National Water Supply And Drainage Board

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2013

28. LOAN PAYABLE Foreign Loans through Treasury Local Loans 32,116,788,047 (29,929,012) (30,670,489) (32,146,717,058) (29,011,510,716) 29. OTHER DEFERRED LIABILITIES Provision for Defined Benefit Plans Customer and Employee Security Deposits 29.1 (2,096,769,746) (2,096,769,746) (2,152,117,268) (2,152,080,885) 29.1 Movement of Defined Benefit Plans Balance at the Beginning of the Period Add Provision for the Period Add Provision for the Period (241,659,234) (195,686,112) (2,096,769,746) (2,438,804,935) (2,496,769,746) (2,496,769,746) (2,496,769,746) 30. TRADE AND OTHER PAYABLES Rechargeable Work - Customer Advances Contractors Retention 1,894,039,445 (2,032,754,411) (2,096,769,746) (2,032,754,411) (2,096,769,746) (2,157,112) (2,096,769,746) (2,157,112) (2,096,769,746) (2,157,112) (2,096,769,746) (2,157,112) (2,096,769,746) (2,157,112) (2,096,769,746) (2,157,112) (2,096,769,746) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,				2013 Rs.	2012 Rs.
Local Loans 29,929,012 30,670,489 32,146,717,058 29,011,510,716 29.0 OTHER DEFERRED LIABILITIES Provision for Defined Benefit Plans 29.1 2,096,769,746 2,096,769,746 2,152,117,268 2,152,080,885 2,152,117,268 2,152,080,885 2,152,117,268 2,152,080,885 2,152,117,268 2,152,080,885 2,152,117,268 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885	28.	LOAN PAYABLE			
29. OTHER DEFERRED LIABILITIES Provision for Defined Benefit Plans Customer and Employee Security Deposits 29.1 2,096,769,746 2,096,769,746 2,096,769,746 2,53,11,139 2,152,117,268 2,152,080,885 29.1. Movement of Defined Benefit Plans Balance at the Beginning of the Period 2,096,769,746 2,438,804,935 Add Provision for the Period 241,659,234 (146,349,076) (146,349,076) Less: Gratuity Payments during the Period (241,659,234) (195,686,112) 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,096,769,746 2,0					
Provision for Defined Benefit Plans Customer and Employee Security Deposits 29.1				32,146,717,058	29,011,510,716
Customer and Employee Security Deposits 55,347,521 2,152,080,885 2,152,017,268 2,152,080,885 2,152,017,268 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,885 2,152,080,880,995 2,152,080,880,995 2,152,080,880,995 2,152,080,880,995 2,152,080,880,995 2,152,080,880,995	29.	OTHER DEFERRED LIABILITIES			
2,152,117,268 2,152,080,885 29.1. Movement of Defined Benefit Plans Balance at the Beginning of the Period Add Provision for the Period Less: Gratuity Payments during the Period (241,659,234) (195,686,112) (2,096,769,746) 241,659,234) (195,686,112) (2,096,769,746) 30. TRADE AND OTHER PAYABLES 1,756,768,079 (2,096,769,746) (2,096,769,746) Rechargeable Work - Customer Advances Contractors Retention (1,894,039,445) (2,032,754,411) (2,096,769,746) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157,112) (2,157			29.1		
Balance at the Beginning of the Period 2,096,769,746 2,438,804,935 Add Provision for the Period 241,659,234 (146,349,076) Less: Gratuity Payments during the Period (241,659,234) (195,686,112) 2,096,769,746 2,096,769,746 2,096,769,746 TRADE AND OTHER PAYABLES Rechargeable Work - Customer Advances Rechargeable Work - Customer Advances 1,756,768,079 1,680,886,079 Contractors Retention 1,894,039,445 2,032,754,411 Lease Hold Creditors 5,923,133 13,820,561 Less: Interest in Suspense (447,963) (2,157,112) Creditors Control 641,988,776 397,192,431 Other Creditors 58,666,367 55,286,472 Accrued Expenses 296,267,247 242,198,184 Provision for Cash Losses - 1,075,000 Deposits 96,280,841 79,684,110 VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006		Customer and Employee Security Deposits			
Add Provision for the Period Less: Gratuity Payments during the Period (241,659,234) (195,686,112) (2,096,769,746) (2,096,769,746) 2,096,769,746 2,096,769,746 2,096,769,746 30. TRADE AND OTHER PAYABLES Rechargeable Work - Customer Advances Contractors Retention 1,894,039,445 2,032,754,411 Lease Hold Creditors 5,923,133 13,820,561 Less: Interest in Suspense (447,963) (2,157,112) Creditors Control 641,988,776 397,192,431 Other Creditors 58,666,367 55,286,472 Accrued Expenses 296,267,247 242,198,184 Provision for Cash Losses - 1,075,000 Deposits 96,280,841 79,684,110 VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables	29.1.	Movement of Defined Benefit Plans			
Less: Gratuity Payments during the Period (241,659,234) (195,686,112) 2,096,769,746 2,096,769,746 2,096,769,746 30. TRADE AND OTHER PAYABLES Rechargeable Work - Customer Advances 1,756,768,079 1,680,886,079 Contractors Retention 1,894,039,445 2,032,754,411 Lease Hold Creditors 5,923,133 13,820,561 Less: Interest in Suspense (447,963) (2,157,112) Creditors Control 641,988,776 397,192,431 Other Creditors 58,666,367 55,286,472 Accrued Expenses 296,267,247 242,198,184 Provision for Cash Losses - 1,075,000 Deposits 96,280,841 79,684,110 VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006		Balance at the Beginning of the Period		2,096,769,746	2,438,804,935
Z,096,769,746 2,096,769,746 30. TRADE AND OTHER PAYABLES Rechargeable Work - Customer Advances 1,756,768,079 1,680,886,079 Contractors Retention 1,894,039,445 2,032,754,411 Lease Hold Creditors 5,923,133 13,820,561 Less: Interest in Suspense (447,963) (2,157,112) Creditors Control 641,988,776 397,192,431 Other Creditors 58,666,367 55,286,472 Accrued Expenses 296,267,247 242,198,184 Provision for Cash Losses - 1,075,000 Deposits 96,280,841 79,684,110 VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006		Add Provision for the Period		241,659,234	(146,349,076)
TRADE AND OTHER PAYABLES Rechargeable Work - Customer Advances 1,756,768,079 1,680,886,079 Contractors Retention 1,894,039,445 2,032,754,411 Lease Hold Creditors 5,923,133 13,820,561 Less: Interest in Suspense (447,963) (2,157,112) Creditors Control 641,988,776 397,192,431 Other Creditors 58,666,367 55,286,472 Accrued Expenses 296,267,247 242,198,184 Provision for Cash Losses - 1,075,000 Deposits 96,280,841 79,684,110 VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006		Less: Gratuity Payments during the Period		(241,659,234)	(195,686,112)
Rechargeable Work - Customer Advances 1,756,768,079 1,680,886,079 Contractors Retention 1,894,039,445 2,032,754,411 Lease Hold Creditors 5,923,133 13,820,561 Less: Interest in Suspense (447,963) (2,157,112) Creditors Control 641,988,776 397,192,431 Other Creditors 58,666,367 55,286,472 Accrued Expenses 296,267,247 242,198,184 Provision for Cash Losses - 1,075,000 Deposits 96,280,841 79,684,110 VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006				2,096,769,746	2,096,769,746
Contractors Retention 1,894,039,445 2,032,754,411 Lease Hold Creditors 5,923,133 13,820,561 Less: Interest in Suspense (447,963) (2,157,112) Creditors Control 641,988,776 397,192,431 Other Creditors 58,666,367 55,286,472 Accrued Expenses 296,267,247 242,198,184 Provision for Cash Losses - 1,075,000 Deposits 96,280,841 79,684,110 VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006	30.	TRADE AND OTHER PAYABLES			
Lease Hold Creditors 5,923,133 13,820,561 Less: Interest in Suspense (447,963) (2,157,112) Creditors Control 641,988,776 397,192,431 Other Creditors 58,666,367 55,286,472 Accrued Expenses 296,267,247 242,198,184 Provision for Cash Losses - 1,075,000 Deposits 96,280,841 79,684,110 VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006		Rechargeable Work - Customer Advances		1,756,768,079	1,680,886,079
Less: Interest in Suspense (447,963) (2,157,112) Creditors Control 641,988,776 397,192,431 Other Creditors 58,666,367 55,286,472 Accrued Expenses 296,267,247 242,198,184 Provision for Cash Losses - 1,075,000 Deposits 96,280,841 79,684,110 VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006		Contractors Retention		1,894,039,445	2,032,754,411
Creditors Control 641,988,776 397,192,431 Other Creditors 58,666,367 55,286,472 Accrued Expenses 296,267,247 242,198,184 Provision for Cash Losses - 1,075,000 Deposits 96,280,841 79,684,110 VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006					
Other Creditors 58,666,367 55,286,472 Accrued Expenses 296,267,247 242,198,184 Provision for Cash Losses - 1,075,000 Deposits 96,280,841 79,684,110 VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006		-			
Accrued Expenses 296,267,247 242,198,184 Provision for Cash Losses - 1,075,000 Deposits 96,280,841 79,684,110 VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006					
Provision for Cash Losses - 1,075,000 Deposits 96,280,841 79,684,110 VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006					
Deposits 96,280,841 79,684,110 VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006		-		296,267,247	
VAT Payable 375,175,632 298,983,431 With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006				- 06 200 041	
With Holding Tax 729,623 693,315 Salaries and Other Payables 132,826,555 122,605,006		•			
Salaries and Other Payables 132,826,555 122,605,006		•			
		9			
		Salaries and Other Layuries			