

National Water Supply And Drainage Board

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2012

7. FIRST- TIME ADOPTION OF LKAS AND SLFRSs (Contd...)

7.1 Reconciliation of Balance Sheet as at 01 January 2011 (Beginning of the day balances)

	Note	SLAS Rs.	Non Conversion Rs.	Reclassifications Rs.	Remeasurements Rs.	SLFRS/LKAS Rs.
Assets						
Non- Current Assets						
Property ,Plant & Equipment, Net - At cost	A	73,665,875,928		394,530,751	(571,905,331)	73,488,501,348
Intangible Assets	B	-	-	255,064,708	-	255,064,708
Capital Work in Progress	B	75,479,132,299	-	(357,090,591)		75,122,041,709
Other Financial assets		65,483,233	-		-	65,483,233
Deferred Tax Assets	B	-	-	-	-	-
		-	-	-	-	-
Current Assets						
Non Operating Assets		186,528,287	-	-	-	186,528,287
Inventories	A	3,282,670,013	-	(394,530,751)	-	2,888,139,263
Trade & Other Receivables	C	4,163,963,700	-	-	(210,629,591)	3,953,334,109
Deposits & Advances		5,577,524,742		-	(4,364,555)	5,573,160,188
Investments	D	612,324,887	-	(254,911,077)	-	357,413,810
Cash & Cash Equivalents	D	1,160,749,233	-	254,911,077	-	1,415,660,310
Total Assets		164,194,252,322	-	-	-	163,305,326,963
Liabilities and Shareholders' Funds						
Capital and Reserves						
Assets taken over from Government Dept.		185,480,387	-	-	-	185,480,387
Government Grant		62,617,514,691	-	-	-	62,617,514,691
Capital Grants	B	78,619,983,625	-	-	(102,025,883)	78,517,957,742
Capital Recovery Fund		2,532,250,115	(2,532,250,115)	-	-	-
Staff Welfare Fund		13,468,272	-	-	-	13,468,272
Retained Earnings		(15,587,624,913)	2,532,250,115	-	134,982,033	(12,920,392,765)
Liabilities						
Non-Current Liabilities						
Loan Payable		23,070,625,176	-	-	-	23,070,625,176
Other Deferred Liabilities		3,404,692,303	(919,395,014)	-	-	2,485,297,289
Deferred Tax Liability	B	-	-	-	-	-
Current Liabilities						
Trade & Other Payables		3,657,266,057	(2,486,494)	-	-	3,654,779,563
Loan Capital Payable		2,362,323,996	-	-	-	2,362,323,996
Loan Interest Payable		3,157,126,784	-	-	-	3,157,126,784
Non Operating Liabilities		161,145,829	-	-	-	161,145,829
Other Payables		-	-	-	-	-
Total Liabilities and Shareholders' Funds		164,194,252,322	-	-	-	163,305,326,963