

**EMPRESA NACIONAL DE ENERGIA ELECTRICA**  
**BALANCE DE SITUACION FINANCIERA CONDENSADO**  
**AL 31 DE AGOSTO DE 2016 (Cifras expresadas en Lempiras)**



| ACTIVOS Y OTROS DEBITOS                 |                          |                          |                         | PATRIMONIO, PASIVO Y OTROS CREDITOS                   |                           |                           |                          |
|---|--------------------------|--------------------------|-------------------------|---|---------------------------|---------------------------|--------------------------|
| DESCRIPCION                             | Agosto 2016              | Diciembre 2015           | DIFERENCIA              | DESCRIPCION   | Agosto 2016               | Diciembre 2015            | DIFERENCIA               |
| <b>1. Activo</b>                        |                          |                          |                         | <b>2. PATRIMONIO Y PASIVO</b>                         |                           |                           |                          |
| <b>Activo Corriente</b>                 |                          |                          |                         | <b>21. Patrimonio Neto</b>                            |                           |                           |                          |
| 111. Disponibilidades                   | 1,987,047,208.89         | 408,164,956.21           | 1,578,882,242.68        | Resultado acumulado                                   | 1,026,119,731.7           | 8,612,809,408.41          | 1,648,387,908.91         |
| 113. Cuentas y Documentos por cobrar    | 4,364,619,527.72         | 3,720,921,136.35         | 643,698,391.37          | 516. Déficit acumulado                                | 36,744,034,814.71         | 35,080,418,084.89         | 1,663,616,729.82         |
| <b>Total Activo Corriente</b>           | <b>6,351,667,336.61</b>  | <b>4,129,085,102.56</b>  | <b>2,222,581,234.05</b> | 512. Transferencias de capital recibidas              | -9,767,569,576.22         | -9,752,340,755.31         | 15,228,820.91            |
| <b>Activo No Corriente</b>              |                          |                          |                         | 513. Revaluación de Activos                           | -15,154,706,488.63        | -15,154,706,488.63        | -                        |
| 115. Materiales y Suministros           | 1,015,057,992.31         | 1,086,939,904.68         | 71,881,912.37           | 514. Condación de la Deuda                            | -1,536,846,990.19         | -1,536,846,990.19         | -                        |
| 112. Inversiones Financieras            | 145,073,463.19           | 341,555,663.19           | -3,517,800.00           | 515. Aporte de Organismos Internacionales             | -23,714,442.35            | -23,714,442.35            | -                        |
| 116. Obras activas                      | 199,634,421.88           | 178,543,629.89           | 21,090,791.99           | <b>Capital Propio</b>                                 | <b>-1,721,121,046.87</b>  | <b>-1,721,121,046.87</b>  | -                        |
| <b>Total Activo No Corriente</b>        | <b>1,359,765,877.38</b>  | <b>1,407,039,197.76</b>  | <b>-47,273,320.38</b>   | <b>Total Patrimonio</b>                               | <b>8,540,076,270.45</b>   | <b>6,891,688,361.54</b>   | <b>1,648,387,908.91</b>  |
| <b>Propiedad, Planta y Equipo</b>       |                          |                          |                         | <b>Pasivo</b>   |                           |                           |                          |
| 170 En Servicio Neto                    | 19,959,039,869.18        | 20,407,191,466.45        | 448,151,597.27          | <b>Pasivo corriente</b>                               | <b>-16,550,438,062.31</b> | <b>-18,107,936,153.80</b> | <b>1,557,498,091.49</b>  |
| 170 En Construcción                     | 5,753,609,397.65         | 4,215,263,570.12         | 1,538,345,827.54        | 211. Cuentas por pagar proveedores                    | -9,645,059,028.50         | -7,359,727,765.11         | -2,285,331,263.39        |
| <b>Total Propiedad, Planta y Equipo</b> | <b>25,712,649,266.84</b> | <b>24,622,455,036.57</b> | <b>1,090,194,230.27</b> | 212. Deuda Externa e interna de corto plazo           | -1,712,731,523.29         | -5,930,125,691.53         | 4,217,394,168.24         |
| <b>Activos a Largo Plazo</b>            |                          |                          |                         | 213. Deuda Externa e interna de corto plazo Mora      | -3,399,449,121.10         | -3,166,581,884.14         | -232,867,236.96          |
| Descuento Refinanciamiento Bonos        | 23,779,310.33            | 23,779,310.33            | -                       | 214. Intereses por pagar deuda externa e interna CP   | -411,005,366.92           | -348,945,484.71           | -62,059,882.21           |
| Otros Documentos por cobrar             | 17,035,913.54            | 17,035,913.54            | -                       | 215. Intereses por pagar deuda externa e interna      | -1,382,193,022.50         | -1,302,555,328.31         | -79,637,694.19           |
| <b>Total activo a Largo Plazo</b>       | <b>40,815,223.87</b>     | <b>40,815,223.87</b>     | <b>-</b>                | <b>Pasivo a Largo Plazo</b>                           | <b>-25,454,535,912.84</b> | <b>-18,983,147,768.50</b> | <b>6,471,388,144.34</b>  |
|   |                          |                          |                         | 221. Porción circulante de la deuda externa e interna | -20,355,863,005.52        | -13,823,682,409.75        | -6,532,180,595.77        |
|   |                          |                          |                         | 223. Otros documentos por pagar                       | -                         | 0                         | -                        |
|   |                          |                          |                         | 224. Depósitos de abonados                            | -654,124,737.50           | -673,425,456.71           | 19,300,659.21            |
|   |                          |                          |                         | 231. Otros pasivos                                    | -4,444,548,109.82         | -4,485,039,902.04         | 40,491,792.22            |
|   |                          |                          |                         | <b>Total Pasivo</b>                                   | <b>-42,004,973,975.15</b> | <b>-37,091,083,922.30</b> | <b>-4,913,890,052.85</b> |
| <b>Suma El activo</b>                   | <b>33,464,897,704.70</b> | <b>30,199,395,560.76</b> | <b>3,265,502,143.94</b> | <b>Suma El Pasivo y Patrimonio</b>                    | <b>-33,464,897,704.70</b> | <b>-30,199,395,560.76</b> | <b>3,265,502,143.94</b>  |

**Ing. Jesús Mejía**  
 Gerente General

**Licda. Rosalidia Michelle Orozco V**  
 Jefe Departamento de Contabilidad  
 No. Colegiación 05-10-2015

**Lic. Mauro Ernesto Argueta**  
 Sub-Gerente Financiero