

PROGRAMA NACIONAL DE DESARROLLO RURAL
BALANCE DE COMPROBACION
Al 31 de enero de 2019

13/02/2019 10:36 AM

Página 1

CUENTA	NOMBRE CUENTA	SALDO INICIAL	DEBITOS PERIOD	CREDITOS PERIO	SALDO FINAL
1	ACTIVO	139,137,736.06	55,078.12	463,540.09	138729,274.09
1-1	ACTIVO CIRCULANTE	111,986,019.98	55,078.12	463,540.09	111577,558.01
1-1-10	CAJA	5,000.00	0.00	0.00	5,000.00
1-1-10-01	CAJA CHICA	5,000.00	0.00	0.00	5,000.00
1-1-10-01-00	Caja Chica Proyecto Pronaders	5,000.00	0.00	0.00	5,000.00
1-1-15	BANCOS	111,104,262.86	0.00	396,082.57	110708,180.29
1-1-15-02	PROGRAMA NACIONAL DE CAJAS RURALES	364,401.88	0.00	0.00	364,401.88
1-1-15-02-01	BANCO ATLANTIDA	95,987.98	0.00	0.00	95,987.98
1-1-15-02-01-01	CUENTA DE CHEQUES No. 00110020	95,987.98	0.00	0.00	95,987.98
1-1-15-02-02	BANCO CENTRAL	209,228.80	0.00	0.00	209,228.80
1-1-15-02-02-02	CUENTA DE CHEQUES No.11101-01-	209,228.80	0.00	0.00	209,228.80
1-1-15-02-03	BANCO PROMERICA	59,185.10	0.00	0.00	59,185.10
1-1-15-02-03-01	CTA DE CKS. No. 6-81195	59,185.10	0.00	0.00	59,185.10
1-1-15-06	PRONADERS/Programa de Empleo y Opo	505,975.38	0.00	0.00	505,975.38
1-1-15-06-01	BANCO CENTRAL DE HONDURAS	504,575.38	0.00	0.00	504,575.38
1-1-15-06-01-01	BCH 11101-01-000957-1	504,575.38	0.00	0.00	504,575.38
1-1-15-06-02	BANADESA	1,400.00	0.00	0.00	1,400.00
1-1-15-06-02-01	BANADESA 02-001-000606-7	1,400.00	0.00	0.00	1,400.00
1-1-15-08	Post Cosecha	87,413.61	0.00	0.00	87,413.61
1-1-15-08-01	CUENTA DE CHEQUES	87,413.61	0.00	0.00	87,413.61
1-1-15-08-01-03	Cuenta Occidente No 11-401-015	87,413.61	0.00	0.00	87,413.61
1-1-15-16	Banco Central de Honduras	78,247,261.99	0.00	396,082.57	77,851,179.42
1-1-15-16-01	CUENTA DE CHEQUES	78,247,261.99	0.00	396,082.57	77,851,179.42
1-1-15-16-01-02	BCH No.1110101000440-3	78,247,261.99	0.00	396,082.57	77,851,179.42
1-1-15-20	FINA II	31,899,210.00	0.00	0.00	31,899,210.00
1-1-15-20-01	CUENTA DE CHEQUES BCH	31,899,210.00	0.00	0.00	31,899,210.00
1-1-15-20-01-02	1110101001040-3	31,899,210.00	0.00	0.00	31,899,210.00
1-1-20	Cuentas por Cobrar	876,757.12	55,078.12	67,457.52	864,377.72
1-1-20-01	Anticipo de Viaticos	115,800.81	55,078.12	67,457.52	103,421.41
1-1-20-01-00	Barrios, Colonias y Comunidades	3,718.74	0.00	0.00	3,718.74
1-1-20-01-00-27	Pedro Enrique Estrada Varela	1,796.87	0.00	0.00	1,796.87
1-1-20-01-00-28	Luis Roberto Cruz Almendarez	1,796.87	0.00	0.00	1,796.87
1-1-20-01-00-36	Juan Ramon Rivera Duron	125.00	0.00	0.00	125.00
1-1-20-01-01	Pronaders	0.00	0.00	0.00	0.00
1-1-20-01-01-58	Jose Antonio Godoy Velasquez	0.00	0.00	0.00	0.00
1-1-20-01-11-02	GERMAN DAVID FUENTES HERNANDEZ	9,187.50	0.00	9,187.50	0.00
1-1-20-01-11-07	BONIEK DANIEL CHAVARRIA ROMERO	1,750.00	0.00	1,750.00	0.00
1-1-20-01-11-106	Alba Eugenia Berrios Sanchez	0.00	6,109.38	0.00	6,109.38
1-1-20-01-11-14	Hector Rolando Salgado Andrade	1,437.50	0.00	1,437.50	0.00
1-1-20-01-11-43	Jose Antonio Godoy Velasquez	1,437.50	6,109.37	1,437.50	6,109.37
1-1-20-01-11-46	Mariam Yelani Ponce Gomez	1,750.00	0.00	1,750.00	0.00
1-1-20-01-11-50	Kelvin Ruben Estrada Galo	9,187.50	0.00	0.00	9,187.50
1-1-20-01-11-53	JOHNNY JAVIER RIVERA PERDOMO	3,655.90	0.00	3,656.25	-0.35
1-1-20-01-11-54	Oscar Ovidio Castillo Rivera	0.00	9,187.50	9,187.50	0.00
1-1-20-01-11-55	Aldo Yoseth Lopez Ferrera	0.00	27,562.50	5,250.00	22,312.50
1-1-20-01-11-56	Moises de Jesus Medina Nuñez	7,546.89	0.00	0.00	7,546.89
1-1-20-01-11-60	Nelson Jacobo Valle	7,546.87	0.00	0.00	7,546.87
1-1-20-01-11-66	RUBEN ARMANDO AYALA ESCALANTE	269.95	0.00	270.00	-0.05
1-1-20-01-11-71	Lideny Yackeline Hernandez Garci	468.70	0.00	468.75	-0.05
1-1-20-01-11-73	JOSE ARMANDO CUESTAS ZUNIGA	1,437.50	0.00	1,437.50	0.00
1-1-20-01-11-74	ALEXI GEOVANNI VASQUEZ RODRIGUEZ	0.00	6,109.37	0.00	6,109.37
1-1-20-01-11-77	JORGE ARMANDO ZAVALA SANCHEZ	9,187.50	0.00	0.00	9,187.50
1-1-20-01-11-78	ALEXIS EMANUEL ROMERO ARGUETA	18,375.00	0.00	0.00	18,375.00
1-1-20-01-11-81	Jose Antonio Funes Madrid	7,546.88	0.00	7,546.88	0.00
1-1-20-01-11-93	EMILIO JOSUE RODRIGUEZ ECHEVERRI	7,546.88	0.00	7,546.88	0.00
1-1-20-01-11-94	TULIO RIGOBERTO DAVILA	7,546.88	0.00	7,546.88	0.00
1-1-20-01-11-95	JOSE ISAAC FLORES	7,546.88	0.00	7,546.88	0.00
1-1-20-01-11-99	DIANA JULISA GUERRERO ALVARADO	1,437.50	0.00	1,437.50	0.00
1-1-20-01-12-26	Jose Roberto Pineda Avilez	7,218.74	0.00	0.00	7,218.74
1-1-20-04	Cuentas Por Cobrar a Empleados y F	0.04	0.00	0.00	0.04
1-1-20-04-02	OSCAR OVIDIO CASTILLO RIVERA	0.04	0.00	0.00	0.04
1-1-20-05	Cuentas Por Cobrar a Proyectos	760,956.27	0.00	0.00	760,956.27
1-1-20-05-01	Cuentas Por Cobrar Pro Energia R	1.00	0.00	0.00	1.00
1-1-20-05-02	CUENTAS POR COBRAR PRONADERS	760,955.27	0.00	0.00	760,955.27
1-2	ACTIVO FIJO	21,944,276.03	0.00	0.00	21,944,276.03
1-2-10	Mobiliario y Equipo de Oficina	4,501,801.61	0.00	0.00	4,501,801.61
1-2-10-01	Mobiliario y Equipo de Oficina	194,624.04	0.00	0.00	194,624.04

Emitido en LEMPIRAS

PROGRAMA NACIONAL DE DESARROLLO RURAL
BALANCE DE COMPROBACION
Al 31 de enero de 2019

13/02/2019 10:36 AM

Página 2

CUENTA	NOMBRE CUENTA	SALDO INICIAL	DEBITOS PERIOD	CREDITOS PERIO	SALDO FINAL
1-2-10-02	Equipo de Computacion	2,885,279.52	0.00	0.00	2,885,279.52
1-2-10-03	Muebles de Oficina y Enseñanza	1,174,884.52	0.00	0.00	1,174,884.52
1-2-10-04	Equipos Telefonicos	62,923.45	0.00	0.00	62,923.45
1-2-10-05	Artefactos de Cocina y Electrodome	25,798.08	0.00	0.00	25,798.08
1-2-10-06	Muebles de Hogar y Alojamiento	105,372.00	0.00	0.00	105,372.00
1-2-10-07	Armas de Fuego	52,920.00	0.00	0.00	52,920.00
1-2-20	VEHICULOS	17,102,351.73	0.00	0.00	17,102,351.73
1-2-20-01	Vehiculos	17,102,351.73	0.00	0.00	17,102,351.73
1-2-50	EQUIPO VARIO	340,122.69	0.00	0.00	340,122.69
1-2-50-01	Equipo de Motores Electricos	8,000.00	0.00	0.00	8,000.00
1-2-50-02	Equipo de Fotografia y Video	332,122.69	0.00	0.00	332,122.69
1-3	OTROS ACTIVOS	5,000,000.00	0.00	0.00	5,000,000.00
1-3-10	TRANSFERENCIAS POR LIQUIDAR	5,000,000.00	0.00	0.00	5,000,000.00
1-3-10-00-010	FIDEICOMISO PLAN NACIONAL DE CAJAS	5,000,000.00	0.00	0.00	5,000,000.00
1-3-10-00-010-001	FIDEICOMISO BANHCAFE	5,000,000.00	0.00	0.00	5,000,000.00
1-4	ACTIVO DIFERIDO	207,440.05	0.00	0.00	207,440.05
1-4-10	Valores Pendientes de Liquidar	207,440.05	0.00	0.00	207,440.05
1-4-10-01	Valores Pendientes de Liquidar	207,440.05	0.00	0.00	207,440.05
1-4-10-01-01	Valores Pendientes de Liquidar	207,440.05	0.00	0.00	207,440.05
2	PASIVO	6,921,446.85	133,373.14	120,993.74	6,909,067.45
2-1	PASIVO CIRCULANTE	1,093,757.71	133,373.14	120,993.74	1,081,378.31
2-1-10	CUENTAS POR PAGAR	1,093,757.71	133,373.14	120,993.74	1,081,378.31
2-1-10-01	SERVICIOS	350,969.39	67,457.52	55,078.12	338,589.99
2-1-10-01-000	PRONADERS	350,969.39	67,457.52	55,078.12	338,589.99
2-1-10-01-000-005	Saldo de C X P 31/12/2007	102,945.75	0.00	0.00	102,945.75
2-1-10-01-000-007	Fondos menores pendientes de l	5,000.00	0.00	0.00	5,000.00
2-1-10-01-000-008	Obligaciones con Organismos In	53,924.78	0.00	0.00	53,924.78
2-1-10-01-000-010	Garantias Ejecutadas	20,691.47	0.00	0.00	20,691.47
2-1-10-01-000-011	Viaticos Pendientes de Liquida	112,207.09	67,457.52	55,078.12	99,827.69
2-1-10-01-000-012	Deposito pendiente de identifi	56,200.00	0.00	0.00	56,200.00
2-1-10-01-000-013	Deposito Erroneo en nuestra Cu	0.30	0.00	0.00	0.30
2-1-10-02	RETENCIONES	742,792.68	0.00	0.00	742,792.68
2-1-10-02-000	PRONADERS	66,651.44	0.00	0.00	66,651.44
2-1-10-02-000-013	Otras Retenciones	66,651.44	0.00	0.00	66,651.44
2-1-10-02-001	PRONADERS	476,491.36	0.00	0.00	476,491.36
2-1-10-02-001-009	Calidad de Obra	476,491.36	0.00	0.00	476,491.36
2-1-10-02-001-013	Otras Retenciones	0.00	0.00	0.00	0.00
2-1-10-02-005	UNIDAD EJECUTORA CAJAS RURALES	0.00	0.00	0.00	0.00
2-1-10-02-005-005	Partido	0.00	0.00	0.00	0.00
2-1-10-02-006	EMPLEO Y OPORTUNIDADES	-1.48	0.00	0.00	-1.48
2-1-10-02-006-009	Calidad de Obra	-1.48	0.00	0.00	-1.48
2-1-10-02-010	PROGRAMA NACIONAL DE CAJAS RURAL	199,651.32	0.00	0.00	199,651.32
2-1-10-02-010-013	Otras Retenciones	199,651.32	0.00	0.00	199,651.32
2-1-10-02-011	PRO ENERGIA RURAL	0.04	0.00	0.00	0.04
2-1-10-02-011-013	Otras Retenciones	0.04	0.00	0.00	0.04
2-1-10-03	IMPUESTOS	-4.35	65,915.62	65,915.62	-4.35
2-1-10-03-001	IMPUESTO SOBRE VENTA	0.00	65,915.62	65,915.62	0.00
2-1-10-03-001-000	I.S.V. Barrios, Colonias y Com	0.00	0.00	0.00	0.00
2-1-10-03-001-001	I.S.V. PRONADERS	0.00	32,725.93	32,725.93	0.00
2-1-10-03-001-011	I.S.V Pro-Energia	0.00	33,189.69	33,189.69	0.00
2-1-10-03-002	IMPUESTO SOBRE LA RENTA	-4.35	0.00	0.00	-4.35
2-1-10-03-002-007	I.S.R. Convenio Soptravi-Prona	-4.35	0.00	0.00	-4.35
2-3	OTROS PASIVOS	5,827,689.14	0.00	0.00	5,827,689.14
2-3-10	Valores Pendientes de Liquidar	5,827,689.14	0.00	0.00	5,827,689.14
2-3-10-01	Valores Pendientes de Liquidar	5,827,689.14	0.00	0.00	5,827,689.14
2-3-10-01-010	Programa Nacional de Cajas Rural	5,827,689.14	0.00	0.00	5,827,689.14
2-3-10-01-010-001	Banco Atlantida	5,562,833.84	0.00	0.00	5,562,833.84
2-3-10-01-010-002	Banco Central de Honduras	208,611.85	0.00	0.00	208,611.85
2-3-10-01-010-003	Banco Promerica	56,243.45	0.00	0.00	56,243.45
3	CAPITAL	132,216,289.20	22,586.29	0.00	132,193,702.91
3-1	CAPITAL	132,216,289.20	22,586.29	0.00	132,193,702.91
3-1-10	RESULTADOS ACUMULADOS	132,216,289.20	22,586.29	0.00	132,193,702.91
3-1-10-01	AÑOS ANTERIORES	132,216,289.20	22,586.29	0.00	132,193,702.91
3-1-10-01-001	Año del 2002	24,859.80	0.00	0.00	24,859.80
3-1-10-01-002	Año del 2003	15,012,820.13	0.00	0.00	15,012,820.13
3-1-10-01-003	Año del 2004	741,751.70	0.00	0.00	741,751.70
3-1-10-01-004	Año del 2005	195,011.37	0.00	0.00	195,011.37

Emitido en LEMPIRAS

PROGRAMA NACIONAL DE DESARROLLO RURAL
BALANCE DE COMPROBACION
Al 31 de enero de 2019

13/02/2019 10:36 AM

Página 3

CUENTA	NOMBRE CUENTA	SALDO INICIAL	DEBITOS PERIOD	CREDITOS PERIO	SALDO FINAL
3-1-10-01-005	Año del 2006	4,765,877.27	0.00	0.00	4,765,877.27
3-1-10-01-006	Año del 2007	-4,427,088.53	0.00	0.00	-4,427,088.53
3-1-10-01-007	Año del 2008	67,619.26	0.00	0.00	67,619.26
3-1-10-01-008	Año del 2009	4,159,002.58	0.00	0.00	4,159,002.58
3-1-10-01-009	Año del 2010	1,454,326.34	0.00	0.00	1,454,326.34
3-1-10-01-010	Año del 2011	-10,801.44	0.00	0.00	-10,801.44
3-1-10-01-011	Año del 2012	10,508,983.06	0.00	0.00	10,508,983.06
3-1-10-01-012	Año del 2013	-5,670,777.91	0.00	0.00	-5,670,777.91
3-1-10-01-013	AÑO 2014	43,919,532.57	0.00	0.00	43,919,532.57
3-1-10-01-014	AÑO 2015	-37,408,085.25	0.00	0.00	-37408,085.25
3-1-10-01-015	AÑO 2016	55,668,776.37	0.00	0.00	55,668,776.37
3-1-10-01-016	AÑO 2017	-34,384,189.71	0.00	0.00	-34384,189.71
3-1-10-01-017	AÑO 2018	77,598,671.59	22,586.29	0.00	77,576,085.30
4	INGRESOS	0.00	74,365.00	1,005,982.04	931,617.04
4-1	INGRESOS OPERACIONALES	0.00	74,365.00	1,005,982.04	931,617.04
4-1-10	Transferencia Recibidas	0.00	74,365.00	1,005,982.04	931,617.04
4-1-10-01	PRONADERS	0.00	69,115.00	477,720.89	408,605.89
4-1-10-01-001	Ministerio de Finanzas	0.00	69,115.00	477,720.89	408,605.89
4-1-10-11	PRO-ENERGIA RURAL	0.00	5,250.00	528,261.15	523,011.15
4-1-10-11-001	Ministerio de Finanzas	0.00	5,250.00	528,261.15	523,011.15
5-0-00-00-000-000-000-00	GASTOS	0.00	1,379,478.32	74,365.00	1,305,113.32
5-1-00-00-000-000-000-00	Gastos Operacionales	0.00	1,379,478.32	74,365.00	1,305,113.32
5-1-10-00-000-000-000-00	Barrios, Colonias y Comunidades en V	0.00	1,379,478.32	74,365.00	1,305,113.32
5-1-10-01-000-000-000-00	PRONADERS	0.00	849,042.17	69,115.00	779,927.17
5-1-10-01-100-000-000-00	Servicios Personales	0.00	214,774.00	0.00	214,774.00
5-1-10-01-100-110-000-00	Personal Permanente	0.00	214,774.00	0.00	214,774.00
5-1-10-01-100-110-117-10	CONTRIBUCIONES AL INJUPEMP	0.00	214,774.00	0.00	214,774.00
5-1-10-01-200-000-000-00	Servicios no Personales	0.00	439,840.07	0.00	439,840.07
5-1-10-01-200-210-000-00	Servicios Basicos	0.00	377,658.97	0.00	377,658.97
5-1-10-01-200-210-211-00	Energia Electrica	0.00	373,496.28	0.00	373,496.28
5-1-10-01-200-210-214-20	Telefonia Fija	0.00	4,162.69	0.00	4,162.69
5-1-10-01-200-230-000-00	Mantenimiento Reparacion y Lim	0.00	41,824.38	0.00	41,824.38
5-1-10-01-200-230-231-00	Mantenimiento y Repar. de Ed	0.00	2,885.38	0.00	2,885.38
5-1-10-01-200-230-232-00	Mantenimiento y Reparacion d	0.00	38,939.00	0.00	38,939.00
5-1-10-01-200-250-000-00	Servicios Comerciales y Financ	0.00	1,269.22	0.00	1,269.22
5-1-10-01-200-250-257-00	Servicios de Internet	0.00	1,269.22	0.00	1,269.22
5-1-10-01-200-260-000-00	Pasajes y Viaticos	0.00	14,343.75	0.00	14,343.75
5-1-10-01-200-260-262-10	Viaticos Nacionales	0.00	14,343.75	0.00	14,343.75
5-1-10-01-200-290-000-00	OTROS SERVICIOS NO PERSONALES	0.00	4,743.75	0.00	4,743.75
5-1-10-01-200-290-291-00	CEREMONIAL Y PROTOCOLO	0.00	4,743.75	0.00	4,743.75
5-1-10-01-300-000-000-00	Materiales y Suministros	0.00	194,428.10	69,115.00	125,313.10
5-1-10-01-300-310-000-00	Alimentos y Productos Agrop. y	0.00	133,958.57	69,115.00	64,843.57
5-1-10-01-300-310-311-00	PRODUCTOS ALIMENTICIOS Y BEB	0.00	133,958.57	69,115.00	64,843.57
5-1-10-01-300-330-000-00	Productos de Papel y Carton	0.00	33,662.50	0.00	33,662.50
5-1-10-01-300-330-334-00	PRODUCTOS DE PAPEL Y CARTON	0.00	33,662.50	0.00	33,662.50
5-1-10-01-300-390-000-00	Otros Materiales y Suministros	0.00	26,807.03	0.00	26,807.03
5-1-10-01-300-390-391-00	Elementos de Limpieza y Aseo	0.00	16,836.00	0.00	16,836.00
5-1-10-01-300-390-392-00	Utiles de Escritorio, Oficin	0.00	3,531.55	0.00	3,531.55
5-1-10-01-300-390-396-00	Repuestos y Accesorios	0.00	6,439.48	0.00	6,439.48
5-1-10-10-000-000-000-00	PLAN NACIONAL DE CAJAS RURALES PNU	0.00	530,436.15	5,250.00	525,186.15
5-1-10-11-000-000-000-00	PRO-ENERGIA RURAL	0.00	530,436.15	5,250.00	525,186.15
5-1-10-11-200-000-000-00	Servicios No Personales	0.00	379,124.32	5,250.00	373,874.32
5-1-10-11-200-230-000-00	Mantenimiento Reparaciones y	0.00	70,156.90	0.00	70,156.90
5-1-10-11-200-230-232-00	Mantenimiento y Rep. de Eq	0.00	70,156.90	0.00	70,156.90
5-1-10-11-200-250-000-00	Servicios Comerciales y Fina	0.00	125,697.16	0.00	125,697.16
5-1-10-11-200-250-251-00	Servicio de Transporte	0.00	270.00	0.00	270.00
5-1-10-11-200-250-253-00	Servicios de Imprenta Publ	0.00	59,420.50	0.00	59,420.50
5-1-10-11-200-250-257-00	Servicio de Internet	0.00	66,006.66	0.00	66,006.66
5-1-10-11-200-260-000-00	Pasajes y Viaticos	0.00	164,500.26	5,250.00	159,250.26
5-1-10-11-200-260-262-10	Viaticos Nacionales	0.00	164,500.26	5,250.00	159,250.26
5-1-10-11-200-270-272-10	Tasas	0.00	18,770.00	0.00	18,770.00
5-1-10-11-300-000-000-00	Materiales y Suministros	0.00	91,856.83	0.00	91,856.83
5-1-10-11-300-310-000-00	Alimentos Productos Agropec.	0.00	41,856.83	0.00	41,856.83
5-1-10-11-300-310-311-00	Alimentos y Bebidas para P	0.00	41,856.83	0.00	41,856.83
5-1-10-11-300-350-000-00	Productos Quimicos, Farmac.	0.00	50,000.00	0.00	50,000.00
5-1-10-11-300-350-356-20	Diesel	0.00	50,000.00	0.00	50,000.00
5-1-10-11-400-000-000-00	Bienes Capitalizables	0.00	59,455.00	0.00	59,455.00

Emitido en LEMPIRAS

PROGRAMA NACIONAL DE DESARROLLO RURAL
BALANCE DE COMPROBACION
Al 31 de enero de 2019

13/02/2019 10:36 AM

Página 4

CUESTA	NOMBRE CUENTA	SALDO INICIAL	DEBITOS PERIOD	CREDITOS PERIO	SALDO FINAL
5-1-10-11-400-420-000-00	Maquinaria y Equipo	0.00	59,455.00	0.00	59,455.00
5-1-10-11-400-420-421-00	Equipo de Oficina y Mueble	0.00	16,675.00	0.00	16,675.00
5-1-10-11-400-420-421-40	Electrodomesticos	0.00	16,675.00	0.00	16,675.00
5-1-10-11-400-420-426-00	Equipo para Computacion	0.00	42,780.00	0.00	42,780.00
Totales Generales:		0.00	1,664,880.87	1,664,880.87	0.00

Emitido en LEMPIRAS