

EMPRESA NACIONAL DE ENERGIA ELECTRICA
BALANCE DE SITUACION FINANCIERA
AL 30 DE MAYO DEL 2010
(CIFRAS EN LEMPIRAS)

| CUENTA | DESCRIPCION | ACTIVOS Y OTROS DEBITOS | | | PATRIMONIO, PASIVO Y OTROS CREDITOS | | |
|------------|--|--------------------------|--------------------------|------------------------|-------------------------------------|-------------------|------------|
| | | MAYO 2010 | DICIEMBRE 2009 | DIFERENCIA | MAYO 2010 | DICIEMBRE 2009 | DIFERENCIA |
| 1 | ACTIVOS | | | | | | |
| 11 | Activos Fijos de Servicio Publico | | | | | | |
| 111 | En Servicio | | | | | | |
| | Generación Hidráulica | | | | | | |
| 111-26 | Activos Fijos Costo Histórico | 2,498,533,999.43 | 2,332,472,175.40 | 166,061,824.03 | | | |
| 111-27 | Activos Fijos Revaluados | 23,084,287,831.26 | 23,084,287,831.26 | 0.00 | | | |
| 111-28 | Deprec. Activos Fijos Costo Historico | -1,057,624,218.37 | -1,038,558,168.37 | -19,066,050.00 | | | |
| 111-29 | Deprec. S/Activos Fijos Revaluados | -7,685,083,517.46 | -7,471,368,647.61 | -213,714,869.85 | | | |
| | Generación Otros Medios | | | | | | |
| 111-36 | Activos Fijos Costo Histórico | 412,246,466.33 | 411,838,139.56 | 408,326.77 | | | |
| 111-37 | Activos Fijos Revaluados | 2,343,087,700.12 | 2,343,087,700.12 | 0.00 | | | |
| 111-38 | Deprec. Activos Fijos Costo Historico | -273,359,442.22 | -273,359,442.22 | 0.00 | | | |
| 111-39 | Deprec. S/Activos Fijos Revaluados | -2,476,921,272.48 | -2,476,921,272.48 | 0.00 | | | |
| | Sistema Transmisión | | | | | | |
| 111-46 | Activos Fijos Costo Histórico | 2,413,464,990.46 | 2,410,347,765.40 | 3,117,225.06 | | | |
| 111-47 | Activos Fijos Revaluados | 6,988,345,907.66 | 6,988,345,907.66 | 0.00 | | | |
| 111-48 | Deprec. Activos Fijos Costo Historico | -1,397,552,214.98 | -1,351,046,056.48 | -46,506,158.50 | | | |
| 111-49 | Deprec. S/Activos Fijos Revaluados | -4,424,697,224.41 | -4,277,103,342.41 | -147,593,882.00 | | | |
| | Sistema Distribución | | | | | | |
| 111-56 | Activos Fijos Costo Histórico | 5,762,418,569.53 | 5,577,297,365.85 | 185,121,203.68 | | | |
| 111-57 | Activos Fijos Revaluados | 6,087,733,774.76 | 6,087,733,774.76 | 0.00 | | | |
| 111-58 | Deprec. Activos Fijos Costo Historico | -1,496,278,803.57 | -1,434,920,585.07 | -61,358,218.50 | | | |
| 111-59 | Deprec. S/Activos Fijos Revaluados | -4,951,024,880.62 | -4,803,779,246.13 | -147,245,634.49 | | | |
| | Bienes e Inversiones General | | | | | | |
| 111-66 | Activos Fijos Costo Histórico | 718,891,006.43 | 673,310,277.97 | 45,580,728.46 | | | |
| 111-67 | Activos Fijos Revaluados | 429,633,546.64 | 429,633,546.64 | 0.00 | | | |
| 111-68 | Deprec. Activos Fijos Costo Historico | -245,965,175.55 | -235,034,143.52 | -10,931,032.03 | | | |
| 111-69 | Deprec. S/Activos Fijos Revaluados | -528,159,657.08 | -502,854,117.58 | -25,305,539.50 | | | |
| | Total en Servicio | 26,201,977,385.88 | 26,473,409,462.75 | -271,432,076.87 | | | |
| 112 | En Construcción | | | | | | |
| 112-01 | Previsiones Presupuestarias de Inversión | 864,526,522.94 | 1,097,767,074.46 | -233,240,551.52 | | | |
| | Total Construcción | 864,526,522.94 | 1,097,767,074.46 | -233,240,551.52 | | | |
| | Total Activos Fijos | 27,066,503,908.82 | 27,571,176,537.21 | -504,672,628.39 | | | |
| 12 | Activos Circulantes | | | | | | |
| | Activos Circulantes a Corto Plazo | | | | | | |
| 121 | Disponibilidad | | | | | | |
| 121-02 | Bancos | 161,970,327.75 | 39,046,548.14 | 122,923,779.61 | | | |
| 121-03 | Valores en Tránsito | 203,670,886.27 | 1,214,851.61 | 202,456,034.66 | | | |
| 121-05 | Fondos Reintegrables | 5,544,301.89 | 5,511,233.00 | 33,068.89 | | | |
| | Total Disponibilidad | 371,185,515.91 | 45,772,632.75 | 325,412,883.16 | | | |

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|---|-------------------------|-------------------------|---------------------------|---------------------------|-----------------------|
| 123 Cuentas y Docto. P/Cobrar | | | | | |
| 123-01 Cuentas P/Cobrar Abonados | 3,040,299,592.91 | 2,875,539,794.94 | 164,759,797.97 | | |
| 123-02 Otras Cuentas P/Cobrar | 483,086,337.01 | 798,457,370.73 | -315,371,033.72 | | |
| 123-03 Anticipos Contratistas y Proveedores | 5,738,021.74 | 8,193,888.75 | -2,455,867.01 | | |
| 123-04 Cuentas P/Cobrar Empleados | 3,579,464.13 | 3,185,181.08 | 394,283.05 | | |
| 123-05 Documentos P/Cobrar Abonados | 111,693,446.45 | 91,657,762.42 | 20,035,684.03 | | |
| 123-06 Otros Documento por Cobrar | 249,038,435.92 | 249,038,435.92 | 0.00 | | |
| 123-09 Provisión Acumulada P/Ctas Incobrables | -2,610,442,887.82 | -2,617,581,415.98 | 7,138,528.16 | | |
| Total Cuentas y Docto. P/Cobrar | 1,282,992,410.34 | 1,408,491,017.86 | -125,498,607.52 | | |
| Total Activos a Corto Plazo | 1,654,177,926.25 | 1,454,263,650.61 | 199,914,275.64 | | |
| Activos a Largo Plazo | | | | | |
| Cuentas y Documentos por Cobrar | | | | | |
| 123-02 Otras Cuentas P/Cobrar | 89,631,807.15 | 90,676,101.34 | -1,044,294.19 | | |
| 123-04 Cuentas P/Cobrar Empleados | 52,334.06 | 52,334.06 | 0.00 | | |
| 123-06 Otros Documentos P/Cobrar | 30,406,612.86 | 29,643,687.01 | 762,925.85 | | |
| Total Cuentas y Docto. P/Cobrar | 120,090,754.07 | 120,372,122.41 | -281,368.34 | | |
| 124 Materiales y Suministros | | | | | |
| 124-01 Existencias Materiales Y Repuestos | 653,654,694.51 | 535,240,819.06 | 118,413,875.45 | | |
| 124-01 Provisión obsolescencia de Inventarios | -7,796,345.67 | -7,796,345.67 | 0.00 | | |
| Total Materiales y Suministros | 645,858,348.84 | 527,444,473.39 | 118,413,875.45 | | |
| 126 Inversiones | | | | | |
| 126-01 Inversiones | 105,718,651.35 | 106,284,937.50 | -566,286.15 | | |
| Total Inversiones | 105,718,651.35 | 106,284,937.50 | -566,286.15 | | |
| Total Activos a Largo Plazo | 871,667,754.26 | 754,101,533.30 | 117,566,220.96 | | |
| Total Activos a Corto y Largo Plazo | 2,525,845,680.51 | 2,208,365,183.91 | 317,480,496.60 | | |
| 13 Activos Diferidos | | | | | |
| 131 Cargos Diferidos | | | | | |
| 131-03 Aporte Local Convenio B.I.D. | 52,815,433.75 | 45,561,080.86 | 7,254,352.89 | | |
| 131-04 Otros Cargos Diferidos | 31,861,135.54 | 52,016,186.09 | -20,155,050.55 | | |
| 132-01 Gastos a Distribuir | 50,813,492.70 | | | | |
| Total Otros Cargos Diferidos | 135,490,061.99 | 97,577,266.95 | -12,900,697.66 | | |
| Total Activo Diferido | 135,490,061.99 | 97,577,266.95 | -12,900,697.66 | | |
| 2 Pasivos | | | | | |
| 21 Patrimonio | | | | | |
| 211 Capital Propio | | | | | |
| 211-01 Capital Propio | | | 1,721,121,046.87 | 1,721,121,046.87 | 0.00 |
| Total Capital Propio | | | 1,721,121,046.87 | 1,721,121,046.87 | 0.00 |
| 212 Transferencias de Resultado | | | | | |
| 212-01 Resultados Acumulados | | | -12,543,693,716.14 | -13,031,938,684.54 | 488,244,968.40 |
| 212-01 Resultado Ejercicio Año Actual | | | -256,428,838.00 | -489,165,758.55 | 232,736,920.55 |
| Total Resultado de Ejercicios | | | -12,800,122,554.14 | -13,521,104,443.09 | 720,981,888.95 |
| 213 Transferencias de Capital | | | | | |
| 213-01 Transferencias de Capital Recibido | | | 6,163,302,645.97 | 6,044,138,756.29 | 119,163,889.68 |
| Total Transferencias de Capital | | | 6,163,302,645.97 | 6,044,138,756.29 | 119,163,889.68 |
| 214 Revaluación de Activos | | | | | |
| 214-01 Revaluación de Activos | | | 19,264,295,219.49 | 19,264,295,219.49 | 0.00 |
| Total Revaluación de Activos | | | 19,264,295,219.49 | 19,264,295,219.49 | 0.00 |
| 216 Condonación Deuda | | | | | |
| 216-01 Condonación Deuda | | | 1,077,380,565.90 | 1,077,380,565.90 | 0.00 |
| Total Condonación Deuda | | | 1,077,380,565.90 | 1,077,380,565.90 | 0.00 |

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| 217 | Aporte Organismos Internacionales | | | |
| 217-01 | Aporte Organismos Internacionales | 23,117,068.19 | 23,117,068.19 | 0.00 |
| | Total Organismos Internacionales | 23,117,068.19 | 23,117,068.19 | 0.00 |
| | Total Patrimonio | 15,449,093,992.28 | 14,608,948,213.65 | 840,145,778.63 |
| 2 | Pasivo | | | |
| | Pasivo a Corto Plazo | | | |
| 22 | Deuda Externa e Interna | | | |
| 222-01 | Deuda Externa P/Pagar | 71,306,285.85 | 202,154,746.76 | -130,848,460.91 |
| 222-02 | Deuda Interna P/Pagar | 56,297,486.21 | 754,097.55 | 55,543,388.66 |
| | Total Deuda Externa e Interna | 127,603,772.06 | 202,908,844.31 | -75,305,072.25 |
| 223 | Deuda Externa en Mora | | | |
| 223-01 | Deuda Externa en Mora | | | |
| | Bilaterales | 204,714,073.88 | 199,035,599.02 | 5,678,474.86 |
| | Multilaterales | 206,932,896.97 | 169,011,428.24 | 37,921,468.73 |
| | Banca Comercial Externa | 4,410,065.51 | 4,410,065.51 | 0.00 |
| | Clud de Paris | 178,939,839.28 | 145,961,440.20 | 32,978,399.08 |
| | Total Deuda en Mora | 594,996,875.64 | 518,418,532.97 | 76,578,342.67 |
| | Total Deuda | 722,600,647.70 | 721,327,377.28 | 1,273,270.42 |
| | Intereses | | | |
| 224 | Intereses Deuda Externa e Interna | | | |
| 224-01 | Deuda Externa Intereses P/Pagar | 24,224,264.55 | 15,143,427.29 | 9,080,837.26 |
| 224-02 | Deuda Interna Intereses P/Pagar | 43,301,270.85 | 44,744,646.53 | -1,443,375.68 |
| | Total Intereses Generados en la Deuda | 67,525,535.40 | 59,888,073.82 | 7,637,461.58 |
| 225 | Intereses Externos en Mora | | | |
| 225-01 | Deuda Externa Intereses en Mora | 252,449,588.52 | 231,529,226.30 | 20,920,362.22 |
| | Total Intereses Externos en Mora | 252,449,588.52 | 231,529,226.30 | 20,920,362.22 |
| | Total Deuda e Intereses | 1,042,575,771.62 | 1,012,744,677.40 | 29,831,094.22 |
| 241 | Cuentas Por Pagar | | | |
| 241-01 | Proveedores | 4,595,559.10 | 13,640,342.65 | -9,044,783.55 |
| 241-02 | Recaudaciones de Impuesto Por Pagar | 713,918.26 | 1,055,544.53 | -341,626.27 |
| 241-03 | Cuotas Patronales P/Pagar | 5,862,687.65 | 907,900.75 | 4,954,786.90 |
| 241-04 | Compañía Suplidora de Electricidad | 2,199,984,866.08 | 1,351,050,276.13 | 848,934,589.95 |
| 241-05 | Arrendamiento Equipo para Generación | 496,240.11 | 2,150,837.26 | -1,654,597.15 |
| 241-09 | Combustible para Generacion | -5,753,649.81 | 13,717,734.86 | -19,471,384.67 |
| 241-99 | Otras Cuentas por Pagar | 33,733,436.38 | 87,173,699.41 | -53,440,263.03 |
| | Total Proveedores | 2,239,633,057.77 | 1,469,696,335.59 | 769,936,722.18 |
| 242 | Remuneraciones P/Pagar Empleados | | | |
| 242-01 | Valor Neto P/Pagar | 542,725.65 | 1,265,895.71 | -723,170.06 |
| | Total Remuneraciones P/Pagar Empleados | 542,725.65 | 1,265,895.71 | -723,170.06 |
| 243 | Retención Empleados | | | |
| 243-01 | Retenciones Obligatorias | 2,558,434.78 | 1,378,650.01 | 1,179,784.77 |
| 243-02 | Retención a Favor de Terceros | 1,513,782.60 | 2,417,449.60 | -903,667.00 |
| 243-03 | Otras Deducciones Empleados | 7,481,715.78 | 2,818,187.90 | 4,663,527.88 |
| | Total Retención Empleados | 11,553,933.16 | 6,614,287.51 | 4,939,645.65 |
| 245 | Documentos P/Pagar | | | |
| 245-03 | Contratistas | 48,006,848.13 | 44,181,442.85 | 3,825,405.28 |
| 245-04 | Retenciones a Contratistas | 1,652,743.54 | 1,459,743.52 | 193,000.02 |
| | Total Documentos P/Pagar | 49,659,591.67 | 45,641,186.37 | 4,018,405.30 |
| 247 | Depósitos Provisionales | | | |
| 247-01 | Depósitos Provisionales | 14,428,288.76 | 13,746,731.13 | 681,557.63 |
| | Total Depósitos Provisionales | 14,428,288.76 | 13,746,731.13 | 681,557.63 |

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| | Total Pasivo a Corto Plazo | | | 3,358,393,368.63 | 2,549,709,113.71 | 808,684,254.92 |
| | Pasivo a Largo Plazo | | | | | |
| 221 | Deuda Externa e Interna | | | | | |
| 221-01 | Deuda Externa | | | 1,598,054,272.02 | 1,614,746,699.44 | -16,692,427.42 |
| 221-02 | Deuda Interna | | | 8,164,830,086.34 | 10,122,562,709.09 | -1,957,732,622.75 |
| | Total Deuda Externa e Interna | | | 9,762,884,358.36 | 11,737,309,408.53 | -1,974,425,050.17 |
| | Total Deuda | | | 9,762,884,358.36 | 11,737,309,408.53 | -1,974,425,050.17 |
| 241 | Cuentas Por Pagar | | | | | |
| 241-08 | Cuentas por Liquidar | | | 2,906,815.59 | 2,906,815.59 | 0.00 |
| 241-99 | Otras Cuentas P/Pagar | | | 0.00 | 0.00 | 0.00 |
| | Total Cuentas Por Pagar | | | 2,906,815.59 | 2,906,815.59 | 0.00 |
| 244 | Deposito De Abonados | | | | | |
| 244-02 | Depósitos de Abonados | | | 231,851,554.77 | 203,072,488.76 | 28,779,066.01 |
| 244-03 | Depósitos del 5% Garantía | | | 6,288,783.14 | 6,244,395.14 | 44,388.00 |
| 244-99 | Otros Acreedores | | | 0.00 | 119,279.17 | -119,279.17 |
| | Total Depostios Abonados | | | 238,140,337.91 | 209,436,163.07 | 28,704,174.84 |
| | Total Pasivo a Largo Plazo | | | 10,003,931,511.86 | 11,949,652,387.19 | -1,945,720,875.33 |
| 249 | Cargos Financieros | | | | | |
| 249-01 | Interes Compra de Energia | | | 4,687,519.86 | 37,485,504.08 | -32,797,984.22 |
| | Total Cargos Financieros | | | 4,687,519.86 | 37,485,504.08 | -32,797,984.22 |
| | Total Pasivo a Corto y Largo Plazo | | | 13,367,012,400.35 | 14,536,847,004.98 | -1,169,834,604.63 |
| 25 | Pasivo Diferido | | | | | |
| 251 | Créditos Diferidos | | | | | |
| 251-01 | Aporte Clientes Para Construcción | | | 20,232,361.84 | 18,108,483.81 | 2,123,878.03 |
| 251-02 | Otros Créditos Diferidos | | | 385,420,896.85 | 207,135,285.63 | 178,285,611.22 |
| | Total Créditos Diferidos | | | 405,653,258.69 | 225,243,769.44 | 180,409,489.25 |
| 252 | Pasivo Laboral | | | | | |
| 252-01 | Provision Pasivo Laboral | | | 506,080,000.00 | 506,080,000.00 | 0.00 |
| | Total Pasivo Laboral | | | 506,080,000.00 | 506,080,000.00 | 0.00 |
| | Total Creditos Diferidos | | | 911,733,258.69 | 731,323,769.44 | 180,409,489.25 |
| | Suma El Activos | 29,727,839,651.32 | 29,877,118,988.07 | -200,092,829.45 | | |
| | Suma El Pasivo y Patrimonio | | | 29,727,839,651.32 | 29,877,118,988.07 | -149,279,336.75 |