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National Water Conservation & Pipeline Corporation



MASINGA WATER SUPPLY TREATMENT WORKS

ANNUAL REPORT ON ACCOUNTS FOR THE YEAR 2001/2002

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NATIONAL WATER CONSERVATION & PIPELINE CORPORATION

Dunga Road
P.O. Box 30173, Nairobi, Kenya.
Tel 556600-5, Fax: 545882,
Telegrams "Watco" Nairobi.

The Permanent Secretary,
Ministry of Environment and Natural Resources,
P.O. Box 30521,
NAIROBI.

Dear Sir,

REPORT OF THE ACCOUNTS OF NATIONAL WATER CONSERVATION AND PIPELINE CORPORATION FOR THE YEAR ENDED 30TH JUNE, 2002

We have pleasure in submitting the Annual Accounts for the Corporation duly certified by the Auditor General (Corporations) for the period July, 2001 to June, 2002.

Yours faithfully

ENG. M.O. OCHIENG
MANAGING DIRECTOR

J. O. KAREI
CHAIRMAN



INTRODUCTION

The National Water Conservation and Pipeline Corporation was formed through Legal Notice No. 270 dated 16th June, 1988.

The Corporation's major responsibilities are:

- (a) To manage and develop water project on a commercially oriented basis
- (b) To assist the government to form and execute a national water policy.
- (c) To provide good standard and quality of service.

CONSTITUTION OF BOARD OF DIRECTORS 2001/2002

Mr. C. K. Koech	Chairman
Dr. D.K. Punyua	Managing Director
Mr. Amb. Jerani Habib	Director
Mr. Albert Kariuki	Director
Mr. Daniel Kimanth Muanga	Director
Prof. Nimrod Bwibo	Director
Mr. Charles K. Arap Koech	Director
Mr. Josiah Olomunyaw Karei	Director (Replaced Mr. ole Tiges)
Mr. Bartonjo Chesaina	Director (Replced Mr. Chelagat)

OTHER DIRECTORS

1. The Permanent Secretary,
Ministry of Environment & Natural Resources.
2. The Director of Water Development.
3. The Permanent Secretary, Ministry of Finance.
4. The Permanent Secretary, Ministry of Tourism and Wildlife.

BANKERS

Kenya Commercial Bank, Moi Avenue,
P.O. Box 30081, NAIROBI.

AUDITORS

The Auditor General (Corporations), P.O. Box 49384,
NAIROBI.

REGISTERED OFFICE

Industrial Area,
Dunga Road,
P.O. Box 30173, NAIROBI.

3.0 CORPORATION'S PROJECTS WHICH ARE OPERATIONAL:

1. Nol - Turesh Pipeline and Water Supply
2. Greater Nakuru Water Project (East and West)
3. Sabaki Water Project
4. Kapsabet Water Project
5. Ndia Water Project
6. Othaya Water Project
7. Embu Water Project
8. Kakamega Water Project
9. Shitoli Water Project
10. Kandara Water Project
11. Letein Water Project
12. Kahuti Water Project
13. Chebang'ang Water Project
14. Nyakach Water Project
15. Kisii Water Project
16. Maseno-Kombewa Water Project
17. Mathira Water Project
18. Aguthi Water Project
19. Marmanet Water Project
20. Kiambu Water Project
21. Oloitokitok Water Project
22. Marere Pipeline Water Project
23. Tiwi Water Project
24. Kabarnet Water Project
25. Siaya Water Project
26. Taveta Water Project
27. Gilgil Water Project
28. Naivasha Water Project
29. Kajiado Water Project
30. Mzima Pipeline System
31. Machakos Pipeline System
32. Mashuru Water Supply
33. Kiserian Water Supply
34. Bungoma Water Supply

3.1 PROJECT UNDER IMPLEMENTATION:-

1. Kiserian Dam Project
2. Kipkarren Dam Project
3. Lessos Dam Project
4. Kalazoni Water Project

3.2 PROJECT UNDER PLANNING AND DESIGN STAGE:-

1. National Dam Construction Project
2. Second Mombasa and Coastal Water Project Great Rift Valley Water Project
3. The Tana/Lamu Water Project'
4. Kiambaa Water Project
5. Soin Water project
6. Itare Chemosit Dam Project
7. Inter-Basin Water Transfer Nzoia/Kerio Project Chemususu Dam Project
8. Kipsigak Water Project
9. Kurgung Water Project
10. Endo/Perkerra Water project
11. Kirandichi Dam Project
12. Malewa Dam Project

3.3 The Corporation is managed on a Regional basis with each of the Regions being organised on Area basis. The following are the compositions of the Regions, where they are operated and the number of Schemes in each Region:

OPERATIONAL REGIONS

1. Coast (CRM)	Based: No. of Areas	Mombasa 10
2. North Coast	Based: No. of Areas	Malindi 3
3. South Coast	Based: No. of Areas	Ukunda 4
4. Mombasa Island	Based: No. of Areas	Mombasa 6
5. Central	Based: No. of Areas	Nyeri 9
6. Southern	Based: No. of Areas	Sultan Hamud 5
7. Rift Valley	Based: No. of Areas	Nakuru 9
8. Western	Based: No. of Areas	Kisumu 7
9. Nairobi	Based: No, of Areas	Nairobi 4



REPORT OF THE AUDITOR GENERAL, (CORPORATIONS ON THE ACCOUNTS OF NATIONAL WATER CONSERVATION AND PIPELINE CORPORATION FOR THE YEAR ENDED 30 JUNE 2002.

I have examined the financial statements of National water conservation and Pipeline Corporation for the year ended 30 June 2002 in accordance with Section 29 of the Exchequer and Audit act, (Cap 412). I have obtained all the information and explanations required for the purpose of the audit. Proper books of Accounts have been kept and the financial statements, which have been prepared under the historical cost convention are in agreement therewith.

Except for the reservations set out in ensuing paragraphs the financial statements when read together with the Notes thereon, present a true and fair view of the Corporation's financial state of affairs as to 30 June 2002 and of its surplus and cash flows for the year then ended.

1.0 CAPITAL FUND ACCOUNT

Included in the Corporations Capital Fund Account of Kshs. 18,459,830,269 is a long term loan from International development Association (IDA) amounting to Kshs. 567,240,000 together with accrued interest thereon of Kshs. 580,269,318.00 which had been utilised on the engineering design and rehabilitation of water supply to Mombasa and the Coastal region under the Second Mombasa Water Project. The loan had been obtained with the understanding that after the completion of the project, sufficient revenue as envisaged and although the loan was due for repayment in November, 1997 no repayment has so far been made. Instead the Corporation has requested the Government to convert the loan into equity and has without consent or agreement from the Government treated the loan in the financial statements under review as equity and transferred the same to Capital Reserve. In the absence of Government approval for the loan to be converted into equity, the correctness of the treatment of the outstanding loan and interest thereof is doubtful.

2.0 FIXED ASSETS

The fixed Assets figure of Ksh. 7,176,820,152 as at 30 June 2002 includes the Corporations Land, Building and Stations valued at Kshs. 365,069,031. However, the Corporation stands to loose various parcels of Land and Buildings of undetermined value in Mombasa and others valued at Kshs. 7,880,000 in Nakuru to private Developers. Although the Corporation ha received surrender documents for one block in Nakuru and has registered complaints reegarding the parcel of land grabbed in the Coast Region the oucome of the action taken is still awaited.

3.0 STATUTORY DEDUCTIONS

The Corporation has over the years not remitted employees statutory deductions due to various Organisations amounting to Kshs. 86,224,215 as at June 2002 and which are reflected in the Balance Sheet as accrued expenses. The deductions include PAYE, NHIF NSSF, Pension Scheme and Ukulima Sacco. Clearly, therefore the Corporation was in breach of its statutory obligations and is likely to incur undetermined accrued interests and penalties on the unremitted statutory deductions. No explanations has been provided for the Corporations failure to remit such deductions on a timely basis.

4.0 WATER DEBTORS

The financial statements as at 30th June 2002 reflects Kshs. 1,377,711,000 as water debtors compared to Kshs. 1,372,312,426, as at 30th June 2001, an increase of Kshs. 5,398,574. The Corporation has however, confirmed that a substantial amount of the debt was erroneously billed to consumers who were not supplied with water and that a committee has been appointed to reconcile the accounts. The outcome of the reconciliation has not been seen to be able to assess the effectively of debt collection management.

5.0 CASH IN HAND

Included in the Balance Sheet figure of cash in hand of Kshs. 2,252,955 is an amount of Ksh. 153,500, which was reflected as Cash in hand even though no physical cash was available. Although it has been indicated that an investigation team has been set up to look in to the matter the outcome of such investigation has not been seen.




E.N. MWAI
CONTROLLER AND AUDITOR GENERAL
Nairobi
15 July 2004



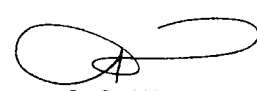
NATIONAL WATER CONSERVATION AND PIPELINE CORPORATION

BALANCE SHEET AS AT 30TH JUNE 2002

ASSETS	NOTES	2001/2002	2000/2001
FIXED ASSETS		KSHS.	KSHS.
LAND	(9)	120,138,553	113,666,127
BUILDINGS & STATIONS	(3)	244,930,478	251,210,746
MOTOR VEHICLES & MOTORCYCLES	(3)	46,665,302	14,153,113
FURNITURE, FITT. & OFFICE EQUIPMENT	(3)	42,547,178	43,268,803
PLANT, WATER PIPELINES & SUPPLIES	(3)	6,722,538,641	6,988,725,152
TOTAL FIXED ASSETS		7,176,820,152	7,411,023,942
WATER PROJECTS – W.I.P	(4)	7,470,271,882	7,253,606,072
TOTAL FIXED ASSETS & WIP		14,647,092,034	14,664,630,014
CURRENT ASSETS			
STOCKS ON HAND		22,141,232	28,020,775
PREPAYMENTS		754,400	454,400
WATER DEBTORS	(5)	1,377,711,000	1,372,312,426
OTHER DEBTORS		71,396,677	321,188,026
CASH AT BANK		75,920,837	87,767,523
CASH ON HAND		2,252,955	3,866,994
TOTAL CURRENT ASSETS		1,550,177,101	1,813,610,144
CURRENT LIABILITIES			
WATER DEPOSITS		50,573,465	46,373,437
ACCRUED EXPENSES		86,224,215	70,366,931
CREDITORS		260,527,782	230,757,105
INTEREST ON LOAN	(10)	0	580,269,318
TOTAL CURRENT LIABILITIES		397,325,463	927,766,790
<i>NET CURRENT ASSETS (WORKING CAPITAL)</i>		1,152,851,639	885,843,354
TOTAL NET ASSETS		15,799,943,672	15,550,473,369
FINANCED BY			
LONG – TERM LOAN	(8)	0	582,902,883
CAPITAL FUND ACCOUNT	(6)	18,459,830,269	17,626,110,897
GENERAL RESERVES	(7)	(2,659,886,596)	(2,658,540,411)
TOTAL		15,799,943,672	15,550,473,369


ENG. M.O. OCHIENG
MANAGING DIRECTOR

DATE: 29th September, 2003


J. O. KAREI
CHAIRMAN

DATE: 29th September, 2003



NATIONAL WATER CONSERVATION AND PIPELINE CORPORATION
INCOME STATEMENT FOR YEAR ENDED 30TH JUNE 2002

	<u>NOTES</u>	<u>2001/2002</u> KSHS.	<u>2000/2001</u> KSHS.
INCOME			
WATER SALES	(2)	1,360,443,829	1,447,490,688
MISCELLANEOUS RECEIPTS		28,279,282	25,035,639
PROFIT/(LOSS) OF SALE OF F/ASSETS		5,472	0
GOVT RECURRECT GRANTS		0	1,000,000
TOTAL		1,388,728,583	1,473,526,326
EXPENDITURE			
PERSONAL EMOLUMENTS		112,319,768	110,633,421
HOUSE ALLOWANCE		123,975,464	74,672,655
GRATUITY & PENSION CONTRIBUTIONS		21,084,428	22,768,294
OTHER PERSONAL ALLOWANCES		1,770,910	6,373,293
TRAINING EXPENSES		2,147,174	2,844,597
LEAVE & PASSAGES		1,944,473	1,951,746
TRANSFER ALLOWANCE		861,608	587,071
MEDICAL EXPENSES		3,458,929	317,440
MEDICAL ALLOWANCE		18,570,770	19,088,186
TRANSPORT OPERATING EXPENSES		43,025,213	48,667,142
TRAVELLING & ACCOMODATION - LOCAL		40,238,123	28,534,601
EXTERNAL TRAVEL		1,467,534	1,446,494
CONFERENCE & MEETINGS		29,350	28,390
POSTAL & TELEGRAMS EXPENSES		10,051,643	9,312,148
TELEPHONE EXPENSE		14,103,483	11,443,825
OFFICIAL ENTERTAINMENT		1,120,541	514,455
STAFF WELFARE		2,723,428	1,010,673
ELECTRICITY, WATER & CONSERVANCY		325,075,433	330,022,121
FUELS & GASES EXPENSE		1,232,939	5,206,672
SUPPLIES FOR PRODUCTION		71,366,436	61,679,622
DRUGS AND DRESSINGS		99,189	283,394
PUBLISHING AND PRINTING		5,590,085	5,505,896
PURCHASE OF UNIFORMS & CLOTHING		182,070	2,001,197
LIBRARY EXPENSES		655,104	818,640
PURCHASE OF STATIONERY		3,487,100	5,510,850
COMPUTER STATIONERY EXPENSES		6,517,697	5,609,365
ADVERTISING AND PUBLICITY		3,731,566	4,168,657



SHOW EXPENSES	7,571,598	5,987,352
RENT & RATES - OFFICES	631,006	2,354,000
RENT & RATES - RESIDENTIAL	2,494,585	3,082,143
CONTRACTED PROFESSIONAL SERVICES	34,205,599	23,887,695
MISCELLANEOUS EXPENSES	4,434,893	3,507,085
BANK CHARGES & COMMISSIONS	2,009,089	2,546,077
EXPENSES OF THE BOARD & COMMITTEES	6,895,220	5,655,548
FEES, COMMISSIONS & HONORARIA	6,642,370	3,674,632
DRAWING OFFICE SUPPLIES	166,650	130,423
MAINT.PLANT, MACHINERY & EQUIPMENT	23,291,074	14,179,769
MAINT. OFFICE EQUIPMENT	1,211,987	1,008,529
RENEWAL OF WATER SUPPLIES	7,446,130	3,038,826
MAINT. BUILDINGS & STATIONS	6,376,101	12,595,255
MAINT. WATER SUPPLIES & SEWARAGES	58,021,111	36,428,162
NEW WATER CONNECTIONS	0	10,000
DRILLING EXPENSES	3,319,779	2,335,124
MINOR ALTERATIONS & MAINT.WORKS	1,583,263	1,710,697
INSURANCES	7,436,694	10,391,312
PROJECT PLANNING & DESIGN	66,425	0
HIRE OF TRANSPORT, PLANT & EQUIPMENT	877,329	1,480,550
AUDIT FEES	800,000	800,000
INTEREST ON LOAN	0	94,445,460
DEPRECIATION	373,576,942	384,227,903
BAD & DOUBTFUL DEBTS	1,349,644	(34,734,109)
TOTAL EXPENDITURE	1,367,237,943	1,339,743,277
<i>EXCESS/(DEFICIT) OF INCOME</i>	21,490,640	<i>133,783,049</i>
TOTAL	1,388,728,583	1,473,526,326



NATIONAL WATER CONSERVATION AND PIPELINE CORPORATION

CASHFLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE 2002

	NOTE	2001/2002 KSHS.	2000/2001 KSHS.
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
RECEIPTS FROM CUSTOMERS		1,317,057,640	792,469,651
PAYMENTS MADE TO SUPPLIERS & STAFF		(936,603,824)	(798,113,967)
CASH GENERATED FROM OPERATIONS		380,453,816	(5,644,316)
GRANT FROM GOK		0	1,000,000
NET CASH INFLOW FROM OPERATING ACTIVITIES		(380,453,816)	(4,644,316)
<u>RETURN ON INVESTM. & SERVICING OF FINANCE</u>			
INTEREST ON LOAN		0	0
NET CASH OUTFLOW FROM RETURN ON INVESTMENTS & SERVICE		0	0
<u>INVESTING ACTIVITIES</u>			
LAND		(6,472,426)	(379,895)
PURCHASE OF VEHICLES & MOTORCYCLES		(39,912,870)	(2,400,000)
PURCHASE OF FURN., FITT. & OFFICE EQUIPM.		(5,356,543)	(7,003,359)
PLANT, WATER PIPELINES & SUPPLIES		(87,631,312)	(31,709,126)
WATER PROJECTS - W. I. P		(216,665,810)	(110,050,725)
SALE OF FIXED ASSETS		5,472	0
NET CASH OUTFLOW FROM INVESTING ACTIVITIES		(356,033,489)	151,543,105
NET CASH OUTFLOW BEFORE FINANCING		(24,420,327)	(156,187,421)
<u>FINANCING</u>			
GOVERNMENT DEV. GRANTS		250,816,489	241,058,233
LONG-TERM LOAN		0	0
NET CASH INFLOW FROM FINANCING ACTIVITIES		250,816,489	241,058,233
<u>NET INCREASE/ (DECREASE) IN CASH & CASH EQUIVALENTS</u>		275,236,816	84,870,811
OPENING CASH		91,634,517	6,763,706
CLOSING CASH		78,173,792	91,634,517

NOTES TO THE ACCOUNTS

1) ACCOUNTING POLICIES

a) Accounting Convention

Accounts are prepared under the historical cost convention and modified to include revaluation of certain fixed assets.

b) STOCK

Stocks are valued at the lower of cost or net realisable value. General consumable stores are valued at average cost.

c) DEPRECIATION OF FIXED ASSETS

Depreciation is charged on Fixed Assets on a reducing balance basis at the following rates:

	% Per annum
Buildings	2.5
Motor Vehicles & Motor cycles	25.0
Plant & Machinery	20.0
Furniture, fittings & office Equipment	12.5
Plant, Pipelines & W/Supplies	5.0

d) Bad and Doubtful Debts

A provision of 20% per annum of the outstanding water debtors has been made for bad and doubtful debts.

2) TURNOVER

Turnover represents the amount of revenue receivable from water sales.

3) FIXED ASSETS

Assets acquired in the year amounted to Ksh. 134.2 million while there were no disposals during the year, thus the total fixed Assets at cost is now Ksh. 11.4 billion. See schedule attached.

FIXED ASSETS SCHEDULE

	LAND	BUILDING	PLANT, PIPELINES & WATER SUPPLIES	MOTOR VEHICLES & MOTOR CYCLES	FURN. & OFFICE EQUIPMENT	GRAND TOTAL
DEP. RATE	0.0%	2.5%	5.0%	25.0%	12.5%	
	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.
COST						
AS AT 01/07/2001	113,666,127	311,504,397	10,694,202,671	72,705,717	83,653,512	11,275,732,424
ADDITIONS	6,472,426	0	87,631,312	39,912,870	5,356,543	139,373,151
ADJUSTMENTS	0	0	0	0	0	0
DISPOSAL	0	0	0	0	0	0
AS AT 30/06/2002	120,138,553	311,504,397	10,781,833,983	112,618,587	89,010,055	11,415,105,575
DEPRECIATION						
AS AT 01/07/2001	0	60,293,651	3,705,477,518	58,552,603	40,384,709	3,864,708,482
YEAR'S CHARGE	0	6,280,269	353,817,823	7,400,681	6,078,168	373,576,942
ADJUSTMENTS	0	0	0	0	0	0
DEPR.ON DISPOSALS	0	0	0	0	0	0
AS AT 30/06/2002	0	66,573,919	4,059,295,342	65,953,285	46,462,877	4,238,285,423
NET BOOK VALUE						
AS AT 01/07/2001	113,666,127	251,210,746	6,988,725,152	14,153,113	43,268,803	7,411,023,942
AS AT 30/06/2002	120,138,553	244,930,478	6,722,538,641	46,665,302	42,547,178	7,176,820,152

4) **WATER PIPELINES & WATER SCHEMES (WORK IN PROGRESS) W.I.P.**

This item represents the total cost of the projects (Water Pipelines & Schemes) which are still under construction.

5) **WATER DEBTORS**

See schedule attached.

	<u>2001/2002</u>	<u>2000/2001</u>
	KSHS.	KSHS.
BALANCE B/F	1,715,390,532	1,889,061,077
WATER SALES - COAST	940,338,705	1,108,578,527
WATER SALES - OTHER REGIONS	420,105,124	338,912,161
TOTAL	3,075,834,360	3,336,551,765
ADJUSTMENT	(288,697,541)	(645,394,523)
TOTAL ADJUSTED	2,787,136,819	2,691,157,242
REVENUE COLLECTED	1,064,998,069	975,766,710
	<u>1,722,138,750</u>	<u>1,715,390,532</u>
CASH IN REVENUE COLLECTION A/CS	0	0
UNCOLLECTED REVENUE	1,722,138,750	1,715,390,532
PROV. BAD & DOUBTFUL DEBTS	344,427,750	343,078,106
NET WATER DEBTORS	<u>1,377,711,000</u>	<u>1,372,312,426</u>
<i>BALANCE C/F</i>	<i>1,722,138,750</i>	<i>1,715,390,532</i>
<i>BAD & DOUBTFUL DEBTS A/C</i>	<i>1,349,644</i>	<i>(34,734,109)</i>

6. **GENERAL FUND**

Development Grants received from the Government during this financial year were Kshs.56.5 million.

7. RESERVES

COMPOSITION OF RESERVES

	CAPITAL RESERVES	REVENUE RESERVES	TOTAL 2001/2000	TOTAL 2000/2001
	KSHS	KSHS	KSHS	KSHS
BALANCE B/F	0	(2,658,540,411)	(2,658,540,411)	(2,205,862,629)
RESTATEMENT OF RESERVES	0	265,860,716	265,860,716	(586,460,831)
ADJUSTMENT IN DEBTORS	0	(288,697,541)	(288,697,541)	
RESTATED ACCOUNTS	0	(2,681,377,237)	(2,681,377,237)	(2,792,323,461)
CURRENT YEAR'S EARNINGS	0	21,490,640	21,490,640	133,783,049
RETAINED EARNINGS	0	(2,659,886,596)	(2,659,886,596)	(2,658,540,411)

8) LAND

An amount of land valued at Kshs. 113,598,317.00 has been included in this year's account but the Corporation has not finalized the acquisition of the legal ownership documents for some of the parcels of land. This amount is for the land transferred from the Ministry of Water Resources along with water supplies and other assets at the inception of the Corporation.

9) **LONG TERM LOAN/GRANT AND INTEREST**

This loan whose total amount is Kshs. 567,240,000.00 or the equivalent of USD 17.4 million was acquired from the International Development Association (IDA) through the Government of Kenya and became due for repayment from November, 1997 to May 2012 with an accruing interest of 16.65% p.a. The Government has been asked to convert the loan into a grant.

10) **CONTINGENCY LIABILITY**

The Corporation (NCWPC) entered into a contractual Agreement with M/S Recchi Astaldi SPA of Ita on 30th July 1990 for construction of Kirandich River Dam Project Subject to certain conditionalities by the Government. The contract failed to take off and M/S Recchi Astaldi SPA took the Corporation for arbitration claiming damages. On 4th December, 1998 the Arbitrator ruled against the Corporation requiring that it compensate the contractor for the losses due to the repudiation of the contract.

There is therefore a contingency liability to this effect whose actual amount acceptable to both parties has not yet been agreed upon but the initial quantum of claim was Italian Lire 12,846,28,115 or Kshs. 458,288,500.00.

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