



INSTITUTO DE PREVISION SOCIAL DE LOS EMPLEADOS DE LA UNAH  
INPREUNAH

Balanza de Comprobación  
Al 31/12/2024

| No de Cuenta | Descripción                                       | Saldo Anterior   | Débitos          | Créditos         | Débitos          | Créditos      |
|--------------|---------------------------------------------------|------------------|------------------|------------------|------------------|---------------|
| 1:           | ACTIVO                                            | 5,446,591,352.89 | 1,615,962,694.07 | 1,610,458,348.59 | 5,452,095,698.37 | 67,301,943.88 |
| 11:          | ACTIVO CORRIENTE                                  | 1,691,256,104.43 | 1,566,228,716.62 | 1,507,403,481.27 | 1,750,081,339.78 | 0.00          |
| 111:         | EFFECTIVO Y EQUIVALENTES                          | 150,595,632.67   | 1,021,639,521.90 | 1,014,607,359.47 | 157,627,795.10   | 0.00          |
| 1111:        | Caja                                              | 41,000.00        | 0.00             | 41,000.00        | 0.00             | 0.00          |
| 11111:       | Caja Chica O P                                    | 25,000.00        | 0.00             | 25,000.00        | 0.00             | 0.00          |
| 11112:       | Caja Chica SPS                                    | 8,000.00         | 0.00             | 8,000.00         | 0.00             | 0.00          |
| 11113:       | Caja Chica Curla                                  | 8,000.00         | 0.00             | 8,000.00         | 0.00             | 0.00          |
| 1112:        | Bancos                                            | 150,554,632.67   | 1,021,639,521.90 | 1,014,566,359.47 | 157,627,795.10   | 0.00          |
| 11122:       | Cuentas en Moneda Nacional                        | 140,995,093.25   | 1,010,375,285.55 | 1,009,111,075.71 | 142,259,303.09   | 0.00          |
| 111221:      | Banco Central de Honduras                         | 200.00           | 345,781,340.60   | 343,117,514.00   | 2,664,026.60     | 0.00          |
| 1112211:     | Cta Ch # 11103-01-000110-4                        | 200.00           | 345,781,340.60   | 343,117,514.00   | 2,664,026.60     | 0.00          |
| 111222:      | Banco Davivienda                                  | 95,527,722.66    | 407,396,594.61   | 477,312,225.08   | 25,612,092.19    | 0.00          |
| 1112221:     | Cta Ch # 155692-5                                 | 90,365,671.12    | 393,539,987.44   | 460,133,403.38   | 23,772,255.18    | 0.00          |
| 1112222:     | Cta Ch # 1300011619                               | 4,499,973.89     | 4,956,607.17     | 8,902,100.00     | 554,481.06       | 0.00          |
| 1112223:     | Cta. Ch. # 1012150338                             | 662,077.65       | 8,900,000.00     | 8,276,721.70     | 1,285,355.95     | 0.00          |
| 111223:      | Banco LAFISE                                      | 25,497,994.24    | 15,809,280.69    | 39,926,599.44    | 1,380,675.49     | 0.00          |
| 1112231:     | Cta Ch # 101-01-3723                              | 25,497,994.24    | 15,809,280.69    | 39,926,599.44    | 1,380,675.49     | 0.00          |
| 1112232:     | Cta Ch # 101-503000123                            | 0.00             | 0.00             | 0.00             | 0.00             | 0.00          |
| 111224:      | Banco POPULAR                                     | 465,037.73       | 1,521.90         | 0.00             | 466,559.63       | 0.00          |
| 1112241:     | Cta. Ch. # 01-101-000060-8                        | 8,426.67         | 0.00             | 0.00             | 8,426.67         | 0.00          |
| 1112242:     | Cta. Ahorro # 10-101-004298-0                     | 456,611.06       | 1,521.90         | 0.00             | 458,132.96       | 0.00          |
| 111225:      | Banco de Desarrollo Rural Honduras                | 17,988,399.32    | 1,276,875.00     | 13,481,737.19    | 5,783,537.13     | 0.00          |
| 1112251:     | Cta. Ch. # 01503010123759                         | 17,988,399.32    | 1,276,875.00     | 13,481,737.19    | 5,783,537.13     | 0.00          |
| 111226:      | Banco FICOHSA                                     | 1,234,082.67     | 195.07           | 0.00             | 1,234,277.74     | 0.00          |
| 1112261:     | Cta. Ahorro # 2000-1299-6248                      | 1,234,082.67     | 195.07           | 0.00             | 1,234,277.74     | 0.00          |
| 111227:      | Banco PROMERICA                                   | 281,656.63       | 100,028,188.07   | 0.00             | 100,309,844.70   | 0.00          |
| 1112271:     | Cta. Ahorro # 80000001421225                      | 281,656.63       | 100,028,188.07   | 0.00             | 100,309,844.70   | 0.00          |
| 111228:      | Banco Atlántida, S. A.                            | 0.00             | 140,081,289.61   | 135,273,000.00   | 4,808,289.61     | 0.00          |
| 1112281:     | Cta. Ahorro # 2020407925                          | 0.00             | 140,081,289.61   | 135,273,000.00   | 4,808,289.61     | 0.00          |
| 11123:       | Cuentas en Moneda Extranjera                      | 9,559,539.42     | 11,264,236.35    | 5,455,283.76     | 15,368,492.01    | 0.00          |
| 111231:      | Banco LAFISE                                      | 7,080,616.38     | 6,035,859.75     | 0.00             | 13,116,476.13    | 0.00          |
| 1112311:     | Cta Ah # 101604000147                             | 7,080,616.38     | 6,035,859.75     | 0.00             | 13,116,476.13    | 0.00          |
| 111232:      | Banco PROMERICA                                   | 2,072,636.91     | 5,197,387.66     | 5,455,283.76     | 1,814,740.81     | 0.00          |
| 1112321:     | Cta Ah # 2- 37081                                 | 2,072,636.91     | 5,197,387.66     | 5,455,283.76     | 1,814,740.81     | 0.00          |
| 111233:      | Banco del País                                    | 0.00             | 0.00             | 0.00             | 0.00             | 0.00          |
| 1112331:     | Cta Ah # 22599-00296-7                            | 0.00             | 0.00             | 0.00             | 0.00             | 0.00          |
| 111234:      | Banco Atlantida                                   | 0.00             | 0.00             | 0.00             | 0.00             | 0.00          |
| 1112341:     | Cta. Ah. # 10120408181                            | 0.00             | 0.00             | 0.00             | 0.00             | 0.00          |
| 111235:      | Banco de Desarrollo Rural de Honduras             | 406,286.13       | 30,988.94        | 0.00             | 437,275.07       | 0.00          |
| 1112351:     | Cta. Ah. # 01503020112787                         | 406,286.13       | 30,988.94        | 0.00             | 437,275.07       | 0.00          |
| 112:         | INVERSIONES FINANCIERAS CORRIENTES                | 1,092,184,958.72 | 356,058,150.52   | 140,000,000.00   | 1,308,243,109.24 | 0.00          |
| 1121:        | Titulos y Valores a Corto Plazo (Moneda Nacional) | 375,000,000.00   | 40,000,000.00    | 70,000,000.00    | 345,000,000.00   | 0.00          |
| 11211:       | Banco Central de Honduras                         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00          |
| 11212:       | Banco Promerica                                   | 50,000,000.00    | 0.00             | 0.00             | 50,000,000.00    | 0.00          |
| 11213:       | Banco Ficohsa                                     | 0.00             | 0.00             | 0.00             | 0.00             | 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                                      | 275,000,000.00   | 30,000,000.00    | 60,000,000.00    | 245,000,000.00   | 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          |
| 112110:      | Financiera Solidaria, S.A.                        | 50,000,000.00    | 10,000,000.00    | 10,000,000.00    | 50,000,000.00    | 0.00          |
| 1122:        | Otras Inversiones Corrientes (Moneda Nacional)    | 620,000,000.00   | 315,273,000.00   | 70,000,000.00    | 865,273,000.00   | 0.00          |
| 11220.1      | Banco Bac Credomatic                              | 0.00             | 0.00             | 0.00             | 0.00             | 0.00          |
| 11220:       | Banco Atlantida                                   | 185,000,000.00   | 135,273,000.00   | 0.00             | 320,273,000.00   | 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                                | 0.00             | 0.00             | 0.00             | 0.00             | 0.00          |
| 11224:       | Banco Davivienda                                  | 70,000,000.00    | 0.00             | 0.00             | 70,000,000.00    | 0.00          |
| 11225:       | Banco de Desarrollo Rural Honduras                | 120,000,000.00   | 0.00             | 25,000,000.00    | 95,000,000.00    | 0.00          |
| 11226:       | Financiera Finca                                  | 0.00             | 0.00             | 0.00             | 0.00             | 0.00          |
| 11227:       | Banco Popular                                     | 0.00             | 0.00             | 0.00             | 0.00             | 0.00          |
| 11228:       | Leasing Atlantida, S.A.                           | 245,000,000.00   | 180,000,000.00   | 45,000,000.00    | 380,000,000.00   | 0.00          |
| 11229:       | Auto Seguro Préstamos Personales                  | 0.00             | 0.00             | 0.00             | 0.00             | 0.00          |



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|--------------|-----------------------------------------------------|----------------|----------------|----------------|----------------|----------|
| 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     |
| 11232:       | De Vivienda                                         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00     |
| 1124:        | Titulos y Valores a Corto Plazo (Moneda Extranjera) | 97,184,958.72  | 785,150.52     | 0.00           | 97,970,109.24  | 0.00     |
| 11241:       | Banco Atlantida, S.A.                               | 0.00           | 0.00           | 0.00           | 0.00           | 0.00     |
| 11242:       | Banco LAFISE                                        | 60,696,975.85  | 490,366.65     | 0.00           | 61,187,342.50  | 0.00     |
| 11243:       | Financiera Credi Q Honduras                         | 16,371,879.47  | 132,267.27     | 0.00           | 16,504,146.74  | 0.00     |
| 11244:       | Banco de Desarrollo Rural Honduras                  | 5,035,320.00   | 40,680.00      | 0.00           | 5,076,000.00   | 0.00     |
| 11249:       | Auto Seguro Prestamos Personales                    | 15,080,783.40  | 121,836.60     | 0.00           | 15,202,620.00  | 0.00     |
| 112491:      | Banco LAFISE (Auto Seguro Ptmos. Personales)        | 15,080,783.40  | 121,836.60     | 0.00           | 15,202,620.00  | 0.00     |
| 112492:      | Banco de Desarrollo Rural Honduras                  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00     |
| 113:         | CUENTAS A COBRAR CORRIENTES                         | 444,675,214.87 | 188,521,430.68 | 352,775,013.91 | 280,421,631.64 | 0.00     |
| 1131:        | Cuentas a Cobrar Corrientes                         | 388,277,367.62 | 133,804,205.19 | 306,797,088.11 | 215,284,484.70 | 0.00     |
| 11311:       | Aportes y Deducciones por Cobrar                    | 388,277,367.62 | 133,804,205.19 | 306,797,088.11 | 215,284,484.70 | 0.00     |
| 113111:      | Contribuciones Patronales                           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00     |
| 1131112:     | Contribuciones Patronales 1                         | 364,916,693.36 | 86,016,989.05  | 282,844,274.00 | 168,089,408.41 | 0.00     |
| 113112:      | Aportes Personales                                  | 109,881.03     | 0.00           | 0.00           | 109,881.03     | 0.00     |
| 1131123:     | Aportes Personales 1                                | 23,250,793.23  | 47,787,216.14  | 23,952,814.11  | 47,085,195.26  | 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                   | 56,033,476.69  | 54,700,375.20  | 45,770,389.58  | 64,963,462.31  | 0.00     |
| 11321:       | Reparos, Intereses y Multas por Cobrar              | 36,623,237.59  | 25,292,549.12  | 16,463,033.30  | 45,452,753.41  | 0.00     |
| 113211:      | Intereses Sobre Inversiones                         | 36,259,433.07  | 25,292,549.12  | 16,463,033.30  | 45,088,948.89  | 0.00     |
| 1132111:     | Bonos Banco Central de Honduras                     | 29,228,327.32  | 13,625,416.48  | 2,664,066.60   | 40,189,677.20  | 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                  | 6,263,638.19   | 10,874,159.73  | 12,831,291.66  | 4,306,506.26   | 0.00     |
| 113211201:   | Financiera Finca                                    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00     |
| 113211202:   | Banco Promerica                                     | 362,500.00     | 375,000.00     | 375,000.00     | 362,500.00     | 0.00     |
| 113211203:   | Credi Q Honduras                                    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00     |
| 113211204:   | Banco del Pais                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00     |
| 113211205:   | Banco de Desarrollo Rural                           | 1,349,506.99   | 1,139,375.00   | 1,276,875.00   | 1,212,006.99   | 0.00     |
| 113211206:   | Banco Bac Credomatic                                | 0.00           | 0.00           | 0.00           | 0.00           | 0.00     |
| 113211207:   | Banco Lafise                                        | 1,683,081.69   | 2,834,166.67   | 2,601,416.67   | 1,915,831.69   | 0.00     |
| 113211208:   | Banco Ficohsa                                       | 0.00           | 0.00           | 0.00           | 0.00           | 0.00     |
| 113211209:   | Banco Azteca                                        | 0.00           | 0.00           | 0.00           | 0.00           | 0.00     |
| 113211210:   | Banco Popular                                       | 21,923.09      | 0.00           | 0.00           | 21,923.09      | 0.00     |
| 113211211:   | Leasing Atlantida, S.A.                             | 354,161.14     | 2,351,000.00   | 2,115,291.66   | 589,869.48     | 0.00     |
| 113211212:   | Financiera Solidaria, S. A.                         | 55,277.78      | 584,305.56     | 579,166.67     | 60,416.67      | 0.00     |
| 113211213:   | Banco Atlántida, S. A.                              | 2,401,145.83   | 2,509,062.50   | 4,802,291.66   | 107,916.67     | 0.00     |
| 113211214:   | Banco Davivienda                                    | 36,041.67      | 1,081,250.00   | 1,081,250.00   | 36,041.67      | 0.00     |
| 11321130:    | CDs. Sistema Financiero Dolares 1                   | 133,127.22     | 568,724.35     | 568,724.18     | 133,127.39     | 0.00     |
| 113211301:   | Banco Ficensa                                       | 0.00           | 0.00           | 0.00           | 0.00           | 0.00     |
| 113211302:   | Banco Lafise                                        | 98,778.47      | 439,242.28     | 439,242.02     | 98,778.73      | 0.00     |
| 113211303:   | Credi Q Honduras                                    | 26,360.85      | 101,775.57     | 101,775.58     | 26,360.84      | 0.00     |
| 113211304:   | Banco de Desarrollo Rural                           | 7,987.90       | 27,706.50      | 27,706.58      | 7,987.82       | 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)                  | 27,160.63      | 14,540.23      | 41,700.86      | 0.00           | 0.00     |
| 113211401:   | Bonos Corporativos BAC Credomatic                   | 27,160.63      | 14,540.23      | 41,700.86      | 0.00           | 0.00     |
| 1132116:     | Bonos Sistema Financiero (Lempiras)                 | 607,179.71     | 209,708.33     | 357,250.00     | 459,638.04     | 0.00     |
| 113211601:   | Bonos Corporativos Banco Atlantida, S.A.            | 276,176.33     | 90,625.00      | 0.00           | 366,801.33     | 0.00     |
| 113211602:   | Bonos Corporativos BAC Credomatic, S.A.             | 331,003.38     | 119,083.33     | 357,250.00     | 92,836.71      | 0.00     |
| 113212:      | Retencion no Devida Impuesto Unico                  | 107,717.72     | 0.00           | 0.00           | 107,717.72     | 0.00     |
| 1132121:     | Banco Promerica                                     | 17,832.17      | 0.00           | 0.00           | 17,832.17      | 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                                       | 12,748.00      | 0.00           | 0.00           | 12,748.00      | 0.00     |
| 1132127:     | Banco Atlantida                                     | 61,471.98      | 0.00           | 0.00           | 61,471.98      | 0.00     |



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| 113213:      | Intereses sobre Prestamos por Cobrar             | 256,086.80       | 0.00          | 0.00           | 256,086.80       | 0.00          |
| 1132131:     | Prestamos Personales                             | 251,167.82       | 0.00          | 0.00           | 251,167.82       | 0.00          |
| 1132132:     | Prestamos Hipotecarios                           | 4,918.98         | 0.00          | 0.00           | 4,918.98         | 0.00          |
| 113214:      | Intereses Convenio Deuda UNAH-INPREUNAH          | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 1132141:     | Intereses Convenio Deuda UNAH-INPREUNAH          | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 11323:       | Otras Cuentas a Cobrar                           | 54,787.09        | 122.09        | 0.00           | 54,909.18        | 0.00          |
| 113231:      | Otras Cuentas por Cobrar                         | 54,787.09        | 122.09        | 0.00           | 54,909.18        | 0.00          |
| 11325:       | CUOTAS DE PRESTAMOS POR COBRAR                   | 19,355,452.01    | 29,407,703.99 | 29,307,356.28  | 19,455,799.72    | 0.00          |
| 1132501:     | Prestamos de Consumo                             | 15,423,106.53    | 23,476,889.46 | 23,323,321.32  | 15,576,674.67    | 0.00          |
| 1132502:     | Prestamos de Vivienda                            | 3,932,345.48     | 5,930,814.53  | 5,984,034.96   | 3,879,125.05     | 0.00          |
| 1133:        | Documentos y Efectos por Cobrar                  | 340,523.56       | 4,587.79      | 181,119.22     | 163,992.13       | 0.00          |
| 11334:       | Prestamos a Empleados Inst. Descentralizadas     | 340,523.56       | 4,587.79      | 181,119.22     | 163,992.13       | 0.00          |
| 113341:      | Empleados INPREUNAH                              | 340,523.56       | 4,587.79      | 181,119.22     | 163,992.13       | 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                                  | 23,847.00        | 12,262.50     | 26,417.00      | 9,692.50         | 0.00          |
| 11361:       | Anticipo a Proveedores y Contratistas            | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 11367:       | Otros Anticipos                                  | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 11369:       | Anticipo para Gastos de Viaje                    | 23,847.00        | 12,262.50     | 26,417.00      | 9,692.50         | 0.00          |
| 1138:        | Garantias                                        | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 11389:       | Garantias Varias                                 | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 115:         | BIENES INVENTARIABLES                            | 531,177.60       | 9,613.52      | 21,107.89      | 519,683.23       | 0.00          |
| 1151:        | Materiales y Suministros                         | 531,177.60       | 9,613.52      | 21,107.89      | 519,683.23       | 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                         | 3,269,120.57     | 0.00          | 0.00           | 3,269,120.57     | 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          |
| 1167:        | Prima Sobre Bonos Corporativos (Lempiras)        | 428,147.80       | 0.00          | 0.00           | 428,147.80       | 0.00          |
| 12:          | ACTIVO NO CORRIENTE                              | 3,755,335,248.46 | 49,733,977.45 | 103,054,867.32 | 3,702,014,358.59 | 67,301,943.88 |
| 121:         | INVERSIONES FINANCIERAS NO CORRIENTES            | 3,721,958,775.96 | 49,239,020.95 | 102,858,937.16 | 3,668,338,859.75 | 52,203,660.46 |
| 1211:        | Titulos y Valores a Largo Plazo (Lempiras)       | 2,035,281,000.00 | 0.00          | 60,273,000.00  | 1,975,008,000.00 | 0.00          |
| 12111:       | Banco Central de Honduras                        | 1,984,951,000.00 | 0.00          | 60,273,000.00  | 1,924,678,000.00 | 0.00          |
| 12112:       | Bonos Corporativos Banco Atlantida, S.A.         | 21,750,000.00    | 0.00          | 0.00           | 21,750,000.00    | 0.00          |
| 12113:       | Bonos Corporativos BAC Credomatic, S.A.          | 28,580,000.00    | 0.00          | 0.00           | 28,580,000.00    | 0.00          |
| 1212:        | Titulos y Valores a Largo Plazo (Dolares)        | 5,035,320.00     | 0.00          | 5,035,320.00   | 0.00             | 0.00          |
| 121201:      | Bono Corporativo BAC Credomatic (Dolares)        | 5,035,320.00     | 0.00          | 5,035,320.00   | 0.00             | 0.00          |
| 1214:        | Otras Inversiones                                | 72,784,554.37    | 0.00          | 509,971.58     | 72,274,582.79    | 0.00          |
| 12141:       | Lotes Urbanizados y Mortuorios                   | 72,784,554.37    | 0.00          | 509,971.58     | 72,274,582.79    | 0.00          |
| 121411:      | Lomas del Peru                                   | 46,554,076.10    | 0.00          | 509,971.58     | 46,044,104.52    | 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                            | 2,330,478.27     | 0.00          | 0.00           | 2,330,478.27     | 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          | 1,216,803,770.64 | 49,239,020.95 | 37,040,645.58  | 1,229,002,146.01 | 52,203,660.46 |
| 12151:       | Cartera de Prestamos                             | 1,269,007,431.10 | 49,239,020.95 | 37,040,645.58  | 1,281,205,806.47 | 0.00          |
| 121511:      | Préstamos de Consumo (CREDITOS VIGENTES)         | 834,518,880.64   | 44,396,500.00 | 25,300,291.05  | 853,615,089.59   | 0.00          |
| 1215111:     | Creditos Atrasados (CONSUMO)                     | 14,804,707.24    | 971,276.02    | 996,395.36     | 14,779,587.90    | 0.00          |
| 1215112:     | Creditos Vencidos (CONSUMO)                      | 1,621,926.99     | 8,877.09      | 11,710.61      | 1,619,093.47     | 0.00          |
| 1215113:     | Creditos Refinanciados (CONSUMO)                 | 0.00             | 0.00          | 0.00           | 0.00             | 0.00          |
| 1215114:     | Creditos en Ejecucion Judicial (CONSUMO)         | 952,830.83       | 0.00          | 0.00           | 952,830.83       | 0.00          |
| 121512:      | Préstamos de Vivienda (CREDITOS VIGENTES)        | 283,892,757.91   | 1,948,731.57  | 3,562,330.12   | 282,279,159.36   | 0.00          |
| 1215121:     | Creditos Atrasados (VIVIENDA)                    | 14,865,887.71    | 0.00          | 2,590,027.66   | 12,275,860.05    | 0.00          |
| 1215122:     | Creditos Vencidos (VIVIENDA)                     | 312,943.96       | 0.00          | 0.00           | 312,943.96       | 0.00          |
| 1215123:     | Creditos Refinanciados (VIVIENDA)                | 909,945.90       | 0.00          | 4,926.93       | 905,018.97       | 0.00          |
| 1215124:     | Creditos en Ejecucion Judicial (VIVIENDA)        | 9,528,472.26     | 0.00          | 9,864.03       | 9,518,608.23     | 0.00          |
| 121513:      | OTROS CREDITOS (LEY ALIVIO DE DEUDA)             | 106,100,145.64   | 1,913,636.27  | 4,428,379.16   | 103,585,402.75   | 0.00          |
| 1215131:     | CREDITOS DE CONSUMO                              | 106,100,145.64   | 1,913,636.27  | 4,428,379.16   | 103,585,402.75   | 0.00          |
| 121513101:   | Creditos Vigentes                                | 102,777,150.88   | 744,416.94    | 4,349,264.64   | 99,172,303.18    | 0.00          |
| 121513102:   | Creditos Atrasados                               | 3,322,994.76     | 1,169,219.33  | 79,114.52      | 4,413,099.57     | 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          |



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| No de Cuenta | Descripción                                             | Saldo Anterior | Débitos    | Créditos   | Débitos        | Créditos      |
|--------------|---------------------------------------------------------|----------------|------------|------------|----------------|---------------|
| 121515:      | CREDITOS SOBRE EL DECIMO TERCER MES                     | 810,915.73     | 0.00       | 122,139.88 | 688,775.85     | 0.00          |
| 1215151:     | CREDITOS DE CONSUMO                                     | 810,915.73     | 0.00       | 122,139.88 | 688,775.85     | 0.00          |
| 121515101:   | Creditos Vigentes                                       | 810,915.73     | 0.00       | 122,139.88 | 688,775.85     | 0.00          |
| 121515102:   | Creditos Atrasados                                      | 0.00           | 0.00       | 0.00       | 0.00           | 0.00          |
| 121515103:   | Creditos Vencidos                                       | 0.00           | 0.00       | 0.00       | 0.00           | 0.00          |
| 121515104:   | Creditos Refinanciados                                  | 0.00           | 0.00       | 0.00       | 0.00           | 0.00          |
| 121515105:   | Creditos en Ejecucion Judicial                          | 0.00           | 0.00       | 0.00       | 0.00           | 0.00          |
| 121517:      | CREDITOS SOBRE EL DECIMO CUARTO MES                     | 688,016.29     | 0.00       | 14,580.78  | 673,435.51     | 0.00          |
| 1215171:     | CREDITOS DE CONSUMO                                     | 688,016.29     | 0.00       | 14,580.78  | 673,435.51     | 0.00          |
| 121517101:   | Creditos Vigentes                                       | 688,016.29     | 0.00       | 14,580.78  | 673,435.51     | 0.00          |
| 121517102:   | Creditos Atrasados                                      | 0.00           | 0.00       | 0.00       | 0.00           | 0.00          |
| 121517103:   | Creditos Vencidos                                       | 0.00           | 0.00       | 0.00       | 0.00           | 0.00          |
| 121517104:   | Creditos Refinanciados                                  | 0.00           | 0.00       | 0.00       | 0.00           | 0.00          |
| 121517105:   | Creditos en Ejecucion Judicial                          | 0.00           | 0.00       | 0.00       | 0.00           | 0.00          |
| 12152:       | Cobros Planilla de préstamos                            | 0.00           | 0.00       | 0.00       | 0.00           | 0.00          |
| 121521:      | Préstamos de Consumo (CREDITOS VIGENTES)                | 0.00           | 0.00       | 0.00       | 0.00           | 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 | -52,203,660.46 | 0.00       | 0.00       | 0.00           | 52,203,660.46 |
| 121531:      | Préstamos de Consumo                                    | -27,532,200.87 | 0.00       | 0.00       | 0.00           | 27,532,200.87 |
| 121532:      | Préstamos de Vivienda                                   | -24,671,459.59 | 0.00       | 0.00       | 0.00           | 24,671,459.59 |
| 1218:        | Cuentas a Cobrar a Largo Plazo                          | 392,054,130.95 | 0.00       | 0.00       | 392,054,130.95 | 0.00          |
| 12181:       | Cuentas a Cobrar UNAH                                   | 392,054,130.95 | 0.00       | 0.00       | 392,054,130.95 | 0.00          |
| 121811:      | Aporte Patronal Años Anteriores                         | 392,054,130.95 | 0.00       | 0.00       | 392,054,130.95 | 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          |
| 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                                    | 11,232,343.37  | 78,300.00  | 23,702.09  | 11,286,941.28  | 4,279,242.45  |
| 1231:        | Tierras y Terrenos                                      | 8,436,357.92   | 0.00       | 0.00       | 8,436,357.92   | 0.00          |
| 12311:       | Lotes Urbanizados Lomas del Peru                        | 8,296,374.01   | 0.00       | 0.00       | 8,296,374.01   | 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.                          | 0.00           | 0.00       | 0.00       | 0.00           | 0.00          |
| 12315:       | Revalorizacion de Activo el Zarzal                      | 0.00           | 0.00       | 0.00       | 0.00           | 0.00          |
| 1232:        | Edificios                                               | 1,991,511.93   | 0.00       | 10,572.70  | 1,980,939.23   | 3,365,019.32  |
| 12321:       | Edificio Principal                                      | 5,345,958.55   | 0.00       | 0.00       | 5,345,958.55   | 0.00          |
| 12322:       | Depreciacion Acumulada Edificios                        | -3,354,446.62  | 0.00       | 10,572.70  | 0.00           | 3,365,019.32  |
| 12324:       | Mejoras de Edificios                                    | 0.00           | 0.00       | 0.00       | 0.00           | 0.00          |
| 1233:        | Viviendas para el Personal                              | 489,709.61     | 0.00       | 4,999.38   | 484,710.23     | 715,141.86    |
| 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               | -710,142.48    | 0.00       | 4,999.38   | 0.00           | 715,141.86    |
| 1234:        | Activos Eventuales                                      | 196,130.72     | 0.00       | 5,768.55   | 190,362.17     | 195,290.49    |
| 12341:       | Terreno Yuscaran El Paraiso                             | 177,984.84     | 0.00       | 0.00       | 177,984.84     | 0.00          |
| 12342:       | Amortizacion Acumulada de Activos Eventuales            | -177,984.84    | 0.00       | 0.00       | 0.00           | 177,984.84    |
| 12345:       | Terreno Caulotales-San Pedro Sula                       | 207,667.82     | 0.00       | 0.00       | 207,667.82     | 0.00          |
| 12346:       | Amortizacion Activo Eventual- San Pedro Sula            | -11,537.10     | 0.00       | 5,768.55   | 0.00           | 17,305.65     |
| 1237:        | Instalaciones                                           | 118,633.19     | 78,300.00  | 2,361.46   | 194,571.73     | 3,790.78      |
| 123701:      | Instalaciones en Areas Propias                          | 120,062.51     | 78,300.00  | 0.00       | 198,362.51     | 0.00          |
| 123702:      | Depreciacion Acumulada Instalaciones en Areas Propia    | -1,429.32      | 0.00       | 2,361.46   | 0.00           | 3,790.78      |
| 124:         | MAQUINARIA Y EQUIPO                                     | 21,425,409.76  | 416,656.50 | 112,866.70 | 21,729,199.56  | 8,777,051.21  |
| 1241:        | Equipos de Oficina                                      | 782,844.46     | 86,250.00  | 19,712.37  | 849,382.09     | 1,993,438.50  |
| 12411:       | Mobiliario y Equipo de Oficina                          | 2,756,570.59   | 86,250.00  | 0.00       | 2,842,820.59   | 0.00          |
| 12412:       | Depreciacion Acumulada Equipo de Oficina                | -1,973,726.13  | 0.00       | 19,712.37  | 0.00           | 1,993,438.50  |
| 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                                  | 20,624,375.04  | 330,406.50 | 93,154.33  | 20,861,627.21  | 4,982,776.97  |
| 12471:       | Equipos de Informatica                                  | 8,154,148.68   | 330,406.50 | 0.00       | 8,484,555.18   | 0.00          |
| 12472:       | Depreciacion Acumulada Equipos de Informatica           | -4,889,622.64  | 0.00       | 93,154.33  | 0.00           | 4,982,776.97  |
| 12473:       | Proyecto de Sistema Informatico UNOPS 12473             | 17,359,849.00  | 0.00       | 0.00       | 17,359,849.00  | 0.00          |
| 1248:        | Equipo de Seguridad                                     | 0.00           | 0.00       | 0.00       | 0.00           | 0.00          |



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| No de Cuenta | Descripción                                          | Saldo Anterior    | Débitos       | Créditos      | Débitos      | Créditos         |
|--------------|------------------------------------------------------|-------------------|---------------|---------------|--------------|------------------|
| 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                                         | 5,820.20          | 0.00          | 248.62        | 5,571.58     | 66,789.62        |
| 1261:        | Muebles de Hogar - Alojamiento                       | 5,820.20          | 0.00          | 248.62        | 5,571.58     | 66,789.62        |
| 12611:       | Muebles de Hogar - Alojamiento                       | 72,361.20         | 0.00          | 0.00          | 72,361.20    | 0.00             |
| 12612:       | Depreciacion Acumul. Muebles de Hogar - Alojamiento  | -66,541.00        | 0.00          | 248.62        | 0.00         | 66,789.62        |
| 129:         | BIENES INMATERIALES                                  | 712,899.17        | 0.00          | 59,112.75     | 653,786.42   | 1,975,200.14     |
| 1291:        | Activos Intangibles                                  | 712,899.17        | 0.00          | 59,112.75     | 653,786.42   | 1,975,200.14     |
| 12911:       | Activos Intangibles                                  | 2,628,986.56      | 0.00          | 0.00          | 2,628,986.56 | 0.00             |
| 12912:       | Amortizacion Acumulada Activos Intangibles           | -1,916,087.39     | 0.00          | 59,112.75     | 0.00         | 1,975,200.14     |
| 2:           | PASIVO                                               | -2,717,144,271.78 | 20,832,383.78 | 20,210,895.25 | 0.00         | 2,716,522,783.25 |
| 21:          | PASIVO CORRIENTE                                     | -49,732,243.48    | 18,471,248.98 | 17,924,639.03 | 0.00         | 49,185,633.53    |
| 211:         | CUENTAS POR PAGAR                                    | -49,732,243.48    | 18,471,248.98 | 17,924,639.03 | 0.00         | 49,185,633.53    |
| 2114:        | Aportes y Retenciones por pagar                      | -30,236,865.66    | 17,383,691.30 | 17,143,097.61 | 0.00         | 29,996,271.97    |
| 21141:       | Contribuciones Patronales por pagar                  | -8,686,901.76     | 7,716,647.25  | 7,649,347.61  | 0.00         | 8,619,602.12     |
| 21142:       | Prestaciones Sociales por Pagar                      | -8,937,304.15     | 1,660,340.39  | 603,471.31    | 0.00         | 7,880,435.07     |
| 21143:       | Beneficios y Compensaciones por Pagar (Pensiones)    | -6,006,241.15     | 706,711.71    | 1,735,615.93  | 0.00         | 7,035,145.37     |
| 21146:       | Deducciones a Empleados                              | -227,038.66       | 476,705.83    | 420,649.99    | 0.00         | 170,982.82       |
| 21147:       | Deducciones a Pensionados                            | -3,484,516.42     | 6,541,628.93  | 6,549,232.60  | 0.00         | 3,492,120.09     |
| 21148:       | Deducciones Carteras de Prestamos                    | -2,511,446.37     | 0.00          | 0.00          | 0.00         | 2,511,446.37     |
| 21149:       | Impuesto Sobre la Renta                              | -140,066.04       | 128,650.56    | 0.00          | 0.00         | 11,415.48        |
| 21150:       | Impuesto Sobre Ventas                                | -229,062.09       | 151,717.61    | 184,575.17    | 0.00         | 261,919.65       |
| 21151:       | Honorarios Profesionales                             | -13,000.00        | 0.00          | 0.00          | 0.00         | 13,000.00        |
| 21152:       | Solvencia D.E.I. 1%                                  | -1,289.02         | 1,289.02      | 205.00        | 0.00         | 205.00           |
| 2119:        | Otras Cuentas por Pagar                              | -19,495,377.82    | 1,087,557.68  | 781,541.42    | 0.00         | 19,189,361.56    |
| 21191:       | Devolucion por Prestaciones Aplicadas a Prestamos    | -94,035.90        | 0.00          | 0.00          | 0.00         | 94,035.90        |
| 21192:       | Devolucion de Garantias por pagar                    | -1,236,372.20     | 165,993.60    | 0.00          | 0.00         | 1,070,378.60     |
| 21193:       | Otras Cuentas por Pagar                              | -21,442.89        | 0.00          | 91,915.00     | 0.00         | 113,357.89       |
| 21194:       | Devolucion por Indemnizacion Aplicadas a Prestamos   | -2,450,839.28     | 493,964.17    | 200,000.00    | 0.00         | 2,156,875.11     |
| 21195:       | Retención Cuota Préstamo Consumo                     | -9,712,601.32     | 386,701.84    | 133,775.14    | 0.00         | 9,459,674.62     |
| 21196:       | Retención Cuota Préstamo Hipotecario                 | -2,477,840.67     | 0.00          | 23,160.51     | 0.00         | 2,501,001.18     |
| 21197:       | Cheques y Giros en Circulacion                       | -3,502,245.56     | 40,898.07     | 332,690.77    | 0.00         | 3,794,038.26     |
| 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                                  | -2,667,412,028.30 | 2,361,134.80  | 2,286,256.22  | 0.00         | 2,667,337,149.72 |
| 224:         | OTROS PASIVOS NO CORRIENTES                          | -2,667,412,028.30 | 2,361,134.80  | 2,286,256.22  | 0.00         | 2,667,337,149.72 |
| 2241:        | Ingresos Cobrados por Adelantado de Largo Plazo      | -4,812,742.07     | 0.00          | 0.00          | 0.00         | 4,812,742.07     |
| 22411:       | Descuentos Compra de Bonos GDH                       | -4,812,656.32     | 0.00          | 0.00          | 0.00         | 4,812,656.32     |
| 22412:       | Descuentos Compra de Bonos Corporativos (Dolares)    | -24.50            | 0.00          | 0.00          | 0.00         | 24.50            |
| 22413:       | Descuentos Compra de Bonos Corporativos (Lempiras)   | -61.25            | 0.00          | 0.00          | 0.00         | 61.25            |
| 2242:        | Previsiones y Reservas Tecnicas de Largo Plazo       | -2,660,774,758.35 | 1,945,941.51  | 2,001,189.87  | 0.00         | 2,660,830,006.71 |
| 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                    | -57,430,417.50    | 1,945,941.51  | 2,001,189.87  | 0.00         | 57,485,665.86    |
| 224221:      | Seguro de Vida Préstamo Personal                     | -14,162,817.30    | 294,139.90    | 0.00          | 0.00         | 13,868,677.40    |
| 224222:      | Fondo de Garantía Préstamo Personal                  | -13,422,252.14    | 0.00          | 0.00          | 0.00         | 13,422,252.14    |
| 224223:      | Seguro de Vida Préstamo Personal (Seguro Contratado) | -29,845,348.06    | 1,651,801.61  | 2,001,189.87  | 0.00         | 30,194,736.32    |
| 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.    | -1,824,527.88     | 415,193.29    | 285,066.35    | 0.00         | 1,694,400.94     |
| 22451:       | Seguro de Vida Prestamos Hipotecarios                | -1,210,244.98     | 313,849.63    | 230,333.96    | 0.00         | 1,126,729.31     |
| 22452:       | Seguro de Daños Prestamos Hipotecarios               | -610,982.90       | 101,343.66    | 49,332.39     | 0.00         | 558,971.63       |
| 22453:       | Gastos de Escrituracion Prestamos Hipotecarios       | -1,500.00         | 0.00          | 0.00          | 0.00         | 1,500.00         |
| 22454:       | Gastos de Avaluo Prestamos Hipotecarios              | -1,800.00         | 0.00          | 5,400.00      | 0.00         | 7,200.00         |
| 3:           | PATRIMONIO                                           | -2,528,419,804.76 | 89,917.10     | 40,898.07     | 0.00         | 2,528,370,785.73 |
| 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   |



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| No de Cuenta | Descripción                                          | Saldo Anterior    | Débitos   | Créditos       | Débitos | Créditos         |
|--------------|------------------------------------------------------|-------------------|-----------|----------------|---------|------------------|
| 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             |
| 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    |
| 314:         | RESULTADOS                                           | -2,199,841,790.88 | 89,917.10 | 40,898.07      | 0.00    | 2,199,792,771.85 |
| 3141:        | Resultados Acumulados Ejercicios Anteriores          | -2,196,171,394.43 | 0.00      | 0.00           | 0.00    | 2,196,171,394.43 |
| 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                                  | -31,993,740.98    | 0.00      | 40,898.07      | 0.00    | 32,034,639.05    |
| 3146:        | Deficit Acumulado                                    | 28,323,344.53     | 89,917.10 | 0.00           | 0.00    | -28,413,261.63   |
| 5:           | INGRESO                                              | -1,256,829,564.77 | 83,637.87 | 177,162,258.05 | 0.00    | 1,433,908,184.95 |
| 53:          | INGRESOS NO TRIBUTARIOS                              | -788,664,285.07   | 0.00      | 133,869,099.84 | 0.00    | 922,533,384.91   |
| 537:         | Contribuciones a la Seguridad Social                 | -788,664,285.07   | 0.00      | 133,869,099.84 | 0.00    | 922,533,384.91   |
| 53721:       | Contribuciones Patronales Permanente                 | 0.00              | 0.00      | 0.00           | 0.00    | 0.00             |
| 537212:      | Contribuciones Patronales Permanentes 1              | -506,008,151.69   | 0.00      | 86,016,989.05  | 0.00    | 592,025,140.74   |
| 53722:       | Aportes Personales Permanentes                       | 0.00              | 0.00      | 0.00           | 0.00    | 0.00             |
| 537223:      | Aportes Personales Permanentes 1                     | -281,115,639.83   | 0.00      | 47,787,216.14  | 0.00    | 328,902,855.97   |
| 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             |
| 53730:       | Contribuciones Patronales Voluntarias                | -150,165.94       | 0.00      | 40,180.47      | 0.00    | 190,346.41       |
| 53731:       | Aportes Personales Voluntarios                       | -90,045.11        | 0.00      | 24,714.18      | 0.00    | 114,759.29       |
| 5374:        | Reintegro de Valores                                 | -1,300,282.50     | 0.00      | 0.00           | 0.00    | 1,300,282.50     |
| 53741:       | Reintegro de Valores - Aporte Patronal               | 0.00              | 0.00      | 0.00           | 0.00    | 0.00             |
| 53742:       | Reintegro de Valores - Cotizacion Individual         | -291,624.94       | 0.00      | 0.00           | 0.00    | 291,624.94       |
| 53743:       | Reintegro de Valores - Intereses                     | -1,008,657.56     | 0.00      | 0.00           | 0.00    | 1,008,657.56     |
| 54:          | INGRESOS POR VENTAS Y OPERACIONES                    | -4,382,859.40     | 83,400.00 | 384,503.50     | 0.00    | 4,683,962.90     |
| 5412:        | Venta de Servicios                                   | -4,382,859.40     | 83,400.00 | 384,503.50     | 0.00    | 4,683,962.90     |
| 54121:       | Reposición de Carné                                  | 0.00              | 0.00      | 0.00           | 0.00    | 0.00             |
| 54122:       | Trámite Préstamo Hipotecario                         | -5,665.00         | 0.00      | 4,500.00       | 0.00    | 10,165.00        |
| 54123:       | Recuperación Gastos Operativos Préstamo Hipotecario  | -2,860,710.51     | 0.00      | 272,718.50     | 0.00    | 3,133,429.01     |
| 54124:       | Gastos Administrativos P.P.                          | -1,516,483.89     | 83,400.00 | 107,285.00     | 0.00    | 1,540,368.89     |
| 55:          | RENTAS DE LA PROPIEDAD                               | -403,752,625.63   | 237.87    | 40,996,987.12  | 0.00    | 444,749,374.88   |
| 551:         | Intereses por Prestamos                              | -162,052,224.33   | 237.87    | 15,653,752.37  | 0.00    | 177,705,738.83   |
| 5511:        | De Consumo                                           | -135,552,758.83   | 0.00      | 13,196,378.54  | 0.00    | 148,749,137.37   |
| 5512:        | De Vivienda                                          | -24,946,299.89    | 0.00      | 2,336,059.48   | 0.00    | 27,282,359.37    |
| 5513:        | Intereses Moratorios                                 | -1,553,165.61     | 237.87    | 121,314.35     | 0.00    | 1,674,242.09     |
| 552:         | Intereses Por Depósitos                              | -2,158,888.45     | 0.00      | 57,913.84      | 0.00    | 2,216,802.29     |
| 5521:        | Manejo Cuentas Ahorro y Cheques                      | -2,158,888.45     | 0.00      | 57,913.84      | 0.00    | 2,216,802.29     |
| 553:         | Intereses por Títulos y Valores                      | -239,541,512.85   | 0.00      | 25,285,320.91  | 0.00    | 264,826,833.76   |
| 5531:        | Bonos Banco Central de Honduras                      | -159,189,216.33   | 0.00      | 13,625,416.48  | 0.00    | 172,814,632.81   |
| 5532:        | CDPF Moneda Nacional                                 | -72,445,212.58    | 0.00      | 10,874,159.73  | 0.00    | 83,319,372.31    |
| 5533:        | CDPF Dolares                                         | -5,452,648.76     | 0.00      | 568,724.36     | 0.00    | 6,021,373.12     |
| 5534:        | Bonos Corporativo (Dolares)                          | -147,643.55       | 0.00      | 7,312.01       | 0.00    | 154,955.56       |
| 5535:        | Bonos Corporativos (Lempiras)                        | -2,306,791.63     | 0.00      | 209,708.33     | 0.00    | 2,516,499.96     |
| 57:          | OTROS INGRESOS                                       | -60,029,794.67    | 0.00      | 1,911,667.59   | 0.00    | 61,941,462.26    |
| 571:         | Ganancias                                            | -13,995,485.41    | 0.00      | 1,909,492.34   | 0.00    | 15,904,977.75    |
| 5711:        | Ganancias en Venta de Activos                        | -11,593,756.02    | 0.00      | 999,050.82     | 0.00    | 12,592,806.84    |
| 5712:        | Ganancias en Baja de Activos                         | 0.00              | 0.00      | 0.00           | 0.00    | 0.00             |
| 5714:        | Ganancias en Diferencias de Cambio                   | -2,401,729.39     | 0.00      | 910,441.52     | 0.00    | 3,312,170.91     |
| 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                                       | -46,034,309.26    | 0.00      | 2,175.25       | 0.00    | 46,036,484.51    |
| 5722:        | Ingresos de Ejercicios Anteriores                    | 0.00              | 0.00      | 0.00           | 0.00    | 0.00             |



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| No de Cuenta | Descripción                                             | Saldo Anterior   | Débitos        | Créditos   | Débitos          | Créditos      |
|--------------|---------------------------------------------------------|------------------|----------------|------------|------------------|---------------|
| 5723:        | Otros Ingresos                                          | -227,131.20      | 0.00           | 2,175.25   | 0.00             | 229,306.45    |
| 5724:        | Devolución de Gastos de Ejercicios Anteriores           | 0.00             | 0.00           | 0.00       | 0.00             | 0.00          |
| 5725:        | Intereses DEUDA UNAH                                    | -45,807,178.06   | 0.00           | 0.00       | 0.00             | 45,807,178.06 |
| 6:           | GASTOS                                                  | 1,055,802,288.42 | 171,016,667.70 | 112,900.56 | 1,226,706,055.56 | 0.00          |
| 61:          | GASTOS DE CONSUMO                                       | 38,348,064.75    | 3,957,266.87   | 12,507.79  | 42,292,823.83    | 0.00          |
| 611:         | Remuneraciones                                          | 27,123,922.12    | 2,847,157.39   | 4,587.79   | 29,966,491.72    | 0.00          |
| 6111:        | Sueldos y Salarios                                      | 19,220,245.59    | 1,788,886.77   | 0.00       | 21,009,132.36    | 0.00          |
| 6112:        | Contribuciones Patronales                               | 2,587,606.07     | 217,812.88     | 0.00       | 2,805,418.95     | 0.00          |
| 6113:        | Prestaciones Sociales                                   | 5,316,070.46     | 840,457.74     | 4,587.79   | 6,151,940.41     | 0.00          |
| 612:         | Servicios no Personales                                 | 5,719,135.05     | 823,882.98     | 7,920.00   | 6,535,098.03     | 0.00          |
| 6121:        | Servicios Basicos                                       | 565,880.35       | 64,504.78      | 0.00       | 630,385.13       | 0.00          |
| 6122:        | Alquileres y Derechos                                   | 305,451.11       | 77,392.71      | 0.00       | 382,843.82       | 0.00          |
| 6123:        | Mantenimiento y Reparación de Bienes                    | 380,479.49       | 500.00         | 0.00       | 380,979.49       | 0.00          |
| 6124:        | Mantenimiento y Reparación de Maquinaria y Equipo       | 152,999.87       | 2,783.00       | 0.00       | 155,782.87       | 0.00          |
| 6125:        | Servicios Técnicos y Profesionales                      | 773,322.75       | 253,495.63     | 7,920.00   | 1,018,898.38     | 0.00          |
| 6126:        | Servicios Comerciales y Financieros                     | 2,011,653.04     | 116,277.17     | 0.00       | 2,127,930.21     | 0.00          |
| 6127:        | Pasajes Viaticos y Otros Gastos de Viaje                | 407,446.20       | 25,639.00      | 0.00       | 433,085.20       | 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                                        | 86,508.27        | 282,790.69     | 0.00       | 369,298.96       | 0.00          |
| 61283:       | Multas y Recargos                                       | 0.00             | 0.00           | 0.00       | 0.00             | 0.00          |
| 61285:       | Sentencia Judicial                                      | 6,800.00         | 500.00         | 0.00       | 7,300.00         | 0.00          |
| 6129:        | Aportes Institucionales                                 | 1,028,593.97     | 0.00           | 0.00       | 1,028,593.97     | 0.00          |
| 61291:       | Aportes Institucionales - CNBS                          | 524,071.00       | 0.00           | 0.00       | 524,071.00       | 0.00          |
| 61292:       | Aportes Institucionales - ECASS                         | 250,000.00       | 0.00           | 0.00       | 250,000.00       | 0.00          |
| 61293:       | Aportes Institucionales - CISS                          | 254,522.97       | 0.00           | 0.00       | 254,522.97       | 0.00          |
| 613:         | Materiales y Suministros                                | 765,332.85       | 90,296.34      | 0.00       | 855,629.19       | 0.00          |
| 6131:        | Productos Alimenticios, Agropecuarios y Forestales      | 221,366.36       | 26,255.48      | 0.00       | 247,621.84       | 0.00          |
| 6132:        | Textiles y Vestuarios                                   | 0.00             | 0.00           | 0.00       | 0.00             | 0.00          |
| 6133:        | Productos de Papel, Carton e Impresos                   | 172,233.27       | 13,589.32      | 0.00       | 185,822.59       | 0.00          |
| 6134:        | Productos Quimicos, Combustibles y Lubricantes          | 73,748.65        | 5,890.07       | 0.00       | 79,638.72        | 0.00          |
| 6135:        | Productos Famaceuticos y Medicinales                    | 0.00             | 0.00           | 0.00       | 0.00             | 0.00          |
| 6138:        | Otros Materiales y Suministros                          | 297,984.57       | 44,561.47      | 0.00       | 342,546.04       | 0.00          |
| 615:         | Depreciación, Amortización y Agotamiento                | 1,692,658.09     | 195,930.16     | 0.00       | 1,888,588.25     | 0.00          |
| 6151:        | Deprec. y Amortiz. de Bienes Preexistentes              | 171,604.76       | 15,572.08      | 0.00       | 187,176.84       | 0.00          |
| 61511:       | Depreciacion de Edificios                               | 171,604.76       | 15,572.08      | 0.00       | 187,176.84       | 0.00          |
| 615111:      | Edificio Principal Sendero Subirana                     | 116,611.58       | 10,572.70      | 0.00       | 127,184.28       | 0.00          |
| 615112:      | Viviendas Lomas del Perú                                | 54,993.18        | 4,999.38       | 0.00       | 59,992.56        | 0.00          |
| 6152:        | Depreciacion Maquinaria y Equipo                        | 966,771.09       | 112,866.70     | 0.00       | 1,079,637.79     | 0.00          |
| 61521:       | Equipos de Oficina                                      | 184,542.59       | 19,712.37      | 0.00       | 204,254.96       | 0.00          |
| 61522:       | Equipos de Transporte                                   | 0.00             | 0.00           | 0.00       | 0.00             | 0.00          |
| 61527:       | Equipos de Informatica                                  | 782,228.50       | 93,154.33      | 0.00       | 875,382.83       | 0.00          |
| 6154:        | Depreciacion Otros Bienes                               | 4,164.16         | 2,610.08       | 0.00       | 6,774.24         | 0.00          |
| 61541:       | Muebles de Hogar - Alojamiento                          | 2,734.84         | 248.62         | 0.00       | 2,983.46         | 0.00          |
| 61542:       | Instalaciones en Areas Propias                          | 1,429.32         | 2,361.46       | 0.00       | 3,790.78         | 0.00          |
| 6156:        | Amortizacion Bienes Inmateriales                        | 538,580.98       | 59,112.75      | 0.00       | 597,693.73       | 0.00          |
| 61561:       | Activos Intangibles                                     | 538,580.98       | 59,112.75      | 0.00       | 597,693.73       | 0.00          |
| 61569:       | Amortización de Activos Eventuales                      | 0.00             | 0.00           | 0.00       | 0.00             | 0.00          |
| 6157:        | Amortizacion de Activos Eventuales                      | 11,537.10        | 5,768.55       | 0.00       | 17,305.65        | 0.00          |
| 61571:       | Terreno Yuscaran El Paraiso                             | 0.00             | 0.00           | 0.00       | 0.00             | 0.00          |
| 61573:       | Terreno Caulotales- San Pedro Sula                      | 11,537.10        | 5,768.55       | 0.00       | 17,305.65        | 0.00          |
| 617:         | Contingencias                                           | 3,047,016.64     | 0.00           | 0.00       | 3,047,016.64     | 0.00          |
| 6171:        | Pérdidas                                                | 3,047,016.64     | 0.00           | 0.00       | 3,047,016.64     | 0.00          |
| 61711:       | Deudores Incobrables                                    | 2,946,682.41     | 0.00           | 0.00       | 2,946,682.41     | 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                       | 100,334.23       | 0.00           | 0.00       | 100,334.23       | 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                             | 1,017,344,731.43 | 167,044,454.31 | 100,392.77 | 1,184,288,792.97 | 0.00          |
| 641:         | Transferencias y Donaciones al Sector Privado           | 1,017,344,731.43 | 167,044,454.31 | 100,392.77 | 1,184,288,792.97 | 0.00          |
| 6411:        | Transfs. y Donacs. para Prestaciones de la Seguridad Sc | 1,017,344,731.43 | 167,044,454.31 | 100,392.77 | 1,184,288,792.97 | 0.00          |
| 64111:       | Pension por Jubilacion                                  | 932,460,601.25   | 151,100,969.85 | 100,392.77 | 1,083,461,178.33 | 0.00          |
| 64112:       | Pension por Invalidez                                   | 23,108,497.78    | 4,051,943.21   | 0.00       | 27,160,440.99    | 0.00          |



INSTITUTO DE PREVISION SOCIAL DE LOS EMPLEADOS DE LA UNAH  
INPREUNAH

**Balanza de Comprobación**  
**Al 31/12/2024**

| No de Cuenta   | Descripción                                     | Saldo Anterior | Débitos                 | Créditos                | Débitos                 | Créditos                |
|----------------|-------------------------------------------------|----------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 64113:         | Prestacion por Causa de Muerte                  | 25,580,330.37  | 6,017,122.18            | 0.00                    | 31,597,452.55           | 0.00                    |
| 64114:         | Separacion del Sistema                          | 26,666,110.11  | 4,163,352.96            | 0.00                    | 30,829,463.07           | 0.00                    |
| 64115:         | Intereses por Separacion del Sistema            | 6,808,921.77   | 490,941.11              | 0.00                    | 7,299,862.88            | 0.00                    |
| 64116:         | Auxilio Funerario                               | 2,615,131.46   | 770,125.00              | 0.00                    | 3,385,256.46            | 0.00                    |
| 64117:         | Auxilio Extraordinario por Invalidez            | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 64118:         | Capacitaciones y Orientacion Geriatrica         | 105,138.69     | 450,000.00              | 0.00                    | 555,138.69              | 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                                    | 109,492.24     | 14,946.52               | 0.00                    | 124,438.76              | 0.00                    |
| 6550:          | Devolución de Ingresos de Ejercicios Anteriores | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 6551:          | Gastos de Ejercicios Anteriores                 | 0.00           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 6560:          | Otros Gastos                                    | 109,492.24     | 14,946.52               | 0.00                    | 124,438.76              | 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>1,807,985,300.52</b> | <b>1,807,985,300.52</b> | <b>6,678,801,753.93</b> | <b>6,678,801,753.93</b> |

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

Cifras sujetas a depuracion