



## INSTITUTO DE PREVISION SOCIAL DE LOS EMPLEADOS DE LA UNAH

Balanza de Comprobación  
Al 31/03/2022

| No de Cuenta | Descripción                                       | Saldo Anterior   | Débitos        | Créditos       | Débitos          | Créditos      |
|--------------|---|------------------|----------------|----------------|------------------|---------------|
| 1:           | ACTIVO  | 4,742,090,242.66 | 943,914,577.81 | 932,723,987.86 | 4,753,280,832.61 | 58,251,011.42 |
| 11:          | ACTIVO CORRIENTE                                  | 1,294,122,663.95 | 885,324,972.61 | 703,264,149.16 | 1,476,183,487.40 | 0.00          |
| 111:         | EFFECTIVO Y EQUIVALENTES                          | 119,071,799.91   | 609,679,520.10 | 570,942,578.16 | 157,808,741.85   | 0.00          |
| 1111:        | Caja  | 25,000.00        | 0.00           | 0.00           | 25,000.00        | 0.00          |
| 11111:       | Caja Chica O P                                    | 15,000.00        | 0.00           | 0.00           | 15,000.00        | 0.00          |
| 11112:       | Caja Chica SPS                                    | 5,000.00         | 0.00           | 0.00           | 5,000.00         | 0.00          |
| 11113:       | Caja Chica Curla                                  | 5,000.00         | 0.00           | 0.00           | 5,000.00         | 0.00          |
| 1112:        | Bancos  | 119,046,799.91   | 609,679,520.10 | 570,942,578.16 | 157,783,741.85   | 0.00          |
| 11122:       | Cuentas en Moneda Nacional                        | 108,441,886.35   | 609,377,193.79 | 570,875,062.30 | 146,944,017.84   | 0.00          |
| 111221:      | Banco Central de Honduras                         | 0.00             | 183,836,171.25 | 183,836,171.25 | 0.00             | 0.00          |
| 1112211:     | Cta Ch # 11103-01-000110-4                        | 0.00             | 183,836,171.25 | 183,836,171.25 | 0.00             | 0.00          |
| 111222:      | Banco Davivienda                                  | 85,080,651.33    | 249,331,303.12 | 237,035,585.31 | 97,376,369.14    | 0.00          |
| 1112221:     | Cta Ch # 155692-5                                 | 80,296,120.03    | 245,468,138.92 | 236,604,274.37 | 89,159,984.58    | 0.00          |
| 1112222:     | Cta Ch # 1300011619                               | 3,488,224.44     | 3,863,164.20   | 0.00           | 7,351,388.64     | 0.00          |
| 1112223:     | Cta. Ch. # 1012150338                             | 1,296,306.86     | 0.00           | 431,310.94     | 864,995.92       | 0.00          |
| 111223:      | Banco LAFISE                                      | 284,178.06       | 128.03         | 0.00           | 284,306.09       | 0.00          |
| 1112231:     | Cta Ch # 101-01-3723                              | 284,178.06       | 128.03         | 0.00           | 284,306.09       | 0.00          |
| 1112232:     | Cta Ch # 101-503000123                            | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 111224:      | Banco POPULAR                                     | 10,877,912.95    | 105,957.37     | 0.00           | 10,983,870.32    | 0.00          |
| 1112241:     | Cta. Ch. # 01-101-000060-8                        | 612,572.18       | 34,239.69      | 0.00           | 646,811.87       | 0.00          |
| 1112242:     | Cta. Ahorro # 10-101-004298-0                     | 10,265,340.77    | 71,717.68      | 0.00           | 10,337,058.45    | 0.00          |
| 111225:      | Banco de Desarrollo Rural Honduras                | 0.00             | 25,056,865.98  | 0.00           | 25,056,865.98    | 0.00          |
| 1112251:     | Cta. Ch. # 01503010123759                         | 0.00             | 25,056,865.98  | 0.00           | 25,056,865.98    | 0.00          |
| 111226:      | Banco FICOHSA                                     | 2,381,818.22     | 151,014,043.74 | 150,000,050.00 | 3,395,811.96     | 0.00          |
| 1112261:     | Cta. Ahorro # 2000-1299-6248                      | 2,381,818.22     | 151,014,043.74 | 150,000,050.00 | 3,395,811.96     | 0.00          |
| 111227:      | Banco PROMERICA                                   | 9,817,325.79     | 32,724.30      | 3,255.74       | 9,846,794.35     | 0.00          |
| 1112271:     | Cta. Ahorro # 80000001421225                      | 9,817,325.79     | 32,724.30      | 3,255.74       | 9,846,794.35     | 0.00          |
| 11123:       | Cuentas en Moneda Extranjera                      | 10,604,913.56    | 302,326.31     | 67,515.86      | 10,839,724.01    | 0.00          |
| 111231:      | Banco LAFISE                                      | 2,595,808.61     | 236,657.08     | 16,520.18      | 2,815,945.51     | 0.00          |
| 1112311:     | Cta Ah # 101604000147                             | 2,595,808.61     | 236,657.08     | 16,520.18      | 2,815,945.51     | 0.00          |
| 111232:      | Banco PROMERICA                                   | 5,676,219.97     | 63,767.02      | 36,148.79      | 5,703,838.20     | 0.00          |
| 1112321:     | Cta Ah # 2- 37081                                 | 5,676,219.97     | 63,767.02      | 36,148.79      | 5,703,838.20     | 0.00          |
| 111233:      | Banco del País                                    | 13,445.87        | 0.97           | 85.57          | 13,361.27        | 0.00          |
| 1112331:     | Cta Ah # 22599-00296-7                            | 13,445.87        | 0.97           | 85.57          | 13,361.27        | 0.00          |
| 111234:      | Banco Atlantida                                   | 2,319,439.11     | 1,901.24       | 14,761.32      | 2,306,579.03     | 0.00          |
| 1112341:     | Cta. Ah. # 10120408181                            | 2,319,439.11     | 1,901.24       | 14,761.32      | 2,306,579.03     | 0.00          |
| 112:         | INVERSIONES FINANCIERAS CORRIENTES                | 632,840,350.30   | 150,000,000.00 | 46,963,742.07  | 735,876,608.23   | 0.00          |
| 1121:        | Titulos y Valores a Corto Plazo (Moneda Nacional) | 310,000,000.00   | 150,000,000.00 | 0.00           | 460,000,000.00   | 0.00          |
| 11211:       | Banco Central de Honduras                         | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 11212:       | Banco Promerica                                   | 40,000,000.00    | 0.00           | 0.00           | 40,000,000.00    | 0.00          |
| 11213:       | Banco Ficohsa                                     | 270,000,000.00   | 150,000,000.00 | 0.00           | 420,000,000.00   | 0.00          |
| 11214:       | Banco del País                                    | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 11215:       | Banco Ficensa                                     | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 11216:       | Banco LAFISE                                      | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 11217:       | Banco de Occidente                                | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 11218:       | Banco de los Trabajadores                         | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 11219:       | Banco Pro Credit                                  | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 1122:        | Otras Inversiones Corrientes (Moneda Nacional)    | 233,179,966.26   | 0.00           | 46,393,127.74  | 186,786,838.52   | 0.00          |
| 11220.1      | Banco Bac Credomatic                              | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 11220:       | Banco Atlantida                                   | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 11221:       | Banco Continental                                 | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 11222:       | Banco Azteca                                      | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 11223:       | Financiera Credi Q                                | 35,000,000.00    | 0.00           | 0.00           | 35,000,000.00    | 0.00          |
| 11224:       | Da Vivienda                                       | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 11225:       | Banco de Desarrollo Rural Honduras                | 183,459,586.79   | 0.00           | 46,393,127.74  | 137,066,459.05   | 0.00          |
| 11226:       | Financiera Finca                                  | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 11227:       | Banco Popular                                     | 14,720,379.47    | 0.00           | 0.00           | 14,720,379.47    | 0.00          |
| 11229:       | Auto Seguro Préstamos Personales                  | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 112291:      | Banco LAFISE                                      | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 112292:      | Banco Ficensa                                     | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 112293:      | Banco Continental                                 | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 1123:        | Prestamos al Sector Privado de Corto Plazo        | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |
| 11231:       | Consumo (Personales)                              | 0.00             | 0.00           | 0.00           | 0.00             | 0.00          |



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|--------------|---|----------------|----------------|---------------|----------------|----------|
| 11232:       | De Vivienda   | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 1124:        | Titulos y Valores a Corto Plazo (Moneda Extranjera) | 89,660,384.04  | 0.00           | 570,614.33    | 89,089,769.71  | 0.00     |
| 11241:       | Banco Atlantida, S.A.                               | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 11242:       | Banco LAFISE  | 59,057,357.61  | 0.00           | 375,851.33    | 58,681,506.28  | 0.00     |
| 11243:       | Financiera Credi Q Honduras                         | 15,929,622.93  | 0.00           | 101,378.90    | 15,828,244.03  | 0.00     |
| 11244:       | Banco de Desarrollo Rural Honduras                  | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 11249:       | Auto Seguro Prestamos Personales                    | 14,673,403.50  | 0.00           | 93,384.10     | 14,580,019.40  | 0.00     |
| 112491:      | Banco LAFISE  | 14,673,403.50  | 0.00           | 93,384.10     | 14,580,019.40  | 0.00     |
| 112492:      | Banco de Desarrollo Rural Honduras                  | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 113:         | CUENTAS A COBRAR CORRIENTES                         | 539,003,042.99 | 125,637,104.95 | 85,352,820.39 | 579,287,327.55 | 0.00     |
| 1131:        | Cuentas a Cobrar Corrientes                         | 461,115,707.66 | 53,232,256.02  | 18,960,839.04 | 495,387,124.64 | 0.00     |
| 11311:       | Aportes y Deducciones por Cobrar                    | 461,115,707.66 | 53,232,256.02  | 18,960,839.04 | 495,387,124.64 | 0.00     |
| 113111:      | Contribuciones Patronales                           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 113112:      | Aportes Personales                                  | 109,881.03     | 0.00           | 0.00          | 109,881.03     | 0.00     |
| 1131112:     | Contribuciones Patronales 1                         | 442,552,924.38 | 34,220,736.01  | 0.00          | 476,773,660.39 | 0.00     |
| 1131123:     | Aportes Personales 1                                | 18,452,902.25  | 19,011,520.01  | 18,960,839.04 | 18,503,583.22  | 0.00     |
| 1131124:     | Cuentas Por Cobrar SEFIN                            | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 1131125:     | Cuentas Por Cobrar Sefin Años Anteriores            | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 1132:        | Otras Cuentas a Cobrar Corrientes                   | 77,606,243.95  | 72,340,958.91  | 66,368,434.31 | 83,578,768.55  | 0.00     |
| 11321:       | Reparos, Intereses y Multas por Cobrar              | 57,683,742.65  | 18,874,643.45  | 12,024,591.83 | 64,533,794.27  | 0.00     |
| 113211:      | Intereses Sobre Inversiones                         | 36,955,283.37  | 14,313,819.27  | 12,024,591.83 | 39,244,510.81  | 0.00     |
| 1132111:     | Bonos Banco Central de Honduras                     | 36,145,610.48  | 11,881,923.19  | 9,377,171.25  | 38,650,362.42  | 0.00     |
| 1132112:     | CDs. Sistema Financiero Lempiras                    | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 1132113:     | CDs. Sistema Financiero Dolares                     | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 11321120:    | CDs. Sistema Financiero Lempiras 1                  | 741,683.59     | 2,164,922.83   | 2,357,331.50  | 549,274.92     | 0.00     |
| 113211201:   | Financiera Finca                                    | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 113211202:   | Banco Promerica                                     | 0.11           | 150,000.00     | 150,000.00    | 0.11           | 0.00     |
| 113211203:   | Credi Q Honduras                                    | 148,749.95     | 178,125.00     | 178,125.00    | 148,749.95     | 0.00     |
| 113211204:   | Banco del Pais                                      | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 113211205:   | Banco de Desarrollo Rural                           | 528,588.60     | 781,529.26     | 944,046.46    | 366,071.40     | 0.00     |
| 113211206:   | Banco Bac Credomatic                                | 1,224.83       | 0.00           | 1,224.83      | 0.00           | 0.00     |
| 113211207:   | Banco Lafise  | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 113211208:   | Banco Ficohsa                                       | 54,500.01      | 984,166.67     | 1,012,833.34  | 25,833.34      | 0.00     |
| 113211209:   | Banco Azteca  | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 113211210:   | Banco Popular                                       | 8,620.09       | 71,101.90      | 71,101.87     | 8,620.12       | 0.00     |
| 11321130:    | CDs. Sistema Financiero Dolares 1                   | 39,411.57      | 253,578.12     | 290,089.08    | 2,900.61       | 0.00     |
| 113211301:   | Banco Ficensa                                       | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 113211302:   | Banco Lafise  | 39,410.79      | 196,860.25     | 233,371.10    | 2,899.94       | 0.00     |
| 113211303:   | Credi Q Honduras                                    | 0.78           | 56,717.87      | 56,717.98     | 0.67           | 0.00     |
| 113211304:   | Banco de Desarrollo Rural                           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 113211305:   | Banco Atlantida                                     | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 113211306:   | Banco Promerica, S. A.                              | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 1132114:     | Bonos Sistema Financiero (Dolares)                  | 28,577.73      | 13,395.13      | 0.00          | 41,972.86      | 0.00     |
| 113211401:   | Bono Corporativo BAC Credomatic                     | 28,577.73      | 13,395.13      | 0.00          | 41,972.86      | 0.00     |
| 113212:      | Retencion no Devida Impuesto Unico                  | 84,032.36      | 3,255.74       | 0.00          | 87,288.10      | 0.00     |
| 1132121:     | Banco Promerica                                     | 8,252.46       | 3,255.74       | 0.00          | 11,508.20      | 0.00     |
| 1132122:     | Banco del Pais                                      | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 1132123:     | Banco Lafise  | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 1132124:     | HSBC  | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 1132125:     | Empleados UNAH                                      | 15,665.57      | 0.00           | 0.00          | 15,665.57      | 0.00     |
| 1132126:     | Banco FICOHSA                                       | 0.00           | 0.00           | 0.00          | 0.00           | 0.00     |
| 1132127:     | Banco Atlantida                                     | 60,114.33      | 0.00           | 0.00          | 60,114.33      | 0.00     |
| 113213:      | Intereses sobre Prestamos por Cobrar                | 159,612.26     | 0.00           | 0.00          | 159,612.26     | 0.00     |
| 1132131:     | Prestamos Personales                                | -1,545,520.56  | 0.00           | 0.00          | -1,545,520.56  | 0.00     |
| 1132132:     | Prestamos Hipotecarios                              | 1,705,132.82   | 0.00           | 0.00          | 1,705,132.82   | 0.00     |
| 113214:      | Intereses Convenio Deuda UNAH-INPREUNAH             | 20,484,814.66  | 4,557,568.44   | 0.00          | 25,042,383.10  | 0.00     |
| 1132141:     | Intereses Convenio Deuda UNAH-INPREUNAH             | 20,484,814.66  | 4,557,568.44   | 0.00          | 25,042,383.10  | 0.00     |
| 11323:       | Otras Cuentas a Cobrar                              | 96,157.09      | 0.00           | 0.00          | 96,157.09      | 0.00     |
| 113231:      | Otras Cuentas por Cobrar                            | 96,157.09      | 0.00           | 0.00          | 96,157.09      | 0.00     |
| 11325:       | CUOTAS DE PRESTAMOS POR COBRAR                      | 19,826,344.21  | 53,466,315.46  | 54,343,842.48 | 18,948,817.19  | 0.00     |
| 1132501:     | Prestamos de Consumo                                | 14,274,003.74  | 39,505,978.46  | 40,093,128.59 | 13,686,853.61  | 0.00     |
| 1132502:     | Prestamos de Vivienda                               | 5,552,340.47   | 13,960,337.00  | 14,250,713.89 | 5,261,963.58   | 0.00     |
| 1133:        | Documentos y Efectos por Cobrar                     | 178,282.46     | 53,422.52      | 0.00          | 231,704.98     | 0.00     |

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|--------------|---|------------------|---------------|----------------|------------------|---------------|
| 11334:       | Prestamos a Empleados Inst. Descentralizadas            | 178,282.46       | 53,422.52     | 0.00           | 231,704.98       | 0.00          |
| 113341:      | Empleados INPREUNAH                                     | 178,282.46       | 53,422.52     | 0.00           | 231,704.98       | 0.00          |
| 1134:        | Prevision para Deudores Incobrables                     | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 11341:       | Prevision para Cuentas por Cobrar                       | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 1136:        | Otros Anticipos   | 69,296.85        | 10,467.50     | 23,547.04      | 56,217.31        | 0.00          |
| 11361:       | Anticipo a Proveedores y Contratistas                   | 7,000.00         | 0.00          | 0.00           | 7,000.00         | 0.00          |
| 11367:       | Otros Anticipos   | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 11369:       | Anticipo para Gastos de Viaje                           | 62,296.85        | 10,467.50     | 23,547.04      | 49,217.31        | 0.00          |
| 1138:        | Garantias   | 33,512.07        | 0.00          | 0.00           | 33,512.07        | 0.00          |
| 11389:       | Garantias Varias  | 33,512.07        | 0.00          | 0.00           | 33,512.07        | 0.00          |
| 115:         | BIENES INVENTARIABLES                                   | 366,497.98       | 8,347.56      | 5,008.54       | 369,837.00       | 0.00          |
| 1151:        | Materiales y Suministros                                | 366,497.98       | 8,347.56      | 5,008.54       | 369,837.00       | 0.00          |
| 1159:        | Previsiones   | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 11595:       | Previsiones para Pérdida de Valores y Documentos        | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 115951:      | Prestamos de Consumo                                    | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 115952:      | Prestamos de Vivienda                                   | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 116:         | OTROS ACTIVOS CORRIENTES                                | 2,840,972.77     | 0.00          | 0.00           | 2,840,972.77     | 0.00          |
| 1161:        | Gastos Pagados por Adelantado                           | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 1165:        | Prima Sobre Bonos Banco Central de Honduras             | 2,840,972.77     | 0.00          | 0.00           | 2,840,972.77     | 0.00          |
| 12:          | ACTIVO NO CORRIENTE                                     | 3,447,967,578.71 | 58,589,605.20 | 229,459,838.70 | 3,277,097,345.21 | 58,251,011.42 |
| 121:         | INVERSIONES FINANCIERAS NO CORRIENTES                   | 3,301,026,962.86 | 58,589,605.20 | 229,369,846.64 | 3,130,246,721.42 | 46,890,914.25 |
| 1211:        | Titulos y Valores a Largo Plazo                         | 1,603,308,000.00 | 0.00          | 174,459,000.00 | 1,428,849,000.00 | 0.00          |
| 12111:       | Banco Central de Honduras                               | 1,603,308,000.00 | 0.00          | 174,459,000.00 | 1,428,849,000.00 | 0.00          |
| 1212:        | Titulos y Valores a Largo Plazo (Dolares)               | 4,899,300.00     | 0.00          | 31,180.00      | 4,868,120.00     | 0.00          |
| 121201:      | Bono Corporativo BAC Credomatic                         | 4,899,300.00     | 0.00          | 31,180.00      | 4,868,120.00     | 0.00          |
| 1214:        | Otras Inversiones                                       | 82,006,563.94    | 0.00          | 0.00           | 82,006,563.94    | 0.00          |
| 12141:       | Lotes Urbanizados y Mortuorios                          | 82,006,563.94    | 0.00          | 0.00           | 82,006,563.94    | 0.00          |
| 121411:      | Lomas del Peru  | 55,053,563.94    | 0.00          | 0.00           | 55,053,563.94    | 0.00          |
| 121412:      | Parque Memorial La Resurreccion                         | 77,222,441.68    | 0.00          | 0.00           | 77,222,441.68    | 0.00          |
| 121413:      | Perpetuo Socorro AMDC                                   | 3,053,000.00     | 0.00          | 0.00           | 3,053,000.00     | 0.00          |
| 121419:      | Amortización Pérdidas Otras Inversiones                 | -53,322,441.68   | 0.00          | 0.00           | -53,322,441.68   | 0.00          |
| 1215:        | Préstamos al Sector Privado Largo Plazo                 | 1,104,149,326.74 | 58,589,605.20 | 54,879,666.64  | 1,107,859,265.30 | 46,890,914.25 |
| 12151:       | Cartera de Prestamos                                    | 1,149,867,379.35 | 58,399,100.69 | 54,804,940.78  | 1,153,461,539.26 | 0.00          |
| 121511:      | Préstamos de Consumo (CREDITOS VIGENTES)                | 584,463,266.83   | 40,821,530.63 | 43,903,789.86  | 581,381,007.60   | 0.00          |
| 121512:      | Préstamos de Vivienda (CREDITOS VIGENTES)               | 420,580,978.07   | 4,086,515.13  | 6,419,478.95   | 418,248,014.25   | 0.00          |
| 1215111:     | Creditos Atrasados (CONSUMO)                            | 11,261,243.23    | 8,938,062.34  | 1,821,008.87   | 18,378,296.70    | 0.00          |
| 1215112:     | Creditos Vencidos (CONSUMO)                             | 1,073,156.85     | 172,225.02    | 175,122.58     | 1,070,259.29     | 0.00          |
| 1215113:     | Creditos Refinanciados (CONSUMO)                        | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 1215114:     | Creditos en Ejecucion Judicial (CONSUMO)                | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 1215121:     | Creditos Atrasados (VIVIENDA)                           | 20,956,792.38    | 288,956.50    | 57,561.92      | 21,188,186.96    | 0.00          |
| 1215122:     | Creditos Vencidos (VIVIENDA)                            | 294,328.28       | 0.00          | 0.00           | 294,328.28       | 0.00          |
| 1215123:     | Creditos Refinanciados (VIVIENDA)                       | 493,459.39       | 1,619.30      | 3,287.34       | 491,791.35       | 0.00          |
| 1215124:     | Creditos en Ejecucion Judicial (VIVIENDA)               | 7,952,567.62     | 6,599.38      | 13,640.57      | 7,945,526.43     | 0.00          |
| 121513:      | OTROS CREDITOS (LEY ALIVIO DE DEUDA)                    | 102,791,586.70   | 4,083,592.39  | 2,411,050.69   | 104,464,128.40   | 0.00          |
| 1215131:     | CREDITOS DE CONSUMO                                     | 102,791,586.70   | 4,083,592.39  | 2,411,050.69   | 104,464,128.40   | 0.00          |
| 121513101:   | Creditos Vigentes                                       | 101,599,395.00   | 2,886,129.61  | 2,411,050.69   | 102,074,473.92   | 0.00          |
| 121513102:   | Creditos Atrasados                                      | 1,192,191.70     | 1,197,462.78  | 0.00           | 2,389,654.48     | 0.00          |
| 121513103:   | Creditos Vencidos                                       | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 121513104:   | Creditos Refinanciados                                  | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 121513105:   | Creditos en Ejecucion Judicial                          | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 12152:       | Cobros Planilla de préstamos                            | 1,172,861.64     | 190,504.51    | 74,725.86      | 1,288,640.29     | 0.00          |
| 121521:      | Préstamos de Consumo (CREDITOS VIGENTES)                | 1,172,861.64     | 190,504.51    | 74,725.86      | 1,288,640.29     | 0.00          |
| 121522:      | Préstamos de Vivienda                                   | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 12153:       | Previsión para Préstamos al Sector Privado de largo pla | -46,890,914.25   | 0.00          | 0.00           | 0.00             | 46,890,914.25 |
| 121531:      | Préstamos de Consumo                                    | -22,145,487.41   | 0.00          | 0.00           | 0.00             | 22,145,487.41 |
| 121532:      | Préstamos de Vivienda                                   | -24,745,426.84   | 0.00          | 0.00           | 0.00             | 24,745,426.84 |
| 1218:        | Cuentas a Cobrar a Largo Plazo                          | 506,663,772.18   | 0.00          | 0.00           | 506,663,772.18   | 0.00          |
| 12181:       | Cuentas a Cobrar UNAH                                   | 506,663,772.18   | 0.00          | 0.00           | 506,663,772.18   | 0.00          |
| 121811:      | Aporte Patronal Años Anteriores                         | 506,663,772.18   | 0.00          | 0.00           | 506,663,772.18   | 0.00          |
| 121812:      | Otras Cuentas por Cobrar UNAH                           | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 121813:      | Equipos y Soluciones (ESSO)                             | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 12182:       | Intereses Sobre Prestamos por Cobrar                    | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 121821:      | Prestamos de Consumo                                    | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |



**Balanza de Comprobación**  
**Al 31/03/2022**

| No de Cuenta | Descripción  | Saldo Anterior    | Débitos       | Créditos      | Débitos        | Créditos         |
|--------------|--|-------------------|---------------|---------------|----------------|------------------|
| 121822:      | Prestamos de Vivienda                                | 0.00              | 0.00          | 0.00          | 0.00           | 0.00             |
| 12184:       | Otras Cuentas por Cobrar a Largo Plazo               | 0.00              | 0.00          | 0.00          | 0.00           | 0.00             |
| 121841:      | Varios   | 0.00              | 0.00          | 0.00          | 0.00           | 0.00             |
| 123:         | BIENES PREEXISTENTES                                 | 129,518,835.15    | 0.00          | 20,643.89     | 129,498,191.26 | 3,729,119.68     |
| 1231:        | Tierras y Terrenos                                   | 126,484,658.91    | 0.00          | 0.00          | 126,484,658.91 | 0.00             |
| 12311:       | Lotes Urbanizados Lomas del Peru                     | 7,414,409.50      | 0.00          | 0.00          | 7,414,409.50   | 0.00             |
| 12312:       | Edificaciones Lomas del Perú                         | 139,983.91        | 0.00          | 0.00          | 139,983.91     | 0.00             |
| 12313:       | Depreciación Acumulada Viviendas L del Perú          | 0.00              | 0.00          | 0.00          | 0.00           | 0.00             |
| 12314:       | Terreno el Zarzal Comayaguela.                       | 82,360,690.78     | 0.00          | 0.00          | 82,360,690.78  | 0.00             |
| 12315:       | Revalorizacion de Activo el Zarzal                   | 36,569,574.72     | 0.00          | 0.00          | 36,569,574.72  | 0.00             |
| 1232:        | Edificios  | 2,322,011.63      | 0.00          | 10,389.36     | 2,311,622.27   | 3,034,336.28     |
| 12321:       | Edificio Principal                                   | 5,345,958.55      | 0.00          | 0.00          | 5,345,958.55   | 0.00             |
| 12322:       | Depreciacion Acumulada Edificios                     | -3,023,946.92     | 0.00          | 10,389.36     | 0.00           | 3,034,336.28     |
| 12324:       | Mejoras de Edificios                                 | 0.00              | 0.00          | 0.00          | 0.00           | 0.00             |
| 1233:        | Viviendas para el Personal                           | 654,689.17        | 0.00          | 4,999.38      | 649,689.79     | 550,162.30       |
| 12331:       | Viviendas para el Personal L del P                   | 1,199,852.09      | 0.00          | 0.00          | 1,199,852.09   | 0.00             |
| 12332:       | Depreciación Acumulada Viviendas Personal            | -545,162.92       | 0.00          | 4,999.38      | 0.00           | 550,162.30       |
| 1234:        | Activos Eventuales                                   | 39,552.28         | 0.00          | 4,944.02      | 34,608.26      | 143,376.58       |
| 12341:       | Terreno Yuscaran El Paraiso                          | 177,984.84        | 0.00          | 0.00          | 177,984.84     | 0.00             |
| 12342:       | Amortizacion Acumulada de Activos Eventuales         | -138,432.56       | 0.00          | 4,944.02      | 0.00           | 143,376.58       |
| 1237:        | Instalaciones  | 17,923.16         | 0.00          | 311.13        | 17,612.03      | 1,244.52         |
| 123701:      | Instalaciones en Areas Propias                       | 18,856.55         | 0.00          | 0.00          | 18,856.55      | 0.00             |
| 123702:      | Depreciacion Acumulada Instalaciones en Areas Propia | -933.39           | 0.00          | 311.13        | 0.00           | 1,244.52         |
| 124:         | MAQUINARIA Y EQUIPO                                  | 17,328,719.98     | 0.00          | 58,196.34     | 17,270,523.64  | 6,558,876.27     |
| 1241:        | Equipos de Oficina                                   | 801,657.65        | 0.00          | 12,383.78     | 789,273.87     | 1,502,499.53     |
| 12411:       | Mobiliario y Equipo de Oficina                       | 2,291,773.40      | 0.00          | 0.00          | 2,291,773.40   | 0.00             |
| 12412:       | Depreciacion Acumulada Equipo de Oficina             | -1,490,115.75     | 0.00          | 12,383.78     | 0.00           | 1,502,499.53     |
| 1244:        | Equipos de Transporte                                | 18,190.26         | 0.00          | 0.00          | 18,190.26      | 1,800,835.74     |
| 12441:       | Equipos de Transporte                                | 1,819,026.00      | 0.00          | 0.00          | 1,819,026.00   | 0.00             |
| 12442:       | Depreciacion Acumulada Equipos de Transporte         | -1,800,835.74     | 0.00          | 0.00          | 0.00           | 1,800,835.74     |
| 1247:        | Equipos de Informatica                               | 16,508,872.07     | 0.00          | 45,812.56     | 16,463,059.51  | 3,255,541.00     |
| 12471:       | Equipos de Informatica                               | 4,560,535.80      | 0.00          | 0.00          | 4,560,535.80   | 0.00             |
| 12472:       | Depreciacion Acumulada Equipos de Informatica        | -3,209,728.44     | 0.00          | 45,812.56     | 0.00           | 3,255,541.00     |
| 12473:       | Proyecto de Sistema Informatico UNOPS 12473          | 15,158,064.71     | 0.00          | 0.00          | 15,158,064.71  | 0.00             |
| 1248:        | Equipo de Seguridad                                  | 0.00              | 0.00          | 0.00          | 0.00           | 0.00             |
| 12481:       | Equipo de Seguridad                                  | 0.00              | 0.00          | 0.00          | 0.00           | 0.00             |
| 12482:       | Depreciacion Acumulada Equipo de Seguridad           | 0.00              | 0.00          | 0.00          | 0.00           | 0.00             |
| 126:         | OTROS BIENES   | 14,358.83         | 0.00          | 429.87        | 13,928.96      | 60,938.23        |
| 1261:        | Muebles de Hogar - Alojamiento                       | 14,358.83         | 0.00          | 429.87        | 13,928.96      | 60,938.23        |
| 12611:       | Muebles de Hogar - Alojamiento                       | 74,867.19         | 0.00          | 0.00          | 74,867.19      | 0.00             |
| 12612:       | Depreciacion Acumul. Muebles de Hogar - Alojamiento  | -60,508.36        | 0.00          | 429.87        | 0.00           | 60,938.23        |
| 129:         | BIENES INMATERIALES                                  | 78,701.89         | 0.00          | 10,721.96     | 67,979.93      | 1,011,162.99     |
| 1291:        | Activos Intangibles                                  | 78,701.89         | 0.00          | 10,721.96     | 67,979.93      | 1,011,162.99     |
| 12911:       | Activos Intangibles                                  | 1,079,142.92      | 0.00          | 0.00          | 1,079,142.92   | 0.00             |
| 12912:       | Amortizacion Acumulada Activos Intangibles           | -1,000,441.03     | 0.00          | 10,721.96     | 0.00           | 1,011,162.99     |
| 2:           | PASIVO   | -2,693,824,237.23 | 12,366,144.40 | 13,603,306.87 | 0.00           | 2,695,061,399.70 |
| 21:          | PASIVO CORRIENTE                                     | -52,618,638.55    | 10,938,694.15 | 11,564,724.65 | 0.00           | 53,244,669.05    |
| 211:         | CUENTAS POR PAGAR                                    | -52,618,638.55    | 10,938,694.15 | 11,564,724.65 | 0.00           | 53,244,669.05    |
| 2114:        | Aportes y Retenciones por pagar                      | -30,385,663.70    | 10,526,879.82 | 10,646,386.04 | 0.00           | 30,505,169.92    |
| 21141:       | Contribuciones Patronales por pagar                  | -6,764,577.00     | 5,765,804.50  | 5,792,503.12  | 0.00           | 6,791,275.62     |
| 21142:       | Prestaciones Sociales por Pagar                      | -10,980,149.73    | 62,845.62     | 166,000.00    | 0.00           | 11,083,304.11    |
| 21143:       | Beneficios y Compensaciones por Pagar (Pensiones)    | -3,692,364.34     | 179,831.43    | 549,569.49    | 0.00           | 4,062,102.40     |
| 21146:       | Deducciones a Empleados                              | -137,344.15       | 415,097.43    | 462,489.86    | 0.00           | 184,736.58       |
| 21147:       | Deducciones a Pensionados                            | -2,916,261.95     | 3,497,435.22  | 3,496,217.39  | 0.00           | 2,915,044.12     |
| 21148:       | Deducciones Carteras de Prestamos                    | -5,653,569.28     | 460,397.39    | 0.00          | 0.00           | 5,193,171.89     |
| 21149:       | Impuesto Sobre la Renta                              | -89,521.52        | 83,937.02     | 81,447.18     | 0.00           | 87,031.68        |
| 21150:       | Impuesto Sobre Ventas                                | -138,875.73       | 61,531.21     | 90,159.01     | 0.00           | 167,503.53       |
| 21151:       | Honorarios Profesionales                             | -13,000.00        | 0.00          | 7,999.99      | 0.00           | 20,999.99        |
| 21152:       | Solvencia D.E.I. 1%                                  | 0.00              | 0.00          | 0.00          | 0.00           | 0.00             |
| 2119:        | Otras Cuentas por Pagar                              | -22,232,974.85    | 411,814.33    | 918,338.61    | 0.00           | 22,739,499.13    |
| 21192:       | Devolucion de Garantias por pagar                    | -404,197.80       | 0.00          | 3,000.00      | 0.00           | 407,197.80       |
| 21193:       | Otras Cuentas por Pagar                              | -602,640.58       | 60,000.00     | 0.00          | 0.00           | 542,640.58       |
| 21195:       | Retención Cuota Préstamo Consumo                     | -11,686,843.21    | 233,926.13    | 832,997.57    | 0.00           | 12,285,914.65    |



INSTITUTO DE PREVISION SOCIAL DE LOS EMPLEADOS DE LA UNAH

**Balanza de Comprobación**  
**Al 31/03/2022**

| No de Cuenta | Descripción  | Saldo Anterior    | Débitos       | Créditos       | Débitos | Créditos         |
|--------------|--|-------------------|---------------|----------------|---------|------------------|
| 21196:       | Retención Cuota Préstamo Hipotecario                 | -3,558,561.62     | 15,987.20     | 82,340.04      | 0.00    | 3,624,914.46     |
| 21197:       | Cheques y Giros en Circulacion                       | -5,980,731.64     | 101,901.00    | 1.00           | 0.00    | 5,878,831.64     |
| 214:         | OTROS PASIVOS CORRIENTES                             | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 2141:        | Otros Pasivos Corrientes                             | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 22:          | PASIVO NO CORRIENTE                                  | -2,641,205,598.68 | 1,427,450.25  | 2,038,582.22   | 0.00    | 2,641,816,730.65 |
| 224:         | OTROS PASIVOS NO CORRIENTES                          | -2,641,205,598.68 | 1,427,450.25  | 2,038,582.22   | 0.00    | 2,641,816,730.65 |
| 2241:        | Ingresos Cobrados por Adelantado de Largo Plazo      | -4,777,692.67     | 0.00          | 0.00           | 0.00    | 4,777,692.67     |
| 22411:       | Descuentos Compra de Bonos GDH                       | -4,777,668.17     | 0.00          | 0.00           | 0.00    | 4,777,668.17     |
| 22412:       | Descuentos Compra de Bonos Corporativo (Dolares)     | -24.50            | 0.00          | 0.00           | 0.00    | 24.50            |
| 2242:        | Previsiones y Reservas Tecnicas de Largo Plazo       | -2,636,401,317.83 | 1,221,579.55  | 1,203,893.57   | 0.00    | 2,636,383,631.85 |
| 22421:       | Beneficios Concedidos                                | -2,603,344,340.85 | 0.00          | 0.00           | 0.00    | 2,603,344,340.85 |
| 224211:      | Pension por Jubilacion                               | -2,250,083,698.55 | 0.00          | 0.00           | 0.00    | 2,250,083,698.55 |
| 224212:      | Pension por Invalidez                                | -101,987,823.93   | 0.00          | 0.00           | 0.00    | 101,987,823.93   |
| 224213:      | Indemnizacion por Muerte en Servicio Activo          | -200,440,951.98   | 0.00          | 0.00           | 0.00    | 200,440,951.98   |
| 224214:      | Separacion del Sistema                               | -31,718,236.72    | 0.00          | 0.00           | 0.00    | 31,718,236.72    |
| 224215:      | Auxilio Funerario                                    | -13,025,652.96    | 0.00          | 0.00           | 0.00    | 13,025,652.96    |
| 224216:      | Auxilio Extraordinario por Invalidez                 | -6,087,976.71     | 0.00          | 0.00           | 0.00    | 6,087,976.71     |
| 224217:      | Intereses por Separacion del Sistema                 | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 22422:       | Garantias y Reservas de Prestamos                    | -33,056,976.98    | 1,221,579.55  | 1,203,893.57   | 0.00    | 33,039,291.00    |
| 224221:      | Seguro de Vida Préstamo Personal                     | -15,059,468.99    | 760,195.86    | 0.00           | 0.00    | 14,299,273.13    |
| 224222:      | Fondo de Garantía Préstamo Personal                  | -13,422,252.14    | 0.00          | 0.00           | 0.00    | 13,422,252.14    |
| 224223:      | Seguro de Vida Prestamo Personal (Seguro Contratado) | -4,575,255.85     | 461,383.69    | 1,203,893.57   | 0.00    | 5,317,765.73     |
| 2243:        | Otros Pasivos no Corrientes                          | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 22431:       | Contracuentas de Activo UNAH                         | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 2245:        | Retenciones por Seguros y Gastos Prestamos Hipot.    | -26,588.18        | 205,870.70    | 834,688.65     | 0.00    | 655,406.13       |
| 22451:       | Seguro de Vida Prestamos Hipotecarios                | 10,232.27         | 138,897.73    | 590,825.23     | 0.00    | 441,695.23       |
| 22452:       | Seguro de Daños Prestamos Hipotecarios               | -38,220.45        | 52,972.97     | 212,363.42     | 0.00    | 197,610.90       |
| 22453:       | Gastos de Escrituracion Prestamos Hipotecarios       | -4,000.00         | 14,000.00     | 22,500.00      | 0.00    | 12,500.00        |
| 22454:       | Gastos de Avaluo Prestamos Hipotecarios              | 5,400.00          | 0.00          | 9,000.00       | 0.00    | 3,600.00         |
| 3:           | PATRIMONIO   | -1,981,591,581.72 | 346,939.00    | 50,452.68      | 0.00    | 1,981,295,095.40 |
| 311:         | CAPITAL  | -292,008,439.16   | 0.00          | 0.00           | 0.00    | 292,008,439.16   |
| 312:         | RESERVAS   | -292,008,439.16   | 0.00          | 0.00           | 0.00    | 292,008,439.16   |
| 3121:        | Beneficios Por Conceder                              | -292,008,439.16   | 0.00          | 0.00           | 0.00    | 292,008,439.16   |
| 31211:       | Pension por Jubilacion                               | -227,386,971.57   | 0.00          | 0.00           | 0.00    | 227,386,971.57   |
| 31212:       | Pension por Invalidez                                | -17,841,715.63    | 0.00          | 0.00           | 0.00    | 17,841,715.63    |
| 31213:       | Prestacion por Causa de Muerte                       | -30,602,484.42    | 0.00          | 0.00           | 0.00    | 30,602,484.42    |
| 31214:       | Separacion del Sistema                               | -13,140,379.76    | 0.00          | 0.00           | 0.00    | 13,140,379.76    |
| 31215:       | Auxilio Funerario                                    | -1,985,657.39     | 0.00          | 0.00           | 0.00    | 1,985,657.39     |
| 31216:       | Auxilio Extraordinario por Invalidez                 | -1,051,230.39     | 0.00          | 0.00           | 0.00    | 1,051,230.39     |
| 31217:       | Intereses por Separacion del Sistema                 | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 314:         | RESULTADOS   | -1,653,013,567.84 | 346,939.00    | 50,452.68      | 0.00    | 1,652,717,081.52 |
| 3141:        | Resultados Acumulados Ejercicios Anteriores          | -1,648,462,852.50 | 0.00          | 0.00           | 0.00    | 1,648,462,852.50 |
| 3142:        | Resultado del Ejercicio                              | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 3143:        | Fondo de Garantia Prestamo Personal                  | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 3144:        | Ganancia o Perdida Por Revalorizacion de Activos     | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 3145:        | Superavit Acumulado                                  | -16,753,956.93    | 0.00          | 50,452.66      | 0.00    | 16,804,409.59    |
| 3146:        | Deficit Acumulado                                    | 12,203,241.59     | 346,939.00    | 0.02           | 0.00    | -12,550,180.57   |
| 3115:        | Revalorizacion de Activos                            | -36,569,574.72    | 0.00          | 0.00           | 0.00    | 36,569,574.72    |
| 31151:       | Terrenos Zarzal                                      | -36,569,574.72    | 0.00          | 0.00           | 0.00    | 36,569,574.72    |
| 5:           | INGRESO  | -192,733,868.51   | 14,479,753.55 | 101,050,111.44 | 0.00    | 279,304,226.40   |
| 53:          | INGRESOS NO TRIBUTARIOS                              | -122,231,682.15   | 0.00          | 53,278,114.86  | 0.00    | 175,509,797.01   |
| 537:         | Contribuciones a la Seguridad Social                 | -122,231,682.15   | 0.00          | 53,278,114.86  | 0.00    | 175,509,797.01   |
| 53721:       | Contribuciones Patronales Permanente                 | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 53722:       | Aportes Personales Permanentes                       | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 53723:       | Reintegro Aportes e Intereses Separación del Sistema | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 53724:       | Aportes Personales Decimo Tercero y Cuarto Mes Perr  | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 53725:       | Aportes Personales Decimo Tercero y Cuarto Mes Por C | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 53726:       | Contribuciones Patronales Por Contrato               | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 53727:       | Aportes Personales Por Contrato                      | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 53728:       | Contribucion Patronal Decimo Tercero y Cuarto Mes Pe | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 53729:       | Contribucion Patronal Decimo Tercero Cuarto Mes Por  | 0.00              | 0.00          | 0.00           | 0.00    | 0.00             |
| 537212:      | Contribuciones Patronales Permanentes 1              | -78,577,509.95    | 0.00          | 34,220,736.01  | 0.00    | 112,798,245.96   |
| 537223:      | Aportes Personales Permanentes 1                     | -43,654,172.19    | 0.00          | 19,011,520.01  | 0.00    | 62,665,692.20    |

**Balanza de Comprobación**  
**Al 31/03/2022**

| No de Cuenta | Descripción   | Saldo Anterior | Débitos       | Créditos      | Débitos        | Créditos      |
|--------------|---|----------------|---------------|---------------|----------------|---------------|
| 53730:       | Contribuciones Patronales Voluntarias               | 0.00           | 0.00          | 28,220.82     | 0.00           | 28,220.82     |
| 53731:       | Aportes Personales Voluntarios                      | 0.00           | 0.00          | 17,638.02     | 0.00           | 17,638.02     |
| 5374:        | Reintegro de Valores                                | -0.01          | 0.00          | 0.00          | 0.00           | 0.01          |
| 53741:       | Reintegro de Valores - Aporte Patronal              | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 53742:       | Reintegro de Valores - Cotización Individual        | -0.01          | 0.00          | 0.00          | 0.00           | 0.01          |
| 53743:       | Reintegro de Valores - Intereses                    | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 54:          | INGRESOS POR VENTAS Y OPERACIONES                   | -883,812.47    | 361,138.49    | 844,474.53    | 0.00           | 1,367,148.51  |
| 5412:        | Venta de Servicios                                  | -883,812.47    | 361,138.49    | 844,474.53    | 0.00           | 1,367,148.51  |
| 54121:       | Reposición de Carné                                 | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 54122:       | Trámite Préstamo Hipotecario                        | -6,000.00      | 0.00          | 0.00          | 0.00           | 6,000.00      |
| 54123:       | Recuperación Gastos Operativos Préstamo Hipotecario | -735,021.47    | 361,138.49    | 705,955.03    | 0.00           | 1,079,838.01  |
| 54124:       | Gastos Administrativos P.P.                         | -142,791.00    | 0.00          | 138,519.50    | 0.00           | 281,310.50    |
| 55:          | RENTAS DE LA PROPIEDAD                              | -59,852,528.30 | 14,118,614.06 | 42,368,227.71 | 0.00           | 88,102,141.95 |
| 551:         | Intereses por Prestamos                             | -28,777,906.70 | 14,114,421.34 | 27,533,792.49 | 0.00           | 42,197,277.85 |
| 5511:        | De Consumo  | -20,589,374.35 | 10,097,356.70 | 19,655,875.92 | 0.00           | 30,147,893.57 |
| 5512:        | De Vivienda   | -8,085,236.74  | 3,972,523.66  | 7,766,592.52  | 0.00           | 11,879,305.60 |
| 5513:        | Intereses Moratorios                                | -103,295.61    | 44,540.98     | 111,324.05    | 0.00           | 170,078.68    |
| 552:         | Intereses Por Depósitos                             | -786,498.88    | 0.00          | 521,840.78    | 0.00           | 1,308,339.66  |
| 5521:        | Manejo Cuentas Ahorro y Cheques                     | -786,498.88    | 0.00          | 521,840.78    | 0.00           | 1,308,339.66  |
| 553:         | Intereses por Títulos y Valores                     | -30,288,122.72 | 4,192.72      | 14,312,594.44 | 0.00           | 44,596,524.44 |
| 5531:        | Bonos Banco Central de Honduras                     | -25,648,747.01 | 0.00          | 11,881,923.19 | 0.00           | 37,530,670.20 |
| 5532:        | CDPF Moneda Nacional                                | -4,127,927.60  | 4,192.72      | 2,164,922.82  | 0.00           | 6,288,657.70  |
| 5533:        | CDPF Dolares  | -510,223.28    | 0.00          | 253,578.13    | 0.00           | 763,801.41    |
| 5534:        | Bonos Corporativo (Dolares)                         | -1,224.83      | 0.00          | 12,170.30     | 0.00           | 13,395.13     |
| 57:          | OTROS INGRESOS                                      | -9,765,845.59  | 1.00          | 4,559,294.34  | 0.00           | 14,325,138.93 |
| 571:         | Ganancias   | -649,599.85    | 0.00          | 0.00          | 0.00           | 649,599.85    |
| 5711:        | Ganancias en Venta de Activos                       | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 5714:        | Ganancias en Diferencias de Cambio                  | -649,599.85    | 0.00          | 0.00          | 0.00           | 649,599.85    |
| 5715:        | Ganancias Bonos Indexados Inflacion                 | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 5716:        | Suficiencia de Reserva de Cuentas Incobrables       | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 572:         | Otros Ingresos                                      | -9,116,245.74  | 1.00          | 4,559,294.34  | 0.00           | 13,675,539.08 |
| 5722:        | Ingresos de Ejercicios Anteriores                   | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 5723:        | Otros Ingresos                                      | -1,108.86      | 1.00          | 1,725.90      | 0.00           | 2,833.76      |
| 5724:        | Devolución de Gastos de Ejercicios Anteriores       | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 5725:        | Intereses DEUDA UNAH                                | -9,115,136.88  | 0.00          | 4,557,568.44  | 0.00           | 13,672,705.32 |
| 6:           | GASTOS  | 126,059,444.80 | 76,372,536.27 | 52,092.18     | 202,379,888.89 | 0.00          |
| 61:          | GASTOS DE CONSUMO                                   | 5,174,016.01   | 3,283,443.44  | 28,413.61     | 8,429,045.84   | 0.00          |
| 611:         | Remuneraciones                                      | 3,922,935.84   | 2,017,367.00  | 7,740.38      | 5,932,562.46   | 0.00          |
| 6111:        | Sueldos y Salarios                                  | 2,750,786.12   | 1,496,195.14  | 7,740.38      | 4,239,240.88   | 0.00          |
| 6112:        | Contribuciones Patronales                           | 437,587.07     | 236,741.77    | 0.00          | 674,328.84     | 0.00          |
| 6113:        | Prestaciones Sociales                               | 734,562.65     | 284,430.09    | 0.00          | 1,018,992.74   | 0.00          |
| 612:         | Servicios no Personales                             | 1,008,517.08   | 467,439.20    | 20,673.23     | 1,455,283.05   | 0.00          |
| 6121:        | Servicios Basicos                                   | 60,390.49      | 57,280.29     | 0.00          | 117,670.78     | 0.00          |
| 6122:        | Alquileres y Derechos                               | 3,896.91       | 4,926.49      | 0.00          | 8,823.40       | 0.00          |
| 6123:        | Mantenimiento y Reparación de Bienes                | 11,730.00      | 0.00          | 0.00          | 11,730.00      | 0.00          |
| 6124:        | Mantenimiento y Reparación de Maquinaria y Equipo   | 0.00           | 8,303.00      | 0.00          | 8,303.00       | 0.00          |
| 6125:        | Servicios Técnicos y Profesionales                  | 208,734.68     | 93,999.99     | 0.00          | 302,734.67     | 0.00          |
| 6126:        | Servicios Comerciales y Financieros                 | 338,880.14     | 220,693.94    | 20,673.23     | 538,900.85     | 0.00          |
| 6127:        | Pasajes Viaticos y Otros Gastos de Viaje            | 147,230.86     | 9,937.50      | 0.00          | 157,168.36     | 0.00          |
| 6128:        | Impuestos Derechos Tasas y Gastos Judiciales        | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 61281:       | Impuestos   | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 61282:       | Derechos y Tasas                                    | 6,000.00       | 72,297.99     | 0.00          | 78,297.99      | 0.00          |
| 61283:       | Multas y Recargos                                   | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 61285:       | Sentencia Judicial                                  | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 6129:        | Aportes Institucionales                             | 231,654.00     | 0.00          | 0.00          | 231,654.00     | 0.00          |
| 61291:       | Aportes Institucionales - CNBS                      | 231,654.00     | 0.00          | 0.00          | 231,654.00     | 0.00          |
| 61292:       | Aportes Institucionales - ECASS                     | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 61293:       | Aportes Institucionales - CISS                      | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 613:         | Materiales y Suministros                            | 61,334.57      | 39,359.33     | 0.00          | 100,693.90     | 0.00          |
| 6131:        | Productos Alimenticios, Agropecuarios y Forestales  | 3,145.50       | 21,196.63     | 0.00          | 24,342.13      | 0.00          |
| 6132:        | Textiles y Vestuarios                               | 0.00           | 0.00          | 0.00          | 0.00           | 0.00          |
| 6133:        | Productos de Papel, Carton e Impresos               | 18,395.75      | 461.25        | 0.00          | 18,857.00      | 0.00          |
| 6134:        | Productos Químicos, Combustibles y Lubricantes      | 2,607.96       | 7,143.71      | 0.00          | 9,751.67       | 0.00          |





## INSTITUTO DE PREVISION SOCIAL DE LOS EMPLEADOS DE LA UNAH

**Balanza de Comprobación**  
**Al 31/03/2022**

| No de Cuenta | Descripción   | Saldo Anterior | Débitos                 | Créditos                | Débitos                 | Créditos                |
|--------------|---|----------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 6138:        | Otros Materiales y Suministros                          | 37,185.36      | 10,557.74               | 0.00                    | 47,743.10               | 0.00                    |
| 6135:        | Productos Farmaceuticos y Medicinales                   | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 615:         | Depreciación, Amortización y Agotamiento                | 181,208.52     | 89,992.06               | 0.00                    | 271,200.58              | 0.00                    |
| 6151:        | Deprec. y Amortiz. de Bienes Preexistentes              | 30,777.48      | 15,388.74               | 0.00                    | 46,166.22               | 0.00                    |
| 61511:       | Depreciación de Edificios                               | 30,777.48      | 15,388.74               | 0.00                    | 46,166.22               | 0.00                    |
| 615111:      | Edificio Principal Sendero Subirana                     | 20,778.72      | 10,389.36               | 0.00                    | 31,168.08               | 0.00                    |
| 615112:      | Viviendas Lomas del Perú                                | 9,998.76       | 4,999.38                | 0.00                    | 14,998.14               | 0.00                    |
| 6152:        | Depreciacion Maquinaria y Equipo                        | 117,617.08     | 58,196.34               | 0.00                    | 175,813.42              | 0.00                    |
| 61521:       | Equipos de Oficina                                      | 25,991.96      | 12,383.78               | 0.00                    | 38,375.74               | 0.00                    |
| 61522:       | Equipos de Transporte                                   | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 61527:       | Equipos de Informatica                                  | 91,625.12      | 45,812.56               | 0.00                    | 137,437.68              | 0.00                    |
| 6154:        | Depreciacion Otros Bienes                               | 1,482.00       | 741.00                  | 0.00                    | 2,223.00                | 0.00                    |
| 61541:       | Muebles de Hogar - Alojamiento                          | 859.74         | 429.87                  | 0.00                    | 1,289.61                | 0.00                    |
| 61542:       | Instalaciones en Areas Propias                          | 622.26         | 311.13                  | 0.00                    | 933.39                  | 0.00                    |
| 6156:        | Amortizacion Bienes Inmateriales                        | 21,443.92      | 10,721.96               | 0.00                    | 32,165.88               | 0.00                    |
| 61561:       | Activos Intangibles                                     | 21,443.92      | 10,721.96               | 0.00                    | 32,165.88               | 0.00                    |
| 61569:       | Amortización de Activos Eventuales                      | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 6157:        | Amortizacion de Activos Eventuales                      | 9,888.04       | 4,944.02                | 0.00                    | 14,832.06               | 0.00                    |
| 61571:       | Terreno Yuscaran El Paraiso                             | 9,888.04       | 4,944.02                | 0.00                    | 14,832.06               | 0.00                    |
| 617:         | Contingencias   | 20.00          | 669,285.85              | 0.00                    | 669,305.85              | 0.00                    |
| 6171:        | Pérdidas  | 20.00          | 669,285.85              | 0.00                    | 669,305.85              | 0.00                    |
| 61711:       | Deudores Incobrables                                    | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 61712:       | Pérdidas de Inventarios de Materiales y Suministros     | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 61716:       | Pérdidas de Inventarios de Valores y Documentos         | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 61717:       | Pérdidas en Diferencias de Cambio                       | 20.00          | 669,285.85              | 0.00                    | 669,305.85              | 0.00                    |
| 61718:       | Perdidas Bono Indexado Inflacion                        | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 61719:       | Perdidas en Baja de Activos                             | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 64:          | TRANSFERENCIAS Y DONACIONES                             | 120,885,428.76 | 73,088,642.83           | 23,678.57               | 193,950,393.02          | 0.00                    |
| 641:         | Transferencias y Donaciones al Sector Privado           | 120,885,428.76 | 73,088,642.83           | 23,678.57               | 193,950,393.02          | 0.00                    |
| 6411:        | Transfs. y Donacs. para Prestaciones de la Seguridad Sc | 120,885,428.76 | 73,088,642.83           | 23,678.57               | 193,950,393.02          | 0.00                    |
| 64111:       | Pension por Jubilacion                                  | 117,775,956.38 | 58,952,370.59           | 23,678.57               | 176,704,648.40          | 0.00                    |
| 64112:       | Pension por Invalidez                                   | 3,109,472.38   | 1,554,436.19            | 0.00                    | 4,663,908.57            | 0.00                    |
| 64113:       | Prestacion por Causa de Muerte                          | 0.00           | 9,236,366.17            | 0.00                    | 9,236,366.17            | 0.00                    |
| 64114:       | Separacion del Sistema                                  | 0.00           | 2,476,969.22            | 0.00                    | 2,476,969.22            | 0.00                    |
| 64115:       | Intereses por Separacion del Sistema                    | 0.00           | 319,746.65              | 0.00                    | 319,746.65              | 0.00                    |
| 64116:       | Auxilio Funerario                                       | 0.00           | 548,754.01              | 0.00                    | 548,754.01              | 0.00                    |
| 64117:       | Auxilio Extraordinario por Invalidez                    | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 64118:       | Capacitaciones y Orientacion Geriatrica                 | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 642:         | Transferencias y Donaciones al Sector Publico           | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 6421:        | Instituciones Descentralizadas                          | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 6500:        | OTROS GASTOS  | 0.03           | 450.00                  | 0.00                    | 450.03                  | 0.00                    |
| 6550:        | Devolución de Ingresos de Ejercicios Anteriores         | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 6560:        | Otros Gastos  | 0.03           | 450.00                  | 0.00                    | 450.03                  | 0.00                    |
| 6551:        | Gastos de Ejercicios Anteriores                         | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 7:           | Cuentas de Cierre                                       | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 71:          | Cuentas de Cierre                                       | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 711:         | RESUMEN DE INGRESOS Y GASTOS                            | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
|              | <b>Totales</b>  |                | <b>1,047,479,951.03</b> | <b>1,047,479,951.03</b> | <b>4,955,660,721.50</b> | <b>4,955,660,721.50</b> |

Lic. Wilson J. Herrera  
COHPUCP No. 06-07-1061

Cifras sujetas a depuracion