

DEPARTAMENTO DE NARIÑO
NIT.800.103.923-8
ESTADO DE SITUACION FINANCIERA

NIT: 800.103.923-8

Periodos Contables Terminados el 30 De Junio 2025 Y 30 de Junio 2024

| ACTIVO CORRIENTE | | | | |
|------------------|---------------------------------------------------------------|-----------------------------|-----------------------------|---------------------------|
| CÓDIGO | NOMBRE | jun-25 | jun-24 | Variación |
| 1 | ACTIVO | 4,715,645,874,186.84 | 3,875,891,365,981.71 | 839,754,508,205.13 |
| 11 | EFFECTIVO Y EQUIVALENTES AL EFFECTIVO | 760,691,691,120.55 | 601,438,055,639.02 | 159,253,635,481.53 |
| 1105 | CAJA | 300,000.00 | 300,000.00 | 0.00 |
| 110501 | Caja Principal | 300,000.00 | 300,000.00 | - |
| 1110 | DEPÓSITOS EN INSTITUCIONES FINANCIERAS | 743,979,951,961.77 | 587,899,999,496.66 | 156,079,952,465.11 |
| 111005 | Cuenta Corriente | 214,990,055,752.62 | 146,630,707,735.53 | 68,359,348,017.09 |
| 111006 | Cuenta De Ahorro | 528,817,023,342.69 | 440,843,755,923.67 | 87,973,267,419.02 |
| 111090 | Otros Depositos En Instituciones Financieras | 172,872,866.46 | 425,535,837.46 | - 252,662,971.00 |
| 1132 | EFFECTIVO DE USO RESTRINGIDO | 16,711,439,158.78 | 13,537,756,142.36 | 3,173,683,016.42 |
| 113210 | Depósitos En Instituciones Financieras | 16,711,439,158.78 | 13,537,756,142.36 | 3,173,683,016.42 |
| 13 | CUENTAS POR COBRAR | 1,216,222,007,793.60 | 642,944,565,987.25 | 573,277,441,806.35 |
| 1305 | IMPUESTOS POR COBRAR VIGENCIA ACTUAL | 11,227,477,966.00 | 8,529,626,897.00 | 2,697,851,069.00 |
| 130502 | Impuesto de retencion en la fuente y anticipo | 2,316,600.00 | - | 2,316,600.00 |
| 130508 | Impuesto de Industria y Comercio | 60,009,271.00 | - | 60,009,271.00 |
| 130533 | Impuestos Sobre Vehiculos Automotores | 7,498,830,617.00 | 5,073,878,419.00 | 2,424,952,198.00 |
| 130535 | Sobretasa a la gasolina | 2,168,723,478.00 | 1,958,150,478.00 | 210,573,000.00 |
| 130588 | Estampillas | 1,497,598,000.00 | 1,497,598,000.00 | - |
| 1311 | CONTRIBUCIONES, TASAS E INGRESOS NO TRIBUTARIOS | 47,574,361,357.00 | 43,372,016,395.00 | 4,202,344,962.00 |
| 131102 | Multas y sanciones | 29,302,711,593.00 | 29,999,730,748.00 | - 697,019,155.00 |
| 131103 | Intereses | 18,259,800,764.00 | 13,372,285,647.00 | 4,887,515,117.00 |
| 131127 | Contribuciones | 11,849,000.00 | - | 11,849,000.00 |
| 1316 | VENTAS DE BIENES | 28,745,288.15 | 102,713,768.25 | -73,968,480.10 |
| 131604 | Bienes Producidos | 28,745,288.15 | 102,713,768.25 | - 73,968,480.10 |
| 1337 | TRANSFERENCIAS POR COBRAR | 1,131,571,829,084.00 | 566,829,392,993.00 | 564,742,436,091.00 |
| 133702 | Sistema General de Regalías | 495,874,296,170.00 | 515,087,621,596.00 | - 19,213,325,426.00 |
| 133704 | Sistema General De Participacion- Para Eduacion | 546,450,010,774.00 | - | 546,450,010,774.00 |
| 133706 | Sistema General De Participaciones - Participación Para Pens | 75,667,193,082.00 | 38,610,271,866.00 | 37,056,921,216.00 |
| 133710 | Sistema General De Participacion - Agua Potable Y Saneamiento | 2,558,214,385.00 | 2,109,384,858.00 | 448,829,527.00 |
| 133712 | Otras transferencias | 11,022,114,673.00 | 11,022,114,673.00 | - |
| 1384 | OTRAS CUENTAS POR COBRAR | 28,632,732,774.45 | 25,974,865,456.00 | 2,657,867,318.45 |
| 138408 | Cuotas Partes De Pensiones | 26,686,509,905.44 | 24,263,314,010.46 | 2,423,195,894.98 |
| 138414 | Dividendos y participaciones por cobrar | 331,700,000.00 | 331,700,000.00 | - |
| 138420 | Honorarios | 86,634.00 | 86,634.00 | - |
| 138432 | Responsabilidades fiscales | 572,239,939.30 | 335,235,525.74 | 237,004,413.56 |
| 138435 | Otros intereses de mora | 303,959,489.30 | 250,918,343.30 | 53,041,146.00 |
| 138453 | Rendimientos financieros de asignacioens directar | 221,792,853.00 | 316,918,735.00 | - 95,125,882.00 |
| 138490 | Otras Cuentas Por Cobrar | 516,443,953.41 | 476,692,207.50 | 39,751,745.91 |

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| 1386 | DETERIORO ACUMULADO DE CUENTAS POR COBRAR | -2,813,138,676.00 | -1,864,049,522.00 | -949,089,154.00 |
| 138613 | Impuesto | - 2,813,138,676.00 | -1,864,049,522.00 | - 949,089,154.00 |
| 15 | INVENTARIOS | 13,458,955,876.65 | 9,202,600,403.43 | 4,256,355,473.22 |
| 1510 | MERCANCIAS EN EXISTENCIA | 10,793,793,677.53 | 6,297,903,792.96 | 4,495,889,884.57 |
| 151015 | Licores, Bebidas Y Alcoholes | 5,013,372,622.53 | 5,808,141,971.96 | - 794,769,349.43 |
| 151090 | Otras mercancías en existencia | 5,780,421,055.00 | 489,761,821.00 | 5,290,659,234.00 |
| 1514 | MATERIALES Y SUMINISTROS | 2,665,162,199.12 | 2,904,696,610.47 | -239,534,411.35 |
| 151409 | Repuestos | 45,700,927.71 | 72,813,517.49 | - 27,112,589.78 |
| 151421 | Dotación A Trabajadores | - | 2,028,621.97 | - 2,028,621.97 |
| 151423 | Combustibles y Lubricantes | - | 10,520,580.03 | - 10,520,580.03 |
| 151490 | Otros Materiales y Suministros | 2,619,461,271.41 | 2,819,333,890.98 | - 199,872,619.57 |
| 19 | OTROS ACTIVOS | 1,949,166,589,016.81 | 1,809,748,763,278.95 | 139,417,825,737.86 |
| 1904 | PLAN DE ACTIVOS PARA BENEFICIOS POSEMPLEO | 1,413,109,256,891.16 | 1,306,216,702,219.61 | 106,892,554,671.55 |
| 190401 | Efectivo Y Equivalentes Al Efectivo | 1,083,025,585.03 | 5,199,929,512.46 | - 4,116,903,927.43 |
| 190404 | Encargos Fiduciarios | 1,412,026,231,306.13 | 1,301,016,772,707.15 | 111,009,458,598.98 |
| 1905 | BIENES Y SERVICIOS PAGADOS POR ANTICIPADO | 231,745,756.76 | 1,058,014,964.40 | -826,269,207.64 |
| 190590 | Otro Bienes Y Servicios | 231,745,756.76 | 1,058,014,964.40 | - 826,269,207.64 |
| 1906 | AVANCES Y ANTICIPOS ENTREGADOS | 44,762,294,408.99 | 47,166,140,214.60 | -2,403,845,805.61 |
| 190601 | Anticipos Sobre Convenios Y Acuerdos | 12,652,720,286.36 | 13,269,580,604.08 | - 616,860,317.72 |
| 190604 | Anticipo Para Adquisición De Bienes Y Servicios | 26,323,316,379.45 | 31,420,522,515.00 | - 5,097,206,135.55 |
| 190690 | Otros Avances Y Anticipos | 5,786,257,743.18 | 2,476,037,095.52 | 3,310,220,647.66 |
| 1908 | RECURSOS ENTREGADOS EN ADMINISTRACIÓN | 217,454,995,141.29 | 217,466,058,616.36 | -11,063,475.07 |
| 190801 | En Administración | 217,454,995,141.29 | 217,466,058,616.36 | - 11,063,475.07 |
| 1909 | DEPÓSITOS ENTREGADOS EN GARANTÍA | 145,985,815.21 | 145,985,815.21 | 0.00 |
| 190903 | Depositos Judiciales | 145,985,815.21 | 145,985,815.21 | - |
| 1926 | DERECHOS EN FIDEICOMISO | 201,279,056,206.00 | 165,470,606,651.37 | 35,808,449,554.63 |
| 192603 | Fiducia Mercantil - Patrimonio Autonomo | 201,279,056,206.00 | 165,470,606,651.37 | 35,808,449,554.63 |
| 1986 | ACTIVOS DIFERIDOS | 72,183,254,797.40 | 72,225,254,797.40 | -42,000,000.00 |
| 198604 | Gasto diferido por transferencias condicionadas | 72,183,254,797.40 | 72,225,254,797.40 | - 42,000,000.00 |
| TOTAL ACTIVO CORRIENTE | | 3,939,539,243,807.61 | 3,063,333,985,308.65 | 876,205,258,498.96 |

| ACTIVO NO CORRIENTE | | | | |
|---------------------|--------------------------------------|----------------------|----------------------|--------------------|
| CÓDIGO | NOMBRE | jun-25 | jun-25 | Variación |
| 1 | ACTIVOS | 4,715,645,874,186.84 | 3,875,891,365,981.71 | 839,754,508,205.13 |
| 12 | INVERSIONES E INSTRUMENTOS DERIVADOS | 31,124,644,943.95 | 31,124,644,943.95 | 0.00 |

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|-------------|-----------------------------------------------------------|---------------------------|---------------------------|----------------------------|
| 1223 | INVERSIONES DE ADMINISTRACIÓN DE LIQUIDEZ A COSTO | 21,752,967.83 | 21,752,967.83 | 0.00 |
| 122302 | Certificados De Depósito A Término (CDT) | 21,752,967.83 | 21,752,967.83 | - |
| 1224 | INVERSIONES DE ADMINISTRACIÓN DE LIQUIDEZ AL COSTO | 4,949,638,869.55 | 4,949,638,869.55 | 0.00 |
| 122413 | Acciones Ordinarias | 4,949,638,869.55 | 4,949,638,869.55 | - |
| 1227 | INVERSIONES EN CONTROLADAS CONTAB.METODO DE PARTI. | 19,905,230,956.57 | 19,905,230,956.57 | 0.00 |
| 122704 | Sociedades De Economía Mixta | 19,905,230,956.57 | 19,905,230,956.57 | - |
| 1233 | INVERSIONES EN ASOCIADAS | 6,248,022,150.00 | 6,248,022,150.00 | 0.00 |
| 123301 | Entidades privadas | 6,248,022,150.00 | 6,248,022,150.00 | - |
| 13 | CUENTAS POR COBRAR | 19,135,488.00 | 68,301,761,617.00 | -68,282,626,129.00 |
| 1337 | TRANSFERENCIAS POR COBRAR | 19,135,488.00 | 68,301,761,617.00 | - 68,282,626,129.00 |
| 133704 | Sistema General de Participacion para Educacion | - | 68,282,626,129.00 | - 68,282,626,129.00 |
| 133712 | Otras Transferencias Por cobrar | 19,135,488.00 | 19,135,488.00 | - |
| 15 | INVENTARIOS | 0.00 | 0.00 | 0.00 |
| 1514 | MATERIALES Y SUMINISTROS | 0.00 | 0.00 | 0.00 |
| 151409 | Repuestos | - | - | - |
| 151490 | Combustibles y Lubricantes | - | - | - |
| 16 | PROPIEDADES, PLANTA Y EQUIPO | 135,352,171,016.94 | 132,110,055,963.58 | 3,242,115,053.36 |
| 1605 | TERRENOS | 89,409,319,756.46 | 89,409,319,756.46 | 0.00 |
| 160501 | Urbanos | 70,801,641,397.00 | 70,801,641,397.00 | - |
| 160502 | Rurales | 18,607,678,359.46 | 18,607,678,359.46 | - |
| 1615 | CONSTRUCCIONES EN CURSO | 0.00 | 10,206,085.12 | - 10,206,085.12 |
| 161501 | Edificaciones | - | 10,206,085.12 | - 10,206,085.12 |
| 1635 | BIENES MUEBLES EN BODEGA | 16,810,254,361.89 | 13,998,849,812.53 | 2,811,404,549.36 |
| 163501 | Maquinaria Y Equipo | 1,956,331,044.02 | 1,891,181,046.02 | 65,149,998.00 |
| 163502 | Equipo Medico Y Cientifico | 987,785,160.00 | 987,785,160.00 | - |
| 163503 | Muebles Y Enseres Y Equipo De Oficina | 1,255,048,741.44 | 1,333,794,394.44 | - 78,745,653.00 |
| 163504 | Equipos De Comunicación Y Computación | 4,271,904,556.37 | 2,685,310,050.97 | 1,586,594,505.40 |
| 163505 | Equipos De Transporte, Tracción Y Elevación | 5,715,398,740.69 | 4,715,228,968.69 | 1,000,169,772.00 |
| 163511 | Equipos De Comedor, Cocina, Despensa Y Hotelaria | 919,000.00 | 919,000.00 | - |
| 163590 | Otros Bienes Muebles En Bodega | 2,622,867,119.37 | 2,384,631,192.41 | 238,235,926.96 |
| 1637 | PROPIEDADES,PLANTA Y EQUIPO NO EXPLOTADOS | 16,298,105,648.09 | 14,620,867,473.40 | 1,677,238,174.69 |
| 163701 | Terrenos | 1,563,517,096.79 | 577,560,959.79 | 985,956,137.00 |
| 163703 | Edificaciones | 13,488,343,282.64 | 13,001,142,038.77 | 487,201,243.87 |
| 163707 | Maquinaria Y Equipo | 16,533,379.60 | 16,533,379.60 | - |
| 163708 | Equipo Medico Y Cientifico | 514,000.00 | 514,000.00 | - |
| 163709 | Muebles, Enseres Y Equipo De Oficina | 380,274,911.80 | 224,406,992.08 | 155,867,919.72 |
| 163710 | Equipos De Comunicación Y Computación | 376,383,662.26 | 328,170,788.16 | 48,212,874.10 |
| 163711 | Equipos de transporte, tracción y elevación | 470,549,315.00 | 470,549,315.00 | - |
| 163712 | Equipos De Comedor, Cocina, Despensa Y Hotelaria | 1,990,000.00 | 1,990,000.00 | - |
| 1640 | EDIFICACIONES | 13,145,972,227.83 | 13,145,972,227.83 | 0.00 |

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|-------------|----------------------------------------------------------|---------------------------|---------------------------|--------------------------|
| 164001 | Edificios Y Casas | 1,453,310,687.13 | 1,453,310,687.13 | - |
| 164002 | Oficinas | 4,502,437,115.00 | 4,502,437,115.00 | - |
| 164017 | Parqueaderos Y Garajes | 81,186,654.00 | 81,186,654.00 | - |
| 164019 | Instalaciones deportivas y recreacionales | 7,109,037,771.70 | 7,109,037,771.70 | - |
| 1645 | PLANTAS, DUCTOS Y TUNELES | 63,951,000.00 | 63,951,000.00 | 0.00 |
| 164501 | Plantas generales | 63,951,000.00 | 63,951,000.00 | - |
| 1650 | REDES, LÍNEAS Y CABLES | 800,000.00 | 800,000.00 | 0.00 |
| 165010 | Lineas y cables de telecomunicaciones | 800,000.00 | 800,000.00 | - |
| 1655 | MAQUINARIA Y EQUIPO | 1,107,319,335.77 | 1,127,558,965.44 | -20,239,629.67 |
| 165504 | Maquinaria Industrial | 110,562,332.00 | 118,870,297.67 | - 8,307,965.67 |
| 165505 | Equipo De Música | 196,346,434.05 | 207,513,098.05 | - 11,166,664.00 |
| 165506 | Equipo De Recreación Y Deporte | 58,480,648.00 | 58,480,648.00 | - |
| 165508 | Equipo agropecuario, de silvicultura, avicultura y pesca | 614,535,439.00 | 614,535,439.00 | - |
| 165511 | Herramientas Y Accesorios | 39,934,000.00 | 40,699,000.00 | - 765,000.00 |
| 165523 | Equipo De Aseo | 5,630,000.00 | 5,630,000.00 | - |
| 165590 | Otras Maquinarias Y Equipos | 81,830,482.72 | 81,830,482.72 | - |
| 1660 | EQUIPO MEDICO Y CIENTIFICO | 119,480,003.00 | 109,991,003.00 | 9,489,000.00 |
| 166090 | Otro equipo médico y científico | 119,480,003.00 | 109,991,003.00 | 9,489,000.00 |
| 1665 | MUEBLES, ENSERES Y EQUIPO DE OFICINA | 3,255,135,376.64 | 3,371,905,115.09 | -116,769,738.45 |
| 166501 | Muebles Y Enseres | 3,175,685,376.64 | 3,280,805,115.09 | - 105,119,738.45 |
| 166590 | Otros Muebles, Enseres Y Equipo De Oficina | 79,450,000.00 | 91,100,000.00 | - 11,650,000.00 |
| 1670 | EQUIPOS DE COMUNICACIÓN Y COMPUTACIÓN | 8,336,196,561.72 | 6,783,197,914.02 | 1,552,998,647.70 |
| 167001 | Equipo De Comunicación | 1,254,325,506.84 | 835,530,353.89 | 418,795,152.95 |
| 167002 | Equipo De Computación | 6,890,387,281.80 | 5,767,143,369.05 | 1,123,243,912.75 |
| 167090 | Otros Equipos De Comunicación Y Computación | 191,483,773.08 | 180,524,191.08 | 10,959,582.00 |
| 1675 | EQUIPOS DE TRANSPORTE, TRACCIÓN Y ELEVACIÓN | 22,518,087,248.93 | 22,518,087,248.93 | 0.00 |
| 167502 | Terrestre | 17,833,527,250.92 | 17,833,527,250.92 | - |
| 167504 | Marítimo y Fluvial | 4,608,499,998.01 | 4,608,499,998.01 | - |
| 167506 | De Elevación | 75,980,000.00 | 75,980,000.00 | - |
| 167590 | Otros Equipos De Transporte, Tracción Y Elevación | 80,000.00 | 80,000.00 | - |
| 1680 | EQUIPOS DE COMEDOR, COCINA, DESPENSA Y HOTELERÍA | 9,551,860.00 | 9,551,860.00 | 0.00 |
| 168002 | Equipo De Restaurante Y Cafetería | 9,551,860.00 | 9,551,860.00 | - |
| 1681 | BIENES DE ARTE Y CULTURA | 551,590,686.18 | 556,961,936.18 | -5,371,250.00 |
| 168101 | Obras De Arte | 14,396,000.00 | 15,896,000.00 | - 1,500,000.00 |
| 168103 | Bienes De Culto | 9,205,000.00 | 9,826,250.00 | - 621,250.00 |
| 168106 | Elementos Musicales | 117,379,100.56 | 117,379,100.56 | - |
| 168107 | Libros Y Publicaciones De Investigación Y Consulta | 85,210,585.62 | 85,210,585.62 | - |
| 168190 | Otros Bienes De Arte Y Cultura | 325,400,000.00 | 328,650,000.00 | - 3,250,000.00 |
| 1685 | DEPRECIACIÓN ACUMULADA DE PROPIEDAD, PLANTA Y | -36,273,593,049.57 | -33,617,164,434.42 | -2,656,428,615.15 |
| 168501 | Edificaciones | - 12,605,099,639.76 | -12,237,796,927.68 | - 367,302,712.08 |
| 168502 | Planta,Ductos Y tuneles | - 54,516,968.86 | -49,172,801.08 | - 5,344,167.78 |

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| 168504 | Maquinaria Y Equipo | - 1,107,319,335.77 | -1,018,239,568.05 | - 89,079,767.72 |
| 168505 | Equipo Medico Cientifico | - 119,480,003.00 | -109,991,003.00 | - 9,489,000.00 |
| 168506 | Muebles, Enseres Y Equipo De Oficina | - 2,023,005,202.53 | -1,928,520,348.42 | - 94,484,854.11 |
| 168507 | Equipos De Comunicación Y Computación | - 6,536,806,924.13 | -5,996,487,853.74 | - 540,319,070.39 |
| 168508 | Equipos De Transporte, Tracción Y Elevación | - 10,729,021,158.37 | -9,336,327,519.27 | - 1,392,693,639.10 |
| 168509 | Equipos De Comedor, Cocina, Despensa Y Hotelaria | - 9,551,860.00 | -9,391,333.55 | - 160,526.45 |
| 168512 | Bienes De Artes Y Cultural | - 312,462,935.10 | -311,669,135.37 | - 793,799.73 |
| 168513 | Bienes muebles en bodega | - 2,776,329,022.05 | -2,619,567,944.26 | - 156,761,077.79 |
| 17 | BIENES DE USO PÚBLICO E HISTÓRICOS Y CULTURALES | 591,141,854,657.59 | 575,975,827,144.68 | 15,166,027,512.91 |
| 1705 | BIENES DE USO PUBLICO E HISTORICOS Y CULTURALES EN | 319,557,945,803.64 | 254,122,118,991.31 | 65,435,826,812.33 |
| 170501 | Red De Carreteras | 297,134,479,589.93 | 231,612,277,292.28 | 65,522,202,297.65 |
| 170504 | Plazas Publicas | 623,465,794.00 | 709,841,279.32 | - 86,375,485.32 |
| 170505 | Parques Recreacionales | 18,107,129,687.98 | 18,107,129,687.98 | - |
| 170590 | Otros Bienes de uso Público en Construccion | 3,692,870,731.73 | 3,692,870,731.73 | - |
| 1710 | BIENES DE USO PÚBLICO EN SERVICIO | 305,783,323,354.13 | 350,879,721,687.46 | -45,096,398,333.33 |
| 171001 | Red De Carreteras | 269,110,354,162.92 | 314,206,752,496.25 | - 45,096,398,333.33 |
| 171005 | Parques Recreacionales | 24,104,646,859.90 | 24,104,646,859.90 | - |
| 171014 | Terrenos | 3,780,606,688.00 | 3,780,606,688.00 | - |
| 171090 | Otros bienes de uso público en servicio | 8,787,715,643.31 | 8,787,715,643.31 | - |
| 1715 | BIENES HISTÓRICOS Y CULTURALES | 45,000,000.00 | 45,000,000.00 | 0.00 |
| 171503 | Obras De Arte | 45,000,000.00 | 45,000,000.00 | - |
| 1785 | DEPRECIACIÓN ACUMULADA DE BIENES DE USO PÚBLICO | -34,244,414,500.18 | -29,071,013,534.09 | -5,173,400,966.09 |
| 178501 | Red carretera | - 16,663,211,691.41 | -11,491,598,625.81 | - 5,171,613,065.60 |
| 178505 | Parques Recreacionales | - 17,560,103,918.52 | -17,560,103,918.52 | - |
| 178513 | Bienes de Uso Publico Repres. En Bienes de Arte y Cultura | - 21,098,890.25 | -19,310,989.76 | - 1,787,900.49 |
| 19 | OTROS ACTIVOS | 18,468,824,272.75 | 5,045,091,003.85 | 13,423,733,268.90 |
| 1906 | AVANCES Y ANTICIPOS ENTREGADOS | 2,032,657,311.00 | 2,440,335,253.00 | -407,677,942.00 |
| 190604 | Anticipo Para Adquisicion De Bienes Y Servicios | 2,032,657,311.00 | 2,440,335,253.00 | -407,677,942.00 |
| 1908 | RECURSOS ENTREGADOS EN ADMINISTRACIÓN | 13,629,246,207.00 | 0.00 | 13,629,246,207.00 |
| 190806 | Recurso Del Regimen | 13,629,246,207.00 | - | 13,629,246,207.00 |
| 1970 | ACTIVOS INTANGIBLES | 4,352,268,412.88 | 4,050,133,640.84 | 302,134,772.04 |
| 197007 | Licencias | 3,695,421,790.88 | 3,393,287,018.84 | 302,134,772.04 |
| 197008 | Softwares | 120,880,435.00 | 120,880,435.00 | - |
| 197090 | Otros Activos Intangibles | 535,966,187.00 | 535,966,187.00 | - |
| 1975 | AMORTIZACIÓN ACUMULADA DE INTANGIBLES (CR) | -1,545,347,658.13 | -1,445,377,889.99 | -99,969,768.14 |
| 197507 | Licencias | - 1,424,467,223.13 | -1,342,121,719.45 | -82,345,503.68 |
| 197508 | Softwares | - 120,880,435.00 | -103,256,170.54 | -17,624,264.46 |
| TOTAL ACTIVO NO CORRIENTE | | 776,106,630,379.23 | 812,557,380,673.06 | -36,450,750,293.83 |
| TOTAL ACTIVO | | 4,715,645,874,186.84 | 3,875,891,365,981.71 | 839,754,508,205.13 |

| PASIVO CORRIENTE | | | | |
|------------------|-----------------------------------------------------------|-----------------------------|-----------------------------|---------------------------|
| CÓDIGO | NOMBRE | jun-25 | jun-24 | Variación |
| 2 | PASIVO | 2,003,772,134,867.25 | 1,867,332,873,982.31 | 136,439,260,884.94 |
| 24 | CUENTAS POR PAGAR | 380,420,885,275.97 | 365,091,584,632.59 | 15,329,300,643.38 |
| 2401 | ADQUISICIÓN DE BIENES Y SERVICIOS NACIONALES | 27,981,181,073.38 | 24,532,709,132.27 | 3,448,471,941.11 |
| 240101 | Bienes y servicios | 25,591,920,993.79 | 20,313,093,993.16 | 5,278,827,000.63 |
| 240102 | Proyectos de inversión | 2,389,260,079.59 | 4,219,615,139.11 | - 1,830,355,059.52 |
| 2403 | TRANSFERENCIAS POR PAGAR | 314,583,309,361.56 | 304,726,843,946.98 | 9,856,465,414.58 |
| 240315 | Otras transferencias | 314,583,309,361.56 | 304,726,843,946.98 | 9,856,465,414.58 |
| 2407 | RECURSOS A FAVOR DE TERCEROS | 12,322,569,052.60 | 7,601,944,943.70 | 4,720,624,108.90 |
| 240701 | Deducción de impuestos | 641,240,322.00 | 641,240,322.00 | - |
| 240702 | Regalías | 3,915,940,700.44 | 1,445,527,858.58 | 2,470,412,841.86 |
| 240703 | Impuestos | 2,762,491,099.16 | 1,232,779,200.96 | 1,529,711,898.20 |
| 240706 | Cobro cartera de terceros | 143,055,107.00 | 143,055,107.00 | - |
| 240720 | Recaudos Por Clasificar | 1,879,242,945.99 | 1,879,242,945.99 | - |
| 240722 | Estampillas | 377,434,518.91 | 436,063,911.73 | - 58,629,392.82 |
| 240726 | Rendimientos financieros | 1,232,312,718.88 | 563,159,049.09 | 669,153,669.79 |
| 240790 | Otros recursos a favor de terceros | 1,370,851,640.22 | 1,260,876,548.35 | 109,975,091.87 |
| 2424 | DESCUENTOS DE NÓMINA | 13,658,916,252.00 | 19,162,061,712.00 | -5,503,145,460.00 |
| 242401 | Aportes a fondos pensionales | 31,576.00 | 31,576.00 | - |
| 242402 | Aportes a seguridad social en salud | 32,396,445.00 | 32,396,445.00 | - |
| 242407 | Libranzas | 11,904,859,894.00 | 11,002,027,651.00 | 902,832,243.00 |
| 242409 | Descuentos No Autorizados | 1,335,649.00 | 1,335,649.00 | - |
| 242411 | Embargos judiciales | 439,711,280.00 | 377,836,752.00 | 61,874,528.00 |
| 242490 | Descuentos No Autorizados | 1,280,581,408.00 | 7,748,433,639.00 | - 6,467,852,231.00 |
| 2436 | RETENCIÓN EN LA FUENTE E IMPUESTO DE TIMBRE | 4,674,324,256.97 | 2,995,399,083.00 | 1,678,925,173.97 |
| 243603 | Honorarios | 50,527,005.23 | 58,762,621.00 | - 8,235,615.77 |
| 243605 | Servicios | 323,652,571.00 | 8,794,549.00 | 314,858,022.00 |
| 243606 | Arrendamientos | 6,333,000.00 | 4,254,000.00 | 2,079,000.00 |
| 243608 | Compras | 22,551,921.00 | 3,078,257.00 | 19,473,664.00 |
| 243615 | Rentas de trabajo | 4,091,431,685.00 | 2,766,324,581.00 | 1,325,107,104.00 |
| 243625 | Impuesto a las ventas retenido | 48,197,360.78 | 29,844,835.00 | 18,352,525.78 |
| 243626 | Contratos de construcción | 9,192,096.00 | 13,070,000.00 | - 3,877,904.00 |
| 243627 | Retención de impuesto de industria y comercio por compras | 24,338,617.96 | 25,218,240.00 | - 879,622.04 |
| 243698 | Impuesto de timbre | 98,100,000.00 | 86,052,000.00 | 12,048,000.00 |
| 2440 | IMPUESTOS, CONTRIBUCIONES Y TASAS | 2,638,070,418.96 | 2,717,443,937.00 | -79,373,518.04 |

DEPARTAMENTO DE NARIÑO

NIT.800.103.923-8

ESTADO DE SITUACION FINANCIERA

NIT: 800.103.923-8

Períodos Contables Terminados el 30 De Junio 2025 Y 30 de Junio 2024

| | | | | |
|-------------|-----------------------------------------------------------------|-----------------------------|-----------------------------|---------------------------|
| 244017 | Interes de Mora | 27,319,761.67 | - | 27,319,761.67 |
| 244023 | Contribuciones | 436,595,468.71 | 621,853,489.00 | 185,258,020.29 |
| 244024 | Tasas | 25,184,886.58 | - | 25,184,886.58 |
| 244035 | Estampillas | 2,148,970,302.00 | 2,095,590,448.00 | 53,379,854.00 |
| 2445 | IMPUESTO AL VALOR AGREGADO - IVA | -17,912,620.67 | -109,338,161.00 | 91,425,540.33 |
| 244501 | Venta de bienes licoros | 294,755,383.55 | 213.80 | 294,755,169.75 |
| 244502 | Ventas de servicios | 2,770,435.78 | 625.20 | 2,769,810.58 |
| 244505 | Compra de bienes (db) | - 315,438,440.00 | -109,339,000.00 | 206,099,440.00 |
| 2490 | OTRAS CUENTAS POR PAGAR | 4,580,427,481.17 | 3,464,520,038.64 | 1,115,907,442.53 |
| 249027 | Viáticos y gastos de viaje | 3,834,317.50 | 1,406,657.00 | 2,427,660.50 |
| 249034 | Aportes a escuelas industriales, institutos técnicos y ESAP | 1,006,100.00 | 7,497,902.00 | 6,491,802.00 |
| 249039 | SalDOS A Favor De Contribuyentes | 2,610,400.00 | 2,904,000.00 | 293,600.00 |
| 249044 | Otros Intereses De Mora | 1,010,770,498.94 | 1,038,950,117.91 | 28,179,618.97 |
| 249050 | Aportes al ICBF y SENA | 2,347,700.00 | 17,502,805.00 | 15,155,105.00 |
| 249051 | Servicios públicos | 7,532,798.00 | 7,459,128.00 | 73,670.00 |
| 249054 | Honorarios | 48,920,380.00 | 26,861,800.00 | 22,058,580.00 |
| 249055 | Servicios | 2,102,091,925.77 | 1,966,950,432.77 | 135,141,493.00 |
| 249058 | Arrendamiento operativo | 12,160,119.00 | 52,783,986.00 | 40,623,867.00 |
| 249090 | Otra Cuentas por Pagar | 1,389,153,241.96 | 342,203,209.96 | 1,046,950,032.00 |
| 25 | BENEFICIOS A LOS EMPLEADOS | 1,444,116,308,192.74 | 1,305,699,183,970.78 | 138,417,124,221.96 |
| 2511 | BENEFICIOS A LOS EMPLEADOS A CORTO PLAZO | 28,508,830,858.00 | 90,596,300,441.00 | -62,087,469,583.00 |
| 251101 | Nómina por pagar | 5,760,263,488.00 | 5,494,299,296.00 | 265,964,192.00 |
| 251102 | Cesantías | 6,702,558,371.00 | 3,535,417,910.00 | 3,167,140,461.00 |
| 251103 | Intereses sobre cesantías | 90,436,037.00 | - | 90,436,037.00 |
| 251104 | Vacaciones | 1,072,539,077.00 | 777,892,685.00 | 294,646,392.00 |
| 251105 | Prima de vacaciones | 1,096,739,198.00 | 915,917,759.00 | 180,821,439.00 |
| 251106 | Prima de servicios | 2,437,899,112.00 | 1,561,322,649.00 | 876,576,463.00 |
| 251107 | Prima de Navidad | 811,402,127.00 | 771,969,510.00 | 39,432,617.00 |
| 251123 | Aportes a seguridad social en salud - empleador | 15,250,351.00 | 15,250,351.00 | - |
| 251124 | Aportes a cajas de compensación familiar | 2,683,000.00 | 20,008,955.00 | 17,325,955.00 |
| 251190 | Otros Beneficios A los Empleados | 10,519,060,097.00 | 77,504,221,326.00 | 66,985,161,229.00 |
| 2514 | BENEFICIOS POSEMPLEO - PENSIONES | 1,415,604,799,334.74 | 1,215,100,205,529.78 | 200,504,593,804.96 |
| 251401 | Pensiones de jubilación patronales | 4,057,886,372.00 | 4,057,886,372.00 | - |
| 251402 | Retroactivos y Reintegros Pensionales | 2,864,928.00 | 2,864,928.00 | - |
| 251403 | Indemnización Sustitutiva | 1,295,342.00 | 1,295,342.00 | - |
| 251404 | Mesadas pensionales no reclamadas | 272,549,895.00 | 253,464,908.00 | 19,084,987.00 |
| 251405 | Cuotas partes de pensiones | 41,444,454,003.73 | 38,655,325,077.77 | 2,789,128,925.96 |
| 251406 | Bonos Pensionales O Cuotas Partes De Bonos Pensionales Emitidos | 10,363,244,864.00 | 10,363,244,864.00 | - |
| 251410 | Calculo Actuarial De Pensiones Actuales | 1,359,462,503,930.01 | 1,161,766,124,038.01 | 197,696,379,892.00 |
| 2515 | OTROS BENEFICIOS POSEMPLEO | 2,678,000.00 | 2,678,000.00 | 0.00 |
| 251502 | Auxilio Funerarios Y Gastos De Inhumano | 2,678,000.00 | 2,678,000.00 | - |

| | | | | |
|--------------------------------|---------------------------------------------------|-----------------------------|-----------------------------|---------------------------|
| 29 | OTROS PASIVOS | 126,656,510,722.79 | 83,985,890,669.81 | 42,670,620,052.98 |
| 2901 | AVANCES Y ANTICIPOS RECIBIDOS | 2,931,312,954.12 | 7,438,417,864.12 | -4,507,104,910.00 |
| 290101 | Anticipos sobre venta de bienes y servicios | 122,222,804.46 | 4,629,327,714.46 | - 4,507,104,910.00 |
| 290102 | Anticipos sobre convenios y acuerdos | 2,809,090,149.66 | 2,809,090,149.66 | - |
| 2902 | RECURSOS RECIBIDOS EN ADMINISTRACIÓN | 119,073,928,950.08 | 49,897,397,948.13 | 69,176,531,001.95 |
| 290201 | En administración | 119,073,928,950.08 | 49,897,397,948.13 | 69,176,531,001.95 |
| 2903 | DEPÓSITOS RECIBIDOS EN GARANTÍA | 1,289,268,818.59 | 1,284,091,450.56 | 5,177,368.03 |
| 290303 | Depósitos Judiciales | - | 957,394,329.56 | - 957,394,329.56 |
| 290390 | Otros depósitos | 1,289,268,818.59 | 326,697,121.00 | 962,571,697.59 |
| 2990 | OTROS PASIVOS DIFERIDOS | 3,362,000,000.00 | 25,365,983,407.00 | -22,003,983,407.00 |
| 299002 | Ingreso diferido por transferencias condicionadas | 3,362,000,000.00 | 25,365,983,407.00 | - 22,003,983,407.00 |
| TOTAL PASIVOS CORRIENTE | | 1,951,193,704,191.50 | 1,754,776,659,273.18 | 196,417,044,918.32 |

| PASIVO NO CORRIENTE | | | | |
|---------------------|--------------------------------------------------------|-----------------------------|-----------------------------|---------------------------|
| CÓDIGO | NOMBRE | jun-25 | jun-24 | Variación |
| 2 | PASIVO | 2,003,772,134,867.25 | 1,867,332,873,982.31 | 136,439,260,884.94 |
| 24 | CUENTAS POR PAGAR | 506,401,511.63 | 1,087,761,426.00 | -581,359,914.37 |
| 2401 | ADQUISICIÓN DE BIENES Y SERVICIOS NACIONALES | 0.00 | 12,698,906.00 | -12,698,906.00 |
| 240101 | Bienes y Servicios | - | 12,698,906.00 | - 12,698,906.00 |
| 2407 | RECURSOS A FAVOR DE TERCEROS | 7,347,321.51 | 0.00 | 7,347,321.51 |
| 240722 | Estampillas | 7,347,321.51 | - | 7,347,321.51 |
| 2440 | IMPUESTO, CONTRIBUCIONES Y TASAS | 69,310,353.12 | 29,617,090.00 | 39,693,263.12 |
| 244035 | Estampillas | 69,310,353.12 | 29,617,090.00 | 39,693,263.12 |
| 2490 | OTRAS CUENTAS POR PAGAR | 429,743,837.00 | 1,045,445,430.00 | -615,701,593.00 |
| 249015 | Obligaciones pagadas por terceros | 318,582,338.00 | 318,582,338.00 | - |
| 249027 | Viáticos y gastos de viaje | 584,944.00 | 584,944.00 | - |
| 249032 | Cheques No Cobrados O Por Reclamar | 110,538,031.00 | 726,245,058.00 | - 615,707,027.00 |
| 249053 | Comisiones | 38,524.00 | 33,090.00 | 5,434.00 |
| 25 | BENEFICIOS A LOS EMPLEADOS | 0.00 | 0.00 | 0.00 |
| 2514 | BENEFICIOS POSEMPLEO - PENSIONES | 0.00 | 0.00 | 0.00 |
| 251402 | Retroactivos y reintegros pensionales | - | - | - |
| 251403 | Indemnización sustitutiva | - | - | - |
| 251406 | Bonos Pensionales O Cuotas Partes De Bonos Pensionales | - | - | - |
| 251410 | Cálculo actuarial de pensiones actuales | - | - | - |
| 2515 | OTROS BENEFICIOS POSEMPLEO | 0.00 | 0.00 | 0.00 |
| 251502 | Auxilio funerario | - | - | - |

| | | | | |
|-----------------------------------|---------------------------------------------------|-----------------------------|-----------------------------|---------------------------|
| 27 | PROVISIONES | 28,885,301,891.47 | 91,455,322,471.47 | -62,570,020,580.00 |
| 2701 | LITIGIOS Y DEMANDAS | 28,885,301,891.47 | 91,455,322,471.47 | -62,570,020,580.00 |
| 270101 | Civiles | 43,700,000.00 | 43,700,000.00 | - |
| 270103 | Administrativas | 20,884,676,413.47 | 83,103,812,692.47 | -62,219,136,279.00 |
| 270105 | Laborales | 1,337,144,080.00 | 1,688,028,381.00 | -350,884,301.00 |
| 270190 | Otros litigios y demandas | 6,619,781,398.00 | 6,619,781,398.00 | - |
| 29 | OTROS PASIVOS | 23,186,727,272.65 | 20,013,130,811.66 | 3,173,596,460.99 |
| 2901 | AVANCES Y ANTICIPOS RECIBIDOS | 0.00 | 0.00 | 0.00 |
| 290102 | Anticipo Sobre Convenios Y Acuerdos | - | - | - |
| 2902 | RECURSOS RECIBIDOS EN ADMINISTRACIÓN | 23,125,155,966.61 | 19,951,559,508.77 | 3,173,596,457.84 |
| 290201 | En administración | 23,125,155,966.61 | 19,951,559,508.77 | 3,173,596,457.84 |
| 2990 | OTROS PASIVOS DIFERIDOS | 61,571,306.04 | 61,571,302.89 | 3.15 |
| 299002 | Ingreso diferido por transferencias condicionadas | 61,571,306.04 | 61,571,302.89 | 3.15 |
| TOTAL PASIVOS NO CORRIENTE | | 52,578,430,675.75 | 112,556,214,709.13 | -59,977,784,033.38 |
| TOTAL PASIVOS | | 2,003,772,134,867.25 | 1,867,332,873,982.31 | 136,439,260,884.94 |

| PATRIMONIO | | | | |
|-------------------|--------------------------------------------------------------|-----------------------------|-----------------------------|----------------------------|
| CÓDIGO | NOMBRE | jun-25 | jun-24 | Variación |
| 3 | PATRIMONIO | 1,882,472,426,050.43 | 1,864,979,058,739.46 | 17,493,367,310.97 |
| 31 | PATRIMONIO DE LAS ENTIDADES DE GOBIERNO | 1,882,472,426,050.43 | 1,864,979,058,739.46 | 17,493,367,310.97 |
| 3105 | CAPITAL FISCAL | 1,073,198,412,413.79 | 1,073,198,412,413.79 | 0.00 |
| 310506 | Capital fiscal | 1,073,198,412,413.79 | 1,073,198,412,413.79 | - |
| 3109 | RESULTADOS DE EJERCICIOS ANTERIORES | 539,988,588,132.23 | 349,195,401,407.54 | 190,793,186,724.69 |
| 310901 | Excedente acumulado | 1,558,893,241,591.62 | 1,353,130,217,932.86 | 205,763,023,658.76 |
| 310902 | Déficit acumulado | - 1,018,904,653,459.39 | - 1,003,934,816,525.32 | -14,969,836,934.07 |
| 3110 | RESULTADO DEL EJERCICIO | 0.00 | 0.00 | 0.00 |
| 311001 | Utilidades o excedente del ejercicio | - | - | - |
| 311002 | Perdida O Deficit | - | - | - |
| 3116 | DIVIDENDOS Y PARTICIPACIONES DECRETADOS EN ESPECIE | 158,930,077.00 | 158,930,077.00 | 0.00 |
| 311601 | Dividendos decretados en acciones | 158,930,077.00 | 158,930,077.00 | - |
| 3148 | GANANCIAS O PÉRDIDAS POR LA APLICACIÓN DEL MÉTODO | 82,976,000.00 | 82,976,000.00 | 0.00 |
| 314802 | Inversiones en sociedades de economía mixta | 82,976,000.00 | 82,976,000.00 | - |
| 3151 | GANANCIAS O PÉRDIDAS POR PLANES DE BENEFICIOS A LOS | 269,043,519,427.41 | 442,343,338,841.13 | -173,299,819,413.72 |
| 315101 | Ganancias o pérdidas actuariales por planes de beneficios po | - 35,783,460,636.00 | 237,624,993,767.00 | -273,408,454,403.00 |
| 315102 | Ganancias o perdidas del plan de activos para beneficios pos | 304,826,980,063.41 | 204,718,345,074.13 | 100,108,634,989.28 |

DEPARTAMENTO DE NARIÑO
NIT.800.103.923-8
ESTADO DE SITUACION FINANCIERA

NIT: 800.103.923-8

Periodos Contables Terminados el 30 De Junio 2025 Y 30 de Junio 2024

| | | | |
|------------------|----------------------|----------------------|-------------------|
| TOTAL PATRIMONIO | 1,882,472,426,050.43 | 1,864,979,058,739.46 | 17,493,367,310.97 |
|------------------|----------------------|----------------------|-------------------|

| CUENTAS DE ORDEN DEUDORAS | | | | |
|---------------------------------|---------------------------------------------|----------------------|----------------------|--------------------|
| CÓDIGO | NOMBRE | jun-25 | jun-24 | Variación |
| 8 | CUENTAS DE ORDEN DEUDORAS | 0.00 | 0.00 | 0.00 |
| 81 | ACTIVOS CONTINGENTES | 201,479,179,200.00 | 171,661,975,200.00 | 29,817,204,000.00 |
| 8190 | OTROS ACTIVOS CONTINGENTES | 201,479,179,200.00 | 171,661,975,200.00 | 29,817,204,000.00 |
| 819090 | Otros activos contingentes | 201,479,179,200.00 | 171,661,975,200.00 | 29,817,204,000.00 |
| 83 | DEUDORAS DE CONTROL | 5,578,070,065.29 | 5,578,070,065.29 | 0.00 |
| 8315 | BIENES Y DERECHOS RETIRADOS | 1,568,110,441.35 | 1,568,110,441.35 | 0.00 |
| 831510 | Propiedades, planta y equipo | 1,568,110,441.35 | 1,568,110,441.35 | - |
| 8347 | BIENES ENTREGADOS A TERCEROS | 1,057,835,535.00 | 1,057,835,535.00 | 0.00 |
| 834704 | Propiedades, planta y equipo | 1,057,835,535.00 | 1,057,835,535.00 | - |
| 8361 | RESPONSABILIDADES EN PROCESO | 2,952,124,088.94 | 2,952,124,088.94 | 0.00 |
| 836101 | Internas | 3,500,000.00 | 3,500,000.00 | - |
| 836102 | Ante autoridad competente | 2,948,624,088.94 | 2,948,624,088.94 | - |
| 89 | DEUDORAS POR CONTRA (CR) | -207,057,249,265.29 | -177,240,045,265.29 | -29,817,204,000.00 |
| 8905 | ACTIVOS CONTINGENTES POR CONTRA (CR) | -201,479,179,200.00 | -171,661,975,200.00 | -29,817,204,000.00 |
| 890590 | Otros activos contingentes por el contrario | - 201,479,179,200.00 | - 171,661,975,200.00 | -29,817,204,000.00 |
| 8915 | DEUDORAS DE CONTROL POR CONTRA (CR) | -5,578,070,065.29 | -5,578,070,065.29 | 0.00 |
| 891506 | Bienes y derechos retirados | - 1,568,110,441.35 | - 1,568,110,441.35 | - |
| 891518 | Bienes entregados a terceros | - 1,057,835,535.00 | - 1,057,835,535.00 | - |
| 891521 | Responsabilidades en proceso | - 2,952,124,088.94 | - 2,952,124,088.94 | - |
| TOTAL CUENTAS DE ORDEN DEUDORAS | | 0.00 | 0.00 | 0.00 |

| CUENTAS DE ORDEN ACREADORAS | | | | |
|-----------------------------|-----------------------------|--------------------|--------------------|-------------------|
| CÓDIGO | NOMBRE | jun-25 | jun-24 | Variación |
| 9 | CUENTAS DE ORDEN ACREADORAS | 0.00 | 0.00 | 0.00 |
| 91 | PASIVOS CONTINGENTES | 428,730,593,821.00 | 359,939,447,248.00 | 68,791,146,573.00 |

DEPARTAMENTO DE NARIÑO

NIT.800.103.923-8

ESTADO DE SITUACION FINANCIERA

NIT: 800.103.923-8

Periodos Contables Terminados el 30 De Junio 2025 Y 30 de Junio 2024

| | | | | |
|-----------------------------------|--------------------------------------------------------------|----------------------|----------------------|---------------------|
| 9120 | LITIGIOS Y MECANISMOS ALTERNATIVOS DE SOLUCIÓN DE CONFLICTOS | 428,730,593,821.00 | 359,939,447,248.00 | 68,791,146,573.00 |
| 912001 | Civiles | 285,110,928.00 | 288,122,928.00 | -3,012,000.00 |
| 912002 | Laborales | 16,792,121,769.00 | 16,579,026,094.00 | 213,095,675.00 |
| 912004 | Administrativos | 411,014,169,578.00 | 342,433,106,680.00 | 68,581,062,898.00 |
| 912090 | Otros litigios y Mecanismos Alternativos De Solucion | 639,191,546.00 | 639,191,546.00 | - |
| 93 | ACREEDORAS DE CONTROL | 64,258,145,593.25 | 55,149,982,558.25 | 9,108,163,035.00 |
| 9306 | BIENES RECIBIDOS EN CUSTODIA | 165,897,184.25 | 165,897,184.25 | 0.00 |
| 930690 | Otros bienes recibidos en custodia | 165,897,184.25 | 165,897,184.25 | - |
| 9390 | OTRAS CUENTAS ACREEDORAS DE CONTROL | 64,092,248,409.00 | 54,984,085,374.00 | 9,108,163,035.00 |
| 939090 | Otras cuentas acreedoras de control | 64,092,248,409.00 | 54,984,085,374.00 | 9,108,163,035.00 |
| 99 | ACREEDORAS POR CONTRA (DB) | -492,988,739,414.25 | -415,089,429,806.25 | -77,899,309,608.00 |
| 9905 | PASIVOS CONTINGENTES POR CONTRA (DB) | -428,730,593,821.00 | -359,939,447,248.00 | -68,791,146,573.00 |
| 990505 | Litigios y mecanismos alternativos de solución de conflictos | - 428,730,593,821.00 | - 359,939,447,248.00 | - 68,791,146,573.00 |
| 9915 | ACREEDORAS DE CONTROL POR CONTRA (DB) | -64,258,145,593.25 | -55,149,982,558.25 | -9,108,163,035.00 |
| 991502 | Bienes recibidos en custodia | - 165,897,184.25 | - 165,897,184.25 | - |
| 991590 | Otras cuentas acreedoras de control | - 64,092,248,409.00 | - 54,984,085,374.00 | -9,108,163,035.00 |
| TOTAL CUENTAS DE ORDEN ACREEDORAS | | 0.00 | 0.00 | 0.00 |

GUSTAVO BURBANO CORAL
CONTADOR DEL DEPARTAMENTO
TP:97534-T

CRISLIAN AGUILAR RENDON
SECRETARIO DE HACIENDA (E)

LUIS ALFONSO ESCOBAR JARAMILLO
GOBERNADOR DEL DEPARTAMENTO DE NARIÑO

| CODIGO | NOMBRE | Junio 2025 | Junio 2024 | Variación |
|--------|---------------------------------------------------------------|-------------------------|-----------------------|----------------------|
| 4 | INGRESOS SIN CONTRAPRESTACION | \$ 1,420,469,487,675.04 | \$ 792,494,959,357.39 | 627,974,528,317.65 |
| 41 | Ingresos fiscales | \$ 153,769,908,148.04 | \$ 123,192,480,531.54 | 30,577,427,616.50 |
| 4105 | Impuestos | \$ 141,995,552,434.10 | \$ 111,844,485,603.39 | \$ 30,151,066,830.71 |
| 410502 | Impuesto de registro | 7,490,361,116.00 | 8,058,739,337.00 | -\$ 568,378,221.00 |
| 410522 | Impuesto al consumo de tabaco y cigarrillos | 21,717,394,500.00 | 18,483,234,125.00 | \$ 3,234,160,375.00 |
| 410523 | Impuesto al consumo de licores, vinos, aperitivos y similares | 24,650,663,571.88 | 13,648,730,944.00 | \$ 11,001,932,627.88 |
| 410524 | Impuesto al consumo de cerveza | 36,062,669,000.00 | 26,920,050,000.00 | \$ 9,142,619,000.00 |
| 410526 | Impuesto a degüello de ganado mayor | 496,824,709.00 | 416,044,567.00 | \$ 80,780,142.00 |
| 410528 | Impuestos de rifas, apuestas y juegos permitidos | - | 431,413,029.39 | -\$ 431,413,029.39 |
| 410533 | Impuesto sobre vehículos automotores | 29,054,409,880.00 | 26,313,063,428.00 | \$ 2,741,346,452.00 |
| 410535 | Sobretasa a la gasolina | 6,003,109,000.00 | 5,134,041,000.00 | \$ 869,068,000.00 |
| 410536 | Sobretasa al ACPM | 3,803,878,660.00 | 2,750,620,200.00 | \$ 1,053,258,460.00 |
| 410549 | Iva de licores a productores | 405,972,000.00 | 153,362,000.00 | \$ 252,610,000.00 |
| 410576 | Estampillas | 12,310,269,997.22 | 9,535,186,973.00 | \$ 2,775,083,024.22 |
| 4110 | No tributarios | \$ 17,129,969,313.94 | \$ 15,797,553,728.15 | \$ 1,332,415,585.79 |
| 411001 | Tasas | 4,410,331,179.00 | 3,369,371,094.00 | \$ 1,040,960,085.00 |
| 411002 | Multas y sanciones | 2,633,152,621.33 | 2,332,070,399.15 | \$ 301,082,222.18 |
| 411003 | Ingresos fiscales - no tributarios - intereses | 4,893,939,953.00 | 4,552,474,100.00 | \$ 341,465,853.00 |
| 411017 | Formularios y especies valoradas | 321,509,100.00 | 464,424,606.00 | -\$ 142,915,506.00 |
| 411061 | Contribuciones | 419,489,560.61 | 753,511,229.00 | -\$ 334,021,668.39 |
| 411084 | Antecedentes y certificaciones | 3,699,100.00 | 5,341,300.00 | -\$ 1,642,200.00 |
| 411090 | Otros ingresos no tributarios | 4,447,847,800.00 | 4,320,361,000.00 | \$ 127,486,800.00 |
| 4195 | Devoluciones y Descuentos | -\$ 5,355,613,600.00 | -\$ 4,449,558,800.00 | -\$ 906,054,800.00 |
| 419502 | Contribuciones, tasas e ingresos no tributarios | - 38,777,600.00 | -\$ 33,212,800.00 | -\$ 5,564,800.00 |
| 419525 | Impuesto sobre vehículos automotores | - 5,316,836,000.00 | -\$ 4,416,346,000.00 | -\$ 900,490,000.00 |
| 42 | VENTA DE BIENES | \$ 5,888,984,472.00 | \$ 23,364,276.00 | 5,865,620,196.00 |
| 4210 | Bienes Comercializadps | \$ 5,888,984,472.00 | \$ 23,364,276.00 | \$ 5,865,620,196.00 |
| 421015 | Aguardiente Nariño | 5,888,984,472.00 | 23,364,276.00 | \$ 5,865,620,196.00 |
| 43 | VENTA DE SERVICIOS | \$ 1,065,068,914.00 | \$ 771,020,111.00 | 294,048,803.00 |
| 4390 | Otros Servicios | \$ 1,065,068,914.00 | \$ 771,020,111.00 | \$ 294,048,803.00 |
| 439016 | Recreativos, culturales, y deportivos | 92,028,552.00 | - | \$ 92,028,552.00 |
| 439090 | Otros Servicios | 973,040,362.00 | 771,020,111.00 | \$ 202,020,251.00 |

| | | | | | | | |
|-------------|--------------------------------------------------------------|----|-----------------------------|----|---------------------------|-----|---------------------------|
| 44 | Transferencias | \$ | 1,247,097,470,081.82 | \$ | 647,708,497,310.77 | \$ | 599,388,972,771.05 |
| 4408 | Sistema General de Participaciones | \$ | 1,102,811,348,692.24 | \$ | 541,421,979,231.00 | \$ | 561,389,369,461.24 |
| 440818 | Participación para educación | | 1,073,332,020,990.00 | \$ | 528,765,670,068.00 | \$ | 544,566,350,922.00 |
| 440820 | Participación para pensiones Fonpet | | 13,952,387,716.24 | \$ | - | \$ | 13,952,387,716.24 |
| 440824 | Participación para agua potable y saneamiento básico | | 15,526,939,986.00 | \$ | 12,656,309,163.00 | \$ | 2,870,630,823.00 |
| 4413 | Sistema General de Regalías | \$ | 108,369,086,161.00 | \$ | 84,812,306,242.00 | \$ | 23,556,779,919.00 |
| 441301 | Asignaciones directas y compensaciones en efectivo | | 49,652,388.00 | \$ | 175,705,292.00 | -\$ | 126,052,904.00 |
| 441302 | Asignación para la ciencia, tecnología e innovación | | - | \$ | 2,443,983,733.00 | -\$ | 2,443,983,733.00 |
| 441303 | Asignación para la inversión regional | | 106,812,642,307.00 | \$ | 78,261,734,606.00 | \$ | 28,550,907,701.00 |
| 441305 | Para ahorro pensional territorial (Fonpet) | | 1,432,651,023.00 | \$ | 3,930,882,611.00 | -\$ | 2,498,231,588.00 |
| 441309 | Para el funcionamiento Operatividad y Administración Del SGR | | 74,140,443.00 | \$ | - | \$ | 74,140,443.00 |
| 4428 | Otras transferencias | \$ | 35,917,035,228.58 | \$ | 21,474,211,837.77 | \$ | 14,442,823,390.81 |
| 442802 | Para proyectos de inversión | | - | \$ | 513,165,926.00 | -\$ | 513,165,926.00 |
| 442805 | Para programas de educación | | 34,716,366,281.58 | \$ | 20,471,284,090.77 | \$ | 14,245,082,190.81 |
| 442890 | Otras transferencias | | 1,200,668,947.00 | \$ | 489,761,821.00 | \$ | 710,907,126.00 |
| 4720 | Operaciones de enlace | \$ | - | \$ | - | \$ | - |
| 472080 | Recaudos | | - | | - | \$ | - |
| 6 | COSTOS | \$ | 2,409,159,948.40 | \$ | 8,842,730.04 | | 2,400,317,218.36 |
| 62 | Costo de Ventas de Bienes | \$ | 2,409,159,948.40 | \$ | 8,842,730.04 | | 2,400,317,218.36 |
| 6210 | Bienes Producidos | \$ | 2,409,159,948.40 | \$ | 8,842,730.04 | \$ | 2,400,317,218.36 |
| 621013 | Licores, bebidas y alcoholes | | 2,409,159,948.40 | \$ | 8,842,730.04 | \$ | 2,400,317,218.36 |
| 5 | GASTOS | \$ | 588,659,014,457.48 | \$ | 648,906,683,367.41 | | -60,247,668,909.93 |
| 51 | De administración y operación | \$ | 65,223,493,235.98 | \$ | 53,515,211,848.14 | | 11,708,281,387.84 |
| 5101 | Sueldos y salarios | \$ | 15,851,382,878.00 | \$ | 14,701,018,077.00 | \$ | 1,150,364,801.00 |
| 510101 | Sueldos | | 15,283,624,957.00 | \$ | 14,208,405,409.00 | \$ | 1,075,219,548.00 |
| 510103 | Horas Extras y Festivos | | 15,249,473.00 | \$ | 25,355,576.00 | -\$ | 10,106,103.00 |
| 510105 | Gastos de representación | | 26,856,289.00 | \$ | 27,267,852.00 | -\$ | 411,563.00 |
| 510110 | Prima técnica | | 67,205,003.00 | \$ | 87,101,136.00 | -\$ | 19,896,133.00 |
| 510119 | Bonificaciones | | 420,144,320.00 | \$ | 325,132,104.00 | \$ | 95,012,216.00 |

DEPARTAMENTO DE NARIÑO

NIT.800.103.923-8

ESTADO DE RESULTADOS

Periodos Contables Terminal el 30 De Junio 2025 Y 30 De Junio 2024

| | | | | | | | |
|-------------|-------------------------------------------------------------|-----------|--------------------------|-----------|--------------------------|------------|-------------------------|
| 510123 | Auxilio de transporte | | 37,193,340.00 | \$ | 27,756,000.00 | \$ | 9,437,340.00 |
| 510160 | Subsidio De Alimentacion | | 1,109,496.00 | \$ | - | \$ | 1,109,496.00 |
| 5102 | Contribuciones imputadas | \$ | 76,400,710.00 | \$ | 137,994,892.00 | -\$ | 61,594,182.00 |
| 510201 | Incapacidades | | 76,400,710.00 | \$ | 137,994,892.00 | -\$ | 61,594,182.00 |
| 5103 | Contribuciones efectivas | \$ | 4,088,111,018.00 | \$ | 3,700,267,007.00 | \$ | 387,844,011.00 |
| 510302 | Aportes a cajas de compensación familiar | | 698,915,245.00 | \$ | 654,290,100.00 | \$ | 44,625,145.00 |
| 510303 | Cotizaciones a seguridad social en salud | | 1,364,300,531.00 | \$ | 1,226,088,130.00 | \$ | 138,212,401.00 |
| 510305 | Cotizaciones a riesgos profesionales | | 140,660,600.00 | \$ | 130,540,700.00 | \$ | 10,119,900.00 |
| 510306 | Cotizaciones a entidades administración Régimen prima media | | 1,248,000,078.00 | \$ | 1,074,511,922.00 | \$ | 173,488,156.00 |
| 510307 | Cotizaciones a entidades administrad. Régimen | | 636,234,564.00 | \$ | 614,836,155.00 | \$ | 21,398,409.00 |
| 5104 | Aportes sobre la nómina | \$ | 17,848,254,693.00 | \$ | 16,510,087,200.00 | \$ | 1,338,167,493.00 |
| 510401 | Aportes al ICBF | | 10,705,073,846.00 | \$ | 9,901,796,700.00 | \$ | 803,277,146.00 |
| 510402 | Aportes al Sena | | 1,786,451,049.00 | \$ | 1,652,918,200.00 | \$ | 133,532,849.00 |
| 510403 | Aportes ESAP | | 1,786,451,049.00 | \$ | 1,652,918,200.00 | \$ | 133,532,849.00 |
| 510404 | Aportes a escuelas industriales e institutos técnicos | | 3,570,278,749.00 | \$ | 3,302,454,100.00 | \$ | 267,824,649.00 |
| 5107 | Prestaciones sociales | \$ | 5,797,879,990.00 | \$ | 4,151,130,345.00 | \$ | 1,646,749,645.00 |
| 510701 | Vacaciones | | 977,741,395.00 | \$ | 797,202,735.00 | \$ | 180,538,660.00 |
| 510702 | Cesantías | | 1,933,192,487.00 | \$ | 799,038,043.00 | \$ | 1,134,154,444.00 |
| 510703 | Intereses a las cesantías | | 103,306,265.00 | \$ | 59,526,605.00 | \$ | 43,779,660.00 |
| 510704 | Prima de vacaciones | | 928,666,747.00 | \$ | 780,611,455.00 | \$ | 148,055,292.00 |
| 510705 | Prima de navidad | | 847,882,165.00 | \$ | 793,199,642.00 | \$ | 54,682,523.00 |
| 510706 | Prima de servicios | | 926,742,507.00 | \$ | 840,066,839.00 | \$ | 86,675,668.00 |
| 510707 | Bonificación especial de recreación | | 77,743,536.00 | \$ | 78,050,800.00 | -\$ | 307,264.00 |
| 510790 | Otras Primas | | 2,604,888.00 | \$ | 3,434,226.00 | -\$ | 829,338.00 |
| 5108 | Gastos de personal diversos | \$ | 56,503,553.50 | \$ | 23,291,241.50 | \$ | 33,212,312.00 |
| 510807 | Gastos de viaje | | 2,710,000.00 | \$ | 9,551,882.00 | -\$ | 6,841,882.00 |
| 510810 | Viaticos | | 3,699,053.50 | \$ | 13,739,359.50 | -\$ | 10,040,306.00 |
| 510812 | Ajuste beneficio a los empleados a largo plazo | | 50,094,500.00 | \$ | - | \$ | 50,094,500.00 |
| 5111 | Generales | \$ | 21,310,633,133.48 | \$ | 14,151,822,344.64 | \$ | 7,158,810,788.84 |
| 511113 | Vigilancia y seguridad | | 1,534,346,225.59 | \$ | 1,171,875,644.74 | \$ | 362,470,580.85 |
| 511114 | Materiales y suministros | | - | \$ | 50,877,192.98 | -\$ | 50,877,192.98 |
| 511115 | Mantenimiento | | 149,751,487.30 | \$ | 830,450.00 | \$ | 148,921,037.30 |
| 511117 | Servicios públicos | | 734,748,223.22 | \$ | 521,260,072.61 | \$ | 213,488,150.61 |
| 511118 | Arrendamiento operativo | | 1,060,370,897.00 | \$ | 534,747,641.80 | \$ | 525,623,255.20 |
| 511119 | Viáticos y gastos de viaje | | 254,129,696.05 | \$ | 193,868,562.15 | \$ | 60,261,133.90 |



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Periodos Contables Terminal el 30 De Junio 2025 Y 30 De Junio 2024

| | | | | | | |
|-------------|----------------------------------------------------------------|----------------------------|-----------|-------------------------|------------|-------------------------|
| 511120 | Publicidad y propaganda | 4,282,898,936.40 | \$ | 913,646,270.00 | \$ | 3,369,252,666.40 |
| 511122 | Fotocopias | 70,646,100.10 | \$ | - | \$ | 70,646,100.10 |
| 511123 | Comunicaciones y transporte | 121,546,320.00 | \$ | 86,060,050.00 | \$ | 35,486,270.00 |
| 511125 | Seguros generales | 1,283,618,461.98 | \$ | 1,383,706,314.58 | -\$ | 100,087,852.60 |
| 511146 | Combustibles y lubricantes | 350,119,546.00 | \$ | - | \$ | 350,119,546.00 |
| 511149 | Servicios de aseo, cafetería, restaurante y lavandería | 169,021,032.74 | \$ | 180,713,511.00 | -\$ | 11,692,478.26 |
| 511178 | Comisiones | 1,137,178.00 | \$ | 224,514.00 | \$ | 912,664.00 |
| 511179 | Honorarios | 3,969,739,113.02 | \$ | 2,380,060,793.00 | \$ | 1,589,678,320.02 |
| 511180 | Servicios | 1,665,344,600.81 | \$ | 1,329,396,727.09 | \$ | 335,947,873.72 |
| 511190 | Otros gastos generales | 5,663,215,315.27 | \$ | 5,404,554,600.69 | \$ | 258,660,714.58 |
| 5120 | Impuestos contribuciones y tasas | \$ 194,327,260.00 | \$ | 139,600,741.00 | \$ | 54,726,519.00 |
| 512001 | Impuesto predial unificado | - | \$ | 849,000.00 | -\$ | 849,000.00 |
| 512009 | Impuesto de industria y comercio | 192,496,000.00 | \$ | 137,488,000.00 | \$ | 55,008,000.00 |
| 512011 | Impuesto Sobre Vehículo Automotores | 1,356,000.00 | \$ | - | \$ | 1,356,000.00 |
| 512017 | Intereses de mora | 5,200.00 | \$ | - | \$ | 5,200.00 |
| 512024 | Gravámenes A los Movimientos Financieros | 470,060.00 | \$ | 571,200.00 | -\$ | 101,140.00 |
| 512090 | Otros Impuesto, Contribuciones Y Tasas | - | \$ | 692,541.00 | -\$ | 692,541.00 |
| 53 | Deterioro, depreciaciones, amortizaciones y provisiones | \$ 6,291,260,864.04 | \$ | 4,734,750,755.93 | \$ | 1,556,510,108.11 |
| 5357 | Deterioro de activos intangibles | \$ 374,255.01 | \$ | 748,510.02 | -\$ | 374,255.01 |
| 535706 | Licencias | 374,255.01 | \$ | 748,510.02 | -\$ | 374,255.01 |
| 5360 | Depreciación de propiedades, planta y equipo | \$ 900,928,152.97 | \$ | 1,956,720,463.31 | -\$ | 1,055,792,310.34 |
| 536001 | Edificaciones | 113,793,802.38 | \$ | 233,079,488.81 | -\$ | 119,285,686.43 |
| 536002 | Plantas, Ductos Y Tuneles | 1,781,389.26 | \$ | 1,725,801.08 | \$ | 55,588.18 |
| 536004 | Maquinaria y equipo | 29,351,124.70 | \$ | 109,385,214.68 | -\$ | 80,034,089.98 |
| 536005 | Equipo médico y científico | 9,489,000.00 | \$ | 8,651,704.80 | \$ | 837,295.20 |
| 536006 | Muebles, enseres y equipo de oficina | 39,790,878.75 | \$ | 82,360,177.82 | -\$ | 42,569,299.07 |
| 536007 | Equipos de comunicación y computación | 208,017,386.91 | \$ | 409,577,044.63 | -\$ | 201,559,657.72 |
| 536008 | Equipos de transporte, tracción y elevación | 480,163,526.20 | \$ | 1,074,562,555.07 | -\$ | 594,399,028.87 |
| 536009 | Equipos de comedor, cocina, despensa y hotelería | 160,526.45 | \$ | 722,873.10 | -\$ | 562,346.65 |
| 536012 | Bienes de arte y cultura | 264,599.91 | \$ | 529,199.82 | -\$ | 264,599.91 |
| 536013 | Bienes muebles en bodega | 18,115,918.41 | \$ | 36,126,403.50 | -\$ | 18,010,485.09 |
| 5364 | Depreciación de bienes de uso público | \$ 1,749,239,950.94 | \$ | 2,588,673,048.00 | -\$ | 839,433,097.06 |



DEPARTAMENTO DE NARIÑO

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Periodos Contables Terminal el 30 De Junio 2025 Y 30 De Junio 2024

| | | | | | | |
|--------|----------------------------------------------------------------------|-----------------------|----|--------------------|-----|--------------------|
| 536401 | Red carretera | 1,749,239,950.94 | \$ | 2,588,673,048.00 | -\$ | 839,433,097.06 |
| 5365 | Depreciacion de Restauraciones de Bienes historicos y culturales | \$ 595,966.83 | \$ | 1,191,933.66 | -\$ | 595,966.83 |
| 536503 | Obras de arte | 595,966.83 | \$ | 1,191,933.66 | -\$ | 595,966.83 |
| 5366 | Amortizacion de Activos Intangibles | \$ 83,856,118.71 | \$ | 67,775,402.94 | \$ | 16,080,715.77 |
| 536605 | Licencias | 83,375,876.01 | \$ | 48,086,408.76 | \$ | 35,289,467.25 |
| 536606 | Softwares | 480,242.70 | \$ | 19,688,994.18 | -\$ | 19,208,751.48 |
| 5368 | Provision Litigios y Demandas | \$ 3,556,266,419.58 | \$ | 119,641,398.00 | \$ | 3,436,625,021.58 |
| 536801 | Civiles | 34,104,000.00 | \$ | - | \$ | 34,104,000.00 |
| 536803 | Administrativas | 3,357,358,485.77 | \$ | - | \$ | 3,357,358,485.77 |
| 536805 | Laborales | 164,803,933.81 | \$ | 119,641,398.00 | \$ | 45,162,535.81 |
| 54 | TRANSFERENCIAS Y SUBVENCIONES | \$ 48,427,388,433.86 | \$ | 125,581,635,003.40 | | -77,154,246,569.54 |
| 5423 | Otras Ttrasferencias | \$ 48,212,675,623.86 | \$ | 125,256,381,966.40 | -\$ | 77,043,706,342.54 |
| 542302 | Para proyectos de Inversion | 39,292,834,386.46 | \$ | 107,729,661,944.46 | -\$ | 68,436,827,558.00 |
| 542303 | Para gastos de Funcionamiento | 40,300,000.00 | \$ | - | \$ | 40,300,000.00 |
| 542304 | Para programas de Salud | 4,673,928,330.70 | \$ | 4,745,300,669.00 | -\$ | 71,372,338.30 |
| 542307 | Bienes entregados sin contraprestación | 484,586,730.65 | \$ | 3,573,172,067.92 | -\$ | 3,088,585,337.27 |
| 542390 | Otras transferencias | 3,721,026,176.05 | \$ | 9,208,247,285.02 | -\$ | 5,487,221,108.97 |
| 5424 | Subvenciones | \$ 214,712,810.00 | \$ | 325,253,037.00 | -\$ | 110,540,227.00 |
| 542405 | Otras Subvenciones Por Recursos Transferidos A Las Empresas Publicas | - | \$ | 325,253,037.00 | -\$ | 325,253,037.00 |
| 542407 | Bienes entregados sin contraprestación | 214,712,810.00 | \$ | - | \$ | 214,712,810.00 |
| 55 | Gasto público social | \$ 468,669,906,482.65 | \$ | 465,019,972,126.70 | | 3,649,934,355.95 |
| 5501 | Educacion | \$ 441,143,835,398.54 | \$ | 441,378,939,612.95 | -\$ | 235,104,214.41 |
| 550101 | Sueldos y salarios | 317,209,387,639.00 | \$ | 293,512,406,136.00 | \$ | 23,696,981,503.00 |
| 550102 | Contribuciones Imputadas | 3,151,332,122.00 | \$ | 1,345,475,328.00 | \$ | 1,805,856,794.00 |
| 550103 | Contribuciones Efectivas | 70,710,374,781.00 | \$ | 78,469,695,308.00 | -\$ | 7,759,320,527.00 |
| 550105 | Generales | 37,098,034,557.54 | \$ | 18,893,589,234.95 | \$ | 18,204,445,322.59 |
| 550106 | Asignación de bienes y servicios | 1,961,005,383.00 | \$ | 219,418,971.00 | \$ | 1,741,586,412.00 |
| 550107 | Prestaciones sociales | 11,013,700,916.00 | \$ | 48,938,354,635.00 | -\$ | 37,924,653,719.00 |
| 5502 | Salud | \$ 218,464,424.00 | \$ | - | \$ | 218,464,424.00 |
| 550205 | Generales | 218,464,424.00 | \$ | - | \$ | 218,464,424.00 |
| 5503 | Agua Potable y Saneamiento Basico | \$ 105,986,107.00 | \$ | 1,774,508,143.50 | -\$ | 1,668,522,036.50 |
| 550305 | Generales | 105,986,107.00 | \$ | 1,774,508,143.50 | -\$ | 1,668,522,036.50 |
| 5504 | Vivienda | \$ 7,585,200.00 | \$ | 227,510,283.00 | -\$ | 219,925,083.00 |
| 550405 | Generales | 7,585,200.00 | \$ | 227,510,283.00 | -\$ | 219,925,083.00 |

DEPARTAMENTO DE NARIÑO

NIT.800.103.923-8

ESTADO DE RESULTADOS

Periodos Contables Terminal el 30 De Junio 2025 Y 30 De Junio 2024

| | | | | | | | |
|-----------|----------------------------------------------------------|----|-----------------------------|----|---------------------------|-----|-----------------------------|
| 5505 | Recreacion y Deporte | \$ | 918,072,664.76 | \$ | 928,595,686.67 | -\$ | 10,523,021.91 |
| 550505 | Generales | | 918,072,664.76 | \$ | 928,595,686.67 | -\$ | 10,523,021.91 |
| 5506 | Cultura | \$ | 3,829,375,487.30 | \$ | 3,030,048,802.54 | \$ | 799,326,684.76 |
| 550605 | Generales | | 3,829,375,487.30 | \$ | 3,030,048,802.54 | \$ | 799,326,684.76 |
| 5507 | Desarrollo Comunitario y Bienestar Social | \$ | 18,408,502,136.81 | \$ | 12,479,265,789.55 | \$ | 5,929,236,347.26 |
| 550705 | Generales | | 17,652,209,748.66 | \$ | 8,663,499,318.35 | \$ | 8,988,710,430.31 |
| 550706 | Asignación de bienes y servicios | | 756,292,388.15 | \$ | 3,815,766,471.20 | -\$ | 3,059,474,083.05 |
| 5508 | Medio Ambiente | \$ | 368,856,010.24 | \$ | 250,664,758.49 | \$ | 118,191,251.75 |
| 550801 | Actividades de conservación | | 340,530,332.24 | \$ | 195,254,900.00 | \$ | 145,275,432.24 |
| 550806 | Estudios y proyectos | | 25,257,420.00 | \$ | 41,538,600.00 | -\$ | 16,281,180.00 |
| 550890 | Otros gastos de medio ambiente | | 3,068,258.00 | \$ | 13,871,258.49 | -\$ | 10,803,000.49 |
| 5550 | Subsidios Asignados | \$ | 3,669,229,054.00 | \$ | 4,950,439,050.00 | -\$ | 1,281,209,996.00 |
| 555012 | Servicio de gas combustible | | 3,669,229,054.00 | \$ | 4,950,439,050.00 | -\$ | 1,281,209,996.00 |
| | RESULTADO DE LA OPERACIÓN ORDINARIA | \$ | 1,433,117,543,734.22 | \$ | 143,992,077,659.62 | \$ | 1,289,125,466,074.60 |
| | INGRESOS NO OPERACIONALES | \$ | 12,648,056,059.18 | \$ | 20,799,597,128.08 | -\$ | 8,151,541,068.90 |
| 48 | OTROS INGRESOS | \$ | 12,648,056,059.18 | \$ | 20,799,597,128.08 | | -8,151,541,068.90 |
| 4802 | Financieros | \$ | 9,292,741,931.16 | \$ | 17,566,042,162.19 | -\$ | 8,273,300,231.03 |
| 480201 | Intereses sobre depósitos en instituciones financieras | | 7,693,722,146.16 | \$ | 11,083,298,480.03 | -\$ | 3,389,576,333.87 |
| 480232 | Rendimientos sobre recursos entregados en administración | | - | \$ | 3,872,605,075.90 | -\$ | 3,872,605,075.90 |
| 480233 | Intereses de mora | | - | \$ | 116,451.00 | -\$ | 116,451.00 |
| 480240 | Rendimiento de recursos sistema general de regalías | | 221,792,853.00 | \$ | 319,277,443.26 | -\$ | 97,484,590.26 |
| 480290 | Otros ingresos financieros | | 1,377,226,932.00 | \$ | 2,290,744,712.00 | -\$ | 913,517,780.00 |
| 4808 | Ingresos Diversos | \$ | 3,281,103,778.02 | \$ | 2,729,541,257.10 | \$ | 551,562,520.92 |
| 480817 | Arrendamientos Operativos | | 6,972,063.03 | \$ | 5,196,800.00 | \$ | 1,775,263.03 |
| 480825 | Sobrantes | | 23,119,121.17 | \$ | 508,283,529.10 | -\$ | 485,164,407.93 |
| 480860 | Costo Procesales | | 181,890,305.00 | \$ | - | \$ | 181,890,305.00 |
| 480890 | Otros ingresos diversos | | 3,069,122,288.82 | \$ | 2,216,060,928.00 | \$ | 853,061,360.82 |
| 4831 | Reversion De Provisiones | \$ | 74,210,350.00 | \$ | 504,013,708.79 | -\$ | 429,803,358.79 |
| 483101 | Litigios Y Demandas | | 74,210,350.00 | \$ | 504,013,708.79 | -\$ | 429,803,358.79 |



Periodos Contables Terminal el 30 De Junio 2025 Y 30 De Junio 2024

| | | | | |
|--------|-------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| | GASTOS NO OPERACIONALES | \$ 46,965,440.95 | \$ 55,113,633.24 | -\$ 8,148,192.29 |
| 58 | Otros gastos | \$ 46,965,440.95 | \$ 55,113,633.24 | -\$ 8,148,192.29 |
| 5802 | Comisiones | \$ 42,989,373.55 | \$ 30,494,493.85 | \$ 12,494,879.70 |
| 580240 | Comisiones servicios financieros | 42,989,373.55 | 30,494,493.85 | \$ 12,494,879.70 |
| 5803 | Ajuste Por Diferencia En Cambio | \$ - | \$ 811.56 | -\$ 811.56 |
| 580312 | Adquiscion De Bienes Y Servicios Nacionales | - | 811.56 | -\$ 811.56 |
| 5890 | Gastos diversos | \$ 3,976,067.40 | \$ 23,610,227.83 | -\$ 19,634,160.43 |
| 589003 | Impuestos asumidos | 546.00 | 636.20 | -\$ 90.20 |
| 589012 | Sentencias | - | 2,366,360.00 | -\$ 2,366,360.00 |
| 589013 | Laudos Arbitrales Y Conciliaciones | 3,969,378.00 | 13,327,100.00 | -\$ 9,357,722.00 |
| 589019 | Pérdida por baja en cuentas de activos no financieros | - | 7,192,000.00 | -\$ 7,192,000.00 |
| 589025 | Multas y sanciones | - | 227,286.00 | -\$ 227,286.00 |
| 589090 | Otros gastos diversos | 6,143.40 | 496,845.63 | -\$ 490,702.23 |
| 5893 | Devoluciones y descuentos ingresos fiscales | \$ - | \$ 1,008,100.00 | -\$ 1,008,100.00 |
| 589303 | Aportes Y Cotizaciones | - | 1,008,100.00 | -\$ 1,008,100.00 |
| | EXCEDENTE (SUPERAVIT) | \$ 829,401,313,269.16 | \$ 143,579,433,259.94 | \$ 685,821,880,009.22 |



GUSTAVO BURSANO CORAL
CONTADOR DEL DEPARTAMENTO
TP:97534-T



CRISTIAN AGUILAR RENDON
SECRETARIO DE HACIENDA (E)



LUIS ALFONSO ESCOBAR JARAMILLO
GOBERNADOR DEL DEPARTAMENTO DE NARIÑO