

28. FINANCIAL ASSETS AND LIABILITIES

At the end of the year, financial assets and liabilities were broken down as follows:

Financial Assets	Category	Accounting Value		Valuation Method
		2013	2012	
Other non-current assets	Accounts receivable	1,632,344	1,604,632	Amortized cost
Financial assets available for sale	Available for sale	354,700	926,600	Cost
Cash and cash equivalents	Accounts receivable	22,166,785	26,748,790	Amortized cost
Clients	Accounts receivable	3,930,770	4,906,579	Amortized cost
State and other public entities	Accounts receivable	862,006	1,810,669	Amortized cost
Other debtors	Accounts receivable	2,477,662	2,062,052	Amortized cost
Advances to suppliers	Accounts receivable	12,483	53,063	Amortized cost
		31,436,750	38,112,385	

Financial Liabilities	Category	Accounting Value		Valuation Method
		2013	2012	
Loans	Other liabilities	46,612,189	54,560,895	Amortized cost
Financial leasing	Other liabilities	61,483	277,719	Amortized cost
Suppliers	Other liabilities	23,439,185	21,983,080	Amortized cost
State and other public entities	Other liabilities	5,609,157	5,838,198	Amortized cost
Other creditors	Other liabilities	3,750,444	1,964,677	Amortized cost
		79,472,458	84,624,569	