

**TRIBUNAL SUPERIOR DE CUENTAS**  
**BALANCE GENERAL**  
**Al 31 DE JULIO 2013**

**ACTIVO**

**ACTIVO CIRCULANTE**

|                                 |            |               |               |
|---------------------------------|------------|---------------|---------------|
| CAJA                            | ( NOTA 1 ) | 36,000.00     |               |
| BANCOS                          | ( NOTA 2 ) | 11,065,695.25 |               |
| OTRAS CUENTAS POR COBRAR        | ( NOTA 3 ) | 8,760,238.48  |               |
| GARANTIAS                       | ( NOTA 4 ) | 11,400.00     |               |
| BIENES DE CONSUMO (PROVEEDURIA) | ( NOTA 5 ) | 654,577.17    | 20,527,910.90 |

|                            |            |           |           |
|----------------------------|------------|-----------|-----------|
| <b>INVERSIONES FINANC.</b> | ( NOTA 6 ) | 14,000.00 | 14,000.00 |
|----------------------------|------------|-----------|-----------|

**PROPIEDADES, PLANTA Y EQUIP. ( NOTA 7 )**

|                                               |  |               |               |
|-----------------------------------------------|--|---------------|---------------|
| EDIFICIOS                                     |  | 37,000,461.18 |               |
| VEHICULOS                                     |  | 11,641,934.49 |               |
| MOTOCICLETAS                                  |  | 126,808.08    |               |
| PLANTA ELECTRICA                              |  | 473,000.00    |               |
| PLANTA TELEFONICA                             |  | 740,891.84    |               |
| MOBILIARIO Y EQUIPO DE OFICINA (TSC)          |  | 44,110,336.84 |               |
| MOBILIARIO Y EQUIPO DE OFICINA (CFTM)         |  | 1,631,821.60  |               |
| MOBILIARIO Y EQUIPO DE OFICINA POR DESCARGAR. |  | 2,304,437.65  | 98,029,691.68 |

|                     |  |  |                       |
|---------------------|--|--|-----------------------|
| <b>TOTAL ACTIVO</b> |  |  | <b>118,571,602.58</b> |
|---------------------|--|--|-----------------------|

**PASIVO**

**PASIVO CIRCULANTE**

|                                  |            |               |               |
|----------------------------------|------------|---------------|---------------|
| CUENTAS POR PAGAR                | ( NOTA 8 ) | 22,470,020.97 |               |
| REMUNERACIONES POR PAGAR         | ( NOTA 9 ) | 106.80        |               |
| PROVISION PARA MATERIALES Y SUM. |            | 654,577.17    | 23,124,704.94 |

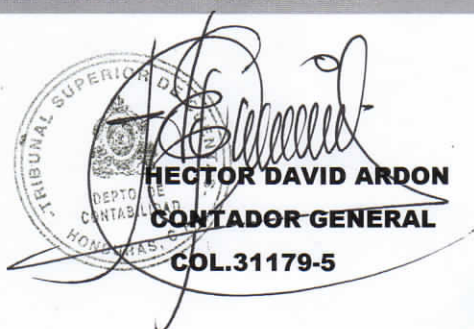
**OTRAS CUENTAS X PAGAR.**

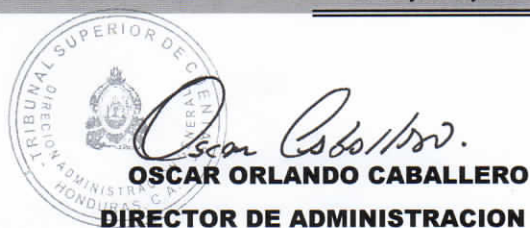
|                            |  |              |              |
|----------------------------|--|--------------|--------------|
| MOBILIARIO Y EQUIPO DE FTM |  | 1,631,821.60 | 1,631,821.60 |
|----------------------------|--|--------------|--------------|

**PATRIMONIO Y SUPERAVIT**

|                                  |  |               |               |
|----------------------------------|--|---------------|---------------|
| PATRIMONIO                       |  | 97,690,209.63 |               |
| SUPERAVIT DE PERIODOS ANTERIORES |  | 1,189,568.60  |               |
| SUPERAVIT DEL PERIODO            |  | -5,064,702.19 | 93,815,076.04 |

|                                  |  |  |                       |
|----------------------------------|--|--|-----------------------|
| <b>TOTAL PASIVO Y PATRIMONIO</b> |  |  | <b>118,571,602.58</b> |
|----------------------------------|--|--|-----------------------|

  
**HECTOR DAVID ARDON**  
**CONTADOR GENERAL**  
**COL.31179-5**

  
**OSCAR ORLANDO CABALLERO**  
**DIRECTOR DE ADMINISTRACION**

**TRIBUNAL SUPERIOR DE CUENTAS**  
**NOTAS A LOS ESTADOS FINANCIEROS**  
**AL 31 DE JULIO DEL 2013**

**NOTA No. 1**  
**CAJA CHICA**

|          |                         |            |           |
|----------|-------------------------|------------|-----------|
| 11110-03 | CARLOS TORRES ORTIZ     | ( COPAN )  | 6,000.00  |
| 11110-04 | EDWAR SANTIAGO VASQUEZ  | ( CEIBA )  | 6,000.00  |
| 11110-05 | LILIAN JAKELINE RIVERA  | ( S.P.S. ) | 6,000.00  |
| 11110-07 | NORMA YOLANDA MARADIAGA |            | 3,000.00  |
| 11110-11 | BETHY ELIZABETH TOLEDO  |            | 15,000.00 |

|                  |                  |
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| <b>SUB TOTAL</b> | <b>36,000.00</b> |
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**NOTA No. 2**  
**BANCOS**

|          |         |                               |               |
|----------|---------|-------------------------------|---------------|
| 11122-01 | BANTRAL | CUENTA No. 11102-02-000106-5  | 10,999,788.54 |
| 11122-07 | BANTRAL | CUENTA No. 11102-02-2000008-8 | 33.50         |
| 11122-06 | FICOHSA | PLANILLAS 1.1E+09             | 65,873.21     |

|                  |                      |
|------------------|----------------------|
| <b>SUB TOTAL</b> | <b>11,065,695.25</b> |
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**NOTA No.3**  
**CUENTAS X COBRAR**

|            |                                                      |              |
|------------|------------------------------------------------------|--------------|
| 11310-32   | CXC TESORERIA GENERAL DE LA REPUBLICA                | 2,156,222.86 |
| 11310-36   | CXC T.G.R. SUPERINTENDENCIA DE ALIANZA PUBLICO PRIV. | 6,546,766.66 |
| 11310-61   | ANAPATRICIA FERRERA                                  | 8,445.42     |
| 11310-65/A | KARLI IBENI MANZANAREZ                               | 18,000.00    |
| 11310-66   | OVIESO ALEJANDRO CARTAJENA                           | 2,607.14     |
| 11310-67   | JESSY MARIA ESPINAL CARACIOLI                        | 15,000.00    |
| 11310-68   | MIRNA AIDA CASTRO                                    | 13,196.40    |

|                  |                     |
|------------------|---------------------|
| <b>SUB TOTAL</b> | <b>8,760,238.48</b> |
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**NOTA No. 4**  
**GARANTIAS**

|          |                            |          |
|----------|----------------------------|----------|
| 11381-01 | DEPOSITOS INDUSTRIAS QUIBA | 3,400.00 |
| 11381-02 | BAMER                      | 2,000.00 |
| 11381-03 | ELIZABETH RAVENEAU GALINDO | 6,000.00 |

|                  |                  |
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| <b>SUB TOTAL</b> | <b>11,400.00</b> |
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**NOTA No. 5**  
**BIENES DE CONSUMO**

|          |                                          |            |
|----------|------------------------------------------|------------|
| 11510-01 | MATERIALES Y SUMINISTROS ( PROVEEDURIA ) | 654,577.17 |
|----------|------------------------------------------|------------|

|                  |                   |
|------------------|-------------------|
| <b>SUB TOTAL</b> | <b>654,577.17</b> |
|------------------|-------------------|

**NOTA No. 6**  
**INVERSIONES FINANC.CORRIENTES**  
**BONOS DEUDA AGRARIA**

|          |                |           |
|----------|----------------|-----------|
| 12110-01 | BONOS No. 0814 | 10,000.00 |
| 12110-02 | BONOS No. 1597 | 1,000.00  |
| 12110-03 | BONOS No. 1598 | 1,000.00  |
| 12110-04 | BONOS No. 1599 | 1,000.00  |
| 12110-05 | BONOS No. 1600 | 1,000.00  |

|                  |                  |
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| <b>SUB TOTAL</b> | <b>14,000.00</b> |
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**NOTA No. 7**  
**PROPIEDADES, PLANTA Y EQUIPO**

|          |                                                |               |
|----------|------------------------------------------------|---------------|
| 12320-01 | EDIFICIO PRINCIPAL CENTRO CIVICO GUBERNAMENTAL | 28,250,191.87 |
| 12320-02 | EDIFICIO BARRIO CONCEPCION EN COMAYAGUELA      | 8,750,269.31  |
| 12411-01 | PLANTA ELECTRICA                               | 473,000.00    |
| 12411-02 | PLANTA TELEFONICA                              | 740,891.84    |
| 12441-01 | AUTOMOVILES                                    | 11,641,934.49 |
| 12441-02 | MOTOCICLETAS                                   | 126,808.08    |
| 12441-04 | MOBILIARIO Y EQUIPO POR DESCARGAR              | 2,304,437.65  |
| 12441-05 | MOBILIARIO Y EQUIPO DE OFICINA                 | 44,110,336.84 |
| 12441-06 | MOBILIARIO T.S.C/ C.F.T.M.                     | 1,631,821.60  |

|                  |                      |
|------------------|----------------------|
| <b>SUB TOTAL</b> | <b>98,029,691.68</b> |
|------------------|----------------------|

\*\*\* Se trata de mobiliario obsoleto que viene desde la Contraloria General de la Republica y Probidad Administrativa y que todavia no se ha descargado por falta de autorizacion de la Contaduria General de la Republica.

**NOTA No. 8**  
**CUENTAS A PAGAR**

|             |                                                   |              |
|-------------|---------------------------------------------------|--------------|
| 21110-15    | I.H.S.S                                           | -14,180.90   |
| 21110-16    | IMPUESTO SOBRE VENTAS ( 12% )                     | 109,276.28   |
| 21110-16/A  | IMPUESTO SOBRE VENTAS ( 15% )                     | 9,597.75     |
| 21110-17    | IMPUESTO SOBRE LA RENTA ( EMPLEADOS, ACUERDOS )   | 29,739.84    |
| 21110-17/A  | IMPUESTO SOBRE LA RENTA ( 10% )                   | -            |
| 21110-17/B  | IMPUESTO SOBRE LA RENTA ( 12.5% )                 | -90,872.91   |
| 21110-18    | INJUPEMP                                          | 630.00       |
| 21110-21    | FONDO DE TRANSPARENCIA MUNICIPAL                  | 5,312,809.66 |
| 21110-29    | CXP CORTE SUPREMA DE JUSTICIA                     | 174,024.86   |
| 21110-54    | TESORERIA GENERAL DE LA REPUBLICA                 | 20,000.00    |
| 21110-59    | PROYECTOS VARIOS                                  | 76,169.62    |
| 21110-66    | MINISTERIO PUBLICO                                | 46,853.52    |
| 21110-87    | DIRECCION DE AUDITORIAS                           | 18,942.56    |
| 21110-97    | FHISS                                             | 300,081.00   |
| 21110-166   | COMISION DE BANCOS Y SEGUROS                      | 347,294.11   |
| 21110-167   | CONVENIO COOPERACION SUECA                        | 36,370.08    |
| 21110-174   | SUPERINTENDENCIA DE ALIANZA PUBLICA PRIVADA       | 6,546,766.66 |
| 21110-187   | PROGRAMA DE ASIGNACION FAMILIAR                   | 522,388.36   |
| 21110-197   | FONDOS USAID POST. MITCH                          | 76,930.01    |
| 21110-202   | FONDOS USAID CAPACITACION                         | 33.50        |
| 21110-206   | CONFEDERACION SUECA                               | 3,484,720.10 |
| 21110-208   | JOSELINE MOYA                                     | 1,833.33     |
| 21110-209   | MARVIN CARBAJAL                                   | 136.11       |
| 21110-213   | PROYECTO SIGADE                                   |              |
| 21110-221   | SOPTRAVI                                          | 192,199.09   |
| 21110-226   | COMERCIAL RONY                                    | -            |
| 21110-229   | RAFAEL ANTONIO RODRIGUEZ                          | 5,000.00     |
| 21110-231   | YOVANNY SAMAEI BONILLA                            | 3,500.00     |
| 21110-232   | SECRETARIA DE DEFENSA NACIONAL                    | 685,947.50   |
| 21110-239   | SECRETARIA DE EDUCACION                           | 217,910.28   |
| 21110-245   | VALORES EN RECUPERACION FONDOS E.R.P.             | 186,813.11   |
| 21110-245/A | PROYECTOS ESPECIALES                              | 382,147.99   |
| 21110-246   | PROYECTO ADQUISICION EQUIPO DE COMPUTO            | 419,389.55   |
| 21110-246/A | PATRONATO NACIONAL DE LA INFANCIA                 | 10,000.00    |
| 21110-261   | PROGRAMA DE CREDITO PARA LA REACTIVACION AGRICOLA | 345,360.15   |
| 21110-263   | EDUCREDITO                                        | 18,000.00    |
| 21110-267   | BANPROVI                                          | 2,763,089.76 |
| 21110-268   | DESPACHO PRESIDENCIAL                             | 231,120.00   |

**SUB TOTAL**

**22,470,020.97**

**NOTA No. 9**  
**REMUNERACIONES POR PAGAR**

PRESTACIONES SOCIALES POR PAGAR 106.80

**SUB TOTAL 106.80**

**NOTA No. 11**

**DETALLE DE INGRESOS VARIOS**

|          |                                                | SALDO ANTERIOR | MOVIMIENTO | SALDO ACTUAL |
|----------|------------------------------------------------|----------------|------------|--------------|
| 57200-05 | INTERESES RECIB. DE CUENTA 01101404472 FICOHSA | 1,992.73       | 338.68     | 2,331.41     |
| 57200-05 | EXTRAVIOS Y VENTA DE PORTACARNET               | 2,950.00       | 350.00     | 3,300.00     |
| 57200-06 | INGRESOS POR FOTOCOPIAS                        | 3,589.00       | -          | 3,589.00     |
| 57200-05 | INGRESOS POR VENTA DE DESPERD. Y OTROS         | 6,391.00       | 891.40     | 7,282.40     |
| 57200-05 | INTERESES RECIBIDOS POR BONOS DEUDA AGRARIA    | 705.60         | -          | 705.60       |

**SUB TOTAL 15,628.33 1,580.08 17,208.41**

**INGRESOS POR MULTAS Y RESPONSABILIDADES**

|          |                        |              |                     |
|----------|------------------------|--------------|---------------------|
| 57200-07 | TRANSFERENCIA PDA.095  | 998,057.88   |                     |
| 57200-07 | TRANSFERENCIA PDA.102  | 1,100,346.12 |                     |
| 57200-07 | TRANSFERENCIA F-01 107 | 550,000.00   |                     |
| 57200-07 | TRANSFERENCIA F-01 108 | 250,000.00   |                     |
| 57200-07 | TRANSFERENCIA F-01 108 | 170,282.00   |                     |
| 57200-07 | TRANSFERENCIA F-01 109 | 100,000.00   |                     |
|          | <b>TOTAL</b>           |              | <b>3,168,686.00</b> |

**NOTA No. 10**

**DETALLE DE TRANSFERENCIAS RECIBIDAS**

|                       |       |               |
|-----------------------|-------|---------------|
| TRANSFERENCIA F-01 03 | ENERO | 13,396,843.00 |
| TRANSFERENCIA F-01 05 | ENERO | 265,006.99    |

**SUB TOTAL 13,661,849.99 13,661,849.99**

|                     |       |            |            |
|---------------------|-------|------------|------------|
| SUPERINTENDENCIA    | ENERO | 666,666.67 | 666,666.67 |
| ALIANZA PUBL. PRIV. |       |            |            |
| F-01 005            |       |            |            |

|                       |         |               |
|-----------------------|---------|---------------|
| TRANSFERENCIA F-01 06 | FEBRERO | 14,188,250.00 |
| TRANSFERENCIA F-01 07 | FEBRERO | 45,145.18     |

**SUB TOTAL 14,233,395.18 27,895,245.17**

|                           |         |            |              |
|---------------------------|---------|------------|--------------|
| SUPERINTENDENCIA DE       |         |            |              |
| ALIANZA PUBLICO. F-01 016 | FEBRERO | 812,600.00 | 1,479,266.67 |