

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.)

7.2 Reconciliation of Balance Sheet as at 31 December 2011

	Note	SLAS Rs.	Non Conversion Rs.	Reclassifications Rs.	Remeasurements Rs.	SLFRS/LKAS Rs.
Assets						
Non- Current Assets						
Property ,Plant & Equipment, Net - At cost	A	84,271,474,289	(523,203,561)	610,325,081	-	84,358,595,809
Intangible Assets	B		(153,038,825)	357,090,591		204,051,766
Capital Work in Progress	B	93,973,706,724		(357,090,591)		93,616,616,133
Other Financial assets		47,021,257	-		-	47,021,257
Current Assets						
Non Operating Assets		129,519,607	-	-	-	129,519,607
Inventories	A	3,553,283,938	-	(610,325,081)	-	2,942,958,858
Trade & Other Receivables	C	4,630,585,929			(188,075,556)	4,442,510,374
Deposits & Advances		4,463,442,277		-	(7,034,072)	4,456,408,204
Investments	D	987,410,125	-	(95,319,984)	-	892,090,141
Cash & Cash Equivalents	D	715,081,472	-	95,319,984	-	810,401,456
Total Assets		192,771,525,619	-	-	-	191,900,173,605
Liabilities and Shareholders' Funds						
Capital and Reserves						
Assets taken over from Government Dept.		185,480,387	-	-	-	185,480,387
Government Grant		69,440,023,265	-	-	-	69,440,023,265
Capital Grants	B	94,202,911,393	(153,038,825)	-		94,049,872,568
Capital Recovery Fund		3,041,083,387	(3,041,083,387)	-	-	-
Staff Welfare Fund		13,935,577	-	-	-	13,935,577
Retained Earnings		(16,171,869,528)	3,041,083,387	-	397,459,538	(12,733,326,604)
Liabilities						
Non-Current Liabilities						
Loan Payable		27,838,903,108	-	-	-	27,838,903,108
Other Deferred Liabilities		3,634,950,342	(1,105,951,700)	-	-	2,528,998,643
Current Liabilities						
Trade & Other Payables		5,300,674,187	(9,821,026)	-	-	5,290,853,161
Loan Capital Payable		2,687,799,521	-	-	-	2,687,799,521
Loan Interest Payable		2,464,625,111	-	-	-	2,464,625,111
Non Operating Liabilities		133,008,868	-	-	-	133,008,868
Other Payables				-	-	-
Total Liabilities and Shareholders' Funds		192,771,525,619	-	-	-	191,900,173,605