,575,121.07</b>	<b>13,162,144.98</b>	<b>57,780,066.46</b>	<b>375,068.29</b>	<b>13,254,202.98</b>	<b>270,316,509.98</b>		<b>270,316,509.98</b>
1261	Muebles de Hogar/Alojamiento	112,506,541.44	917,722.61		258,795.05	5,618,493.44		19,037,779.68	138,339,332.22		138,339,332.22
12612	( Depreciaciones Acumuladas de Muebles de Hogar/Alojamiento)		-363,399.02		-168,656.63	-2,496.46		-11,518,655.53	-12,053,207.64		-12,053,207.64
1262	Libros, Revistas y otros Coleccionables	33,749,866.06	1,272,537.55		42,119.83	44,393,444.67	579,453.00	5,633,366.71	85,670,787.82		85,670,787.82
12622	( Depreciaciones Acumuladas de Libros, Revistas y otros Coleccionables)		-526,942.40		-36,578.40	-72,829.79	-204,384.71		-840,735.30		-840,735.30
1263	Equipos Varios					15,795,718.36			15,795,718.36		15,795,718.36
12632	( Depreciaciones Acumuladas de Equipos Varios)					-7,952,263.76			-7,952,263.76		-7,952,263.76
1265	Herramientas mayores	35,203,795.96		2,640,762.68	23,049,349.32			619,231.10	61,513,139.06		61,513,139.06
12652	(Depreciaciones Acumuladas de Herramientas Mayores)			-65,641.61	-9,982,884.19			-517,518.98	-10,566,044.78		-10,566,044.78
1266	Equipo de Laboratorio no Médico	409,784.00							409,784.00		409,784.00
<b>127</b>	<b>Bienes de Dominio Publico</b>	<b>15,192,590,979.60</b>	<b>87,690,516.52</b>	<b>9,416,011,687.02</b>	<b>0.00</b>	<b>732,612.14</b>	<b>0.00</b>	<b>0.00</b>	<b>24,697,025,795.28</b>		<b>24,697,025,795.28</b>
1271	Aeropuertos	33,911,336.88							33,911,336.88		33,911,336.88
1272	Obras Urbanísticas	1,441,992,481.94							1,441,992,481.94		1,441,992,481.94
1273	Obras Hidráulicas	342,142,458.22	133,170,552.52	14,052,581,370.73					14,527,894,381.47		14,527,894,381.47
12732	( Depreciaciones Acumuladas de Obras Hidráulicas)		-45,480,036.00	-4,646,105,780.21					-4,691,585,816.21		-4,691,585,816.21
1274	Carreteras, Calles y Puentes	13,374,544,702.56		20,449,255.60		732,612.14			13,395,726,570.30		13,395,726,570.30
12742	( Depreciaciones Acumuladas de Obras Hidráulicas)			-10,913,159.10					-10,913,159.10		-10,913,159.10
<b>128</b>	<b>Construcciones</b>	<b>54,813,656,126.90</b>	<b>215,456,037.65</b>	<b>4,062,674,575.33</b>	<b>865,786,864.75</b>	<b>1,664,471,354.09</b>	<b>0.00</b>	<b>435,204,149.36</b>	<b>62,057,249,108.08</b>		<b>62,057,249,108.08</b>
1281	Construcciones de Bienes de Dominio Privado	19,016,259,790.04	18,684,889.55	125,384,240.61	865,786,864.75	1,664,471,354.09		435,204,149.36	22,125,791,288.40		22,125,791,288.40
1282	Construcciones de Bienes de Dominio Publico	35,797,396,336.86	196,771,148.10	3,937,290,334.72					39,931,457,819.68		39,931,457,819.68
<b>129</b>	<b>Bienes Inmateriales</b>	<b>671,946,154.01</b>	<b>6,903,058.87</b>	<b>18,664,975,389.34</b>	<b>9,221,580.05</b>	<b>4,030.46</b>	<b>13,673,925.81</b>	<b>44,408,542.28</b>	<b>19,411,132,680.82</b>		<b>19,411,132,680.82</b>
1291	Activos Intangibles	671,946,154.01	6,903,058.87	45,349,261,390.96	9,571,262.90	403,046.46	13,673,925.81	93,763,062.26	46,145,521,901.27		46,145,521,901.27
12912	(Amortización Acumulada de Activos Intangibles)			-26,684,286,001.62	-349,682.85	-399,016.00			-26,734,389,220.45		-26,734,389,220.45
<b>13</b>	<b>Activos en Concesión</b>	<b>379,486,857.10</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>379,486,857.10</b>		<b>379,486,857.10</b>
<b>135</b>	<b>Bienes de Dominio Publico en Concesión</b>										
1351	Aeropuertos en Concesión	337,509,533.54							337,509,533.54		337,509,533.54
1352	Carreteras, Calles y Puentes en Concesión	41,977,323.56							41,977,323.56		41,977,323.56
	<b>TOTAL DEL ACTIVO NO CORRIENTE</b>	<b>208,666,253,386.83</b>	<b>2,070,003,158.46</b>	<b>40,624,390,612.52</b>	<b>40,410,823,802.95</b>	<b>3,330,462,654.02</b>	<b>130,284,784.33</b>	<b>42,561,973,517.74</b>	<b>337,794,191,916.05</b>		<b>170,973,466,023.15</b>
	<b>TOTAL DEL ACTIVO</b>	<b>232,579,860,998.23</b>	<b>3,844,969,055.34</b>	<b>49,905,838,604.73</b>	<b>92,890,610,962.99</b>	<b>3,641,411,348.61</b>	<b>282,060,061.14</b>	<b>119,727,977,252.90</b>	<b>502,872,728,283.94</b>		<b>334,500,642,672.90</b>
	<b>PASIVO</b>										0.00
<b>21</b>	<b>PASIVO CORRIENTE</b>										0.00
<b>211</b>	<b>Cuentas por Pagar</b>	<b>19,758,845,448.47</b>	<b>268,430,001.83</b>	<b>17,758,475,031.57</b>	<b>10,717,351,609.82</b>	<b>485,135,657.91</b>	<b>49,230,329.18</b>	<b>29,436,381,131.60</b>	<b>78,473,849,210.38</b>		<b>78,473,849,210.38</b>
2111	Cuentas por Pagar Comerciales	2,095,818,452.80	125,369,259.91	9,654,835,285.56	4,093,313,024.72	5,216,304.95			15,974,552,327.94		15,974,552,327.94
2112	Cuentas por Pagar Contratistas	1,390,000,832.16	2,736,666.78	188,575,604.29	84,638,467.33	7,360,177.76			1,673,311,748.32		1,673,311,748.32
2113	Remuneraciones por Pagar	1,829,155,883.64	47,783,493.79	80,862,798.63	69,467,317.91	101,220,850.79			2,128,490,344.76		2,128,490,344.76
2114	Aportes y retenciones por Pagar Pagar	2,583,615,332.82	35,900,098.72	1,398,404,729.49	1,408,437,406.77	370,488,697.72	6,889,258.41		5,803,735,523.93		5,803,735,523.93
2115	Cargas Fiscales	31,747,435.37	4,591,706.87	70,493,841.46	611,589.92			5,719,515.37	113,164,089.00		113,164,089.00
2116	Donaciones y Transferencias por Pagar	3,099,828,623.38	5,417,839.80	13,154,722.57	1,075,827,702.44				4,194,228,888.19		4,194,228,888.19
2117	Deuda Publica Interna por Pagar	311,626,099.33		4,609,960,184.16				29,196,743,533.16	34,118,329,816.65		34,118,329,816.65
2118	Deuda Publica Externa por Pagar	360,806.15		520,256,581.43					562,421,136.63		562,421,136.63
2119	Otras Cuentas por Pagar	8,416,691,982.82	46,630,935.95	1,221,931,283.98	3,985,056,100.73	849,626.69	42,341,070.77	13,905,615,334.96	192,114,334.02		13,905,615,334.96
<b>212</b>	<b>Endeudamiento de Corto Plazo</b>	<b>632,375,643.86</b>	<b>3,531,344.87</b>	<b>68,072,402.11</b>	<b>351,551,667.13</b>	<b>0.00</b>	<b>0.00</b>	<b>10,517,309.51</b>	<b>1,066,048,367.48</b>	<b>629,070,328.60</b>	<b>436,978,038.88</b>
2121	Documentos Comerciales de Corto Plazo		3,531,344.87		239,404,840.52			10,517,309.51	253,453,494.90		253,453,494.90
2122	Títulos y Valores de Corto Plazo	629,070,328.60							629,070,328.60	629,070,328.60	0.00
2123	Prestamos Internos de Corto Plazo			68,072,402.11					68,072,402.11		68,072,402.11
2125	Prestamos de Deuda Publica Externa de C/P	3,305,315.26							3,305,315.26		3,305,315.26
2126	Otras Deudas de Corto Plazo				112,146,826.61				112,146,826.61		112,146,826.61
<b>213</b>	<b>Fondos de Terceros en Custodia y Garantía</b>	<b>1,129,784,552.61</b>	<b>3,000.00</b>	<b>94,362,618.53</b>	<b>108,316,736.66</b>	<b>245,655.73</b>	<b>119,807.19</b>	<b>1,350,502,113.68</b>	<b>2,683,334,484.40</b>	<b>497,185,377.24</b>	<b>2,186,149,107.16</b>
2131	Fondos de Terceros Recibidos en Custodia	442,071,387.82	3,000.00	80,870,357.37	50,271,344.44			1,187,159,486.58	1,760,375,576.21		1,760,375,576.21
2132	Fondos de Terceros Recibidos en Garantía	81,012,361.03		13,492,261.16	245,655.73		117,482.19	828,027.50	153,741,179.83		153,741,179.83
2133	Fondos de Terceros en la CUT	497,185,377.24							497,185,377.24	497,185,377.24	0.00
2134	Embargos Judiciales en Custodia	109,515,426.52					2,325.00	162,514,599.60	272,032,351.12		272,032,351.12
<b>214</b>	<b>Otros Pasivos Corrientes</b>	<b>2,088,717,634.40</b>	<b>15,446,826.53</b>	<b>32,954,361.23</b>	<b>75,367,852.85</b>	<b>15,450.74</b>	<b>1,013,434.69</b>	<b>68,541,750,609.76</b>	<b>70,755,266,170.20</b>		<b>70,755,266,170.20</b>
2141	Ingresos Cobrados por Adelantado			1,701,694.45	68,809,598.30				70,511,192.75		70,511,192.75
2142	Cuentas por Pagar de Ejercicios Anteriores	2,057,102,606.88	13,422,508.90	15,864,972.17	927,708.40				2,087,317,796.35		2,087,317,796.35
2143	Otros Pasivos Corrientes		322,723.18	17,089,389.06		15,450.74		68,541,750,609.76	68,559,178,172.74		68,559,178,172.74
2144	Otras Cuentas por Pagar de Ejercicios Anteriores						1,013,434.69		1,013,434.69		1,013,434.69
2145	Sueldos por Pagar de Ejercicios Anteriores	298,077.69							298,077.69		298,077.69
2147	Cuentas por pagar de años anteriores SEFIN	31,316,949.83			5,630,546.15				36,947,495.98		36,947,495.98
<b>215</b>	<b>Fondos por Reintegrar</b>	<b>115,201,023.83</b>	<b>0.00</b>	<b>0.00</b>	<b>835,425,161.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>950,626,185.37</b>	<b>115,201,023.83</b>	<b>630,522,173.07</b>
2151	Fondos por Reintegrar Administración Central	115,201,023.83							115,201,023.83	115,201,023.83	0.00
2152	Fondos por Reintegrar Instituciones Descentralizadas				835,425,161.54				835,425,161.54	204,902,988.47	630,522,173.07
<b>216</b>	<b>Fondos en Fideicomiso por Pagar</b>	<b>105,000,000.00</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>105,000,000.00</b>	<b>105,000,000.00</b>	<b>0.00</b>
2161	Fondos en Fideicomiso Por Pagar	105,000,000.00							105,000,000.00	105,000,000.00	0.00
	<b>TOTAL DEL PASIVO CORRIENTE</b>	<b>23,829,924,303.17</b>	<b>287,411,173.2</b>								

ESTADO DE SITUACION FINANCIERA CONSOLIDADO  
DEL SECTOR PUBLICO  
AL 31 DE DICIEMBRE, 2013  
(Valores en lempiras)

	ADMON. CENTRAL	INST. DESC.	EMPRESAS PUBLICAS NACIONALES	INST. DE SEG. SOCIAL	UNIVERSIDES NACIONALES	EMP. PUB. FINANC. NO BANCARIAS	EMP. PUBLICAS FINANC. BANCARIAS	SUB-TOTAL	ELIMINACION	CONSOLIDADO	
2222		166,970,029.98	6,488,212,500.00				775,160,197.66	7,430,342,727.64		7,430,342,727.64	
2223		82,514,606.20	4,895,003,794.77				1,258,707,781.35	6,236,226,182.32	5,245,124,561.22	991,101,621.10	
2224		4,622,920.72					933,732,920.72	933,732,920.72		933,732,920.72	
2225		48,636.00	-164,602.00					-115,966.00		-115,966.00	
<b>223</b>	<b>103,209,573,526.19</b>	<b>0.00</b>	<b>1,201,786,722.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,073,205,337.86</b>	<b>111,484,565,586.68</b>		<b>111,484,565,586.68</b>	
2231							7,073,205,337.86	7,073,205,337.86		7,073,205,337.86	
2232	103,209,573,526.19		1,201,786,722.63				7,073,205,337.86	104,411,360,248.82		104,411,360,248.82	
<b>224</b>	<b>42,400,969.95</b>	<b>119,610,992.14</b>	<b>1,177,474,248.29</b>	<b>5,635,838,004.62</b>	<b>0.00</b>	<b>0.00</b>	<b>53,932,939.19</b>	<b>7,029,257,154.19</b>		<b>7,029,257,154.19</b>	
2241		53,046.58		772,447.35			8,180,603.71	9,006,097.64		9,006,097.64	
2242	42,400,969.95	119,557,945.56	1,177,474,248.29	5,635,065,557.27			45,752,335.48	7,020,251,056.55		7,020,251,056.55	
<b>226</b>	<b>70,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>898,019,906.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>968,019,906.19</b>	<b>968,019,906.19</b>	<b>0.00</b>	
2261	70,000,000.00			898,019,906.19				70,000,000.00	70,000,000.00	0.00	
2262				898,019,906.19				898,019,906.19	898,019,906.19	0.00	
227	<b>41,977,877,537.77</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>41,977,877,537.77</b>		<b>41,977,877,537.77</b>	
2271	41,977,877,537.77							41,977,877,537.77		41,977,877,537.77	
	<b>TOTAL DEL PASIVO NO CORRIENTE</b>	<b>214,123,814,028.41</b>	<b>376,895,362.43</b>	<b>13,762,312,663.69</b>	<b>6,874,290,238.29</b>	<b>0.00</b>	<b>10,889,527,053.78</b>	<b>246,026,839,346.60</b>		<b>193,014,825,721.02</b>	
	<b>TOTAL PASIVO</b>	<b>237,953,738,331.58</b>	<b>664,306,535.66</b>	<b>31,716,177,077.13</b>	<b>18,962,303,266.29</b>	<b>485,396,764.38</b>	<b>50,363,571.06</b>	<b>110,228,678,218.33</b>		<b>345,497,590,420.71</b>	
<b>3</b>	<b>3 PATRIMONIO</b>										
<b>31</b>	<b>Hacienda Publica</b>										
<b>311</b>	<b>Capital</b>	<b>113,737,913,721.70</b>	<b>335,510,468.36</b>	<b>21,285,221,846.32</b>	<b>4,743,190.80</b>	<b>2,398,905,906.22</b>	<b>72,336,027.71</b>	<b>6,745,706,295.49</b>	<b>144,580,337,456.60</b>	<b>113,808,712,267.32</b>	<b>30,771,625,189.28</b>
3111	Capital Fiscal	113,737,913,721.70	335,510,468.36	21,285,221,846.32	4,743,190.80	2,398,905,906.22	72,336,027.71	6,745,706,295.49	144,580,337,456.60	113,808,712,267.32	30,771,625,189.28
<b>312</b>	<b>Reservas</b>	<b>0.00</b>	<b>17,106,768.09</b>	<b>73,587,015.39</b>	<b>0.00</b>	<b>121,792,308.76</b>	<b>0.00</b>	<b>3,749,341,457.24</b>		<b>3,749,341,457.24</b>	
<b>313</b>	<b>Revaluos</b>	<b>0.00</b>	<b>615,053,430.69</b>	<b>18,899,399,447.09</b>	<b>42,196,021,622.90</b>	<b>0.00</b>	<b>0.00</b>	<b>61,710,474,500.68</b>		<b>61,710,474,500.68</b>	
<b>314</b>	<b>Resultados</b>	<b>-119,111,791,055.05</b>	<b>2,212,991,852.54</b>	<b>-22,068,546,781.20</b>	<b>31,727,542,883.00</b>	<b>757,108,678.01</b>	<b>37,568,153.61</b>	<b>-783,262,625.92</b>	<b>-107,228,388,895.01</b>	<b>-107,228,388,895.01</b>	
3141	Resultados acumulados de ejercicios anteriores	-100,762,773,280.39	2,099,903,958.72	-14,623,893,338.30	20,286,755,580.46	1,269,768,876.74	22,316,900.49	-540,647,399.15	-92,248,568,701.43	-92,248,568,701.43	
3142	Resultados del ejercicio	-18,349,017,774.66	113,087,893.82	-7,444,653,442.90	11,440,787,302.54	-512,660,198.73	15,251,253.12	-242,615,226.77	-14,979,820,193.58	-14,979,820,193.58	
	<b>TOTAL PATRIMONIO</b>	<b>-5,373,877,333.35</b>	<b>3,180,662,519.68</b>	<b>18,189,661,527.60</b>	<b>73,928,307,696.70</b>	<b>3,156,014,584.23</b>	<b>231,696,490.08</b>	<b>9,499,299,034.57</b>	<b>102,811,764,519.51</b>	<b>-10,996,947,747.81</b>	
	<b>TOTAL DEL PASIVO Y PATRIMONIO</b>	<b>232,579,860,998.23</b>	<b>3,844,969,055.34</b>	<b>49,905,838,604.73</b>	<b>92,890,610,962.99</b>	<b>3,641,411,348.61</b>	<b>282,060,061.14</b>	<b>119,727,977,252.90</b>		<b>334,500,642,672.90</b>	

LIC. RENIERY MEMBREÑO  
SUPERVISOR DE LA SECCION DE CONSOLIDACION

LICDA. LORENA GARCIA DE LEON  
JEFE DEPARTAMENTO DE PROCESOS CONTABLES

LIC. JOSE LUIS ROMERO NOLASCO  
CONTADOR GENERAL DE LA REPUBLICA