



MINISTERIO PÚBLICO  
DEPARTAMENTO DE CONTABILIDAD  
FONDO 110  
(Transferencias Corrientes de la Administración Central)  
ESTADO DE SITUACION FINANCIERA  
AL 30 DE SEPTIEMBRE DE 2017-2016  
(Valores en lempiras )



|          | Cuenta Contable                                  |                | Ejercicio Actual<br>30/09/2017 |                | Ejercicio Anterior<br>30/09/2016 | Notas |
|----------|--------------------------------------------------|----------------|--------------------------------|----------------|----------------------------------|-------|
| 1        | ACTIVO                                           |                |                                |                |                                  |       |
| 11       | Activo Corriente                                 |                |                                |                |                                  |       |
| 111      | Efectivo y Equivalentes                          |                | 143,679,631.53                 |                | 41,045,785.67                    | 4     |
| 11110-01 | Caja Chica                                       | 736,622.29     |                                | 639,746.48     |                                  |       |
| 11110-02 | Fondo de Combustible                             | 220,000.00     |                                | 270,299.70     |                                  |       |
| 1112     | Bancos                                           | 142,723,009.24 |                                | 40,135,739.49  |                                  |       |
| 113      | Cuentas a Cobrar Corrientes                      |                | 14,765,396.85                  |                | 13,241,365.82                    | 5     |
| 11310    | Cuentas a Cobrar Corrientes                      | 3,794,701.69   |                                | 3,000,962.08   |                                  |       |
| 11323    | Otras Cuentas por Cobrar                         | 1,833,996.93   |                                | 4,834,766.60   |                                  |       |
| 11363    | Otros Anticipos                                  | 9,136,698.23   |                                | 5,405,637.14   |                                  |       |
| 115      | Bienes Inventariables                            |                | 8,752,744.84                   |                | 5,474,897.99                     | 6     |
| 1151     | Materiales y Suministros                         | 8,752,744.84   |                                | 5,474,897.99   |                                  |       |
|          | TOTAL DEL ACTIVO CORRIENTE                       |                | 167,197,773.22                 |                | 59,762,049.48                    |       |
| 12       | Activo no Corriente                              |                |                                |                |                                  |       |
| 123      | Bienes Preexistentes                             |                | 18,942,450.44                  |                | 18,859,401.41                    | 7     |
| 1231     | Tierras y Terrenos                               | 18,942,450.44  |                                | 18,859,401.41  |                                  |       |
| 124      | Maquinaria y Equipo                              |                | 178,403,980.24                 |                | 155,285,446.23                   | 8     |
| 124      | Mobiliario y equipo de Oficina                   | 178,403,980.24 |                                | 155,285,446.23 |                                  |       |
|          | TOTAL DEL ACTIVO NO CORRIENTE                    |                | 197,346,430.68                 |                | 174,144,847.64                   |       |
|          | TOTAL DEL ACTIVO                                 |                | 364,544,203.90                 |                | 233,906,897.12                   |       |
|          | PASIVO                                           |                |                                |                |                                  |       |
| 21       | PASIVO CORRIENTE                                 |                |                                |                |                                  |       |
| 211      | Cuentas por Pagar                                |                | 15,031,651.91                  |                | 5,640,299.17                     | 9     |
| 2111     | Cuentas por Pagar Comerciales                    | 13,056,862.62  |                                | 3,600,443.22   |                                  |       |
| 21144    | Retenciones por Pagar                            | 1,850,670.73   |                                | 2,039,855.95   |                                  |       |
| 2115     | Cargas Fiscales                                  | 0.00           |                                | 0.00           |                                  |       |
| 21193    | Otras Cuentas por Pagar                          | 124,118.56     |                                | 0.00           |                                  |       |
|          | TOTAL DEL PASIVO CORRIENTE                       |                | 15,031,651.91                  |                | 5,640,299.17                     |       |
|          | TOTAL PASIVO                                     |                | 15,031,651.91                  |                | 5,640,299.17                     |       |
| 3        | 3 PATRIMONIO                                     |                |                                |                |                                  |       |
| 31       | Hacienda Pública                                 |                |                                |                |                                  |       |
| 311      | Capital                                          |                | 206,057,924.55                 |                | 179,578,494.66                   |       |
| 3111     | Capital Fiscal                                   | 138,154,213.78 |                                | 115,576,291.19 |                                  | 10    |
| 3113     | Donaciones y Transferencias de Capital Recibidas | 67,903,710.77  |                                | 64,002,203.47  |                                  | 11    |
| 314      | Resultados                                       |                | 143,454,627.44                 |                | 48,688,103.29                    | 12    |
| 3141     | Resultados acumulados de ejercicios anteriores   | 51,129,336.89  |                                | 31,263,146.07  |                                  |       |
| 3142     | Resultados del ejercicio                         | 92,325,290.55  |                                | 17,424,957.22  |                                  |       |
|          | TOTAL PATRIMONIO                                 |                | 349,512,551.99                 |                | 228,266,597.95                   |       |
|          | TOTAL DEL PASIVO Y PATRIMONIO                    |                | 364,544,203.90                 |                | 233,906,897.12                   |       |

FIRMA

LIC. LUIS FERNANDO FLORES  
JEFE DEL DEPARTAMENTO DE CONTABILIDAD



FIRMA

LIC. ERIC NORMAN LOPEZ MERINA  
DIRECTOR DE ADMINISTRACIÓN



**MINISTERIO PÚBLICO  
DIRECCION DE ADMINISTRACIÓN  
DEPARTAMENTO DE CONTABILIDAD**

**NOTAS AL ESTADO DE SITUACIÓN FINANCIERA**

**AL 30 DE SEPTIEMBRE DE 2017**

**NOTA 4**

| <b>CODIGO</b> | <b>EFFECTIVO Y EQUIVALENTES</b> | <b>PARCIAL</b> | <b>SALDO</b>   |
|---------------|---------------------------------|----------------|----------------|
| 11110-01      | Cajas Chicas                    |                | 736,622.29     |
| 11110-02      | Fondo de Combustible            |                | 220,000.00     |
| 11122-01      | Bancos                          |                | 142,723,009.24 |

**TOTAL EFECTIVO Y EQUIVALENTES**

**143,679,631.53**

**NOTA 5**

| <b>CODIGO</b> | <b>CUENTAS POR COBRAR CORRIENTES</b>                     | <b>PARCIAL</b> | <b>SALDO</b> |
|---------------|----------------------------------------------------------|----------------|--------------|
| 11310-09      | Cuentas por Cobrar a Funcionarios y Empleados            |                | 10,195.66    |
| 11310-10      | Cheques Liquidables                                      |                | 3,784,506.03 |
| 11323-06      | Otras Cuentas por Cobrar                                 |                | 56,001.38    |
| 11323-07      | Daños a Vehículos                                        |                | 226,029.28   |
| 11323-08      | Cuentas Incobrables:                                     |                | 1,441,338.46 |
|               | <i>Gastos Varios Seguros CREFISA</i>                     | 693,667.60     |              |
|               | <i>D.E.I. Impuesto sobre Ventas</i>                      | 209,001.23     |              |
|               | <i>Cuentas Incobrables Varias</i>                        | 300,065.59     |              |
|               | <i>Casos en la Procuraduría General de la República.</i> | 238,604.04     |              |
| 11323-14      | Contribución a empleados                                 |                | (7,200.00)   |
| 11323-16      | Cuentas por Cobrar al Fondo 121                          |                | 117,827.81   |
| 11363-01      | Anticipos de Fondos Rotatorios                           |                | 1,261,120.27 |
| 11369-01      | Anticipos para Gastos de Viaje                           |                | 7,875,577.96 |

**TOTAL CUENTAS POR COBRAR**

**14,765,396.85**

**NOTA 6**

| <b>CODIGO</b> | <b>BIENES DE CONSUMO</b>                                 | <b>PARCIAL</b> | <b>SALDO</b> |
|---------------|----------------------------------------------------------|----------------|--------------|
| 11510-01      | Inventario de Materiales de Oficina de Tegucigalpa       |                | 4,709,222.88 |
| 11510-02      | Inventario de Materiales Medicina Forense de Tegucigalpa |                | 1,390,039.49 |
| 11510-04      | Inventario Bodega Regional de S.P.S.                     |                | 815,669.68   |
| 11510-05      | Inventario Bodega Regional de Ceiba                      |                | 557,275.74   |
| 11510-06      | Inventario Bodega Regional de Choluteca                  |                | 219,596.41   |
| 11510-07      | Inventario Bodega Regional de Santa Rosa de Copán        |                | 100,761.71   |
| 11510-08      | Inventario Bodega Regional de Comayagua                  |                | 522,011.42   |
| 11510-09      | Inventario Bodega D.L.C.N.                               |                | 438,167.51   |

**MINISTERIO PÚBLICO  
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**NOTAS AL ESTADO DE SITUACIÓN FINANCIERA**

**AL 30 DE SEPTIEMBRE DE 2017**

**TOTAL BIENES DE CONSUMO**

**8,752,744.84**

**NOTA 7**

| <b>CODIGO</b> | <b>BIENES PREEXISTENTES</b> | <b>PARCIAL</b> | <b>SALDO</b>  |
|---------------|-----------------------------|----------------|---------------|
| 12310-01      | Tierras y Terrenos          |                | 18,942,450.44 |

**TOTAL BIENES PREEXISTENTES**

**18,942,450.44**

**NOTA 8**

| <b>CODIGO</b> | <b>MAQUINARIA Y EQUIPO</b>              | <b>PARCIAL</b> | <b>SALDO</b>  |
|---------------|-----------------------------------------|----------------|---------------|
| 12411-01      | Equipos de Oficina                      |                | 63,999,416.94 |
| 12421-01      | Equipos Médicos y Sanitarios            |                | 16,107,467.16 |
| 12431-01      | Equipos Educativos y Recreativos        |                | 160,534.61    |
| 12441-01      | Equipos de Transporte                   |                | 53,554,998.44 |
| 12444-00      | Revalúos de Equipo de Transporte        |                | 133,980.30    |
| 12451-01      | Equipos de Producción                   |                | 1,032,047.41  |
| 12461-01      | Equipos de Comunicaciones               |                | 12,352,345.68 |
| 12471-01      | Equipos de informática                  |                | 19,550,509.03 |
| 12481-01      | Equipos de Seguridad                    |                | 10,419,134.42 |
| 12491-01      | Equipo de uso Militar no Bélico         |                | 936,875.00    |
| 12511-00      | Activos Biológicos                      |                | 4,000.00      |
| 12621-00      | Libros, Revistas y Otros Coleccionables |                | 3,500.00      |
| 12911-01      | Activos Intangibles                     |                | 149,171.25    |

**TOTAL MAQUINARIA Y EQUIPO**

**178,403,980.24**

**NOTA 9**

| <b>CODIGO</b>                  | <b>CUENTAS POR PAGAR</b>       | <b>PARCIAL</b> | <b>SALDO</b>        |
|--------------------------------|--------------------------------|----------------|---------------------|
| 21110-00                       | Cuentas por Pagar Comerciales  |                | 13,056,862.62       |
| <b>OTRAS CUENTAS POR PAGAR</b> |                                |                | <b>124,118.56</b>   |
| 21193-05                       | Cuentas por Pagar al Fondo 113 | 135,000.00     |                     |
| 21193-12                       | Cuentas por Pagar al Fondo 121 | (17,066.50)    |                     |
| 21193-13                       | Cuentas por Pagar al Fondo 117 | 6,185.06       |                     |
| <b>RETENCIONES POR PAGAR</b>   |                                |                | <b>1,850,670.73</b> |
| 21144-01                       | Embargos                       | 973,466.42     |                     |
| 21144-02                       | I.H.S.S.                       | 1,559,612.49   |                     |
| 21144-03                       | Retención en la Fuente         | (614,847.28)   |                     |

**MINISTERIO PÚBLICO  
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**NOTAS AL ESTADO DE SITUACIÓN FINANCIERA**

**AL 30 DE SEPTIEMBRE DE 2017**

|          |                                   |               |  |
|----------|-----------------------------------|---------------|--|
| 21144-04 | Impuesto Vecinal                  | (77,042.99)   |  |
| 21144-05 | Banco de los Trabajadores         | 15,825.72     |  |
| 21144-09 | INJUPEMP                          | 139,376.18    |  |
| 21144-10 | COMEMP                            | 39,887.84     |  |
| 21144-12 | Otras Retenciones                 | 30,000.00     |  |
| 21144-17 | Cooperativa Sagrada Familia       | 35,645.31     |  |
| 21144-18 | Asociación Fiscales de Honduras   | (319.00)      |  |
| 21144-22 | Colegio de Abogados de Honduras   | (281.00)      |  |
| 21144-25 | Núcleo Familiar Seguros Crefisa   | (1,500.00)    |  |
| 21144-28 | CELTEL                            | ( 299.71)     |  |
| 21144-30 | COFINTER                          | ( 286,703.22) |  |
| 21144-33 | Centro Clínico Visual             | 1,600.00      |  |
| 21144-34 | SERCOM                            | ( 0.03)       |  |
| 21144-37 | Núcleo Familiar Seguros Atlántida | 36,250.00     |  |

**CARGAS FISCALES**

0.00

|          |                                    |      |  |
|----------|------------------------------------|------|--|
| 21151-00 | Impuesto Sobre Venta por Pagar DEI | 0.00 |  |
| 21151-01 | Impuesto Sobre Renta por Pagar DEI | 0.00 |  |

**TOTAL CUENTAS POR PAGAR**

**15,031,651.91**

| <b>CODIGO</b> | <b>PATRIMONIO</b> | <b>PARCIAL</b> | <b>SALDO</b> |
|---------------|-------------------|----------------|--------------|
|---------------|-------------------|----------------|--------------|

**NOTA 10**

**CAPITAL FISCAL**

138,154,213.78

|          |                       |                |  |
|----------|-----------------------|----------------|--|
| 31110-01 | Bienes Capitalizables | 129,442,719.91 |  |
| 31110-04 | Bienes de Consumo     | 8,711,493.87   |  |

**NOTA 11**

**DONACIONES Y TRANSF. DE CAPITAL RECIBIDAS**

67,903,710.77

|          |                                                            |               |  |
|----------|------------------------------------------------------------|---------------|--|
| 31131-00 | Donac.y Transf. de Capital Administración Central.         | 3,131,222.39  |  |
| 31134-00 | Donac.y Transf. de Capital de Gobiernos Locales (Terrenos) | 18,942,450.44 |  |
| 31136-00 | Donac.y Transf. de Capital de Organismos Inter. (Bienes)   | 42,011,579.67 |  |
| 31137-00 | Donac.y Transf. de Capital de Organismos Ext. (Vehículos)  | 3,818,458.27  |  |

**NOTA 12**

**RESULTADOS**

143,454,627.44

|          |                                                |               |  |
|----------|------------------------------------------------|---------------|--|
| 31410-00 | Resultados Acumulados de Ejercicios Anteriores | 51,129,336.89 |  |
| 31420-00 | Resultados del ejercicio                       | 92,325,290.55 |  |

**TOTAL PATRIMONIO**

**349,512,551.99**

**MINISTERIO PÚBLICO**  
**ESTADO DE SITUACIÓN FINANCIERA CONSOLIDADO POR FONDOS**  
**AL 30 DE SEPTIEMBRE DE 2017**

| CUENTAS                                          | FONDO 110<br>Transf. Corrientes | FONDO 111<br>USAID Const. Morgue | FONDO 113<br>Ingresos OABI<br>Decreto 45-2002 | FONDO 114<br>Aplic. Fig. Desjud. | FONDO 116<br>Tasa de Seguridad<br>Decreto 105-2011 | FONDO 117<br>Servicios Forenses | FONDO 120<br>MP Proy. Tasa de Seg.<br>Resol. 82,83,84 | FONDO 121<br>Tasa de Seguridad<br>Fortal. MP. Resol.<br>CNDS 11/2015 | FONDO 218<br>Des. Tec. Client. MP | TOTAL                 |
|--------------------------------------------------|---------------------------------|----------------------------------|-----------------------------------------------|----------------------------------|----------------------------------------------------|---------------------------------|-------------------------------------------------------|----------------------------------------------------------------------|-----------------------------------|-----------------------|
| <b>ACTIVO</b>                                    |                                 |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   |                       |
| <b>Efectivo y Equivalentes</b>                   |                                 |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   |                       |
| Caja Chica                                       | 736,622.29                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 736,622.29            |
| Fondo de Combustible                             | 220,000.00                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 220,000.00            |
| Bancos                                           | 142,723,009.24                  | 488,473.14                       | 36,141,373.73                                 | 8,836.82                         | 3,037,553.69                                       | 684,815.59                      | 532,426.50                                            | 2,703,155.05                                                         | 0.00                              | 186,319,643.76        |
| Sub-Total Efectivo y Equivalentes                | 143,679,631.53                  | 488,473.14                       | 36,141,373.73                                 | 8,836.82                         | 3,037,553.69                                       | 684,815.59                      | 532,426.50                                            | 2,703,155.05                                                         | 0.00                              | 187,276,266.05        |
| <b>Cuentas por Cobrar</b>                        |                                 |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   |                       |
| Cuentas por Cobrar a Funcionarios y Empleados    | 10,195.66                       |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 10,195.66             |
| Cheques Liquidables                              | 3,784,506.03                    | 0.00                             | 278,597.98                                    | 0.00                             |                                                    |                                 |                                                       |                                                                      |                                   | 4,063,104.01          |
| Otras Cuentas por Cobrar                         | 56,001.38                       |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 56,001.38             |
| Daños a Vehículos                                | 226,029.28                      |                                  |                                               |                                  |                                                    |                                 |                                                       | (3,600.00)                                                           |                                   | 222,429.28            |
| <b>Cuentas Incobrables</b>                       |                                 |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   |                       |
| Gastos Varios Seguros CREFISA                    | 693,667.60                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 693,667.60            |
| D.E.I. (Impuesto Sobre Ventas)                   | 209,001.23                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 209,001.23            |
| Cuentas Incobrables Varias                       | 300,065.59                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 300,065.59            |
| Casos en la Procuraduría General de la República | 238,604.04                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 238,604.04            |
| Contribución de Empleados                        | (7,200.00)                      |                                  |                                               |                                  |                                                    |                                 |                                                       | (500.00)                                                             |                                   | (7,700.00)            |
| Cuentas por Cobrar al Fondo 110                  |                                 | 0.00                             | 135,000.00                                    |                                  |                                                    | 6,185.06                        |                                                       | (17,066.50)                                                          |                                   | 124,118.56            |
| Cuentas por Cobrar al Fondo 121                  | 117,827.81                      |                                  |                                               |                                  |                                                    |                                 | 0.00                                                  |                                                                      |                                   | 117,827.81            |
| Anticipos de Fondos Rotatorios                   | 1,261,120.27                    |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 1,261,120.27          |
| Anticipos para Gastos de Viaje                   | 7,875,577.96                    |                                  | 1,287,801.54                                  |                                  | 0.00                                               |                                 | 0.00                                                  | (22,850.00)                                                          |                                   | 9,140,529.50          |
| Otros Anticipos                                  |                                 |                                  | 50,000.00                                     |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 50,000.00             |
| Sub-Total Cuentas por Cobrar                     | 14,765,396.85                   | 0.00                             | 1,751,399.52                                  | 0.00                             | 0.00                                               | 6,185.06                        | 0.00                                                  | (44,016.50)                                                          | 0.00                              | 16,478,964.93         |
| <b>Bienes de Consumo</b>                         |                                 |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   |                       |
| Inventario de Materiales de Oficina de Teg.      | 4,709,222.88                    |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 4,709,222.88          |
| Inventario de Medicina Forense de Teg.           | 1,390,039.49                    |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 1,390,039.49          |
| Inventario Bodega Regional S.P.S.                | 815,669.68                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 815,669.68            |
| Inventario Bodega Regional de Ceiba.             | 557,275.74                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 557,275.74            |
| Inventario Bodega Regional Choluteca             | 219,596.41                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 219,596.41            |
| Inventario Bodega Reg. Santa Rosa de Copán       | 100,761.71                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 100,761.71            |
| Inventario Bodega Regional Comayagua             | 522,011.42                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 522,011.42            |
| Inventario Bodega D.L.C.N. Tegucigalpa.          | 438,167.51                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 438,167.51            |
| Sub-Total Bienes de Consumo                      | 8,752,744.84                    | 0.00                             | 0.00                                          | 0.00                             | 0.00                                               | 0.00                            | 0.00                                                  | 0.00                                                                 | 0.00                              | 8,752,744.84          |
| <b>Total Activo Corriente</b>                    | <b>167,197,773.22</b>           | <b>488,473.14</b>                | <b>37,892,773.25</b>                          | <b>8,836.82</b>                  | <b>3,037,553.69</b>                                | <b>691,000.65</b>               | <b>532,426.50</b>                                     | <b>2,659,138.55</b>                                                  | <b>0.00</b>                       | <b>212,507,975.82</b> |
| <b>Bienes Preexistentes</b>                      |                                 |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   |                       |
| Terrenos (Nota 7)                                | 18,942,450.44                   |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   | 18,942,450.44         |
| <b>Maquinaria y Equipo</b>                       |                                 |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                      |                                   |                       |
| Equipos de Oficina                               | 63,999,416.94                   | 2,013,784.13                     | 3,389,997.09                                  | 230,740.13                       | 1,879,611.14                                       | 188,817.75                      | 413,360.04                                            |                                                                      | 828,101.18                        | 72,943,828.40         |
| Equipos Médicos y Sanitarios                     | 16,107,467.16                   | 63,449.37                        | 34,478.26                                     | 12,880.00                        |                                                    | 190,235.20                      |                                                       |                                                                      | 468,710.81                        | 16,877,220.80         |
| Equipo Educativos y Recreativos                  | 160,534.61                      |                                  | 229,473.00                                    | 44,098.63                        |                                                    |                                 |                                                       |                                                                      | 206,500.00                        | 640,606.24            |

**MINISTERIO PÚBLICO**  
**ESTADO DE SITUACIÓN FINANCIERA CONSOLIDADO POR FONDOS**  
**AL 30 DE SEPTIEMBRE DE 2017**

| CUENTAS                                 | FONDO 110<br>Transf. Corrientes | FONDO 111<br>USAID Const. Morgue | FONDO 113<br>Ingresos OABI<br>Decreto 45-2002 | FONDO 114<br>Aplic. Fig. Desjud. | FONDO 116<br>Tasa de Seguridad<br>Decreto 105-2011 | FONDO 117<br>Servicios Forenses | FONDO 120<br>MP Proy. Tasa de Seg.<br>Resol. 82,83,84 | FONDO 121<br>Tasa de Seguridad<br>Foral. MP. Resol.<br>CND 11/2015 | FONDO 218<br>Des. Tec. Client. MP | TOTAL                 |
|-----------------------------------------|---------------------------------|----------------------------------|-----------------------------------------------|----------------------------------|----------------------------------------------------|---------------------------------|-------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------|-----------------------|
| Equipos de Transporte                   | 53,554,998.44                   | 1,538,884.51                     | 21,988,372.94                                 | 1,397,901.00                     | 58,368,651.91                                      |                                 |                                                       |                                                                    | 679,431.00                        | 137,528,239.80        |
| Revalúos de Equipos de Transporte       | 133,980.30                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                    | 267,960.60                        | 401,940.90            |
| Equipos de Producción                   | 1,032,047.41                    |                                  | 103,598.48                                    | 114,000.00                       |                                                    | 16,690.36                       |                                                       |                                                                    |                                   | 1,266,336.25          |
| Equipos de Comunicaciones               | 12,352,345.68                   | 191,708.51                       | 4,052,400.37                                  | 160,998.97                       | 630,624.03                                         | 22,960.23                       | 6,417.40                                              |                                                                    | 1,218,947.94                      | 18,636,403.13         |
| Equipos de Informática                  | 19,550,509.03                   | 2,070.00                         | 17,707,713.12                                 | 121,971.28                       | 6,700,232.29                                       | 2,411.39                        | 54,814.46                                             |                                                                    | 10,148,250.46                     | 54,287,972.03         |
| Equipo de Seguridad                     | 10,419,134.42                   |                                  | 14,949,783.96                                 |                                  | 1,260,825.81                                       |                                 |                                                       |                                                                    | 316,700.00                        | 26,946,444.19         |
| Equipo de uso Militar no Bélico         | 936,875.00                      |                                  | 101,250.00                                    |                                  |                                                    |                                 |                                                       |                                                                    |                                   | 1,038,125.00          |
| Activos Biológicos                      | 4,000.00                        |                                  | 1,038,083.42                                  |                                  |                                                    |                                 |                                                       |                                                                    |                                   | 1,042,083.42          |
| Libros, Revistas y Otros Coleccionables | 3,500.00                        |                                  | 30,000.00                                     |                                  |                                                    |                                 |                                                       |                                                                    |                                   | 33,500.00             |
| Equipos Varios                          |                                 |                                  |                                               | 5,152.00                         |                                                    |                                 |                                                       |                                                                    |                                   | 5,152.00              |
| Activos Intangibles                     | 149,171.25                      |                                  | 645,960.53                                    |                                  |                                                    |                                 |                                                       |                                                                    |                                   | 795,131.78            |
| Sub-Total Maquinaria y Equipo           | 178,403,980.24                  | 3,809,896.52                     | 64,271,111.17                                 | 2,087,742.01                     | 68,839,945.18                                      | 421,114.93                      | 474,591.90                                            | 0.00                                                               | 14,134,601.99                     | 332,442,983.94        |
| Total Activo No Corriente               | 197,346,430.68                  | 3,809,896.52                     | 64,271,111.17                                 | 2,087,742.01                     | 68,839,945.18                                      | 421,114.93                      | 474,591.90                                            | 0.00                                                               | 14,134,601.99                     | 351,385,434.38        |
| <b>TOTAL ACTIVO</b>                     | <b>364,544,203.90</b>           | <b>4,298,369.66</b>              | <b>102,163,884.42</b>                         | <b>2,096,578.83</b>              | <b>71,877,498.87</b>                               | <b>1,112,115.58</b>             | <b>1,007,018.40</b>                                   | <b>2,659,138.55</b>                                                | <b>14,134,601.99</b>              | <b>563,893,410.20</b> |
| <b>PASIVO</b>                           |                                 |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                    |                                   |                       |
| <b>Cuentas Por Pagar</b>                |                                 |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                    |                                   |                       |
| Cuentas por Pagar Comerciales           | 13,056,862.62                   | 0.00                             | 51,090.75                                     | 0.00                             | 0.00                                               | 11,375.00                       | 0.00                                                  | 196,359.72                                                         | 0.00                              | 13,315,688.09         |
| <b>Otras Cuentas por pagar</b>          |                                 |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                    |                                   |                       |
| Cuentas por Pagar al Fondo 110          |                                 |                                  |                                               |                                  |                                                    |                                 |                                                       | 117,827.81                                                         |                                   | 117,827.81            |
| Cuentas por Pagar al Fondo 113          | 135,000.00                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                    |                                   | 135,000.00            |
| Cuentas por Pagar al Fondo 117          | 6,185.06                        |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                    |                                   | 6,185.06              |
| Cuentas por Pagar al Fondo 121          | (17,066.50)                     |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                    |                                   | (17,066.50)           |
| Sub-Total Cuentas por pagar             | 13,180,981.18                   | 0.00                             | 51,090.75                                     | 0.00                             | 0.00                                               | 11,375.00                       | 0.00                                                  | 314,187.53                                                         | 0.00                              | 13,557,634.46         |
| <b>Retenciones por Pagar</b>            |                                 |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                    |                                   |                       |
| Embargos                                | 973,466.42                      |                                  |                                               |                                  | 11,663.11                                          |                                 | 3,500.00                                              |                                                                    |                                   | 988,631.53            |
| Seguro Social                           | 1,559,612.49                    |                                  |                                               |                                  | 23,858.34                                          |                                 | 178,820.55                                            |                                                                    |                                   | 1,762,291.38          |
| Retención en la Fuente                  | ( 614,847.28)                   |                                  |                                               |                                  |                                                    |                                 | 0.30                                                  |                                                                    |                                   | (614,846.98)          |
| Impuesto Vecinal                        | ( 77,042.99)                    |                                  | 462.26                                        |                                  | (1,416.61)                                         |                                 | 94,753.12                                             |                                                                    |                                   | 16,755.78             |
| Banco de los Trabajadores               | 15,825.72                       |                                  |                                               |                                  |                                                    |                                 | 0.00                                                  |                                                                    |                                   | 15,825.72             |
| INJUPEMP                                | 139,376.18                      |                                  |                                               |                                  | 10,859.03                                          |                                 | 13,170.31                                             |                                                                    |                                   | 163,405.52            |
| COMEMP                                  | 39,887.84                       |                                  |                                               |                                  | (82,291.96)                                        |                                 | (59,625.91)                                           |                                                                    |                                   | (102,030.03)          |
| Otras Retenciones                       | 30,000.00                       |                                  |                                               |                                  | (3,644.71)                                         |                                 | 1,288.89                                              |                                                                    |                                   | 27,644.18             |
| Cooperativa Sagrada Familia             | 35,645.31                       |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                    |                                   | 35,645.31             |
| Asociación Fiscales de Honduras         | ( 319.00)                       |                                  |                                               |                                  | 100.00                                             |                                 |                                                       |                                                                    |                                   | (219.00)              |
| Colegio de Abogados de Honduras         | ( 281.00)                       |                                  |                                               |                                  |                                                    |                                 | 0.00                                                  |                                                                    |                                   | (281.00)              |
| Núcleo Familiar Seguros Crefisa         | (1,500.00)                      |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                    |                                   | (1,500.00)            |
| CELTEL                                  | ( 299.71)                       |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                    |                                   | (299.71)              |
| COFINTER                                | (286,703.22)                    |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                    |                                   | (286,703.22)          |
| Centro Clínico Visual                   | 1,600.00                        |                                  |                                               |                                  |                                                    |                                 | 0.00                                                  |                                                                    |                                   | 1,600.00              |
| SERCOM                                  | (0.03)                          |                                  |                                               |                                  |                                                    |                                 |                                                       |                                                                    |                                   | (0.03)                |
| Núcleo Familiar Seguros Atlántida       | 36,250.00                       |                                  |                                               |                                  |                                                    |                                 | (1,250.00)                                            |                                                                    |                                   | 35,000.00             |
| Sub-Total Retenciones por pagar         | 1,850,670.73                    | 0.00                             | 462.26                                        | 0.00                             | (40,870.80)                                        | 0.00                            | 230,657.26                                            | 0.00                                                               | 0.00                              | 2,040,919.45          |

**MINISTERIO PÚBLICO**  
**ESTADO DE SITUACIÓN FINANCIERA CONSOLIDADO POR FONDOS**  
**AL 30 DE SEPTIEMBRE DE 2017**

| CUENTAS | FONDO 110<br>Transf. Corrientes | FONDO 111<br>USAID Const. Morgue | FONDO 113<br>Ingresos OABI<br>Decreto 45-2002 | FONDO 114<br>Aplic. Fig. Desjud. | FONDO 116<br>Tasa de Seguridad<br>Decreto 105-2011 | FONDO 117<br>Servicios Forenses | FONDO 120<br>MP Proy. Tasa de Seg.<br>Resol. 82,83,84 | FONDO 121<br>Tasa de Seguridad<br>Portal MP. Resol.<br>CNDS 11/2015 | FONDO 218<br>Des. Tec. Client. MP | TOTAL |
|---------|---------------------------------|----------------------------------|-----------------------------------------------|----------------------------------|----------------------------------------------------|---------------------------------|-------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------|-------|
|---------|---------------------------------|----------------------------------|-----------------------------------------------|----------------------------------|----------------------------------------------------|---------------------------------|-------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------|-------|

**Cargas Fiscales**

|                                    |      |      |      |      |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|------|------|------|------|
| Impuesto Sobre Venta por Pagar DEI | 0.00 | 0.00 | 0.00 | 0.00 |      | 0.00 | 0.00 |      |      | 0.00 |
| Impuesto Sobre Renta por Pagar DEI | 0.00 |      | 0.00 |      |      | 0.00 |      |      |      | 0.00 |
| Sub-Total Cargas Fiscales          | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

|                     |                      |             |                  |             |                    |                  |             |                   |             |                      |
|---------------------|----------------------|-------------|------------------|-------------|--------------------|------------------|-------------|-------------------|-------------|----------------------|
| <b>TOTAL PASIVO</b> | <b>15,031,651.91</b> | <b>0.00</b> | <b>51,553.01</b> | <b>0.00</b> | <b>(40,870.80)</b> | <b>11,375.00</b> | <b>0.00</b> | <b>544,844.79</b> | <b>0.00</b> | <b>15,598,553.91</b> |
|---------------------|----------------------|-------------|------------------|-------------|--------------------|------------------|-------------|-------------------|-------------|----------------------|

|                                                             |                       |                     |                       |                     |                      |                     |                     |                     |                      |                       |
|-------------------------------------------------------------|-----------------------|---------------------|-----------------------|---------------------|----------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|
| <b>PATRIMONIO</b>                                           |                       |                     |                       |                     |                      |                     |                     |                     |                      |                       |
| Bienes Capitalizables                                       | 129,442,719.91        | 113,937.50          | 64,271,111.17         | 555,292.45          | 28,120,291.18        | 421,114.93          | 474,591.90          |                     |                      | 223,399,059.04        |
| Bienes de Consumo                                           | 8,711,493.87          |                     |                       |                     |                      |                     |                     |                     |                      | 8,711,493.87          |
| Don. y Transf. de Capital Administración Central            | 3,131,222.39          |                     |                       |                     |                      |                     |                     |                     |                      | 3,131,222.39          |
| Don. y Transf. de Capital de Instituciones Descentralizadas |                       |                     |                       |                     | 40,719,654.00        |                     |                     |                     |                      | 40,719,654.00         |
| Don. y Transf. de Capital de Gobiernos Locales (Terrenos)   | 18,942,450.44         |                     |                       |                     |                      |                     |                     |                     |                      | 18,942,450.44         |
| Don. y Transf. de Capital de Organismos Inter. (Bienes)     | 42,011,579.67         |                     |                       |                     |                      |                     |                     |                     |                      | 42,011,579.67         |
| Don. y Transf. de Capital de Gobiernos Externos (Lps. Veh)  | 3,818,458.27          | 3,695,959.02        |                       |                     |                      |                     |                     |                     | 13,866,641.39        | 21,381,058.68         |
| Don. y Transf. de Capital del Sector Privado (Vehiculos)    |                       |                     |                       | 1,532,449.56        |                      |                     |                     |                     |                      | 1,532,449.56          |
| Resultados Acumulados de Ejercicios Anteriores              | 51,129,336.89         |                     |                       |                     | 3,078,424.49         | 486,581.50          | 532,426.50          | 396,142.52          |                      | 55,622,911.90         |
| Revaluos                                                    |                       |                     |                       |                     |                      |                     |                     |                     | 267,960.60           | 267,960.60            |
| Ajustes al Capital Fiscal                                   |                       |                     | (1,300.00)            |                     |                      |                     |                     |                     |                      | (1,300.00)            |
| Resultados del Ejercicio                                    | 92,325,290.55         | 488,473.14          | 37,842,520.24         | 8,836.82            | 0.00                 | 193,044.15          | 0.00                | 1,718,151.24        | 0.00                 | 132,576,316.14        |
| <b>TOTAL PATRIMONIO</b>                                     | <b>349,512,551.99</b> | <b>4,298,369.66</b> | <b>102,112,331.41</b> | <b>2,096,578.83</b> | <b>71,918,369.67</b> | <b>1,100,740.58</b> | <b>1,007,018.40</b> | <b>2,114,293.76</b> | <b>14,134,601.99</b> | <b>548,294,856.29</b> |

|                                  |                       |                     |                       |                     |                      |                     |                     |                     |                      |                       |
|----------------------------------|-----------------------|---------------------|-----------------------|---------------------|----------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|
| <b>TOTAL PASIVO Y PATRIMONIO</b> | <b>364,544,203.90</b> | <b>4,298,369.66</b> | <b>102,163,884.42</b> | <b>2,096,578.83</b> | <b>71,877,498.87</b> | <b>1,112,115.58</b> | <b>1,007,018.40</b> | <b>2,659,138.55</b> | <b>14,134,601.99</b> | <b>563,893,410.20</b> |
|----------------------------------|-----------------------|---------------------|-----------------------|---------------------|----------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|



*[Firma manuscrita]*  
**LIC. LUIS FERNANDO FLORES**  
**JEFE DEL DEPARTAMENTO DE CONTABILIDAD**