Poder Judicial
Corte Suprema de Justicia
*Direc. Gral. de Administración y Finanzas*
Departamento de Contabilidad

# DEPARTAMENTO DE CONTABILIDAD

***MDC N° 444/2013***

## MEMORANDO

A : Sres. **COORDINADORES DEL COMITÉ DE EVALUACION DE OFERTA** Corte Suprema de Justicia

C.C. : Econ. **RAUL RIQUELME**, Encargado de Despacho Dirección Financiera.

De : Lic. **CESAR DANIEL PASCOTTINI M.**, Director Departamento de Contabilidad

Fecha : 31 - JULIO - 2013

Referencia : Informar

Lic. César Daniel Pascottini M.
Director de Contabilidad
Corte Suprema de Justicia

Me dirijo a Ud. a fin de remitir en adjunto Análisis Financiero correspondiente a **CONTRATACION POR EXCEPCION – *PAC N° 67/2013 "MANTENIMIENTO Y REPARACION DE VEHICULOS EN TALLERES OFICIALES – CONTRATO ABIERTO"***, solicitado por el Comité de Evaluación de Ofertas según Nota CEO Nº 412/2013 de los oferentes:

- ***DIESA S.A.***
- ***MITSUBI CENTRO DE SERVICIOS S.A.***
- ***ASTRUM S.A.***

Atentamente.

Lic. María Olga Peralta Ch.
Departamento de Programación
y Evaluación de Ofertas

Alonso y Testanova
Cuarto Piso - Torre Sur
Teléfono: 595 21 420 - 605

Corte Suprema De Justicia
División Control Contable

# MEMORANDO N° 109 /2013

A : **LIC. CESAR DANIEL PASCOTTINI M., DIRECTOR**
DEPARTAMENTO DE CONTABILIDAD

DE : LELIA CANTERO, JEFA
DIVISIÓN CONTROL CONTABLE

LELIA F. CANTERO R.
Jefe de División Control Contable
Dpto. de Contabilidad

FECHA : **31 DE JULIO DE 2013**

*Se remite informe sobre el Análisis Financiero elaborado y remitido al Departamento de Programación y Evaluación de Ofertas, según Nota CEO N° 412/2013, correspondiente a la C.E. – PAC N° 67/2013 – "MANTENIMIENTO Y REPARACION DE VECHICULOS EN TALLERES OFICIALES – CONTRATO ABIERTO", de los oferentes:*

- *DIESA S. A.*
- *MITSUBI CENTRO DE SERVICIOS S.A.*
- *ASTRUM S.A.*

*Atentamente*

RECIBIDO
31 JUL 2013
DIRECCION DE CONTABILIDAD
2435

Dirección de Contabilidad
Corte Suprema de Justicia

MITSUBI CENTRO DE SERVICIOS Y REPUESTOS

RUC : 80017452-6

## I- ANÁLISIS DE ESTADOS CONTABLES COMPARATIVOS Y PORCENTUALES

| ACTIVO | 2010 | 2011 | 2012 |
|---|---|---|---|
| CORRIENTE | 15.961.380.107 | 13.143.430.407 | 12.180.622.838 |
| DISPONIBLE | 4.203.346.976 | 4.729.860.835 | 3.272.582.978 |
| CAJA | 1.246.969 | 12.844.304 | 41.890.060 |
| DEPOSITOS A LA VISTA | 36.000.000 | 492.000 | [illegible] |
| BANCOS | [illegible] | [illegible] | [illegible] |
| EXIGIBLE | 2.704.411.389 | 2.786.353.680 | 1.970.716.245 |
| CLIENTES | 856.556.000 | 700.797.191 | 557.112.579 |
| DEUDORES VARIOS | 1.853.921.059 | 2.068.604.037 | 1.372.021.462 |
| TARJETAS DE CREDITOS | 13.700.000 | | |
| [illegible] | 166.171.054 | 22.959.270 | [illegible] |
| INVENTARIO | 4.083.217.517 | 5.246.311.326 | 6.865.227.125 |
| MERCADERIA [illegible] | 4.083.217.517 | 5.008.311.326 | 6.865.227.126 |
| OTROS GASTOS | 10.472.774 | 83.000.745 | 46.294.770 |
| [illegible] | [illegible] | [illegible] | [illegible] |
| ACTIVO NO CORRIENTE | 176.411.224 | 343.298.214 | 232.284.340 |
| [illegible] | 74.476.035 | 74.476.035 | 74.476.035 |
| DEUDORES [illegible] | 74.476.035 | 31.476.035 | 74.476.035 |
| PROPIEDAD, PLANTA Y EQUIPOS | 584.416.008 | 569.002.486 | 634.083.628 |
| DEPRECIACION | [illegible] | [illegible] | [illegible] |
| [illegible] ACUMULADAS | [illegible] | [illegible] | [illegible] |
| [illegible] | 12.578.261 | 19.829.650 | 19.231.541 |
| SISTEMA DE CIMATICO | 49.422.184 | 49.422.184 | 41.104.083 |
| [illegible] | 4.000.350 | 4.003.360 | 4.002.360 |
| AMORTIZACION ACUMULADA | 35.047.253 | 42.495.041 | 36.319.060 |
| TOTAL ACTIVO | 11.727.699.131 | 13.786.644.733 | 12.913.881.966 |

| PASIVO | 2010 | 2011 | 2012 |
|---|---|---|---|
| CORRIENTE | 758.055.494 | 1.670.872.290 | 87.858.148 |
| CUENTAS A PAGAR | 542.551.321 | 1.327.925.676 | 275.359.551 |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| PRESTAMOS FINANCIEROS | 5.290.248 | 7.221.119 | |
| DOCUMENTOS A PAGAR | 5.290.248 | 7.221.119 | |
| PROVISIONES | 90.803.899 | 180.246.982 | 258.348.908 |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| OTROS PASIVOS | 466.110.261 | 448.279.486 | 21.884.207 |
| PRESTAMOS [illegible] | 789.417 | 1.327.046 | |
| [illegible] | 465.707.488 | 439.443.382 | 21.884.207 |
| TOTAL PASIVO | 758.055.494 | 1.670.872.290 | 87.858.148 |

| PATRIMONIO NETO | 2010 | 2011 | 2012 |
|---|---|---|---|
| CAPITAL | 9.985.200.000 | 9.986.200.000 | 9.986.200.000 |
| CAPITAL ACREDITADO | 9.985.200.000 | 9.986.200.000 | 9.986.200.000 |
| RESERVAS | 864.551.130 | 943.251.578 | 1.000.842.148 |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| RESULTADOS | 173.662.221 | 1.198.926.901 | 1.228.993.374 |
| RESULTADOS ACUMULADOS | 1.844.473.951 | 973.662.229 | [illegible] |
| RESULTADO [illegible] | [illegible] | 1.068.388.715 | [illegible] |
| TOTAL PATRIMONIO NETO | 11.969.613.900 | 12.127.872.513 | 12.076.636.926 |
| TOTAL PASIVO + PATRIMONIO NETO | 11.732.869.319 | 13.798.044.733 | 12.913.881.966 |

Lic. [illegible]

**ASTRUM S.A.**
RUC | 80024896-3

## I- ANÁLISIS DE ESTADOS CONTABLES COMPARATIVOS Y PORCENTUALES

| ACTIVO | [illegible] | 2021 | 2019 |
|---|---|---|---|
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |

DIESA S.A.

RUC. 80001435-9

I- ANALISIS DE ESTADOS CONTABLES COMPARATIVOS Y PORCENTUALES

| ACTIVO | 2010 | 2011 | 2012 |
|---|---|---|---|
| CORRIENTE | 56.756.977.318 | 107.481.613.281 | 142.491.987.415 |
| DISPONIBILIDADES | 10.476.387.835 | 14.759.765.131 | 8.212.339.476 |
| CAJA | [illegible] | [illegible] | [illegible] |
| DISTRIBUCIONES DE TESORERIA | [illegible] | [illegible] | [illegible] |
| BANCOS | [illegible] | [illegible] | [illegible] |
| CREDITOS | 20.122.212.962 | 32.846.718.103 | 32.192.045.913 |
| CLIENTES | 20.107.686.677 | 20.120.864.196 | 20.203.816.040 |
| PARTE CORTA VALUE AJUSTADA | 100.706.620 | | 145.440.117 |
| ESTIMACION PARA INCOBRABLES | [illegible] | [illegible] | [illegible] |
| DEUDORES VARIOS | [illegible] | [illegible] | [illegible] |
| CUENTAS POR COBRAR PARTES VINCULADAS | 11.820.215 | 11.436.382 | [illegible] |
| INVENTARIOS | 32.667.409.837 | 38.136.897.208 | 68.243.912.921 |
| NO CORRIENTE | 32.087.507.927 | 44.336.997.390 | 72.241.917.927 |
| ESTIMACION VALUACION DE INVENTARIOS | | [illegible] | [illegible] |
| ANTICIPOS | [illegible] | [illegible] | [illegible] |
| INVERSIONES EN CREDITOS | [illegible] | [illegible] | [illegible] |
| CREDITOS FISCALES | [illegible] | [illegible] | [illegible] |
| OTROS ACTIVOS | 832.318.614 | 1.369.122.678 | [illegible] |
| DEPRECIACION DE VEHICULOS | [illegible] | [illegible] | [illegible] |
| CONCESIONARIOS CONCEDIDOS | [illegible] | [illegible] | [illegible] |
| ACTIVO NO CORRIENTE | [illegible] | [illegible] | [illegible] |
| CREDITOS | 1.656.064.321 | 2.656.237.116 | [illegible] |
| [illegible] | 1.520.054.321 | 2.490.202.605 | [illegible] |
| [illegible] | 15.336.000 | 15.336.000 | [illegible] |
| DEUDORES | | | |
| MERCADERIAS PRODUCTOS TERMINADOS | [illegible] | | |
| ESTIMACION POR OBSOLESCENCIA | [illegible] | | |
| INMUEBLES PLANTA Y EQUIPO | 56.361.490.545 | 74.765.225.574 | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| TOTAL ACTIVO | 166.326.542.564 | 184.672.336.142 | [illegible] |

| PASIVO | 2010 | 2011 | 2012 |
|---|---|---|---|
| CORRIENTE | 47.842.116.238 | 51.621.906.280 | [illegible] |
| CUENTAS A PAGAR | 5.216.206.476 | 8.376.359.587 | 11.281.376.004 |
| PROVEEDORES LOCALES | [illegible] | [illegible] | [illegible] |
| PROVEEDORES DE EXTERIOR | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| PRESTAMOS BANCARIOS | 42.516.094.104 | 51.600.486.120 | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| PRESTAMOS DE EXTERIOR | [illegible] | [illegible] | |
| RETENCIONES A DEVENGAR | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | | [illegible] | |
| [illegible] | [illegible] | [illegible] | [illegible] |
| NO CORRIENTE | 19.313.612.266 | 17.291.786.594 | 15.426.082.194 |
| PRESTAMOS BANCARIOS | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| OTROS PASIVOS | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] |
| TOTAL PASIVO | 67.155.728.503 | 74.323.671.866 | [illegible] |

Lic. [illegible] Díaz

| | | | |
|---|---|---|---|
| PASIVO NO CORRIENTE | 2,012 | 2,011 | 2,012 |
| CAPITAL | [illegible] | [illegible] | [illegible] |
| CAPITAL SUSCRITO | [illegible] | [illegible] | [illegible] |
| RESERVAS | [illegible] | [illegible] | [illegible] |
| RESULTADOS | [illegible] | [illegible] | [illegible] |
| RESULTADOS ACUMULADOS | [illegible] | [illegible] | [illegible] |
| RESULTADOS NO VALIDOS | [illegible] | [illegible] | [illegible] |
| INGRESOS | 8,176,386,693 | 12,740,799,491 | 13,798,863,274 |
| [illegible] | 0 | 0 | 0 |
| [illegible] | 8,176,386,693 | 12,740,799,491 | [illegible] |
| TOTAL PATRIMONIO NETO | 98,164,864,621 | 110,158,682,396 | 124,847,248,202 |
| TOTAL PASIVO Y PATRIMONIO NETO | 98,164,864,621 | 110,158,682,396 | 124,847,248,202 |

Lic. Alfio Díaz

Tabla de Análisis de la Capacidad Financiera y Técnica de las Empresas Oferentes

| Solvencia Financiera | [illegible] | | | ASTRUM S.A. | | | DIESA S.A. | | |
|---|---|---|---|---|---|---|---|---|---|
| Años | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 |
| Activo Corriente (a) | [illegible] | [illegible] | [illegible] | [illegible] | 4,928,282,930 | 4,757,322,402 | 98,756,977,7[illegible] | [illegible] | [illegible] |
| Pasivo Corriente (b) | [illegible] | [illegible] | 87,195,145 | [illegible] | [illegible] | 1,435,600,064 | 47,842,[illegible] | [illegible] | [illegible] |
| | [illegible] | [illegible] | 18,84 | [illegible] | 3,86 | 3,31 | 2,06 | [illegible] | [illegible] |
| | Promedio | | 53,97 | Promedio | | 3,11 | Promedio | | [illegible] |
| Índice de Endeudamiento | | | | | | | | | |
| Años | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 |
| Pasivo Total | 718,035,401 | [illegible] | 87,855,145 | [illegible] | [illegible] | 1,435,600,064 | 87,165,728,983 | [illegible] | [illegible] |
| Activo Total | 11,700,869,331 | 13,798,544,7[illegible] | 13,913,621,885 | [illegible] | [illegible] | 5,490,208,814 | 189,320,592,264 | [illegible] | [illegible] |
| | 0,06 | 0,06 | [illegible] | [illegible] | 0,28 | 0,26 | 0,46 | [illegible] | [illegible] |
| | Promedio | | 0,03 | Promedio | | 0,26 | Promedio | | 0,46 |
| Índice de Rentabilidad | | | | | | | | | |
| Años | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 |
| Utilidad Operativa (Pérdida) | [illegible] | 1,024,956,712 | 640,459,739 | [illegible] | [illegible] | 533,871,939 | 8,178,398,900 | [illegible] | [illegible] |
| Patrimonio Neto | [illegible] | 12,[illegible]27,972,511 | 12,828,039,820 | [illegible] | [illegible] | 5,014,828,150 | 96,184,904,021 | [illegible] | [illegible] |
| | 0,10 | 0,08 | 0,05 | [illegible] | 0,23 | 0,11 | 0,08 | 0,12 | [illegible] |
| | Promedio | | -0,01 | Promedio | | 0,17 | Promedio | | [illegible] |

| Resumen de Promedios de los Dos Últimos años | [illegible] | ASTRUM S.A. | DIESA S.A. | [illegible] |
|---|---|---|---|---|
| Ratio de Liquidez | 53,97 | 3,11 | 1,83 | [illegible] |
| Índice de Endeudamiento | 0,03 | 0,26 | 0,46 | [illegible] |
| Índice de Rentabilidad | -0,01 | 0,17 | 0,10 | [illegible] |

Lic. [illegible] Díaz