National Water Supply And Drainage Board NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2014

16. INTANGIBLE ASSETS Indian IT Solution Software 102,025,883 153,038,825 Soft Ware SAP 7000 263,250 - Soft Ware - Sewerage 2,056,886 - Amortisation (51,381,997) (51,012,942) 52,964,022 102,025,883 17. CAPITAL WORK IN PROGRESS 127,855,775,365 98,135,944,290 Rehabilitation 21,203,563,236 23,282,070,341 149,059,338,602 121,418,014,631 18. OTHER FINANCIAL ASSETS HDFC Investment for Staff Housing Loans 21,691,344 29,932,486 Bank of Ceylon Saving - II 1,119,333 1,075,515 22,810,677 31,008,001 19. INVENTORIES PVC Steel Pipe 2,669,416,046 2,243,322,508 Water Meter & Fitting & Brass Items 700,971,396 290,257,873 Chemical Material 106,028,250 109,323,685 Electricals 399,525,157 275,817,998 Building Material 31,748,687 24,202,573 Pump & Spare Parts 83,172,286 130,750,561 Stationary & Office Equipment<			2014 Rs.	2013 Rs.
Soft Ware SAP 7000 263,250 - Soft Ware - Sewerage 2,056,886 - Amortisation (51,381,997) (51,012,942) 52,964,022 102,025,883 17. CAPITAL WORK IN PROGRESS Construction Work 127,855,775,365 98,135,944,290 Rehabilitation 21,203,563,236 23,282,070,341 149,059,338,602 121,418,014,631 18. OTHER FINANCIAL ASSETS HDFC Investment for Staff Housing Loans 21,691,344 29,932,486 Bank of Ceylon Saving - II 1,119,333 1,075,515 22,810,667 31,008,001 19. INVENTORIES PVC Steel Pipe 2,669,416,046 2,243,322,508 Water Meter & Fitting & Brass Items 700,971,396 290,257,873 Chemical Material 106,028,250 109,323,685 Electricals 399,525,157 275,817,998 Building Material 31,748,687 24,202,573 Pump & Spare Parts 781,103,254 576,807,727 Vehicle Spare Parts 83,172,286 130,750,561	16.	INTANGIBLE ASSETS		
Soft Ware - Sewerage		Indian IT Solution Software	102,025,883	153,038,825
Amortisation		Soft Ware SAP 7000	263,250	-
17. CAPITAL WORK IN PROGRESS Construction Work 127,855,775,365 98,135,944,290 Rehabilitation 21,203,563,236 23,282,070,341 149,059,338,602 121,418,014,631 149,059,338,602 121,418,014,631 149,059,338,602 121,418,014,631 149,059,338,602 121,418,014,631 149,059,338,602 121,418,014,631 149,059,338,602 121,418,014,631 149,059,338,602 121,418,014,631 149,059,338,602 121,418,014,631 149,059,338,602 121,418,014,631 122,810,677 31,008,001 149,059,338,602 121,418,014,631 122,810,677 31,008,001 149,059,338,602 109,323,486 109,059,059,059,059,059,059,059,059,059,0		Soft Ware - Sewerage	2,056,886	-
17. CAPITAL WORK IN PROGRESS Construction Work 127,855,775,365 98,135,944,290 Rehabilitation 21,203,563,236 23,282,070,341 149,059,338,602 121,418,014,631 18. OTHER FINANCIAL ASSETS HDFC Investment for Staff Housing Loans Bank of Ceylon Saving - II 1,119,333 1,075,515 22,810,677 31,008,001 19. INVENTORIES PVC Steel Pipe 2,669,416,046 2,243,322,508 Water Meter & Fitting & Brass Items 700,971,396 290,257,873 Chemical Material 106,028,250 109,323,685 Electricals 399,525,157 275,817,998 Building Material 31,748,687 24,202,573 Pump & Spare Parts 781,103,254 576,807,727 Vehicle Spare Parts 83,172,286 130,750,561 Stationary & Office Equipment 41,252,984 35,011,100 Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)		Amortisation	(51,381,997)	(51,012,942)
Construction Work 127,855,775,365 98,135,944,290 Rehabilitation 21,203,563,236 23,282,070,341 149,059,338,602 121,418,014,631 18. OTHER FINANCIAL ASSETS HDFC Investment for Staff Housing Loans 21,691,344 29,932,486 Bank of Ceylon Saving - II 1,119,333 1,075,515 22,810,677 31,008,001 19. INVENTORIES PVC Steel Pipe 2,669,416,046 2,243,322,508 Water Meter & Fitting & Brass Items 700,971,396 290,257,873 Chemical Material 106,028,250 109,323,685 Electricals 399,525,157 275,817,998 Building Material 31,748,687 24,202,573 Pump & Spare Parts 781,103,254 576,807,727 Vehicle Spare Parts 83,172,286 130,750,561 Stationary & Office Equipment 41,252,984 35,011,100 Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246			52,964,022	102,025,883
Construction Work 127,855,775,365 98,135,944,290 Rehabilitation 21,203,563,236 23,282,070,341 149,059,338,602 121,418,014,631 18. OTHER FINANCIAL ASSETS HDFC Investment for Staff Housing Loans 21,691,344 29,932,486 Bank of Ceylon Saving - II 1,119,333 1,075,515 22,810,677 31,008,001 19. INVENTORIES PVC Steel Pipe 2,669,416,046 2,243,322,508 Water Meter & Fitting & Brass Items 700,971,396 290,257,873 Chemical Material 106,028,250 109,323,685 Electricals 399,525,157 275,817,998 Building Material 31,748,687 24,202,573 Pump & Spare Parts 781,103,254 576,807,727 Vehicle Spare Parts 83,172,286 130,750,561 Stationary & Office Equipment 41,252,984 35,011,100 Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246	17.	CAPITAL WORK IN PROGRESS		
Rehabilitation 21,203,563,236 23,282,070,341 149,059,338,602 121,418,014,631 18. OTHER FINANCIAL ASSETS HDFC Investment for Staff Housing Loans 21,691,344 29,932,486 Bank of Ceylon Saving - II 1,119,333 1,075,515 22,810,677 31,008,001 19. INVENTORIES PVC Steel Pipe 2,669,416,046 2,243,322,508 Water Meter & Fitting & Brass Items 700,971,396 290,257,873 Chemical Material 106,028,250 109,323,685 Electricals 399,525,157 275,817,998 Building Material 31,748,687 24,202,573 Pump & Spare Parts 781,103,254 576,807,727 Vehicle Spare Parts 83,172,286 130,750,561 Stationary & Office Equipment 41,252,984 35,011,100 Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694)			127,855,775,365	98,135,944,290
149,059,338,602 121,418,014,631		Rehabilitation		
HDFC Investment for Staff Housing Loans Bank of Ceylon Saving - II				
HDFC Investment for Staff Housing Loans Bank of Ceylon Saving - II				
1,119,333 1,075,515 22,810,677 31,008,001	18.			
19. INVENTORIES PVC Steel Pipe 2,669,416,046 2,243,322,508 Water Meter & Fitting & Brass Items 700,971,396 290,257,873 Chemical Material 106,028,250 109,323,685 Electricals 399,525,157 275,817,998 Building Material 31,748,687 24,202,573 Pump & Spare Parts 781,103,254 576,807,727 Vehicle Spare Parts 83,172,286 130,750,561 Stationary & Office Equipment 41,252,984 35,011,100 Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)		<u> </u>		
INVENTORIES PVC Steel Pipe 2,669,416,046 2,243,322,508 Water Meter & Fitting & Brass Items 700,971,396 290,257,873 Chemical Material 106,028,250 109,323,685 Electricals 399,525,157 275,817,998 Building Material 31,748,687 24,202,573 Pump & Spare Parts 781,103,254 576,807,727 Vehicle Spare Parts 83,172,286 130,750,561 Stationary & Office Equipment 41,252,984 35,011,100 Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)		Bank of Ceylon Saving - II		
PVC Steel Pipe 2,669,416,046 2,243,322,508 Water Meter & Fitting & Brass Items 700,971,396 290,257,873 Chemical Material 106,028,250 109,323,685 Electricals 399,525,157 275,817,998 Building Material 31,748,687 24,202,573 Pump & Spare Parts 781,103,254 576,807,727 Vehicle Spare Parts 83,172,286 130,750,561 Stationary & Office Equipment 41,252,984 35,011,100 Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)			22,810,677	31,008,001
Water Meter & Fitting & Brass Items 700,971,396 290,257,873 Chemical Material 106,028,250 109,323,685 Electricals 399,525,157 275,817,998 Building Material 31,748,687 24,202,573 Pump & Spare Parts 781,103,254 576,807,727 Vehicle Spare Parts 83,172,286 130,750,561 Stationary & Office Equipment 41,252,984 35,011,100 Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)	19.	INVENTORIES		
Chemical Material 106,028,250 109,323,685 Electricals 399,525,157 275,817,998 Building Material 31,748,687 24,202,573 Pump & Spare Parts 781,103,254 576,807,727 Vehicle Spare Parts 83,172,286 130,750,561 Stationary & Office Equipment 41,252,984 35,011,100 Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)		PVC Steel Pipe	2,669,416,046	2,243,322,508
Electricals 399,525,157 275,817,998 Building Material 31,748,687 24,202,573 Pump & Spare Parts 781,103,254 576,807,727 Vehicle Spare Parts 83,172,286 130,750,561 Stationary & Office Equipment 41,252,984 35,011,100 Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)		Water Meter & Fitting & Brass Items	700,971,396	290,257,873
Building Material 31,748,687 24,202,573 Pump & Spare Parts 781,103,254 576,807,727 Vehicle Spare Parts 83,172,286 130,750,561 Stationary & Office Equipment 41,252,984 35,011,100 Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)		Chemical Material	106,028,250	109,323,685
Pump & Spare Parts 781,103,254 576,807,727 Vehicle Spare Parts 83,172,286 130,750,561 Stationary & Office Equipment 41,252,984 35,011,100 Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)		Electricals	399,525,157	275,817,998
Vehicle Spare Parts 83,172,286 130,750,561 Stationary & Office Equipment 41,252,984 35,011,100 Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)		Building Material	31,748,687	24,202,573
Stationary & Office Equipment 41,252,984 35,011,100 Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)		Pump & Spare Parts	781,103,254	576,807,727
Other Items 487,159,103 427,216,619 Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)		Vehicle Spare Parts	83,172,286	130,750,561
Stock at Sites Stores 11,810,119 51,668,297 Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)		Stationary & Office Equipment	41,252,984	35,011,100
Goods In Transit 633,796,467 308,942,246 Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)		Other Items	487,159,103	427,216,619
Stock Adjustments 3,994,431 (283,694) Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)		Stock at Sites Stores	11,810,119	51,668,297
Property Plant and Equipment at Stores (273,432,521) (690,885,204) Provision for Obsolete Stock (52,747,628) (32,424,796)		Goods In Transit	633,796,467	308,942,246
Provision for Obsolete Stock (52,747,628) (32,424,796)		Stock Adjustments	3,994,431	(283,694)
		Property Plant and Equipment at Stores	(273,432,521)	(690,885,204)
5,623,798,032 3,749,727,493		Provision for Obsolete Stock	(52,747,628)	(32,424,796)
			5,623,798,032	3,749,727,493