

## UNIVERSIDAD PEDAGOGICA NACIONAL F.M.

## HOJA DE TRABAJO

(Valores en Lempiras)

| DESCRIPCION                                | JUNIO<br>2015         | DICIEMBRE<br>2014     | VARIACION            |   |
|--------------------------------------------|-----------------------|-----------------------|----------------------|---|
| <b>ACTIVO</b>                              |                       |                       |                      |   |
| DISPONIBLE                                 | 29,426,634.58         | 45,792,459.85         | (16,365,825.27)      | O |
| CAJA Y BANCOS                              | 29,426,634.58         | 45,792,459.85         |                      |   |
| INVERSIONES                                | 0.00                  | 0.00                  | 0.00                 | O |
| INVERSIONES FINANCIERAS                    | 0.00                  | 0.00                  |                      |   |
| INVENTARIOS                                | 6,392,930.00          | 6,392,930.00          | 0.00                 | O |
| Inventario de Materiales Proveeduría       | 6,392,930.00          | 6,392,930.00          |                      |   |
| Inventario de Artículos librería           |                       |                       |                      |   |
| Inventario editorial U.P.N.                |                       |                       |                      |   |
| CUENTAS POR COBRAR                         | 72,967,626.51         | 7,578,741.27          | 65,388,885.24        | A |
| Transferencias Por Cobrar                  | 56,393,558.18         | 6,722,227.68          |                      |   |
| Anticipos a Proveedores y Contratistas     | 156,798.82            | 856,513.59            |                      |   |
| Otros Anticipos                            | 16,412,269.51         |                       |                      |   |
| Garantías                                  | 5,000.00              |                       |                      |   |
| Intereses por cobrar                       | 0.00                  |                       |                      |   |
| FONDOS EN FIDEICOMISO                      | 7,532,360.96          | 7,532,360.96          | 0.00                 | O |
| FONDOS EN FIDEICOMISO                      | 7,532,360.96          | 7,532,360.96          |                      |   |
| FIJO NETO                                  | 583,121,449.27        | 576,848,080.75        | 6,273,368.52         | A |
| Tierras y Terrenos                         | 18,448,595.56         | 18,448,595.56         |                      |   |
| Edificios                                  | 377,107,149.27        | 377,107,149.27        |                      |   |
| Maquinaria y Equipo                        | 62,883,619.76         | 62,666,195.86         |                      |   |
| Equipos de Oficina, Hogar y de Laboratorio | 11,538,710.46         | 11,522,135.76         |                      |   |
| Instelaciones                              | 4,074,150.83          | 4,074,150.83          |                      |   |
| Construcciones en Proceso                  | 245,564,091.41        | 234,353,170.34        |                      |   |
| Bienes Inmateriales                        | 789,279.26            | 789,279.26            |                      |   |
| Menos Depreciación acumulada               | (137,284,147.28)      | (132,112,596.13)      |                      |   |
| <b>Otros Activos Corrientes</b>            | 15,000.00             | 15,000.00             | 0.00                 | O |
| Depositos en Garantía                      | 15,000.00             | 15,000.00             |                      |   |
| <b>SUMA ACTIVO</b>                         | <b>699,456,001.32</b> | <b>644,159,572.83</b> | <b>27,314,034.02</b> |   |
| <b>PASIVO</b>                              |                       |                       |                      |   |
| CUENTAS POR PAGAR C/P                      | 326,828.32            | 0.00                  | 326,828.32           | O |
| PATRIMONIO CONTABLE                        | 699,129,173.00        | 644,159,572.83        | 54,969,600.17        | O |
| PATRIMONIO                                 | 699,129,173.00        | 644,159,572.83        |                      |   |
| <b>SUMA PASIVO + CAPITAL</b>               | <b>699,456,001.32</b> | <b>644,159,572.83</b> | <b>27,314,034.02</b> |   |
| ORIGEN                                     |                       |                       | 71,662,253.76        |   |
| APLICACION                                 | 0.00                  | 0.00                  | 71,662,253.76        |   |

FIRMA

NOMBRE: Jorge Alberto Alvarez Flores

VICERRECTOR ADMINISTRATIVO



FIRMA

NOMBRE: Rigoberto Ramirez Velásquez

CONTADOR

