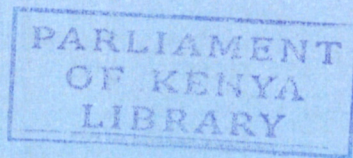


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

PAPER LAID
BY THE LEADER
OF THE MAJORITY
PARTY ON
16/5/2017
IBW



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
PRISON FARM REVOLVING FUND**

**FOR THE YEAR ENDED
30 JUNE 2016**





OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI

30 SEP 2016

RECEIVED

KENYA PRISONS SERVICE

(KENYA PRISONS FARMS REVOLVING FUNDS (P.F.R.F))

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2016

Prepared in accordance with the Accrual Basis of Accounting Method under the International Public Sector
Accounting Standards (IPSA)

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

ESTABLISHMENT OF THE FARMS REVOLVING FUND

LEGAL NOTICE No. 87

THE EXCHEQUER AND AUDIT ACT

(Cap. 412)

IN EXERCISE of the powers conferred by sections 34 (1) and 36 of the Exchequer and Audit Act, the Minister for Finance makes the following Regulations:-

THE EXCHEQUER AND AUDIT (PRISON FARMS FUND) REGULATIONS, 1993

1. These Regulations may be cited as the Exchequer and Audit (PRISONS FARMS FUND) Regulations, 1993 and shall be deemed to have come into operation on the 1st July, 1992.

2. In these Regulations, unless the context otherwise requires-

“Financial year” means the period of twelve months ending
On 30th June in each year;

“Fund” means the Prison Farms Fund established by regulate on 3;

“Officer administering the Fund” means the accounting officer of the Ministry for the time being responsible for prisons or any person appointed by him in writing for that purpose.

3. (1) There shall be established a fund to be known as the
Prison Farm Fund which shall consist of moneys appropriated by Parliament for that purpose.

(2) The Fund shall be administered by the accounting officer of the Ministry for the time being responsible for prisons or any person appointed by him in writing to administer the Fund on his behalf.

(3) All moneys realized from the sale of farm produce, livestock, surplus and unserviceable items of farms assets authorized for disposal by the officer administering the Fund or on his behalf shall be paid into the Fund.

(4) The object and purpose of the Fund is to provide funds required for the development and running of Prison farms for training and rehabilitation of prisoners and inmates.

4. (1) The initial capital of the Fund shall be K£210,000 appropriated by Parliament for that purpose in the 1992/93 financial year.

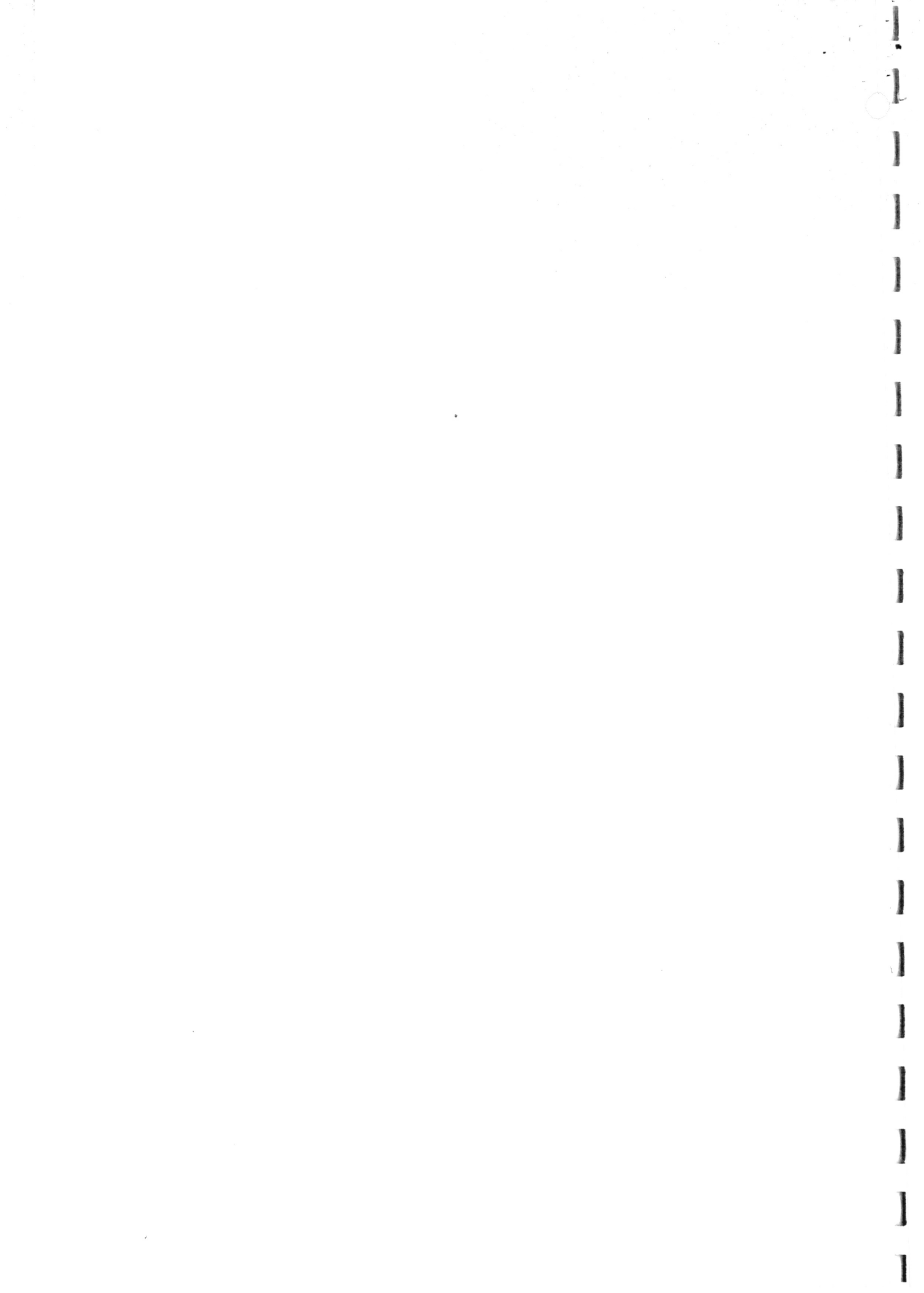
(2) The surplus realized in any financial year from the operations of the Fund shall be retained on a reserve account of the Fund and any deficiency realized in any financial year shall, subject to prior concurrence of the Treasury, be offset against the realized surplus held in the reserve account of the Fund.

5. The purchase of farm produce from prison farms shall be open to Government ministries or departments, local authorities, state corporations, private organizations and individuals.

6. The selling prices of the farm produce and livestock referred to in regulation 3 shall, where they are not subject to international market forces, be reviewed from time to time by the officer administering the
Fund in consultation with the Treasury.

7. The expenditure on development and running of prison farms under the Fund shall be on the basis of and limited to the annual budget which shall be submitted to the Treasury for approval before the beginning of the financial year to which the budget relates, and any revision of the approved annual budget shall be referred to the Treasury for necessary approval.

8. The Government procurement and disposal procedures shall be strictly adhered to.



9. All receipts, earnings and accruals of the Fund and the balance of the Fund at the close of each financial year shall be retained for the purpose for which the Fund is established.
10. The officer administering the fund shall:-
- (a) Supervise and control the administration of the Fund;
 - (b) Consult with the Minister for the time being responsible for matters relating to finance as may from time to time be required;
 - (c) If he thinks fit, impose conditions on the use of any expenditure authorized by him or on his behalf and may impose any reasonable prohibition, restriction or other requirement concerning such use or expenditure;
 - (d) Cause to be kept all proper books of accounts and other books and records relating to the Fund and to all the various activities and undertakings financed by the Fund;
 - (e) Prepare, sign and transmit to the controller and Auditor – General in respect of each financial year and within four months after the end thereof, a statement of account relating to the Fund in such form as the Treasury may from time to time direct, in accordance with section 18 (2) of the Act.

Made on the 8th April, 1993.

W. M. MUDAVADI,
Minister for Finance.



Principal Activities

The principal activity of the Prisons Farm is to train and rehabilitate prisoners and inmates on general Agriculture and procure necessary raw materials, tools, plants and equipment required thereof and offer for food and ration to inmates.

Management

The Directors who served the entity during the year were as follows:

Mr.Micah Pkopus Powon	Principal Secretary Correctional Services
Isaya M. Osugo,CBS	Commissioner General of Prisons
Josphat K. Ituka,MBS	Director Prison Enterprises
Mr.Patrick Kariri,MKIM	Deputy Director Prison Farms

Registered Office

Teleposta Building
Kenyatta Avenue
P.O. Box 30478
Nairobi, KENYA

Corporate Contacts

Telephone: (254) -20-2722900-6
E-mail: commissioner.prisons.go.ke
Website: www.go.ke

Corporate Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

Independent Auditors


Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

Principal Legal Advisers

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya



THE MEMBERS OF THE ADVISORY AND MANAGEMENT BOARD

Board Members photo and name.	Board Members key qualifications and work experience.
 <p>Mr. Micah Pkopus Powon Principal Secretary</p>	<p>Experience:</p> <ul style="list-style-type: none"> • Member of the National Standard Council(9 months). • Agricultural Consultant for Kashed Green Consultants(3 years) • Horticultural Crops Researcher for USAID on Competitiveness and Trade Expansion Programme (COMPETE) for the last five years. • Team member and lead person for Kashed's Consultancy Services (Kenya) on Agro biologicala (horticultural related assignment) Kenya • Consultant for Amiran Kenya on the issues of Agronomic trials in Kenya • CEO of Cotton Development Authority(CDA) • As CEO- CDA partnered with, International Trade Center (ITC), African Cotton and Textile Federation (ACTIF), USAID(COMPTE) Programme, USAID Delloite Value (Cotton, Leather and Pyrethrum) chains Programme, USA Common Funds for Commodities (CFC), Kenya Gatsby Trust (KGT), Kenya Investment Authority, Kenya Seed Company, Kenya Agricultural Research Institute (KARI), National Irrigation Board in Kenya. • Human Resource consultancy services to Kenya Agricultural Research Institute. • Director, Kenya Agricultural Research Institute, KARI, Matuga Center (3 years), Head of Horticultural Department KARI- Kitale and Perkerra (8 years) and Horticultural Research Scientist - KARI, Njoro center(4 years). <p>Qualifications:</p> <ul style="list-style-type: none"> • Masters of Science in Horticulture • Bachelor of Science in Agriculture





Mr. Isaya M. Osugo CBS
Commissioner General of Prisons

Experience

Joined the Kenya Police Force on 1st July, 1978 and worked in the Criminal Investigation Department on the following capacities:

- Scene of Crime Officer
- District Criminal Investigation Officer
- Provincial Criminal Investigations Officer

Appointed Commissioner of Prisons in 2008 and elevated to Commissioner General of Prisons in 2014. During my tenure office as commissioner General of Prisons, I have been instrumental in prison reforms which include among others;

- Reorganization of the service
- professionalization of the service,
- expansion and modernization of prison facilities
- Review of rehabilitation and reformation programs
- Review and reorganization of security of prisons

Qualifications:

- Ordinary Level of Education
- Professional Courses in security Management
- Administration and Management Course



Mr. Josephat K. Ituka, MBS
Director of Prison Enterprises

Experience:

Enlisted in Kenya Prisons Service in 1985 as Chief Officer One (COI) and risen through ranks to the current rank of Assistant Commissioner General (ACG). Has served in Kenya Prisons Service for 30 Years in the following capacities:

- Duty Officer
- Courts Officer
- Documentation Officer
- Deputy Officer in Charge
- Officer in Charge Shimo Annexe, Isiolo, Eldoret and Kakamega Prisons
- Deputy Provincial Prisons Commander
- Deputy Director Administration, Research & Statistics
- Director Reforms and Planning, Gender and NGO Coordination, Inspections and Complaints and Prison Enterprises
- Serviced in United Nations Mission in Liberia (UNMIL) as a Correctional Adviser for 18 months

Qualifications:

- MA(International Conflict Management) UON 2010
- BA(Hons) UON 1985





Mr. Patrick Kariri, MKIM

Deputy Director Prison Farms

Experience:

Has 17 years related work experience in the Private sector having worked in the following Companies:

- Socfinaf Co. Ltd :
Coffee Estates Manager
- Sigona Golf Club:
Golf Course and Administration Manager
- Riara Group of Schools:
Estates Manager

Has 8 years related work experience in the Public sector having worked in the following Government departments:

- State House:
Principal Gardens Manager in-charge of all State Houses & Lodges.
- Kenya Prisons Service:
Deputy Director In-charge of Prison Farms

Qualifications:

1. MBA - Strategic Management (KeMU)
2. Bsc. Agricultural Engineering (UoN)
3. Full Member, Kenya Institute of Management (MKIM)



KENYA PRISON FARMS REVOLVING FUND

STATEMENT BY THE PRINCIPAL SECRETARY

I am happy to note that the Prison Farms Revolving Fund has continued to meet its set purpose and objectives of providing funds required for the development and running of prison farms for agricultural training of prisoners and inmates since its establishment in 1993. During the year under review, the fund realized a gross profit of Kshs. **53,662,599.44**. The net asset base of the fund also increased from Kshs. 399,121, 813.66 in 2014/2015 to 403,713,463.68 . Indeed this was a great improvement in the operations of the fund.

This impressive financial performance of the fund indicates that prison farms are increasingly supplying more food to the prisons as food and ration. This year alone, food worthy Kshs.176,413,406.was supplied to prisoners' food and ration from prison farms. This a clear indication that prison farms revolving fund is on course to achieve our strategic objective of making prisons self sufficient in food production.

I take this opportunity to sincerely thank the Commissioner General of Prisons and his management team for instituting prudent measures to ensure that the fund continued to grow and meet its set objectives. I urge prison department to double its efforts to ensure that the fund not only fulfils its purpose but also produce adequate food to feed the entire prison population and ensure that prisons are self sufficient in food production



STATEMENT BY THE COMMISSINER GENERAL OF PRISONS

The establishment of Prison Farms Revolving Fund in 1993 has provided the much needed support for prisons farming activities by ensuring timely and reliable source of money required for procurement of farm inputs. During the year under review, the fund supported farming activities in 87 agricultural prisons across the country and offered agricultural training to over 10,000 prisoners in various fields. Rehabilitation of prisoners through agricultural training in modern farming methods and technology is one of the most appropriate training for prisoners as agriculture is the backbone of Kenya's economy. Prisoners who benefit from agricultural training in prison farms leave prisons with sufficient and relevant skills ready to be absorbed and integrated into the fast growing agricultural sector. This does not only provide chance for prisoners to get employment but also contribute to national food security and poverty reduction in line with vision 2030

Food produced from prison farms is supplied to prisoners ration and paid for by the department at subsidized cost and the money realized recycled to the fund for further training and food production. In the last financial year alone, prison farms supplied to the prisoners food and ration food worthy over Kshs.176,413,407.47. This has helped prisons to reduce the cost of feeding prisoners and ensure fresh and nutritious supply of food for prisoners. However, food supplied to prisoners food and ration from prison farms is just a drop in the ocean. Food requirement in prisons is one of the biggest concern for the government today and prison farm have a great opportunity to fully utilize all available land and prisoners labour to bridge this gap.

The growth witnessed in the fund during the year under review is commendable. Surplus funds realized in the operation of the fund will be ploughed back into the farming activities to expand and improve on prisoners training program and food production to ensure that prisons become food self sufficient in the very near future.



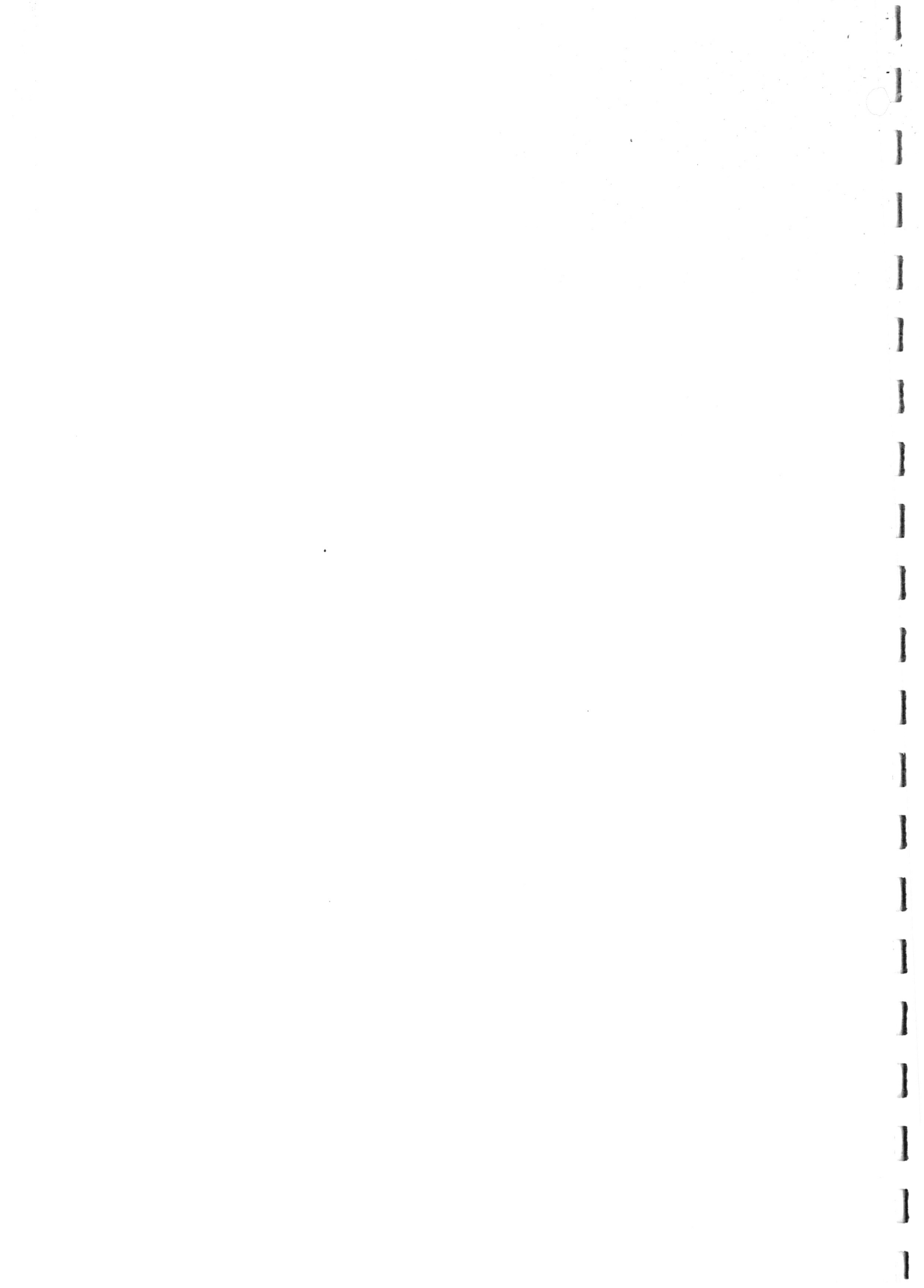
STATEMENT BY DIRECTOR OF PRISONS ENTERPRISES

The Kenya Prisons Enterprises comprise of Prisons Farms and Industries. Prison Farms operate under the Prisons Farms Revolving Fund established by Legal Notice No. 84 of the Exchequer and Audit Act (Cap 412) Regulations, 1993.

During the financial year 2015/2016, the operations of prisons farms revolving fund remained focused on the set purpose and objectives. As a result, the performance of the fund was impressive. Prison farms remained as centres of training and learning for prisoners and by extension demonstration farms for the local communities. The number of prisoners joining agricultural training in various fields increased from 10,300 in 2015/2016 to 12,850. Besides employing technical agricultural prison officers in the training programme, prison farms also partnered and collaborated with nongovernmental agro- business organizations key among them being Faraja Trust, Resource Oriented Initiative (Rodi) and local universities. The joint collaboration enriched the training program, exchange of best practices and lessons learnt in the field of agriculture.

During the year under review, prison farm also experienced great expansion and intensification of farming. Land under cultivation increased from 3,500 Acres to 4,050 while unit production increased by between 18% to 20% in different agricultural activities.

Generally the year 2015/2016 has seen marked improvement for prison farms. The year's performance has set a benchmark and plans have been formulated and piloted to scale up food production from prison farms for prison's food self- sustainability.



STATEMENT BY THE DEPUTY DIRECTOR FOR PRISON FARMS

During the financial year ended 30th June 2016, 87 Prison stations were involved in various agricultural activities for which they were funded through the Kenya Prisons Farms Revolving Fund (PFRF). An amount of Ksh49,070,949.44 was expended as operating costs during the year for all the Prison stations. Unlike previous years, this year's debts owed to the Farms revolving Fund by the Prisons Food & Ration have been provided for in the financial statements hence the expenditure for the year was catered for by the revenue generated during year making a profit of Ksh.4,591,650.00

The suspense account has remained unchanged for the last 6 years but efforts are being put to offset this account from the comprehensive statement of financial position.

The object and purpose of the fund is to provide funds required for the development and running of Prison farms for training and rehabilitation of prisoners and inmates. Sale of farm produce is open to Government ministries or Departments, County governments, state corporations, private organizations and individuals. Farming activities carried out in the stations during the year include horticulture and afforestation, food and cash crop production and livestock rearing.

The arable land under cultivation was 4430 Acres representing about 53% of land available for farming.

During the year, almost all the food crop produce was supplied to the prison kitchens as food ration for prisoners and inmates. Vegetable production and supply to prisoners food ration performed very well accounting to 84% of the annual requirement.

The year ahead looks promising especially the maize crop from which we expect a good harvest from the main producing stations. It is also projected that acreage under the maize crop and rice will be increased by a further 300 acres. New farm equipment and machinery will be procured as captured in the budget.

In the past year a pedigree beef breeding stock of 25 Boran Heifers has been introduced at Kamiti Medium Prison farm. It is expected that a further 50 Boran Heifers, 55 Doper sheep and 55 Goats will be delivered for this program. Once the program is fully realized, it is expected that the demand for beef within Nairobi region will be met.



STATEMENT OF DIRECTOR'S RESPONSIBILITIES

The Exchequer and Audit Act Cap 412 under Legal Notice No.87 of 1992, require the Directors to prepare financial statements in respect of that *Prison Farms Revolving Fund*, which give a true and fair view of the state of affairs of the *Farms*, at the end of the financial year/period and the operating results of the *Farms* for that year/period. The Directors are also required to ensure that the *Farms* keeps proper accounting records which disclose with reasonable accuracy the financial position of the *Farms*. The Directors are also responsible for safeguarding the assets of the *Farms*.

The Directors are responsible for the preparation and presentation of the *Farm's* financial statements, which give a true and fair view of the state of affairs of the *Farm* for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *Farms*; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *Farms*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the *Farm's* financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Financial Reporting Standards (IFRS), and in the manner required by the PFM Act and the State Corporations Act. The Directors are of the opinion that the *Farm's* financial statements give a true and fair view of the state of *Farm's* transactions during the financial year ended June 30, 2016, and of the *Farm's* financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the *Farm*, which have been relied upon in the preparation of the *Farm's* financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the *Farms* will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The *Prison Farm* financial statements were approved by the Principal Secretary State Department of coordination. _____ 2016



MICAH PKOPUS POWON
PS: State Department of Correctional Services



ISAYA M. OSUGO, CBS
Commissioner General of Prisons



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON PRISON FARM REVOLVING FUND FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Prison Farm Revolving Fund set out on pages 1 to 16, which comprise the statement of financial position as at 30 June 2016, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for such internal control as management determines is necessary to enable preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to

Report of the Auditor-General on the Financial Statements of Prison Farm Revolving Fund for the year ended 30 June 2016

the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Debtors

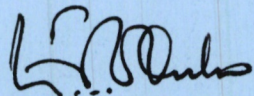
The statement of financial position as at 30 June 2016, reflects debtors balance of Kshs.176,413,406.47 (year 2014/2015 – Kshs.189,490,028.00) relating to food ration supplied to the Commissioner General of Prisons. Although the State Department of Correctional Services has explained that the debts were not cleared during the year due to inadequate funding, measures taken to avoid accumulation of huge debts in future have not been indicated.

2. Suspense Account

The statement of financial position also reflects a Suspense Account balance of Kshs.15,639,561.44 brought forward from the previous year. However, the balance has not been supported with analyses and verifiable source documents contrary to regulation 107 (1) of the Public Finance Management (National Government) Regulations, (2015). Consequently, accuracy, validity and completeness of the balance of Kshs.15,639,561.44 cannot be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Prison Farm Revolving Fund as at 30 June, 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.



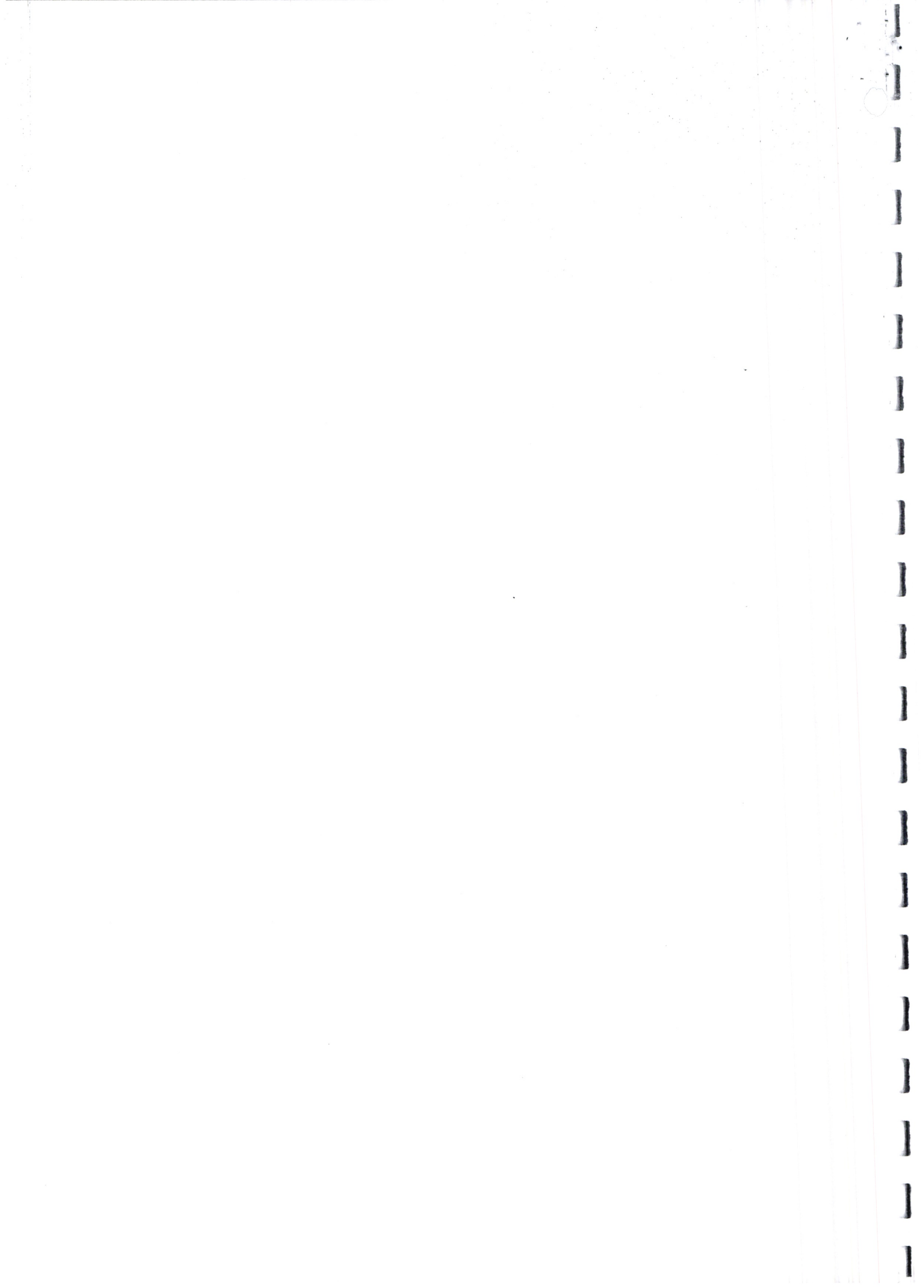
FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

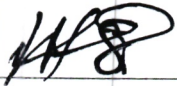
12 April 2017

KENYA PRISONS FARMS FUND ACCOUNT
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2016

DETAILS	NOTE	2015/2016	2014-2015
Sales	2	263,680,251.94	184,224,993.58
Less: previous Debts paid during the year		121,118,857.50	
		142,561,394.44	184,224,993.58
Opening Stock (1-7-2016)			
Livestock		31,833,650	25,980,990.00
Growing Crops		87,663,611.00	78,280,633.00
Harvested Crops		4,724,395.00	28,075,550.00
Farm Inputs		27,781,425.00	9,554,315.00
Sub-Total		152,003,081.00	141,891,488.00
ADD PURCHASES	3	82,524,260.00	84,298,090.00
Sub-Total		234,527,341.00	226,189,578.00
LESS CLOSING STOCK			
Livestock		35,424,610.00	31,833,650
Growing Crops	4	82,574,582.00	87,663,611.00
Harvested Crops		5,399,055.00	4,724,395.00
Farm Inputs		22,230,299.00	27,781,425.00
Sub-Total		145,628,546.00	152,003,081.00
Cost of Sales		88,898,795.00	74,186,497.00
Gross Profit/Loss		53,662,599.44	110,038,496.58
Less Operating Expenses:			
2210101 - Electricity		100,000.00	7,150.00
2210102 - Water & Sewerage Charges		200,000.00	100,000.00
2210203-Postal services		92,546.00	53,500.00
2210301 - Travel Costs		2,465,040.00	3,647,117.00
2210302 - Accom. Domestic travel		1,582,200.00	4,746,600.00
2210303 - Daily Subsistence		2,064,000.00	2,440,200.00
2210504 - Advertising Awareness & Publicity		30,000.00	15,500.00
2210505 - Trade Shows & Exhibition		477,300.00	386,050.00
2210503 Subscription to newspapers			54,300.00
2210801-catering services		249,000.00	210,860.00
2211016 - Purch. Of Uniform & Clothing (Staff)		400,000.00	650,000.00
2211101 - General Office Supplies		1,011,360.00	1,381,183.00
2211102 - Supplies & accessories		59,000.00	
2210711-tuition fee			118,920.00
2211201 - Refined Fuel & Lubricants for Transport		6,579,076.00	7,528,111.00



2211202 - Refined Fuel & Lubricants for Production		22,585,000.00	19,974,730.00
3111103 - Purch of Agri. Machinery & Equip			4,416,000.00
2220101 - Maint. M/Vehicle		344,500.00	1,721,154.00
2220201 - Maint. Of Plant, Mach. & Equip		5,370,000.00	3,620,136.00
2220209 - Minor Alteration to building & C/Works		2,230,000.00	1,692,520.00
Depreciation - uncoded	1C	3,231,927.44	3,822,941.06
Total Operating costs		49,070,949.44	56,586,972.06
Net Profit/Loss		4,591,650.00	53,451,524.52



MICAH PKOPUS POWON
 PS: State Department of Correctional Services

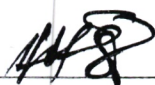


ISAYA M. OSUGO, CBS
 Commissioner General of Prisons




KENYA PRISONS FARMS REVOLVING FUND
STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2016

AILS	NOTES	2015/2016	2014/2015
			KSH
FIXED ASSETS			
Motor Vehicles NBV		9,237,611.50	10,264,012.80
Tractors		11,299,208.99	12,554,676.66
Farm machinery		3,693,511.87	4,334,900.59
Computers		2,148,274.91	2,261,342.01
Motor bikes		985,626.50	1,095,140.55
Trailers		1,635,683.65	1,721,772.25
Scrap machinery	8	1,096,300.00	1,096,300.00
Total Fixed Assets		30,096,217.44	33,328,144.86
Investments	5	2,364,895.00	2,364,895.00
SUB TOTALS		32,461,112.44	35,693,039.86
CURRENT ASSETS			
Livestock		35,424,610.00	31,833,650.00
Growing crops	4	82,574,582.00	87,663,611.00
Harvested crops		5,399,055.00	4,724,395.00
Farm inputs		22,230,299.00	27,781,425.00
Debtors	6	176,413,406.47	189,490,028.00
P.M.G.	9	74,500,398.77	51,697,291.80
Total Current Assets		396,542,351.24	393,190,400.80
LESS CURRENT LIABILITIES			
Creditors	10	25,290,000.00	29,761,627.00
Net Current Assets		371,252,351.24	363,428,772.72
NET ASSETS		403,713,463.68	399,121,813.66
FINANCED BY;			
Prisons farm fund account	11	4,200,000.00	4,200,000.00
Accumulated reserves	12	376,917,357.22	323,465,832.70
Capital investment reserve	5	2,364,895.00	2,364,895.00
Suspense	13	15,639,561.44	15,639,561.44
NET PROFIT/LOSS		4,591,650.00	53,451,524.52
		403,713,463.66	399,121,813.66



MICAH KOPUS POWON
 PS: State Department of Correctional Services



ISAYA M. OSUGO, CBS
 Commissioner General of Prisons



STATEMENT OF CHANGES IN NET ASSETS
For the year ended 30 June 2016

	Farms account	Accumulated Reserves	Capital Investment
Balance as at 30 th June,2012	4,200,000.00	184,976,217.45	2,364,895.00
Add surplus for the prev.year	(-)	40,690,008.93	(-)
Balance as at 30 th June, 2013	4,200,000.00	225,666,226.38	2,364,895.00
Add surplus for the prev.year	-	47,412,412.82	-
Balance as at 30 th June,2014	4,200,000.00	273,078,639.80	2,364,895.00
Add surplus for the prev.year	-	50,387,194.32	-
Balance as at 30 th June 2015	4,200,000.00	323,465,832.70	2,364,895.00
Add surplus for the prev.year	-	53,451,524.52	-
Balance as at 30 th June 2016	4,200,000.00	376,917,357.22	2,364,895.00



STATEMENT OF CASH FLOWS

CASH FLOWS FROM OPERATING ACTIVITIES (REVENUE COLLECTION)	2015-2016	2014-2015
RECEIPT FROM VARIOUS STATION	155,638,015.97	48,682,097.80
PAYMENTS;		
2210101 - Electricity	100,000.00	7,150.00
2210102 - Water & Sewerage Charges	200,000.00	100,000.00
2210203-Postal services	92,546.00	53,500.00
2210301 - Travel Costs	2,465,040.00	3,647,117.00
2210302 - Accom. Domestic travel	1,582,200.00	4,746,600.00
2210303 - Daily Subsistence	2,064,000.00	2,440,200.00
2210504 - Advertising Awareness & Publicity	30,000.00	15,500.00
2210505 - Trade Shows & Exhibition	477,000.00	386,050.00
2210503 Subscription to newspapers		54,300.00
2210801-catering services	249,000.00	210,860.00
2211016 - Purch. Of Uniform & Clothing (Staff)	400,000.00	650,000.00
2211101 - General Office Supplies	1,011,360.00	1,381,183.00
2211102 Supplies and Accessories for Computers	59,000.00	
2211201 - Refined Fuel & Lubricants for Transport	6,579,076.00	6,528,111.00
2211202 - Refined Fuel & Lubricants for Production	22,585,000.00	17,974,730.00
3111103 – Purch. Of Agri. Mach & Equip		4,416,000.00
2220101 - Maint. M/Vehicle	344,500.00	1,721,154.00
2220201 - Maint. Of Plant, Mech. & Equip	5,370,000.00	3,620,136.00
2220209 - Minor Alteration to building & C/Works	2,230,000.00	1,692,520.00
2210711-tuion fees		118,920.00
2211003-Veterinary materials	10,122,810.00	8,842,000.00
2211004-Fungicides and sprays	9,886,450.00	14,071,000.00
3111301 -Certified Seed	10,429,000.00	7,006,590.00
2211007-Purchase of Agri,material	26,476,000.00	27,076,000.00
3111302-Breeding stock	320,000.00	570,000.00
Add Payment (Creditors) from previous year b/d	29,761,627.00	
SUB-TOTAL PAYMENT	132,834,609.00	107,329,621.00
ADD CASH FLOWS FROM INVESTING ACTIVITIES;		
Purchases of plant and Equipments (Posh mill)		
TOTAL PAYMENT	132,834,609.00	107,329,621.00
NET INCREASE/(DECREASE) IN CASH	22,803,406.97	(58,647,523.20)
cash equivalent as at 1st July	51,697,291.80	110,344,814.62
cash equivalent as at 30th June 2016	74,500,698.77	51,697,291.80



STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

FARM'S BUDGET

ITEM	DESCRIPTION	ORIGINAL BUDGET 2015-2016	ADJUSTMENTS 2015-2016	FINAL BUDGET 2015-2016	ACTUAL COMPARABLE BASIS 2015-2016	PERFORMANCE DIFFERENCE 2015-2016
	TOTAL INCOME (REVENUE)	155,638,015.97			155,638,015.97	
2210101	Electricity	200,000		200,000	100,000	100,000
2210102	Water/sewage charges	300,000		300,000	200,000	100,000
2210201	Tel, Tax & mobile services	50,000		50,000		50,000
2210203	postage services	250,000		250,000	92,546	157,454
2210301	Travel cost	3,000,000	1,000,000	4,000,000	2,465,040	1,534,960
2210302	Accomodation, travel	4,500,000		4,500,000	1,582,200	2,917,800
2210303	daily sub allowance	3,500,000		3,500,000	2,064,000	1,436,000
2210503	Subscription to newspaper	200,000				
2210504	Advertising awareness	200,000			30,000	(30,000)
2210505	Trade shows & Exhibition	500,000		500,000	477,300	22,700
2210706	Book allowance	70,000		70,000		70,000
2210707	Project allowance	80,000		80,000		80,000
2210711	Tuition fee allowance	1,000,000	(700,000)	300,000		300,000
2210801	Catering services	200,000		200,000	249,000	(49,000)
2211003	Veterinarian supplies	6,500,000	7,000,000	13,500,000	10,122,810	3,377,190
2211004	Fungicide, insecticides, sprays	6,500,000	3,000,000	9,500,000	9,886,450	(386,450)
2211007	Agri, mat, & small equip	50,000,000		50,000,000	47,766,000	2,234,000
2211016	Purchase of uniform	1,000,000	(500,000)	500,000	400,000	100,000
2211101	General office supplies	2,500,000	(500,000)	2,000,000	1,011,360	988,640
2211102	Supplies & Accessories	100,000	(100,000)		59,000	(59,000)
2211201	Refined fuel for transport	8,000,000	1,000,000	9,000,000	6,579,076	2,420,924



2211202	Refined fuel for production	20,000,000	3,500,000	23,500,000	22,585,000	915,000
2211301	Bank services	50,000		50,000		50,000
2211324	Registration of land	50,000		50,000		50,000
2220101	Maint.expense of M/vehicle	4,000,000		4,000,000	344,500	3,655,500
2220201	Maint.expense of Ma/equip	10,000,000	(2,000,000)	8,000,000	5,370,000	2,630,000
2220209	Minor alt to building	5,000,000	(1,300,000)	3,700,000	2,230,000	1,470,000
2220210	Maint of comp,software	100,000		100,000		100,000
3110701	Motor vehicles	5,000,000		5,000,000		5,000,000
3110705	Pur. Of trucks & trailers	5,000,000	(5,000,000)			
3110706	Pur. Of tractors	30,000,000		30,000,000		30,000,000
3111002	purchase of computers	200,000		200,000		200,000
3111004	Pur. of exchange & others	200,000		200,000		200,000
3111103	Pur. Of agri. Mach	10,000,000	(3,000,000)	7,000,000		7,000,000
3111301	Purchase of certified crops	10,000,000	500,000	10,500,000	10,429,000	71,000
3111302	Purchase of breeding stock	7,000,000	(2,500,000)	4,500,000	4,320,000	180,000
	TOTAL EXPENDITURE	195,250,000		195,250,000	128,363,282	66,886,718.00



NOTES TO THE FINANCIAL STATEMENTS

1. Statement of compliance and basis of preparation – IPSAS 1

The Prisons Farms Revolving Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the fund. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

2. Summary of significant accounting policies

PRISONS FARM REVOLVING FUND 30TH JUNE 2016

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

(a) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Depreciation- is calculated on reducing balance basis at annual rates estimated to write off carrying values of the assets over their expected useful lives. The annual depreciation rates in use are:-

Tractors	10%
Computers	5%
Machinery	5%
Motor vehicles	10%
Tools	33 1/3%



(b) Sales Recognition

Sales are recognized to the extent that is probable that the economic benefits will flow to the Prison Farm Fund and the sales can be reliably measured. The sales value includes cash sales and credit sales invoiced to individuals, all Prison Stations and government Ministries and Departments.

(c) Budget information

The annual budget is prepared on the accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of the entity. As a result of the adoption of the accrual basis for budgeting purposes, there are no basis, timing or entity differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

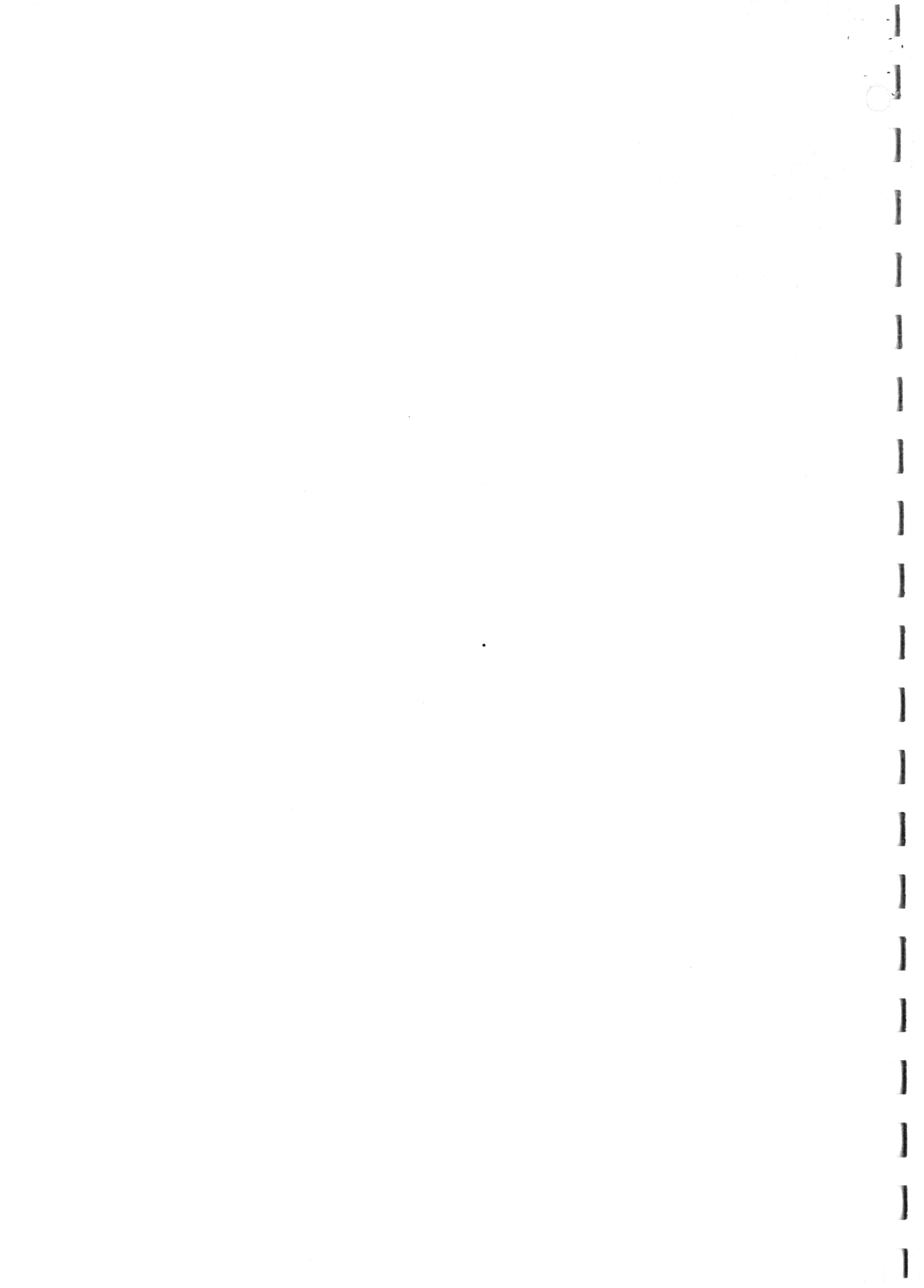
(d) Capital Investment Reserves

This is recognized when allotment of shares was done by issuing organization to its members. The investments in KTDA Ltd quoted were issued without cash exchange but purely on membership as a producer of tea in the respective factories. Being a capital transaction in principle, the shares are thereby recognized as investment and accordingly an investment reserve has been created to recognize this.

(e) Revenue Reserve

Constitutes retained surpluses from operations of the fund pending Treasury decision on its disposal. Any deficiency realized in any financial year shall, subject to Treasury approval, be set-off against the retained surpluses.

The preparation of statement of financial performance and statement of financial position for the year ended 30th June, 2016 is based from manual records i.e. Revenue, Expenditure return and stock taking certificates from the stations.



2. The current sales for the year constitute the following:

Sales	2014/2015	2015/2016
Sales	48,682,097.80	155,638,015.97
Add sales from disposal		
Credit Sales for the year	135,542,895.78	108,042,235.97
Total	184,224,993.58	263,680,251.94

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

Significant judgments and sources of estimation uncertainty

The preparation of the Farm's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

State all judgements, estimates and assumptions made:

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity



based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Entity
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and condition are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.



3.The purchase reported refers to total farm inputs as detailed below:

Purchases	<u>2014/2015</u>	<u>2015/2016</u>
2211003-veterinary supplies	8,842,000.00	10,122,810.00
2211004-fungicide	14,071,000.00	9,886,450.00
3111301-purchase of seeds	7,006,590.00	10,429,000.00
3111302-purch.of breeding stock	3,477,500.00	4,320,000.00
2211007-agricultural material	50,901,000.00	47,766,000.00
	84,298,090.00	82,524,260.00

4.Growing Crops

The growing crops have been valued in conjunction with the Ministry of Agriculture and Ministry of Livestock Development officials. The items are adjusted by 331/3% or 1/3 of the selling price being the lower of the estimated cost and market value. **KShs.123,409,345.00** by 331/3 to be **KShs.82,574,582.00**

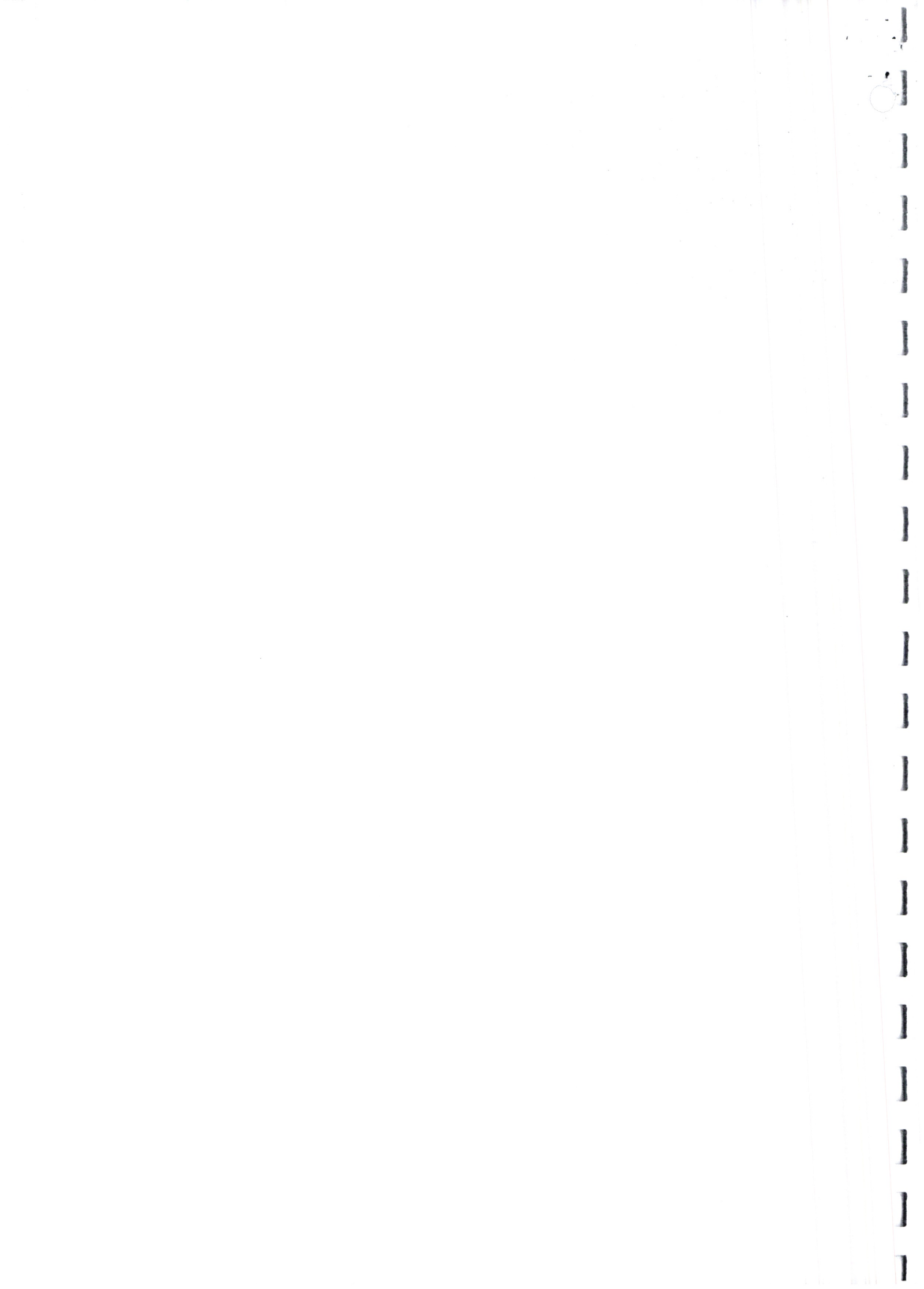
5) Investment/Share Allotment

Investment Reserve

The investment Reserve Account was created to account for shares held by the Fund in the Kenya Tea Development Authority and Kenya Planters Co-operative Union Limited amounting to **Khs 2,364,895.00**

The following shares have been issued to the prison stations as tabulated below:

<u>Station</u>	<u>Company</u>	<u>Share cert No.</u>	<u>No. of shares.</u>	<u>Value .</u>	<u>Total.</u>
1.Kericho	KTDA Momul Factory	R0016238	46,790	Kshs. 5	233,950.00
		R0017356	35,679	Kshs. 5	178,380.00
	KTDA Tegat Factory	G0011577	114,185	kshs. 5	570,925.00
		R0012892	21,016	kshs. 5	105,080.00
		R0032560	142,461	kshs. 5	712,305.00



2. Uruku

Mwikigi Farm	9391	14,987	kshs. 5	74,935.00
KTDA Githongo Factor	G0008179	3,50	kshs. 5	17,520.00
	G0008472	20,037	Kshs 5.	100,185.00
	B04391	21,562	Kshs 5.	107,810.00
KTDA Imenti Leaf Base	G0005692	6,412	kshs 5.	32,060.00
	G0011798	7,059	kshs 5.	35,295.00
KTDA Kionyo Factory	R0001928	16,497	kshs 5.	82,485.00
	R0006211	14,023	Kshs 5	70,115.00

3. Ruiru

KPCU	0034699	516	kshs 10.	5,160.00
KPCU	8687-0659	3,869	kshs 10.	<u>38,690.00</u>
	TOTAL		Kshs.	<u>2,364,895.00</u>

6) **Debtors**-see attached schedule.

7) Fixed Assets Schedule

See attached schedule

8) Scrap machinery

See attached schedule



(9) **PMG**

PMG Account represents the amount that is held in the Ministry's Deposit Account on behalf of the Fund. It represents the unspent income from all stations and deposited with the Ministry of Home Affairs .During the year, this has been derived as hereunder:

	<u>2014/2015</u>	<u>2015/2016</u>
Opening balance	110,344,814.70	51,697,291.80
Add: Sales (cash)	48,682,097.80	155,638,015.97
	<u>159,026,912.80</u>	<u>207,335,307.77</u>
Less: Expenditures/Withdraw	107,329,621.00	103,073,282.00
Paid creditors	34,622,189.30	29,761,627.00
Closing balance	<u>51,697,291.80</u>	<u>74,500,398.77</u>

10) **Creditors**

The creditors of the farms represents amount owing to the suppliers of farm inputs which had not been cleared at close of the year as listed.

	<u>2014/2015</u>	<u>2015/2016</u>
Opening balance	29,127.00	
Closing balance	29,861,627.00	25,290,000.00

(b) **PRISONS HEADQUARTERS**

1.National cereals and produce Board	supply of fertilizer	21,290,000.00
2.Agricultural Development Corporation	supply of livestock	4,000,000.00



11) **Prison Farm Fund Account**

This has been in the context of the Legal Notice No. 87 of 1992 through which parliament appropriated the **Ksh. 4,200,000.00** as the initial capital of the Fund.

12) **Accumulated Reserves**

	<u>2014/2015</u>	<u>2015/2016</u>
Opening balance	273,078,638.38	323,465,832.70
Add: Surplus for the prev. year	<u>50,387,194.32</u>	<u>53,451,524.52</u>
Less: Prior year adjustment (Understated creditors)	-	-
	<u>323,465,832.70</u>	<u>376,917,357.22</u>

13) **Suspense Account**

The Suspense Account balance as follows:

	<u>2014/2015</u>	<u>2015/2016</u>
Balance b/f	15,639,561.44	15,639,561.44

14) **Operating Results**

The profitability of the fund increased from the previous year thus:

Net profit/Loss	<u>2014/2015</u>	<u>2015/2016</u>
Profit for the year	53,451,524.52	4,591,650.00



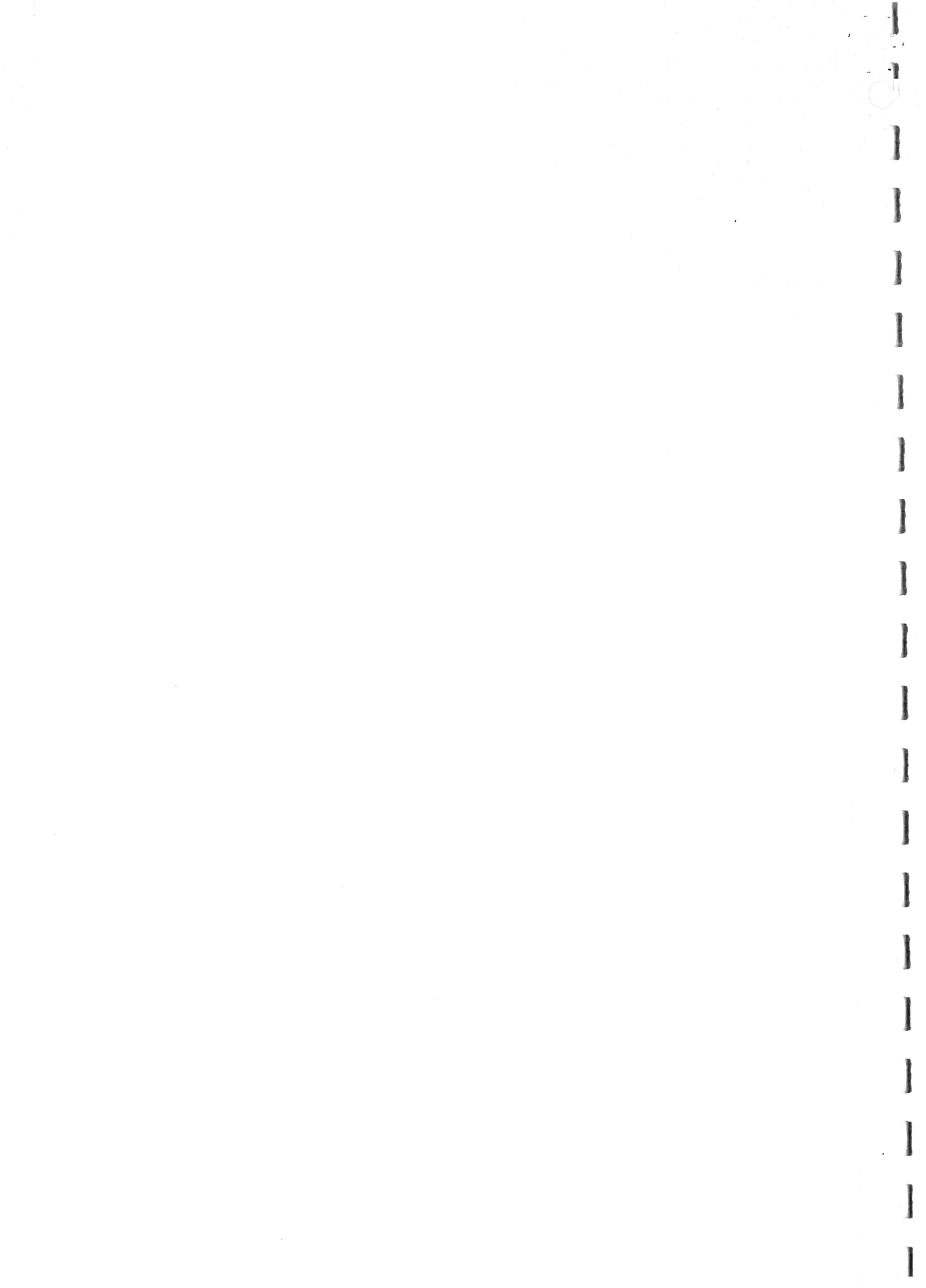
PRISON FARMS FUNDS
FIXED ASSETS
AS AT 30TH JUNE 2016

	TRACTORS	MORTISED SPRAYER	KNAPSAC SPRAYER	PORTABLE ENGINE	RICE HAULER MACHINE	COMPUTER	M/VEHICLE	MOTOR/BIKE	TRAILERS	TOOLS/ EQUIPMENT	TOTAL
	KSH	KSH	KSH	KSH	KSH	KSH	KSH				KSH
BALANCE B/F AS AT 1.7.2015	12,554,676.66	1,087,926.36	61,182.72	725,682.90	1,058,677.48	1,005,743.61	10,264,012.80	1,095,140.55	1,721,772.26	1,454,365.01	32,231,844.88
ADDITIONAL(REVALUED)											
TOTAL ASSETS AS AT 30/6/2016	12,554,676.66	1,087,926.36	61,182.72	725,682.90	1,058,677.48	1,005,743.61	10,264,012.80	1,095,140.55	1,721,772.26	1,454,365.01	32,231,844.88
DISPOSAL											
DEPRECIATION	1,255,467.67	66,969.93	3,059.14	36,284.15	50,287.18	113,067.10	1,026,401.28	109,514.06	86,088.61	484,788.34	3,231,927.44
NBV AS AT 30.6.2016	12,299,208.99	1,020,956.43	58,123.58	689,398.76	955,456.43	2,148,274.91	9,237,611.52	985,626.50	1,635,683.65	969,576.67	28,999,917.44
NBV AS AT 30.6.2015	12,554,676.66	1,087,926.36	61,182.72	725,682.90	1,058,677.48	1,005,743.61	10,264,012.80	1,095,140.55	1,721,772.26	1,454,365.01	32,231,844.88

NB ;2

The balance reflected as farm machinery constitute the following

1.Motorised Sprayers	1,020,956.43
2.Knapsack Sprayers	58,123.58
3.Portable Engines	689,398.76
4.Rice Haulier machine	955,456.43
5.Tools/Equipment	969,576.67
	<u>3,693,511.87</u>



I. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. in the external audit report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

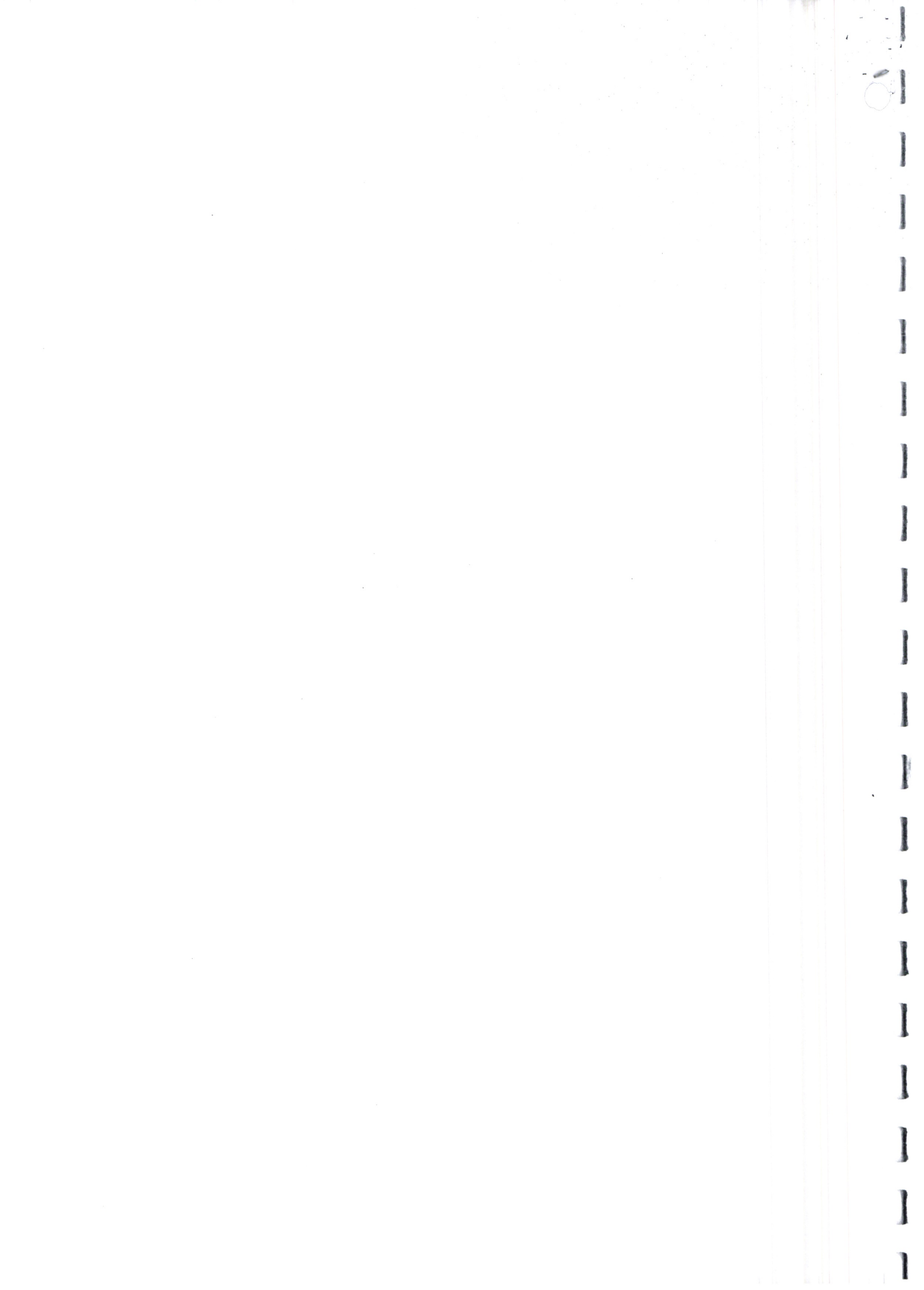
- i) Use the same reference numbers as contained in the external audit report;
- ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

Principal Secretary

Commissioner General of Prisons

Date.....

Date.....



FARMS OUTSTANDING DEBTS SUMMARY

PREVIOUS OUTSTANDIG DEBTS AS AT 30 TH JUNE 2016	189,490,028.00
CLEARED DURING THE FINANCIAL YEAR.....	121,118,857.00
ADD PRISONS FARMS OUTSTANDING DEBTS AT 30 TH JUNE 2016.....	<u>68,371,171.00</u>
TOTAL PRISON OUTSTANDING DEBTS AT 30 TH JUNE 2016.....	<u>176,413,406.00</u>



SCRAP MACHINERY SCHEDULE FOR YEAR

STATION	YEAR OF PURCHASE	TYPE OF MACHINE	ORIGINAL COST	SCRAP VALUE	
Eldoret	1984	Messay Fuuguson	600,000	60,000	60,000
Mwea	1979	Tractor Int	300,000	30,000	
Mwea	1980	"	300,000	30,000	
Mwea	1979	"	300,000	30,000	
Mwea	1979	"	150,000	15,000	105,000
Maranjau	1980	Irrigation plant	45,000	4,500	
"	1981	Hurrow	10,000	1,000	
"	1984	Irrigation plant	50,000	5,000	
"	1985	International	300,000	30,000	40,500
Hindi	1980	Tractor 475 – Int.	300,000	30,000	30,000
Homa Bay	1979	Tractor 475 – Int.	300,000	30,000	30,000
Kisumu Annexe	1979	Tractor 574	300,000	30,000	
"	1979	Disc, Int.	18,000	1,800	31,800
KITALE REMAND	1980	Trailer	30,000	3,000	
"	1980	Maize Sheller	10,000	1,000	
"	1980	Plough	30,000	3,000	
"	1982	Int. Tractor	40,000	4,000	
"	1982	Plough	30,000	3,000	
"	1983	trailer	40,000	4,000	48,000
"EMBU	1980	Plough	28,000	2,800	
"	1984	Water Pump	185,000	18,500	
"	1985	Chaff Cutter	7,000	700	22,000
RUIRU	1979	Tractor Int. 475	300,000	30,000	
"	1979	Plough Horrow	62,000	6,200	36,200
KITALE MAIN	1979	Tractor Int. 475	250,000	25,000	
"	1972	Massey Furguson	300,000	30,000	
"	1972	Massey Furguson (165)	300,000	30,000	
"	1980	Messy Furguson	300,000	30,000	
"	1980	Messy Furguson	300,000	30,000	
"	1980	Planter	15,000	1,500	
"	1980	Planter	15,000	1,500	
"	1980	Maize sheller	10,000	1,000	
"	1979	Electric machine	36,000	3,600	
"	1979	Lister Engine	60,000	6,000	
"	1979	Water Pump	175,000	17,500	
"	1979	Water Pump	175,000	17,500	
"	1979	Chaff Cutter	5,000	500	
"	1979	Mould Board	10,000	1,000	





