

14. OTHER CURRENT ASSETS AND INCOME TAX RECEIVABLE

Other current assets on 31st December 2013 and 2012 are broken down as follows:

	Dec-13	Dec-12
Clients ⁽¹⁾	3,930,770	4,906,579
State and other public entities ⁽²⁾	332,902	488,432
Other debtors	2,477,662	2,062,052
Advances to suppliers	12,483	53,063
Accruals and income ⁽³⁾	895,242	2,215,534
Deferred costs ⁽⁴⁾	1,725,907	1,415,071
Other current assets	9,374,966	11,140,731
Perdas de imparidade acumuladas	1,184,060	1,073,837
	8,190,906	10,066,894

(1) Current balance arising essentially by the Catering activity developed by Ibersol.

(2) Current balance of recoverable VAT amounts (332.879 euros).

(3) Accruals and income item is broken down into the following items:

	Dec-13	Dec-12
Interest	94,737	53,110
Suppliers contracts	519,950	1,664,858
Other	280,555	497,566
	895,242	2,215,534

(4) Deferred costs are broken down as follows:

	Dec-13	Dec-12
Rents and condominium fees	1,082,516	902,074
External supplies and services	240,431	177,457
Other	402,960	335,540
	1,725,907	1,415,071