## National Water Supply And Drainage Board NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2013

CAPITAL WORK IN PROGRESS   78,371,444,663   78,271,444,			2013 Rs.	2012 Rs.
Rehabilitation	16.	CAPITAL WORK IN PROGRESS		
TINTANGIBLE ASSETS   Software   153,038,825   204,051,766   Amortisation   (51,012,942)   (51		Construction Work	98,139,089,879	78,371,444,663
Name		Rehabilitation	23,286,336,981	25,275,726,217
Software			121,425,426,860	103,647,170,880
Software	17.	INTANGIBLE ASSETS		
102,025,883   153,038,825     This include the ERP system, NWSDB developed for the internal use. Reaserch and development cost that are not eligible for capitalisation have been expensed in the period incured and are recognised in administrative expenses.    18. OTHER FINANCIAL ASSETS		Software	153,038,825	204,051,766
This include the ERP system, NWSDB developed for the internal use. Reaserch and development cost that are not eligible for capitalisation have been expensed in the period incured and are recognised in administrative expenses.    100		Amortisation		(51,012,942)
that are not eligible for capitalisation have been expensed in the period incurred and are recognised in administrative expenses.  18. OTHER FINANCIAL ASSETS HDFC Investment for Staff Housing Loans Bank of Ceylon Saving - II 1,075,515 1,033,412 31,008,001 37,818,865  19. INVENTORIES Stock at Main Stores 153,107,012 96,140,146 Stock at Sites Stores 4,062,408,914 3,581,995,093 Goods In Transit 308,942,246 254,121,907 Stock Adjustments (283,694) (4,174,918) Property Plant and Equipment at Stores (690,885,204) (698,216,120) Provision for Obsolete Stock (32,424,796) (36,664,757) 3,800,864,478 3,193,201,350  20. TRADE AND OTHER RECEIVABLES  Trade Debtors 3,838,854,731 3,656,424,638 Other Debtors 272,108,436 278,718,397 Less: Debtors Impairment (Collective) (996,113,340) Less: Debtors Impairment (Specific) (51,084,939) (1,047,198,279) (52,787,509) Debtors Collection Control 553,014,331 382,205,782 VAT Receivable 16,120,916 13,046,606 WHT Receivable 20,609,164 9,358,745 Advances to Staff 24,768,881 24,788,810 Loans to Employees 1,693,962,223 1,262,198,822 Receivable on Interest & Others 16,548,423 31,695,434			102,025,883	153,038,825
HDFC Investment for Staff Housing Loans Bank of Ceylon Saving - II		that are not eligible for capitalisation have been expensed in the		•
Bank of Ceylon Saving - II	18.			
19. INVENTORIES   Stock at Main Stores   153,107,012   96,140,146   Stock at Sites Stores   4,062,408,914   3,581,995,093   Goods In Transit   308,942,246   254,121,907   Stock Adjustments   (283,694)   (4,174,918)   Property Plant and Equipment at Stores   (690,885,204)   (698,216,120)   Provision for Obsolete Stock   (32,424,796)   (36,664,757)   3,800,864,478   3,193,201,350		<del>-</del>		
19. INVENTORIES   Stock at Main Stores   153,107,012   96,140,146   Stock at Sites Stores   4,062,408,914   3,581,995,093   Goods In Transit   308,942,246   254,121,907   Stock Adjustments   (283,694)   (4,174,918)   Property Plant and Equipment at Stores   (690,885,204)   (698,216,120)   Provision for Obsolete Stock   (32,424,796)   (36,664,757)   3,800,864,478   3,193,201,350      20. TRADE AND OTHER RECEIVABLES   Trade Debtors   272,108,436   278,718,397   Less: Debtors Impairment (Collective)   (996,113,340)   (675,666,925)   Less: Debtors Impairment (Specific)   (51,084,939)   (1,047,198,279)   (52,787,509)   Debtors Collection Control   553,014,331   382,205,782   VAT Receivable   16,120,916   13,046,606   WHT Receivable   20,609,164   9,358,745   Advances to Staff   24,768,881   24,985,830   Loans to Employees   1,693,962,223   1,262,198,822   Receivable on Interest & Others   16,548,423   31,695,434   31,		Bank of Ceylon Saving - II		
Stock at Main Stores			31,008,001	37,818,865
Stock at Sites Stores	19.			
Goods In Transit         308,942,246         254,121,907           Stock Adjustments         (283,694)         (4,174,918)           Property Plant and Equipment at Stores         (690,885,204)         (698,216,120)           Provision for Obsolete Stock         (32,424,796)         (36,664,757)           3,800,864,478         3,193,201,350           20. TRADE AND OTHER RECEIVABLES         3,838,854,731         3,656,424,638           Other Debtors         272,108,436         278,718,397           Less: Debtors Impairment (Collective)         (996,113,340)         (675,666,925)           Less: Debtors Impairment (Specific)         (51,084,939)         (1,047,198,279)         (52,787,509)           Debtors Collection Control         553,014,331         382,205,782           VAT Receivable         16,120,916         13,046,606           WHT Receivable         20,609,164         9,358,745           Advances to Staff         24,768,881         24,985,830           Loans to Employees         1,693,962,223         1,262,198,822           Receivable on Interest & Others         16,548,423         31,695,434				
Stock Adjustments   (283,694)   (4,174,918)     Property Plant and Equipment at Stores   (690,885,204)   (698,216,120)     Provision for Obsolete Stock   (32,424,796)   (36,664,757)     3,800,864,478   3,193,201,350				
Property Plant and Equipment at Stores         (690,885,204)         (698,216,120)           Provision for Obsolete Stock         (32,424,796)         (36,664,757)           3,800,864,478         3,193,201,350           20. TRADE AND OTHER RECEIVABLES           Trade Debtors           Other Debtors         3,838,854,731         3,656,424,638           Other Debtors         272,108,436         278,718,397           Less: Debtors Impairment (Collective)         (996,113,340)         (675,666,925)           Less: Debtors Impairment (Specific)         (51,084,939)         (1,047,198,279)         (52,787,509)           Debtors Collection Control         553,014,331         382,205,782           VAT Receivable         16,120,916         13,046,606           WHT Receivable         20,609,164         9,358,745           Advances to Staff         24,768,881         24,985,830           Loans to Employees         1,693,962,223         1,262,198,822           Receivable on Interest & Others         16,548,423         31,695,434				
Provision for Obsolete Stock (32,424,796) (36,664,757)  3,800,864,478 3,193,201,350  20. TRADE AND OTHER RECEIVABLES  Trade Debtors Other Debtors Other Debtors Less: Debtors Impairment (Collective) (996,113,340) Less: Debtors Impairment (Specific) (51,084,939) (1,047,198,279) (52,787,509)  Debtors Collection Control (51,084,939) (1,047,198,279) (52,787,509)  VAT Receivable (16,120,916) (13,046,606) (10,047,198,279) (10,047,198,		· · · · · · · · · · · · · · · · · · ·		*
3,800,864,478         3,193,201,350           20. TRADE AND OTHER RECEIVABLES           Trade Debtors         3,838,854,731         3,656,424,638           Other Debtors         272,108,436         278,718,397           Less: Debtors Impairment (Collective)         (996,113,340)         (675,666,925)           Less: Debtors Impairment (Specific)         (51,084,939)         (1,047,198,279)         (52,787,509)           Debtors Collection Control         553,014,331         382,205,782           VAT Receivable         16,120,916         13,046,606           WHT Receivable         20,609,164         9,358,745           Advances to Staff         24,768,881         24,985,830           Loans to Employees         1,693,962,223         1,262,198,822           Receivable on Interest & Others         16,548,423         31,695,434				
TRADE AND OTHER RECEIVABLES         Trade Debtors       3,838,854,731       3,656,424,638         Other Debtors       272,108,436       278,718,397         Less: Debtors Impairment (Collective)       (996,113,340)       (675,666,925)         Less: Debtors Impairment (Specific)       (51,084,939)       (1,047,198,279)       (52,787,509)         Debtors Collection Control       553,014,331       382,205,782         VAT Receivable       16,120,916       13,046,606         WHT Receivable       20,609,164       9,358,745         Advances to Staff       24,768,881       24,985,830         Loans to Employees       1,693,962,223       1,262,198,822         Receivable on Interest & Others       16,548,423       31,695,434		Provision for Obsolete Stock	(32,424,796)	(36,664,757)
Trade Debtors       3,838,854,731       3,656,424,638         Other Debtors       272,108,436       278,718,397         Less: Debtors Impairment (Collective)       (996,113,340)       (675,666,925)         Less: Debtors Impairment (Specific)       (51,084,939)       (1,047,198,279)       (52,787,509)         Debtors Collection Control       553,014,331       382,205,782         VAT Receivable       16,120,916       13,046,606         WHT Receivable       20,609,164       9,358,745         Advances to Staff       24,768,881       24,985,830         Loans to Employees       1,693,962,223       1,262,198,822         Receivable on Interest & Others       16,548,423       31,695,434			3,800,864,478	3,193,201,350
Other Debtors         272,108,436         278,718,397           Less: Debtors Impairment (Collective)         (996,113,340)         (675,666,925)           Less: Debtors Impairment (Specific)         (51,084,939)         (1,047,198,279)         (52,787,509)           Debtors Collection Control         553,014,331         382,205,782           VAT Receivable         16,120,916         13,046,606           WHT Receivable         20,609,164         9,358,745           Advances to Staff         24,768,881         24,985,830           Loans to Employees         1,693,962,223         1,262,198,822           Receivable on Interest & Others         16,548,423         31,695,434	20.	TRADE AND OTHER RECEIVABLES		
Less: Debtors Impairment (Collective)       (996,113,340)       (675,666,925)         Less: Debtors Impairment (Specific)       (51,084,939)       (1,047,198,279)       (52,787,509)         Debtors Collection Control       553,014,331       382,205,782         VAT Receivable       16,120,916       13,046,606         WHT Receivable       20,609,164       9,358,745         Advances to Staff       24,768,881       24,985,830         Loans to Employees       1,693,962,223       1,262,198,822         Receivable on Interest & Others       16,548,423       31,695,434		Trade Debtors	3,838,854,731	3,656,424,638
Less: Debtors Impairment (Specific)         (51,084,939)         (1,047,198,279)         (52,787,509)           Debtors Collection Control         553,014,331         382,205,782           VAT Receivable         16,120,916         13,046,606           WHT Receivable         20,609,164         9,358,745           Advances to Staff         24,768,881         24,985,830           Loans to Employees         1,693,962,223         1,262,198,822           Receivable on Interest & Others         16,548,423         31,695,434		Other Debtors	272,108,436	278,718,397
Debtors Collection Control       553,014,331       382,205,782         VAT Receivable       16,120,916       13,046,606         WHT Receivable       20,609,164       9,358,745         Advances to Staff       24,768,881       24,985,830         Loans to Employees       1,693,962,223       1,262,198,822         Receivable on Interest & Others       16,548,423       31,695,434				
VAT Receivable       16,120,916       13,046,606         WHT Receivable       20,609,164       9,358,745         Advances to Staff       24,768,881       24,985,830         Loans to Employees       1,693,962,223       1,262,198,822         Receivable on Interest & Others       16,548,423       31,695,434				
WHT Receivable       20,609,164       9,358,745         Advances to Staff       24,768,881       24,985,830         Loans to Employees       1,693,962,223       1,262,198,822         Receivable on Interest & Others       16,548,423       31,695,434				
Advances to Staff       24,768,881       24,985,830         Loans to Employees       1,693,962,223       1,262,198,822         Receivable on Interest & Others       16,548,423       31,695,434				
Loans to Employees       1,693,962,223       1,262,198,822         Receivable on Interest & Others       16,548,423       31,695,434				
Receivable on Interest & Others 16,548,423 31,695,434				
			5,388,788,825	4,930,179,819