



**UNIVERSIDAD DE PAMPLONA**  
**ESTADO DE SITUACIÓN FINANCIERA COMPARATIVO**  
**· DICIEMBRE 2019-2018 REEXPRESADO**  
**CIFRAS EN MILLONES DE PESOS**

ACTIVOS	2019			2018			2019			2018			A. HORIZONTAL
	A. VERTICAL	REEXPRESADO	A. VERTICAL	A. VERTICAL	2018	A. VERTICAL	A. VERTICAL	REEXPRESADO	A. VERTICAL	2018	A. VERTICAL		
<b>CORRIENTES</b>													
<b>EFFECTIVO Y EQUIVALENTES AL EFFECTIVO (N1)</b>	4.23%	12,003.09	4.59%	12,676.31	4.61%	0.00%	52.70%	5,145.21	10.26%	4,875.39	10.28%	5.53%	
CAJA	0.00%	0.00	0.00%	0.00	0.00%	0.00%	8.56%	5,145.21	10.26%	4,875.39	10.28%	5.53%	
DEPOSITOS EN INSTITUCIONES FINANCIERAS	3.83%	10,653.25	4.20%	11,599.57	4.21%	-6.43%	34.89%	20,983.34	32.80%	15,559.27	32.80%	34.86%	
EQUIVALENTES AL EFFECTIVO	0.41%	1,149.85	0.39%	1,076.75	0.39%	6.73%	12.92%	7,770.10	12.87%	6,107.59	12.87%	27.22%	
<b>INVERSIONES E INSTRUMENTOS DERIVADOS</b>	0.02%	52.21	0.02%	52.21	0.02%	0.00%	8.81%	5,297.93	8.24%	3,909.09	8.24%	35.53%	
INVERSIONES DE ADMINISTRACION DE LIQUIDEZ AL COSTO	0.02%	52.21	0.02%	52.21	0.02%	0.00%	3.18%	1,911.90	1.72%	817.04	1.72%	134.00%	
<b>CUENTAS POR COBRAR (N2)</b>	10.97%	31,126.25	8.94%	24,660.71	8.96%	26.22%	0.05%	27.15	0.00%	0.00	0.00%	0.00%	
PRESTACION DE SERVICIOS	12.58%	35,669	10.55%	29,115.01	10.58%	22.51%	1.05%	631.49	1.76%	835.10	1.76%	-24.38%	
TRANSFERENCIAS POR COBRAR	0.00%	2.33	0.00%	2.33	0.00%	0.00%	2.63%	1,583.88	3.06%	1,451.60	3.06%	9.11%	
OTRAS CUENTAS POR COBRAR	1.96%	5,567	2.05%	5,654.87	2.05%	-1.56%	6.25%	3,780.90	5.14%	2,438.85	5.14%	54.21%	
DETERIORO ACUMULADO DE CUENTAS POR COBRAR	-3.56%	-10,111.50	-3.66%	-10,111.50	-3.87%	0.00%							
<b>OTROS ACTIVOS (N3)</b>	1.87%	5,306.25	2.03%	5,599.85	2.03%	-5.21%	15.99%	9,614.47	12.50%	5,931.09	12.50%	62.10%	
AVANCES Y ANTICIPOS ENTREGADOS	0.28%	797.44	0.52%	1,432.13	0.52%	-44.32%	14.82%	8,909.96	11.02%	5,226.23	11.02%	70.49%	
BIENES Y SERVICIOS PAGADOS POR ANTICIPADO	0.40%	1,126.59	0.15%	411.74	0.15%	173.62%	1.17%	704.50	1.49%	704.86	1.49%	-0.05%	
INVENTARIOS	1.19%	3,384.22	1.36%	3,755.97	1.36%	-9.90%	0.40%	238.18	0.50%	238.18	0.50%	0.00%	
<b>TOTAL ACTIVOS CORRIENTES</b>	17.10%	48,489.80	15.58%	42,989.08	15.62%	12.80%		238.18	0.50%	238.18	0.50%	0.00%	
<b>ACTIVOS NO CORRIENTES</b>													
<b>PROPIEDAD PLANTA Y EQUIPO (M1)</b>	80.09%	227,154.74	81.48%	224,863.08	81.43%	1.02%	23.83%	14,391.25	16.85%	7,995.46	16.85%	79.99%	
TERRENOS	30.13%	85,447.22	30.96%	85,447.22	31.05%	0.00%	22.99%	13,827.47	16.65%	7,898.25	16.65%	75.07%	
SEMOVIENTES	0.02%	60.30	0.02%	60.30	0.02%	0.00%	0.94%	563.78	0.20%	97.21	0.20%	479.94%	
CULTIVOS EN DESARROLLO	0.01%	25.63	0.01%	25.63	0.01%	0.00%	83.76%	50,372.45	72.83%	34,599.40	72.83%	45.59%	
CONSTRUCCIONES EN CURSO	0.46%	1,314.88	0.00%	0.00	0.00%	0.00%							
BIENES MUEBLES EN BODEGA	0.76%	2,149.43	0.62%	1,700.34	0.62%	26.41%	10.63%	6,390.07	21.02%	9,972.32	21.02%	-35.92%	
EDIFICACIONES	45.60%	129,335.88	45.76%	126,282.50	45.88%	2.42%							
PLANTAS, DUCTOS Y TUNELES	0.04%	118.93	0.04%	118.93	0.04%	0.00%	1.23%	741.80	0.50%	235.58	0.50%	214.88%	
REDES, LINEAS Y CABLES	0.50%	1,418.58	0.51%	1,418.58	0.52%	0.00%	1.23%	741.80	0.50%	235.58	0.50%	214.88%	
MAQUINARIA Y EQUIPO	0.33%	922.88	0.22%	3,778.79	1.37%	51.14%							
EQUIPO MEDICO Y CIENTIFICO	2.67%	7,564.23	2.66%	7,414.24	2.66%	2.29%	4.38%	2,631.90	5.55%	2,631.90	5.55%	0.00%	
MUEBLES, ENSERES Y EQUIPO DE OFICINA	0.95%	2,702.87	0.86%	12,642.38	4.59%	13.78%							
EQUIPO DE COMUNICACION Y COMPUTACION	2.28%	6,478.67	2.20%	17,142.52	6.23%	6.92%	4.39%	2,631.90	5.55%	2,631.90	5.55%	0.00%	
EQUIPO DE TRANSPORTE, TRACCION Y ELEVACION	0.72%	2,046.01	0.24%	653.45	0.36%	213.11%							
EQUIPO DE COMEDOR, COCINA, DESPENSA Y HOTELERIA	0.14%	400.35	0.14%	379.26	0.14%	5.56%							
<b>TOTAL PASIVO NO CORRIENTE</b>								9,763.77	16.24%	12,839.79	27.07%	-23.96%	



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DEPRECIACIÓN ACUMULADA (CR)	12,851.14	-4.53%	-7,662.76	-2.78%	-47,738.23	-17.35%	67.27%	60,136.21	100.00%	47,439.19	100.00%	26.76%
<b>BIENES HISTÓRICOS Y CULTURALES</b>	<b>253.68</b>	<b>0.09%</b>	<b>253.68</b>	<b>0.09%</b>	<b>253.68</b>	<b>0.09%</b>	<b>0.00%</b>					
BIENES HISTÓRICOS Y CULTURALES	253.68	0.09%	253.68	0.09%	253.68	0.09%	0.00%					
<b>OTROS/ ACTIVOS (N5)</b>	<b>7,737.13</b>	<b>2.73%</b>	<b>7,872.68</b>	<b>2.85%</b>	<b>7,872.68</b>	<b>2.86%</b>	<b>-1.72%</b>	107,426.75	48.07%	107,426.75	47.01%	47.16%
BIENES DE ARTE Y CULTURA	6,303.46	2.22%	6,303.46	2.28%	6,303.46	2.29%	0.00%	- 5,499.67	-2.46%	3,169.01	1.39%	-273.55%
ACTIVOS INTANGIBLES	2,188.27	0.76%	2,195.03	0.80%	2,195.03	0.80%	-1.22%	121,572	54.39%	0.00	0.00%	0.00%
AMORTIZACIONES	734.60	-0.26%	-625.81	-0.23%	-625.81	-0.23%	17.38%	0.00	0.00%	0.00	0.00%	0.00%
<b>TOTAL ACTIVOS NO CORRIENTES</b>	<b>235,145.55</b>	<b>82.90%</b>	<b>232,989.44</b>	<b>84.42%</b>	<b>232,233.51</b>	<b>84.38%</b>	<b>0.93%</b>	<b>223,498.14</b>	<b>100.00%</b>	<b>228,539.33</b>	<b>100.00%</b>	<b>-2.21%</b>

<b>TOTAL PASIVOS</b>	<b>60,136.21</b>	<b>100.00%</b>	<b>47,439.19</b>	<b>100.00%</b>	<b>47,439.19</b>	<b>100.00%</b>	<b>100.00%</b>	<b>275,978.52</b>	<b>100.00%</b>	<b>275,222.59</b>	<b>100.00%</b>	<b>2.77%</b>
<b>PATRIMONIO INSTITUCIONAL (N10)</b>												
CAPITAL FISCAL												
RESULTADOS DEL EJERCICIO												
RESULTADOS DE EJERCICIOS ANTERIORES												
SUPERAVIT POR VALORIZACIÓN												
IMPACTOS POR LA TRANSICIÓN AL NUEVO												
<b>TOTAL PATRIMONIO</b>	<b>223,498.14</b>	<b>100.00%</b>	<b>228,539.33</b>	<b>100.00%</b>	<b>227,783.40</b>	<b>100.00%</b>	<b>-2.21%</b>	<b>283,635.35</b>	<b>100%</b>	<b>275,978.52</b>	<b>100.00%</b>	<b>2.77%</b>

<b>TOTAL PASIVOS Y PATRIMONIO</b>	<b>283,635.35</b>	<b>100%</b>	<b>275,978.52</b>	<b>100.00%</b>	<b>275,222.59</b>	<b>100.00%</b>	<b>2.77%</b>
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