

National Water Supply And Drainage Board
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 December 2013

		2013	2012
		Rs.	Rs.
11. ADMINISTRATIVE EXPENSES			
Repairs & Maintenance		160,576,714	131,072,790
Establishment Expenses		505,176,409	466,373,572
Rent,Rates,Taxes, Security & Other Expenses		255,334,016	209,282,718
Staff Cost	11.1	2,914,503,874	2,574,834,402
Depreciation	11.2	1,995,836,709	1,689,736,864
Revaluation Deficit		-	776,836,147
		<u>5,831,427,723</u>	<u>5,848,136,492</u>
11.1 Staff cost			
Staff Cost		39,591,163	27,289,095
Personnel Cost		2,874,912,711	2,547,545,307
		<u>2,914,503,874</u>	<u>2,574,834,402</u>
11.2 Depreciation			
Building and structure		634,676,450	544,676,631
Plant & Machinery		741,971,331	561,015,035
Equipments		968,676,110	712,107,690
Furniture and Fittings		25,820,730	20,568,161
Computers & Periparels		48,532,479	39,652,053
Motor Vehicles Cars		166,412,961	148,505,605
		2,586,090,059	2,026,525,175
Less: Depn. for Grant funded Assets		(590,253,350)	(336,788,311)
		<u>1,995,836,709</u>	<u>1,689,736,864</u>
12. OTHER OPERATING EXPENSES			
Bad & Doubtful Debts		320,141,327	64,219,260
Provision for Irrecoverable Staff Loans		1,864,720	2,420,995
Over Provision for Obsolete Stock		(4,239,961)	(12,165,445)
Defined Benefit Plans		241,659,234	-
		<u>559,425,320</u>	<u>54,474,810</u>
13. FINANCE COST			
Interest On Loans		1,983,547,681	1,723,224,377
Less: Capitalised Interest on Construction Projects		(943,784,808)	(709,979,636)
		<u>1,039,762,873</u>	<u>1,013,244,742</u>
14. FINANCE INCOME			
Investment Income		225,687,464	213,955,983
		<u>225,687,464</u>	<u>213,955,983</u>
15. TAXATION			
Economic Service Charge		47,466,069	40,217,024
		<u>47,466,069</u>	<u>40,217,024</u>