


ESTADO DE SITUACIÓN FINANCIERA CONSOLIDADO
ALCALDÍAS POR REGIONES
AL 31 DE DICIEMBRE DEL 2025
(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 | 1,430,473,063.54 | 88,808,187.71 | 205,918,249.09 | 1,014,799,051.74 | 2,739,998,552.08 |
| 1111 | Caja | 2,143,228.00 | 499,014.39 | 2,294,630.89 | 1,798,107.19 | 6,734,980.47 |
| 1112 | Bancos | 1,428,329,835.54 | 88,309,173.32 | 203,623,618.20 | 1,013,000,944.55 | 2,733,263,571.61 |
| 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 | 5,790,814,732.01 | 39,923,699.81 | 336,178,928.05 | 9,440,961,957.33 | 15,607,879,317.20 |
| 1131 | Cuentas a Cobrar Corrientes | 5,229,742,837.98 | 6,657,314.43 | 167,723,698.05 | 8,783,853,222.78 | 14,187,977,073.24 |
| 1132 | Transferencias y Otras Cuentas por Cobrar | 282,091,580.01 | 33,236,385.38 | 168,356,230.00 | 291,039,930.02 | 774,724,125.41 |
| 1133 | Documentos y Efectos por Cobrar | 465,724.14 | 0.00 | 0.00 | 224,718,262.27 | 225,183,986.41 |
| 1134 | Aportaciones y Cotizaciones por Cobrar a Instituciones de Seguridad Social | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1135 | Anticipos a Instituciones | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1136 | Otros Anticipos | 278,514,589.88 | 30,000.00 | 99,000.00 | 141,242,330.12 | 419,885,920.00 |
| 1138 | Garantías | 0.00 | 0.00 | 0.00 | 108,212.14 | 108,212.14 |
| 115 | Inventarios | 2,212,725.73 | 387,282.51 | 2,686,981.30 | 58,700,532.21 | 63,987,521.75 |
| 1151 | Bienes Inventariables | 2,212,725.73 | 387,282.51 | 2,686,981.30 | 58,700,532.21 | 63,987,521.75 |
| 116 | Otros Activos Corrientes | 1,609,606,053.75 | 0.00 | 505,168.15 | 880,327.64 | 1,610,991,549.54 |
| 1161 | Otros Activos Corrientes | 0.00 | 0.00 | 0.00 | 251,136.29 | 251,136.29 |
| 1162 | Activos pendientes de Liquidar | 1,609,606,053.75 | 0.00 | 505,168.15 | 629,191.35 | 1,610,740,413.25 |
| | TOTAL DEL ACTIVO CORRIENTE | 8,833,106,575.03 | 129,119,170.03 | 545,289,326.59 | 10,515,911,812.72 | 20,023,426,884.37 |
| 12 | Activo no Corriente | | | | | |
| 121 | Inversiones Financieras no Corrientes | 0.00 | 0.00 | 0.00 | 897,100.00 | 897,100.00 |
| 1211 | Títulos y Valores a Largo Plazo | 0.00 | 0.00 | 0.00 | 897,100.00 | 897,100.00 |
| 123 | Propiedad, Planta y Equipo No Concesionado | 2,132,510,692.71 | 482,986,923.12 | 2,012,767,165.62 | 10,650,501,557.03 | 15,278,766,338.48 |
| 1231 | Tierras y Terrenos | 1,406,044,568.79 | 152,241,472.22 | 1,199,623,937.82 | 8,516,516,603.52 | 11,274,426,582.35 |
| 1232 | Edificios | 719,422,155.70 | 327,036,617.12 | 769,558,917.99 | 2,128,428,896.15 | 3,944,446,586.96 |
| 1233 | Viviendas para el Personal | 5,980,656.56 | 2,316,823.00 | 9,559,103.07 | 4,089,896.32 | 21,946,478.95 |
| 1235 | Instalaciones | 1,063,311.66 | 1,392,010.78 | 34,025,206.74 | 1,466,161.04 | 37,946,690.22 |
| 124 | Maquinaria y Equipo | 424,127,297.02 | 264,242,320.97 | 693,279,494.66 | 1,627,635,725.67 | 3,009,284,838.32 |
| 1241 | Equipos de Oficina | 136,830,736.96 | 30,221,673.63 | 91,909,083.08 | 419,853,260.70 | 678,814,754.37 |
| 1242 | Equipos Médicos y Sanitarios | 9,377,663.88 | 4,773,526.77 | 14,880,927.83 | 38,614,625.27 | 67,646,743.75 |
| 1243 | Equipos Educativos y Recreativos | 7,372,107.83 | 2,482,190.29 | 3,196,649.50 | 9,989,840.85 | 23,040,788.47 |
| 1244 | Equipos de Transporte | 148,015,401.80 | 82,855,739.79 | 258,243,162.75 | 569,058,554.29 | 1,058,172,858.63 |
| 1245 | Equipos de Producción | 75,611,590.50 | 115,321,739.61 | 248,451,955.19 | 333,791,588.45 | 773,176,873.75 |
| 1246 | Equipos de Comunicaciones | 7,420,441.20 | 4,542,334.13 | 13,294,430.90 | 108,149,345.42 | 133,406,551.65 |
| 1247 | Equipos de Informática | 38,484,495.88 | 23,276,623.57 | 61,506,117.20 | 137,728,423.93 | 260,995,660.58 |
| 1248 | Equipo de Seguridad | 1,014,858.18 | 768,493.18 | 1,797,168.21 | 10,450,086.76 | 14,030,607.12 |
| 126 | Otros Bienes | 9,659,557.34 | 8,525,570.69 | 15,419,495.03 | 28,937,471.73 | 62,542,094.79 |
| 1261 | Equipo de Hogar /Alojamiento | 4,122,949.50 | 2,757,039.04 | 5,194,050.98 | 3,352,433.01 | 15,426,472.53 |
| 1262 | Libros, Revistas y Otros Coleccionables | 569,451.90 | 1,871,657.96 | 2,407,328.57 | 1,414,755.70 | 6,263,194.13 |
| 1264 | Bienes por Adquirir | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1265 | Herramientas Mayores | 4,964,455.94 | 3,896,873.69 | 7,818,115.48 | 23,970,283.02 | 40,649,728.13 |
| 1266 | Equipo para Laboratorio No Médico | 2,700.00 | 0.00 | 0.00 | 200,000.00 | 202,700.00 |
| 127 | Bienes de Dominio Público | 9,056,891,055.50 | 106,594,361.68 | 422,021,725.42 | 5,896,677,611.21 | 15,482,184,753.81 |
| 1271 | Aeropuertos | 3,747,603.13 | 0.00 | 110,012.45 | 0.00 | 3,857,615.58 |
| 1272 | Obras Urbanísticas | 94,359,734.85 | 49,071,549.36 | 104,079,808.34 | 2,868,436,478.84 | 3,115,947,571.39 |
| 1273 | Obras Hidráulicas | 49,579,217.35 | 131,292.00 | 88,213,106.03 | 490,405,595.32 | 628,329,210.70 |
| 1274 | Carreteras, Calles y Puentes | 8,909,204,500.17 | 57,391,520.32 | 229,618,798.60 | 2,537,835,537.05 | 11,734,050,356.14 |
| 128 | Construcciones | 4,256,480,311.68 | 2,247,037,201.60 | 6,171,416,332.37 | 9,805,762,302.69 | 22,480,696,148.34 |
| 1281 | Construcciones y Mejoras en Bienes de Dominio Privado | 1,434,702,707.40 | 752,993,873.04 | 2,195,688,580.88 | 3,910,498,576.61 | 8,293,883,737.93 |
| 1282 | Construcciones y Mejoras de Bienes de Dominio Público | 2,821,777,604.28 | 1,494,043,328.56 | 3,975,727,751.49 | 5,895,263,726.08 | 14,186,812,410.41 |
| 129 | Activos Inmateriales | 8,400.00 | 1,278,086.38 | 895,061.50 | 71,899,365.49 | 74,080,913.37 |
| 1291 | Activos Intangibles | 8,400.00 | 1,278,086.38 | 895,061.50 | 71,899,365.49 | 74,080,913.37 |
| 13 | Activos en Concesión | | | | | |
| 14 | Bienes por Depreciar | | | | | |
| 15 | Propiedades de Inversión | | | | | |
| 151 | Propiedades de Inversión | 0.00 | 0.00 | 5,577,371.42 | 0.00 | 5,577,371.42 |
| 1511 | Tierras y Terrenos | 0.00 | 0.00 | 4,295,271.42 | 0.00 | 4,295,271.42 |
| 1512 | Edificios | 0.00 | 0.00 | 1,282,100.00 | 0.00 | 1,282,100.00 |
| | TOTAL DEL ACTIVO NO CORRIENTE | 15,879,677,314.25 | 3,110,664,464.44 | 9,321,376,646.02 | 28,082,311,133.82 | 56,394,029,558.53 |
| | TOTAL DEL ACTIVO | 24,712,783,889.28 | 3,239,783,634.47 | 9,866,665,972.61 | 38,598,222,946.54 | 76,417,456,442.90 |

ESTADO DE SITUACIÓN FINANCIERA CONSOLIDADO
ALCALDÍAS POR REGIONES
AL 31 DE DICIEMBRE DEL 2025
(Valores en lempiras)

| | | | | | |
|--|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| 2 PASIVO | | | | | |
| 21 PASIVO CORRIENTE | | | | | |
| 211 Cuentas por Pagar | 5,232,074,562.77 | 22,940,736.82 | 139,639,030.42 | 1,244,672,393.27 | 6,639,326,723.28 |
| 2111 Cuentas por Pagar | 2,974,314,819.54 | 15,709,520.66 | 94,300,536.43 | 692,834,449.83 | 3,777,159,326.46 |
| 2112 Remuneraciones por Pagar | 48,563,715.68 | 547,860.00 | 9,077,945.09 | 17,190,408.77 | 75,379,929.54 |
| 2113 Aportes y Retenciones por Pagar | 489,224,154.26 | 3,193,200.23 | 10,650,164.34 | 327,190,600.01 | 830,258,118.84 |
| 2114 Cargas Fiscales | 19,718,943.17 | 0.00 | 0.00 | 31,968,830.72 | 51,687,773.89 |
| 2115 Donaciones, Transferencias y Subsidios por Pagar | 9,378,960.52 | 3,460,155.93 | 7,995,660.96 | 9,290,017.62 | 30,124,795.03 |
| 2116 Deuda Pública Interna por Pagar | 0.00 | 0.00 | 0.00 | 11,116,306.83 | 11,116,306.83 |
| 2118 Devoluciones por Pagar | 0.00 | 0.00 | 0.00 | 2,619,546.76 | 2,619,546.76 |
| 2119 Otras Cuentas por Pagar | 1,690,873,969.60 | 30,000.00 | 17,614,723.60 | 152,462,232.73 | 1,860,980,925.93 |
| 212 Endeudamiento de Corto Plazo | 1,004,195,941.65 | 3,421,416.67 | 6,454,018.09 | 198,993,338.52 | 1,213,064,714.93 |
| 2121 Documentos Comerciales de Corto Plazo | 0.00 | 0.00 | 0.00 | 123,979,962.85 | 123,979,962.85 |
| 2123 Préstamos Internos del Sector Público de Corto Plazo | 1,185,900.00 | 0.00 | 1,500,000.00 | 0.00 | 2,685,900.00 |
| 2124 Préstamos Internos del Sector Privado de Corto Plazo | 1,003,010,041.65 | 3,421,416.67 | 4,954,018.09 | 59,522,049.92 | 1,070,907,526.33 |
| 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 | 13,161,646.69 | 29,699.38 | 171,750.77 | 13,363,096.84 |
| 2131 Fondos de Terceros en Custodia y Garantía | 0.00 | 13,161,646.69 | 29,699.38 | 171,750.77 | 13,363,096.84 |
| 214 Cuentas por Pagar Ejercicios Anteriores | 70,154,009.59 | 2,156,418.53 | 17,342,339.57 | 51,805,672.85 | 141,458,440.54 |
| 2141 Cuentas por Pagar Ejercicios Anteriores | 68,900,079.33 | 2,156,418.53 | 368,138.48 | 5,363,262.85 | 76,787,899.19 |
| 2142 Sueldos por Pagar de Ejercicios Anteriores | 878,000.00 | 0.00 | 0.00 | 0.00 | 878,000.00 |
| 2143 Contribuciones y Deducciones por Pagar de Ejercicios Anteriores | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2144 Cargas Fiscales por Pagar de Ejercicios Anteriores | 0.00 | 0.00 | 12,595,213.22 | 46,442,410.00 | 59,037,623.22 |
| 217 Otros Pasivos Corrientes | 0.00 | 0.00 | 0.00 | 28,006,538.25 | 28,006,538.25 |
| 2171 Otros Pasivos Corrientes | 0.00 | 0.00 | 0.00 | 28,006,538.25 | 28,006,538.25 |
| TOTAL DEL PASIVO CORRIENTE | 6,306,424,514.01 | 41,680,218.71 | 163,465,087.46 | 1,523,649,693.66 | 8,035,219,513.84 |
| 22 Pasivo no Corriente | | | | | |
| 221 Deudas de Largo Plazo | 0.00 | 0.00 | 0.00 | 247,350,686.48 | 247,350,686.48 |
| 2211 Deudas de Largo Plazo | 0.00 | 0.00 | 0.00 | 247,350,686.48 | 247,350,686.48 |
| 222 Endeudamiento de Largo Plazo | 6,587,968,171.82 | 74,715,776.33 | 64,185,402.65 | 4,205,632,011.04 | 10,932,501,361.84 |
| 2222 Préstamos Internos del Sector Privado de Largo Plazo | 6,587,968,171.82 | 74,715,776.33 | 64,185,402.65 | 3,464,642,506.47 | 10,191,511,857.27 |
| 2223 Préstamos Internos del Sector Público de Largo Plazo | 0.00 | 0.00 | 0.00 | 15,004,106.82 | 15,004,106.82 |
| 2224 Deuda Pública Externa | 0.00 | 0.00 | 0.00 | 725,985,397.75 | 725,985,397.75 |
| 223 Otros Pasivos no Corrientes | 574,086,611.81 | 0.00 | 0.00 | 5,143,802,996.51 | 5,717,889,608.32 |
| 2231 Otros Pasivos no Corrientes | 574,086,611.81 | 0.00 | 0.00 | 5,143,802,996.51 | 5,717,889,608.32 |
| 23 Provisiones | | | | | |
| TOTAL DEL PASIVO NO CORRIENTE | 7,162,054,783.63 | 74,715,776.33 | 64,185,402.65 | 9,596,785,694.03 | 16,897,741,656.64 |
| TOTAL PASIVO | 13,468,479,297.64 | 116,395,995.04 | 227,650,490.11 | 11,120,435,387.69 | 24,932,961,170.48 |
| 3 PATRIMONIO | | | | | |
| 31 Hacienda Pública | | | | | |
| 311 Capital | 0.00 | 0.00 | 0.00 | 598,079,676.29 | 598,079,676.29 |
| 3111 Capital | 0.00 | 0.00 | 0.00 | 598,079,676.29 | 598,079,676.29 |
| 312 Reservas | 2,189,790,097.15 | 0.00 | 0.00 | 2,256,211,046.15 | 4,446,001,143.30 |
| 3121 Reservas | 2,189,790,097.15 | 0.00 | 0.00 | 2,256,211,046.15 | 4,446,001,143.30 |
| 314 Resultados | 9,054,514,494.49 | 3,123,387,639.43 | 9,639,015,482.50 | 24,623,496,836.41 | 46,440,414,452.83 |
| 3141 Resultados acumulados de ejercicios anteriores | 8,332,797,146.09 | 2,791,426,412.85 | 8,972,993,001.94 | 22,980,436,770.44 | 43,077,653,331.32 |
| 3142 Resultados del ejercicio | 721,717,348.40 | 331,961,226.58 | 666,022,480.56 | 1,643,060,065.97 | 3,362,761,121.51 |
| TOTAL PATRIMONIO | 11,244,304,591.64 | 3,123,387,639.43 | 9,639,015,482.50 | 27,477,787,558.85 | 51,484,495,272.42 |
| TOTAL DEL PASIVO Y PATRIMONIO | 24,712,783,889.28 | 3,239,783,634.47 | 9,866,665,972.61 | 38,598,222,946.54 | 76,417,456,442.90 |



 GILMA LIZZETH ISCOA LICÓN
 Contadora General de la República