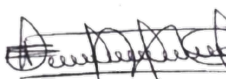



ESTADO DE SITUACIÓN FINANCIERA CONSOLIDADO
ALCALDÍAS POR REGIONES
AL 31 DE DICIEMBRE DEL 2023
(Valores en lempiras)

| Cta. | Descripción | REGIÓN CENTRO SUR | REGIÓN ORIENTE | REGIÓN OCCIDENTE | REGIÓN NORTE | TOTAL CONSOLIDADO |
|------------|---|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| 1 | ACTIVO | | | | | |
| 11 | Activo Corriente | | | | | |
| 111 | Efectivo y Equivalentes | 738,075,986.98 | 181,173,268.27 | 555,254,834.71 | 1,001,668,833.08 | 2,476,172,923.04 |
| 1111 | Caja | 2,269,020.68 | 673,732.73 | 2,020,629.72 | 1,314,197.33 | 6,277,580.46 |
| 1112 | Bancos | 735,806,966.30 | 180,499,535.54 | 553,234,204.99 | 1,000,354,635.75 | 2,469,895,342.58 |
| 112 | Inversiones Financieras Corrientes | 0.00 | 0.00 | 0.00 | 569,943.80 | 569,943.80 |
| 1121 | Títulos y Valores de Corto Plazo | 0.00 | 0.00 | 0.00 | 569,943.80 | 569,943.80 |
| 113 | Cuentas a Cobrar Corrientes | 578,254,848.70 | 36,283,675.41 | 213,315,326.83 | 7,388,549,247.03 | 8,216,403,097.97 |
| 1131 | Cuentas a Cobrar Corrientes | 342,089,133.88 | 11,570,072.54 | 161,989,532.19 | 7,245,254,977.12 | 7,760,903,715.73 |
| 1132 | Transferencias y Otras Cuentas por Cobrar | 236,095,714.82 | 24,653,602.87 | 51,253,794.64 | 25,326,575.62 | 337,329,687.95 |
| 1133 | Documentos y Efectos por Cobrar | 0.00 | 0.00 | 0.00 | 58,613,681.64 | 58,613,681.64 |
| 1136 | Otros Anticipos | 70,000.00 | 60,000.00 | 72,000.00 | 59,354,012.65 | 59,556,012.65 |
| 115 | Inventarios | 0.00 | 20,804.03 | 0.00 | 23,318,288.02 | 23,339,092.05 |
| 1151 | Bienes Inventariables | 0.00 | 20,804.03 | 0.00 | 23,318,288.02 | 23,339,092.05 |
| 116 | Otros Activos Corrientes | 2,833,894.73 | 0.00 | 505,168.15 | 3,958,385.35 | 7,297,448.23 |
| 1161 | Otros Activos Corrientes | 0.00 | 0.00 | 0.00 | 185,136.29 | 185,136.29 |
| 1162 | Activos pendientes de Liquidar | 2,833,894.73 | 0.00 | 505,168.15 | 3,773,249.06 | 7,112,311.94 |
| | TOTAL DEL ACTIVO CORRIENTE | 1,319,164,730.41 | 217,477,747.71 | 769,075,329.69 | 8,418,064,697.28 | 10,723,782,505.09 |
| 12 | Activo no Corriente | | | | | |
| 121 | Inversiones Financieras no Corrientes | 79,544,236.04 | 0.00 | 0.00 | 0.00 | 79,544,236.04 |
| 1216 | Cuentas a Cobrar a Largo Plazo | 79,544,236.04 | 0.00 | 0.00 | 0.00 | 79,544,236.04 |
| 123 | Propiedad, Planta y Equipo No Concesionado | 2,026,124,053.01 | 460,465,481.59 | 1,971,800,002.47 | 10,476,046,527.95 | 14,934,436,065.02 |
| 1231 | Tierras y Terrenos | 1,024,544,550.23 | 154,748,817.11 | 1,125,324,529.62 | 8,564,355,541.13 | 10,868,973,438.09 |
| 1232 | Edificios | 990,545,355.50 | 300,866,987.70 | 793,095,674.18 | 1,897,595,519.90 | 3,982,103,537.28 |
| 1233 | Viviendas para el Personal | 10,040,030.17 | 2,917,256.00 | 23,587,453.62 | 3,511,343.50 | 40,056,083.29 |
| 1234 | Bienes Históricos y Cultura | 0.00 | 0.00 | 78,100.00 | 0.00 | 78,100.00 |
| 1235 | Instalaciones | 994,117.11 | 1,392,010.78 | 29,714,245.05 | 9,556,985.81 | 41,657,358.75 |
| 1238 | Viviendas Populares | 0.00 | 540,410.00 | 0.00 | 1,027,137.61 | 1,567,547.61 |
| 124 | Maquinaria y Equipo | 537,166,401.83 | 223,098,027.41 | 590,098,304.43 | 1,197,184,562.38 | 2,547,547,296.05 |
| 1241 | Equipos de Oficina | 124,783,611.55 | 27,785,961.74 | 85,478,264.01 | 297,029,614.74 | 535,077,452.04 |
| 1242 | Equipos Médicos y Sanitarios | 10,063,304.90 | 4,415,366.19 | 18,259,065.54 | 19,411,917.41 | 52,149,654.04 |
| 1243 | Equipos Educativos y Recreativos | 7,011,579.68 | 1,497,506.29 | 9,347,433.96 | 6,121,546.55 | 23,978,066.48 |
| 1244 | Equipos de Transporte | 184,842,420.56 | 87,602,094.03 | 221,280,851.93 | 353,041,044.30 | 846,766,410.82 |
| 1245 | Equipos de Producción | 160,613,918.15 | 74,952,579.31 | 187,391,471.52 | 315,846,112.71 | 738,804,081.69 |
| 1246 | Equipos de Comunicaciones | 8,092,357.49 | 4,268,002.31 | 12,485,056.67 | 84,706,992.43 | 109,552,408.90 |
| 1247 | Equipos de Informática | 39,615,984.79 | 21,807,329.80 | 54,349,412.31 | 110,586,843.10 | 226,359,570.00 |
| 1248 | Equipo de Seguridad | 2,143,224.71 | 769,187.74 | 1,506,748.49 | 10,440,491.14 | 14,859,652.08 |
| 126 | Otros Bienes | 17,037,477.39 | 7,633,882.44 | 13,499,844.34 | 25,339,516.68 | 63,510,720.85 |
| 1261 | Equipo de Hogar /Alojamiento | 5,204,243.53 | 2,840,199.72 | 4,290,886.58 | 2,640,995.84 | 14,976,325.67 |
| 1262 | Libros, Revistas y Otros Coleccionables | 1,429,486.40 | 1,528,254.02 | 3,286,457.30 | 6,732,332.66 | 12,976,530.38 |
| 1264 | Bienes por Adquirir | 102,359.62 | 0.00 | 517,990.48 | 17,188.84 | 637,538.94 |
| 1265 | Herramientas Mayores | 10,298,687.84 | 3,265,428.70 | 5,372,009.98 | 15,748,999.34 | 34,685,125.86 |
| 1266 | Equipo para Laboratorio No Médico | 2,700.00 | 0.00 | 32,500.00 | 200,000.00 | 235,200.00 |
| 127 | Bienes de Dominio Público | 1,201,882,763.20 | 43,282,605.84 | 296,760,350.92 | 4,292,913,430.31 | 5,834,839,150.27 |
| 1271 | Aeropuertos | 3,747,603.13 | 0.00 | 0.00 | 0.00 | 3,747,603.13 |
| 1272 | Obras Urbanísticas | 473,776,363.30 | 42,926,655.09 | 103,655,220.81 | 2,441,895,548.57 | 3,062,253,787.77 |
| 1273 | Obras Hidráulicas | 320,235,290.11 | 131,292.00 | 68,507,516.34 | 531,598,099.37 | 920,472,197.82 |
| 1274 | Carreteras, Calles y Puentes | 404,123,506.66 | 224,658.75 | 124,597,613.77 | 1,319,419,782.37 | 1,848,365,561.55 |
| 128 | Construcciones | 3,007,275,212.65 | 1,540,650,771.80 | 4,429,654,533.40 | 6,298,222,657.72 | 15,275,803,175.57 |
| 1281 | Construcciones y Mejoras en Bienes de Dominio Privado | 1,098,677,837.13 | 492,545,063.49 | 1,556,429,528.32 | 3,304,717,786.47 | 6,452,370,215.41 |
| 1282 | Construcciones y Mejoras de Bienes de Dominio Público | 1,908,597,375.52 | 1,048,105,708.31 | 2,873,225,005.08 | 2,993,504,871.25 | 8,823,432,960.16 |
| 129 | Activos Intangibles | 130,000.00 | 1,169,031.87 | 1,765,861.58 | 79,328,888.06 | 82,393,781.51 |
| 1291 | Activos Intangibles | 130,000.00 | 1,169,031.87 | 1,765,861.58 | 79,328,888.06 | 82,393,781.51 |
| 13 | Activos en Concesión | | | | | |
| 14 | Bienes por Depreciar | | | | | |
| 15 | Propiedades de Inversión | | | | | |
| 151 | Propiedades de Inversión | 0.00 | 0.00 | 5,577,371.42 | 107,686,934.15 | 113,264,305.57 |
| 1511 | Tierras y Terrenos | 0.00 | 0.00 | 4,295,271.42 | 107,653,681.15 | 111,948,952.57 |
| 1512 | Edificios | 0.00 | 0.00 | 1,282,100.00 | 0.00 | 1,282,100.00 |
| 1513 | Viviendas para el Personal | 0.00 | 0.00 | 0.00 | 33,253.00 | 33,253.00 |
| | TOTAL DEL ACTIVO NO CORRIENTE | 6,869,160,144.12 | 2,276,299,800.95 | 7,309,156,268.56 | 22,476,722,517.25 | 38,931,338,730.88 |
| | TOTAL DEL ACTIVO | 8,188,324,874.53 | 2,493,777,548.66 | 8,078,231,598.25 | 30,894,787,214.53 | 49,655,121,235.97 |

| Cta. | Descripción | REGIÓN CENTRO SUR | REGIÓN ORIENTE | REGIÓN OCCIDENTE | REGIÓN NORTE | TOTAL CONSOLIDADO |
|------------|--|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| 2 | PASIVO | | | | | |
| 21 | PASIVO CORRIENTE | | | | | |
| 211 | Cuentas por Pagar | 323,176,004.89 | 22,945,889.84 | 81,716,403.34 | 1,013,216,665.82 | 1,441,054,963.89 |
| 2111 | Cuentas por Pagar | 216,580,535.70 | 13,257,466.49 | 56,162,407.35 | 522,252,067.52 | 808,252,477.06 |
| 2112 | Remuneraciones por Pagar | 30,900,997.69 | 1,054,804.89 | 2,247,019.86 | 19,043,431.51 | 53,246,253.95 |
| 2113 | Aportes y Retenciones por Pagar | 52,816,331.38 | 4,424,732.27 | 5,218,084.16 | 326,451,366.12 | 388,910,513.93 |
| 2114 | Cargas Fiscales | 0.00 | 0.00 | 135,144.08 | 6,264,942.45 | 6,400,086.53 |
| 2115 | Donaciones, Transferencias y Subsidios por Pagar | 1,892,841.95 | 4,168,886.19 | 2,069,404.51 | 8,667,478.83 | 16,798,611.48 |
| 2116 | Deuda Pública Interna por Pagar | 19,421,356.28 | 0.00 | 0.00 | 11,116,306.83 | 30,537,663.11 |
| 2118 | Devoluciones por Pagar | 0.00 | 0.00 | 0.00 | 2,619,546.76 | 2,619,546.76 |
| 2119 | Otras Cuentas por Pagar | 1,563,941.89 | 40,000.00 | 15,884,343.38 | 116,801,525.80 | 134,289,811.07 |
| 212 | Endeudamiento de Corto Plazo | 548,895.15 | 1,175,382.35 | 8,837,383.60 | 197,654,818.49 | 208,216,479.59 |
| 2121 | Documentos Comerciales de Corto Plazo | 0.00 | 0.00 | 0.00 | 162,617,783.99 | 162,617,783.99 |
| 2123 | Préstamos Internos del Sector Público de Corto Plazo | 0.00 | 0.00 | 1,500,000.00 | 0.00 | 1,500,000.00 |
| 2124 | Préstamos Internos del Sector Privado de Corto Plazo | 548,895.15 | 1,175,382.35 | 7,337,383.60 | 19,545,708.75 | 28,607,369.85 |
| 2125 | Financiamientos del Sector Externo de Corto Plazo | 0.00 | 0.00 | 0.00 | 15,491,325.75 | 15,491,325.75 |
| 213 | Fondos de Terceros | 0.00 | 5,643,126.57 | 29,699.38 | 175,026.55 | 5,847,852.50 |
| 2131 | Fondos de Terceros en Custodia y Garantía | 0.00 | 5,643,126.57 | 29,699.38 | 175,026.55 | 5,847,852.50 |
| 214 | Cuentas por Pagar Ejercicios Anteriores | 2,711,598.17 | 800,000.00 | 16,680,523.34 | 61,261,194.61 | 81,453,316.12 |
| 2141 | Cuentas por Pagar Ejercicios Anteriores | 83,868.90 | 800,000.00 | 1,830,709.17 | 6,162,138.88 | 8,876,716.95 |
| 2142 | Sueldos por Pagar de Ejercicios Anteriores | 208,000.00 | 0.00 | 136,000.00 | 0.00 | 344,000.00 |
| 2143 | Contribuciones y Dedicaciones por Pagar de Ejercicios Anteriores | 2,419,729.27 | 0.00 | 0.00 | 0.00 | 2,419,729.27 |
| 2144 | Cargas Fiscales por Pagar de Ejercicios Anteriores | 0.00 | 0.00 | 13,196,809.10 | 55,099,055.73 | 68,295,864.83 |
| 2145 | Transferencias y Subsidios por Pagar de Ejercicios Anteriores | 0.00 | 0.00 | 1,517,005.07 | 0.00 | 1,517,005.07 |
| 217 | Otros Pasivos Corrientes | 0.00 | 0.00 | 0.00 | 7,334,519.94 | 7,334,519.94 |
| 2171 | Otros Pasivos Corrientes | 0.00 | 0.00 | 0.00 | 7,334,519.94 | 7,334,519.94 |
| | TOTAL DEL PASIVO CORRIENTE | 326,436,498.21 | 30,564,398.76 | 107,264,009.66 | 1,279,642,225.41 | 1,743,907,132.04 |
| 22 | Pasivo no Corriente | | | | | |
| 221 | Deudas de Largo Plazo | 172,200,323.13 | 0.00 | 0.00 | 152,792,002.85 | 324,992,325.98 |
| 2211 | Deudas de Largo Plazo | 172,200,323.13 | 0.00 | 0.00 | 152,792,002.85 | 324,992,325.98 |
| 222 | Endeudamiento de Largo Plazo | 330,106,882.20 | 79,575,050.28 | 121,486,185.71 | 4,399,845,675.66 | 4,931,013,793.85 |
| 2222 | Préstamos Internos del Sector Privado de Largo Plazo | 326,126,648.13 | 79,575,050.28 | 121,486,185.71 | 3,712,514,671.43 | 4,239,702,555.55 |
| 2223 | Préstamos Internos del Sector Público de Largo Plazo | 3,980,234.07 | 0.00 | 0.00 | 16,404,106.82 | 20,384,340.89 |
| 2224 | Deuda Pública Externa | 0.00 | 0.00 | 0.00 | 670,926,897.41 | 670,926,897.41 |
| 223 | Otros Pasivos no Corrientes | 0.00 | 0.00 | 0.00 | 4,629,240,948.31 | 4,629,240,948.31 |
| 2231 | Otros Pasivos no Corrientes | 0.00 | 0.00 | 0.00 | 4,629,240,948.31 | 4,629,240,948.31 |
| 225 | Fondos en Fideicomiso | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 |
| 2251 | Fondos en Fideicomiso | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 |
| 23 | Provisiones | | | | | |
| 231 | Provisiones para Pasivos | 0.00 | 0.00 | 11,123,212.70 | 0.00 | 11,123,212.70 |
| 2311 | Provisiones para Demandas Legales | 0.00 | 0.00 | 11,123,212.70 | 0.00 | 11,123,212.70 |
| | TOTAL DEL PASIVO NO CORRIENTE | 502,307,205.33 | 79,575,050.28 | 132,609,398.41 | 9,181,881,126.82 | 9,896,372,780.84 |
| | TOTAL PASIVO | 828,743,703.54 | 110,139,449.04 | 239,873,408.07 | 10,461,523,352.23 | 11,640,279,912.88 |
| 3 | PATRIMONIO | | | | | |
| 31 | Hacienda Pública | | | | | |
| 311 | Capital | 0.00 | 23,622,767.68 | 52,556.90 | 598,079,676.29 | 621,755,000.87 |
| 3111 | Capital | 0.00 | 23,622,767.68 | 52,556.90 | 598,079,676.29 | 621,755,000.87 |
| 312 | Reservas | 0.00 | 0.00 | 0.00 | 1,676,149,951.09 | 1,676,149,951.09 |
| 3121 | Reservas | 0.00 | 0.00 | 0.00 | 1,676,149,951.09 | 1,676,149,951.09 |
| 314 | Resultados | 7,359,581,170.99 | 2,360,015,331.94 | 7,838,305,633.28 | 18,159,034,234.92 | 35,716,936,371.13 |
| 3141 | Resultados acumulados de ejercicios anteriores | 6,382,787,003.65 | 1,977,417,891.90 | 6,690,233,293.42 | 16,875,216,526.09 | 31,925,654,715.06 |
| 3142 | Resultados del ejercicio | 976,794,167.34 | 382,597,440.04 | 1,148,072,339.86 | 1,283,817,708.83 | 3,791,281,656.07 |
| | TOTAL PATRIMONIO | 7,359,581,170.99 | 2,383,638,099.62 | 7,838,358,190.18 | 20,433,263,862.30 | 38,014,841,323.09 |
| | TOTAL DEL PASIVO Y PATRIMONIO | 8,188,324,874.53 | 2,493,777,548.66 | 8,078,231,598.25 | 30,894,787,214.53 | 49,655,121,235.97 |

GILMA LIZZETH ISCOA LICÓN
Contadora General de la República