

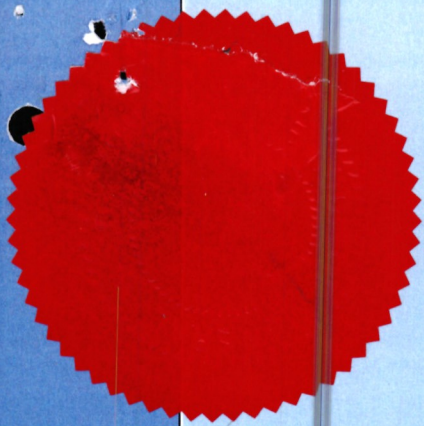
REPUBLIC OF KENYA



Paper Laid
By the leader of
majority party
Hon. Aden Duale

OFFICE OF THE AUDITOR-GENERAL

on Tuesday
14.3.2017
[Signature]



PARLIAMENT
OF KENYA
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REPORT

TABLE OFFICE
S/No:.....
14 MAR 2017
Sign:.....
PAPER LAID

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL AUTHORITY FOR THE
CAMPAIGN AGAINST ALCOHOL AND
DRUG ABUSE

FOR THE YEAR ENDED
30 JUNE 2016



NATIONAL AUTHORITY FOR THE CAMPAIGN AGAINST ALCOHOL AND DRUG ABUSE

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 (IPSAS)





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I. KEY INFORMATION AND MANAGEMENT

(a) Background information

Corporate establishment

The history of NACADA commences in 1996 when the Inter-Ministerial Drugs Coordinating Committee was constituted. The Committee was chaired by the Solicitor General while the Attorney General's office provided the Secretariat.

Later in April 2001 through a Gazette Notice, the National Agency for the Campaign Against Drug Abuse (NACADA) was formed. Its primary function was to initiate a public education and awareness campaign against drug abuse especially among youth in schools and other learning institutions. This was in response to a wave of violent student unrest and suspicion of devil worship, part of which was blamed on drug abuse.

The Agency operated as such until May 2006 when the President established an Advisory Board and appointed its Chairman vide Kenya Gazette Notice No. 3749 of 19th May 2006.

In 2007, through Legal Notice No. 140 published in the Kenya Gazette Supplement No. 70 of 29th June 2007, the Agency was transformed into the National Campaign Against Drug Abuse Authority (NACADA Authority) under the State Corporations Act (Cap 446 of the Laws of Kenya). It was placed in the Office of the President under the Ministry of State for Provincial Administration & Internal Security. The 2007 mandate enabled NACADA to coordinate a multi-sectoral campaign to prevent, control and mitigate the impacts of alcohol and drug abuse in the country.

In August 2010, the Authority's mandate was expanded to include facilitating implementation of the Alcoholic Drinks Control Act, 2010.

In July 2012, President Kibaki assented to the National Authority for the Campaign Against Alcohol and Drug Abuse Act, 2012 thereby establishing NACADA under an Act of Parliament.

Vision:

A Nation free from alcohol and drug abuse.

Mission:

To lead and coordinate the fight against alcohol and drug abuse through prevention, advocacy, policy development, research, treatment and rehabilitation programmes, and execution of relevant statutes in Kenya.

(b) Principal Activities

The specific functions of NACADA as set out in the NACADA Act, 2012 are to:

- (i) Carry out public education on alcohol and drug abuse directly and in collaboration with other public or private bodies and institutions;
- (ii) Coordinate and facilitate public participation in the control of alcohol and drug abuse;
- (iii) Coordinate and facilitate inter-agency collaboration and liaison among lead agencies responsible for alcohol and drug-demand reduction;
- (iv) In collaboration with other lead agencies, facilitate and promote the monitoring and surveillance of national and international emerging trends and patterns in the production, manufacture, sale, consumption, trafficking and promotion of alcohol and drugs prone to abuse;
- (v) In collaboration with other lead agencies, provide and facilitate the development and operation of rehabilitation facilities, programmes and standards for persons suffering from substance use disorders;
- (vi) Subject to any other written law, license and regulate operations of rehabilitation facilities for persons suffering from substance use disorders;

- (vii) Coordinate and facilitate, in collaboration with other lead agencies and non-State actors, the formulation of national policies, laws and plans of action on control of alcohol and drug abuse and facilitate their implementation, enforcement, continuous review, monitoring and evaluation;
- (viii) Develop and maintain proactive co-operation with regional and, international institutions in areas relevant to achieving the Authority's objectives;
- (ix) In collaboration with other public and private agencies, facilitate, conduct, promote and coordinate research and dissemination of findings on data on alcohol and drug abuse and serve as the repository of such data,
- (x) In collaboration with other lead agencies, prepare, publish and submit an alcohol and drug abuse control status report bi-annually to both Houses of Parliament through the Cabinet Secretary,
- (xi) Assist and support County governments in developing and implementing policies, laws and plans of action on control of drug abuse; and
- (xii) Carry out such other roles necessary for the implementation of the objects and purpose of this Act and perform such other functions as may from time to time, be assigned by the Cabinet Secretary

(c) The Board Of Directors

1. Hon. John Mututho - Chairman
2. Dr. William Okedi -Chief Executive Officer
3. Mrs. Gladys Nasieku Tarayia (Representing Legal interests) – Vice Chair
4. Mr. Mohamed Barre (Representing PS - Interior)
5. Mrs Anne Mugo (Representing PS - Treasury)
6. Dr. Kepha Ombacho (Representing PS - Health)
7. Mr. Mohammed Mwinyipembe (Representing PS - Education)
8. Mr. Mathias Wanyela (Representing Kenya Scouts Association)
9. Mr. Sheikh Juma Ngao (Representing Muslim religious interests)
10. Rev. Dr. Wilfred Kogo (Representing Christian religious interests)
11. Mr. Charles Kanyi (Representing Youth interests)
12. Rev. Dr. Stephen Mairori (Representing Research interests)
13. Dr. Hamisi Massa (Representing Anti-Narcotics Police Unit)

(d) Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

1. Dr. William N. Okedi - Chief Executive officer
2. Mr. Enoch N. Onchwari- Director, Finance & Administration
3. Prof. John Muteti – Director, Research and Policy Development
4. Mr. John Muturi - Manager, Public Education and Advocacy
5. Ms Olivia Rachier – Corporation Secretary
6. Mrs Grace Otieno - Manager, Policy & Planning
7. Ms. Judith Twala - Manager, Regulatory Services
8. Mr. Zeka Wekesa - Manager Communication & Documentation
9. Ms. Evelyne Kangogo – Manager, Human Resource

(e) Fiduciary Oversight Arrangements

Audit Board Committee

1. Sheikh Juma Ngao - Chair
2. Dr. Kepha Ombacho, MBS
3. Dr. Hamisi Massa
4. Mr. Charles Kanyi
5. Rev. Dr. Wilfred Kogo
6. Mr. Mohammed Barre

Finance Board Committee

1. Mrs. Gladys Taraya - Chair
2. Ms. Anne Mugo, MBS
3. Mr. Mohammed Mwinyipembe
4. Rev. Dr. Stephen Mairori
5. Mr. Mathias Wanyela, OGW

Staff & Welfare Committee

1. Rev. Dr. Stephen Mairori - Chair
2. Mr. Mathias Wanyela, OGW
3. Ms Anne Mugo, MBS
4. Mrs. Gladys Taraya
5. Mr. Charles Kanyi
6. Mr. Mohammed Barre

Technical Board Committee

1. Rev. Dr. Wilfred Kogo – Chair
2. Mr. Charles Kanyi
3. Sheikh Juma Ngao
4. Dr. Kepha Ombacho, MBS
5. Dr. Hamisi Massa
6. Mr. Mohammed Mwinyipembe

(f) Authority's Headquarters

NSSF Building Block A
Eastern Wing, 18th Floor
P.O. Box 10774-00100 GPO
Nairobi, KENYA

(g) Authority's Contacts

Telephone: (254) 0202 2721994
E-mail: info@nacada.go.ke
Website: www.nacada.go.ke
Helpline: 1192
Facebook: NACADA
Twitter: @NACADAKenya

(h) Authority's Bankers

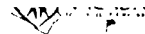
Kenya Commercial Bank Ltd
P.O. Box 60000
Milimani Branch
Nairobi, Kenya

Kenya Co-operative of Bank Ltd
Ukulima Branch

Equity Bank of Kenya Ltd
Corporate Branch

(i) Independent Auditors

Auditor General
Kenya National Audit Office
P.O. Box 30084-00100 GPO
Nairobi, KENYA



(j) Principal Legal Adviser

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

II. CHAIRMAN'S STATEMENT

The National Authority for the Campaign Against Alcohol and Drug Abuse Act 2012 requires the Board of Directors to ensure that proper books and other records of accounts of income, expenditure, assets and liabilities of the Authority are kept. This calls for preparation of Financial Statements.

The Board accepts this responsibility and therefore has prepared the attached Financial Statements as at 30th June 2016 based on prudence in judgement in accordance with the International Public Sector Accounting Standards (IPSAS)

In the opinion of the Board, nothing has come to the attention that the Authority will not remain a going concern for at least twelve months from the date of this statement. The Authority's Strategic Plan for the period 2014-19 provides the strategic direction in the campaign against alcohol and drug abuse in Kenya taking into consideration national government policy provisions, devolved governance structures, as well as emerging alcohol and drug consumption trends.

Committees of the Board

- Finance Committee
- Staff and Welfare Committee
- Audit Committee
- Technical Committee

Chairman:.....

Date: 24th Jan 2017

III. REPORT OF THE CHIEF EXECUTIVE OFFICER

During the reporting period, NACADA implemented activities geared towards fulfilling its mandate as provided for under the NACADA Act (2012) and the strategic objectives set out in the Strategic Plan 2015-2019:

- (i) Strengthen the legal and institutional framework at all levels of government;
- (ii) Facilitate implementation of evidence based ADA intervention programmes with focus on demand reduction and supply suppression in collaboration with devolved governments;
- (iii) Strengthen collaboration with local and international partners on ADA programs;
- (iv) Facilitate the provision of evidence based quality and holistic treatment and rehabilitation programs for persons with substance use disorders in collaboration with county governments; and
- (v) Provide leadership on policy development and research coordination on matters pertaining to alcohol and drug abuse.

1.1 Strengthen the legal and institutional framework at all levels of government

The Constitution of Kenya 2010 entrenched functions distribution between the two levels of Government. Subsequently, liquor licensing and drug control are devolved functions to County Governments. In light of this, NACADA prioritized on implementation of its decentralization policy in order to support strengthening the capacity of County Governments to facilitate their taking up the function on liquor licensing and drug control fully in line with the constitution. The support is provided through the five regional offices in Nairobi, Kisumu, Nyeri, Mombasa and Eldoret. A unit has also been operationalized at headquarters to support Lower Eastern and North Eastern cluster countries.

1.2 Facilitate implementation of evidence based ADA intervention programmes with focus on demand reduction and supply suppression in collaboration with devolved governments;

(i) *Youth and children ADA prevention programs*

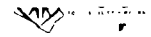
In an effort to scaling up uptake of anti-drug abuse awareness and life skills amongst youth and children in learning institutions, the Authority continued partnering with the Ministry of Education to support 2016 anti-ADA theme in the Drama and Music festivals. Towards this, NACADA had remitted a total of Kshs. 8,300,000 to the Ministry of Education in the 1st quarter of FY-2015/16 towards sponsorship of the 2015 anti-ADA theme in the Drama and Music festivals. The anti-drug abuse message was disseminated through the artistic pieces on show at the festival from ECDE, Primary, Secondary, TTCs, TTIs and Universities from across the country.

The Authority also trained selected teachers/ school health educators from Central, Nyanza, Nairobi, Eastern, North Rift and Coast regions on life skills programme. In addition, the Authority facilitated a number of public lectures in Laikipia University, Maseno University, Kaimosi Teachers Training College, Kibabii University, Pwani University, Maasai Mara University, Zetech University and Egerton University among others. Finally, in the reporting period, the Authority supported twelve (12) youth tournaments across the country.

(ii) *Alcohol and drug abuse prevention programs at the county and national government levels*

During the reporting period, the Authority supported the development of evidence based preventive intervention programs in Central, Nyanza, North Rift, Coast, Nairobi and Eastern regions. This included the formation of county secretariats to drive the prevention science project in the six (6) regions.

In order to collaborate with county governments in sensitizing the public on ADA, the Authority participated in National Trade Fairs and ASK shows. During the period under review, the Authority exhibited in the following ASK shows: Kisumu ASK show, Nairobi ASK show, Nyeri ASK show, Mombasa ASK show, Kisii ASK show, Kakamega ASK show and Nakuru ASK show.



The Authority also took the opportunity to sensitize the public on ADA through the five regional offices in Nairobi, Kisumu, Nyeri, Mombasa and Eldoret during the various international commemorative days observed within the reporting period. These included the International Day Against Drug Abuse and Illicit Trafficking, International Youth Day, World Mental Health Day, Day of the African Child, World AIDS Day, Internal Day for Persons with Disability and World Cancer Day.

In the reporting period, the Authority collaborated with county governments to conduct public awareness campaigns through sensitization fora or barazas on ADA prevention. The beneficiary communities included Mukurweini, Nyeri and Mbogoni in Central, Kakamega, Busia and Kisumu; Tarakwa, Kipsinende, Cheptigit, Matharu and Muchorwe in North Rift; Kitui and Garissa, Kiambu and Mvita.

To support community based ADA prevention initiatives, the Authority continued collaborations with key institutions to mainstream drug prevention messages in their programs. In this regard, the Authority partnered with Kisii Scouts, Maseno University peer educators, Kibabii University peer educators, VCOs in Uasin Gishu, Kenya Marine and Fisheries Research Institute, GSU Embakasi and Kenya Scouts Association.

1.3 Strengthen collaboration with local and international partners on ADA programs;

Control measures for alcohol and drug abuse supply suppression aims at reducing the availability of illicit and controlled drugs through various interdiction activities and legal processes. Here, the drug problem is seen as a criminal activity. It is primarily through enforcement of legislations, policies and control regulations.

Interventions are carried out by enforcement agencies and have both domestic and international dimensions in the detection of offenders, seizures, arrest and prosecution of offenders as well as incarceration of drug traffickers. It also includes control of chemical precursors and anti-money-laundering initiatives. The role of NACADA in regard to ADA supply, suppression is the coordination and facilitation for the formulation of national policies, laws and plans of action on control of alcohol and drug abuse.

During the year under review, NACADA supported the National Inter-Agency Committee on Alcohol Management to conduct two random alcoholic drinks collection. The committee is composed of all agencies that play enforcement roles in the control of the production, distribution and sale of alcoholic drinks. Besides the Authority, the other agencies include the Ministry of Interior and Coordination of National Government, Kenya Police Service, Criminal Investigation Department (CID), Kenya Bureau of Standards (KEBS), Kenya Revenue Authority (KRA), Anti-Counterfeit Agency, the Directorate of Public Health and the Government Chemist within the Ministry of Health (Public Health). The samples were analyzed to inform on compliance with the quality and public health standards.

Towards strengthening the capacity of County Governments to fully take up the devolved function of liquor licensing and drug control in their respective counties, the Authority trained the Alcoholic Drinks Control Boards of Nyamira, Kajjado, Kericho and Kitui counties. The Authority further facilitated quarterly County Inter-Agency Committee meeting in the 47 counties to identify challenges and formulate strategies to enhance coordination and effective responses to their local contexts.

Towards strengthening collaboration with local and international partners on ADA, the Authority held the 4th National ADA Conference at the Kenya School of Monetary Studies in March 2016 to review the global implementation of the '*Political Declaration and Plan of Action on International Cooperation towards an Integrated and Balanced Strategy to Counter the World Drug Problem*'. The conference was organized in collaboration with the Open Society Foundation.

1.4 Facilitate the provision of evidence based quality and holistic treatment and rehabilitation programs for persons with substance use disorders in collaboration with county governments

NACADA is charged with the responsibility to facilitate provision of treatment and rehabilitation services for persons with substance use disorders. In bid to address shortage of trained personnel in alcohol and drugs addiction prevention and management, the Authority facilitated the phase I, II and III National Certification

Education Training Programme for Addiction Professionals and the national certification examination for Addiction professionals in liaison with the International Centre for Certification and Education of Addictions Professionals. The Authority further inspected thirty (30) treatment centres to monitor compliance with the National Standards for treatment and rehabilitation services and is in the process of accrediting facilities that meet the standards. The Authority also continues to serve as the Kenya Certification Council for Addiction Professionals secretariat and supports its operations. Further, in the reporting period, the Authority validated guidelines on management of alcohol and drug abuse in the learning institutions.

1.5 Provide leadership on policy development and research coordination on matters pertaining to alcohol and drug abuse

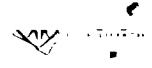
A key mandate of NACADA is to collaborate with public and private agencies to facilitate, conduct, promote and coordinate research findings on data on alcohol and drug abuse and serve as the repository of such data to guide policy and programmes. During the period under review, the Authority commissioned a study to establish the status of alcohol and drug abuse among secondary school students in Kenya. The study was conducted in collaboration with the Ministry of Education, Kenya Institute of Curriculum Development (KICD), Kenya Education Management Institute (KEMI), Kenya Secondary School Heads Association (KSSHA), Kenya Union of Post Primary Education Teachers (KUPPET), Kenya Private School Association, Kenyatta University and University of Nairobi.

The Authority also conducted a baseline to determine the status of alcohol and drug abuse in Coast region in collaboration with the county governments of Kilifi, Mombasa, Kwale, Lamu, Taita Taveta and Tana River. This is part of an on-going community program on prevention science covering all the six (6) counties of Coast region. The Authority also supported the county governments of Uasin Gishu, Bomet, Lodwar and Kiambu to undertake ADA baseline surveys to facilitate them to implement evidence based programs.

In furtherance of support to academic research studies on ADA, the Authority has disbursed funds totalling to Ksh 1,500,000 to support five (5) PhD and five (5) Masters students undertaking ADA research during the reporting period. The summary of academic research studies is shown in Table 1 below.

Table 1: Summary of successful Ph.D. Proposals

No.	Proposals	Proposal Title	Affiliation
1.	PhD	Effectiveness of screening, brief intervention and referral to treatment approach in organization-based mitigation of alcohol and drug abuse	Daystar University
2.	PhD	Efficacy of cognitive behavioral coping skills therapy on alcohol and cannabis use among daystar university undergraduate students	Daystar University
3.	PhD	Effectiveness of life skills enhancement training on substance use reduction and academic performance among secondary school students in Kieni, Nyeri County	Daystar University
4.	PhD	Impact of substance use and abuse on adolescents' antisocial behaviour in public secondary schools in Kisumu east district, Kenya	Maseno University
5.	PhD	Influence of alcohol expectancies and impulsivity on alcohol use and abuse among students in public universities in Uasin-Gishu county, Kenya	Maseno University
6.	Masters	Factors associated with non- adherence to regulations on alcohol sale in Thika	Jomo Kenyatta University of Science and Technology
7.	Masters	Relationship between family structure and drug use among the youth in Kajiado County, Kenya	Kenyatta University
8.	Masters	Social- demographic, behavior and clinical determinants of hepatitis B sero-markers and genotypes in human	Maseno University



No.	Proposals	Proposal Title	Affiliation
		immunodeficiency virus-1 infected and uninfected injection drug users from Mombasa- Kenya	
9	Masters	Assessment of prevention measures mitigating alcohol abuse among youth	Mt. Kenya University
10	Masters	The prevalence of alcohol abuse among Egerton University students in Njoro-Kenya	University of Nairobi

Towards strengthening policy development of ADA, the Authority developed the national drug control master plan and the national prevention, treatment and rehabilitation policy.

IV. CORPORATE GOVERNANCE STATEMENT

NACADA is a state corporation established as such vide the National Authority for the Campaign Against Alcohol and Drug Abuse Act, 2012. The Authority subjects to and adheres to all the provisions and requirements of corporate governance.

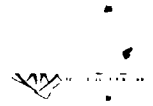
The framework of the NACADA Board and Management entails rules and practices to ensure accountability, fairness and transparency in the Authority's relationships with its stakeholders. NACADA stakeholders include the parent Ministry, management, employees, public sector institutions, private sector institutions and the public.

This corporate governance framework also consists of explicit and implicit contracts between the Authority and stakeholders for distribution of responsibility and rights; procedures for reconciling conflicting interests of stakeholders in accordance with their duties, privileges and roles; and procedures for proper supervision, control and information flow to serve as a system of checks and balances.

To ensure effective implementation, the NACADA Board has undergone several trainings on corporate governance which consisted of the following modules:

- (i) Overview of NACADA Act 2012: Licensing & Certification
- (ii) The Concept & Principles of Corporate Governance
- (iii) Strategic Thinking and Vision 2030
- (iv) The relationship and Roles of the Board and Management
- (v) Communication and reporting in Boards
- (vi) Effective Boards and Committee Meetings
- (vii) Performance Management Framework.
- (viii) Performance Contracting
- (ix) Risk Management
- (x) Challenges Facing Boards in Kenya
- (xi) Ethical Issues facing Boards
- (xii) Practicum: Code of Conduct/Best practices
- (xiii) Action Planning, Evaluation and closure

Through this training, the Board's capacity was built to ensure that NACADA operations are geared towards application of principles and practices which are in the best interest of the population of Kenya. The Board has also become more proactive in promoting issues of corporate fairness, transparency and accountability in the internal and external operations of the Authority. In order to ensure continual advancement towards the goal of a Drug Free Nation, training on Corporate Governance has been incorporated as a priority activity for the Board in the Authority's Strategic Plan 2015-19 and Performance Contract for FY 2015-16.



V. CORPORATE SOCIAL RESPONSIBILITY STATEMENT

Corporate social responsibility (CSR) refers to a business or organization practice that involves participating in initiatives that benefit society. As customers' awareness about global social issues continues to grow, so does the importance these customers place on CSR when choosing where to shop or engage.

NACADA Corporate Social Responsibility Vision Statement

"To build strong, resilient and sustainable communities free from alcohol and drug abuse."

NACADA Corporate Social Responsibility Mission Statement

"We believe in a society free from drugs and substance abuse. We exist not only to serve the community, but also to give back to our community by serving as a catalyst for psychological and physiological wellbeing."

CSR Commitments

Through our commitment to CSR, NACADA will act with integrity to improve the quality of life of our employees and the communities we serve. We will take the steps necessary to have a positive impact on our communities by actively encouraging our staff to recognize and behave in a responsible manner by setting of good examples as an important practice.

NACADA CSR Policy Statement

Policy Objective- The CSR policy objective sets out the philosophy and guiding principles for NACADA's activities and programmes.

CSR Definition- NACADA defines CSR as the integration of social and environmental considerations in how we conduct our programmes and day-to-day activities. We strive to always take our stakeholders' interests into account in our decision making.

Audience and scope- This policy is applicable to all staff and provides them with the principles required to uphold the CSR policy. This policy applies across all of the Authority's operations, and is incorporated into our management, campaign strategy, daily decisions and actions.

GUIDING Principles

NACADA will be responsible for:

- Collaborative engagement with employees, stakeholders, and local communities in setting priorities and implementing solutions pertaining to alcohol, drugs and substance abuse.
- Developing mutually beneficial partnerships with staff and the communities we serve.
- Using its influence to encourage others to limit their negative and enhance their positive alcohol, drug and substance abuse impacts.
- Leveraging its resources, expertise, services and relationships for the benefit of our staff and the communities it serves.
- Working with its community partners/stakeholders and use its public voice to advance solutions to alcohol, drug and substance abuse in our communities.

VI. REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements for the year ended June 30, 2016 which show the state of National Authority for the Campaign against Alcohol and Drug Abuse's affairs.

Principal activities

The principal activities of the Authority are campaign against alcohol & drug abuse.

Results

The results of the Authority for the year ended June 30, 2016 are set out on page 14 to 18.


Directors

The members of the Board of Directors who served during the year are shown on page (ii)

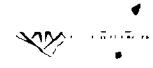
Auditors

The Auditor General is responsible for the statutory audit of the Authority

By Order of the Board



Mr. Victor G. Okjoma, EBS
Ag. Chief Executive Officer



VII. STATEMENT OF DIRECTORS' RESPONSIBILITIES

Section 23 of the Public Finance Management Act, 2012 and section 14(i) of the State Corporations Act, require the Directors to prepare financial statements in respect of that National Authority for the Campaign Against Alcohol and Drug Abuse, which give a true and fair view of the state of affairs of the Authority at the end of the financial year/period and the operating results of the National Authority for the Campaign Against Alcohol and Drug Abuse for that period. The Directors are also required to ensure that the Authority keeps proper accounting records which disclose with reasonable accuracy the financial position of the Authority. The Directors are also responsible for safeguarding the assets of National Authority for the Campaign Against Alcohol and Drug Abuse

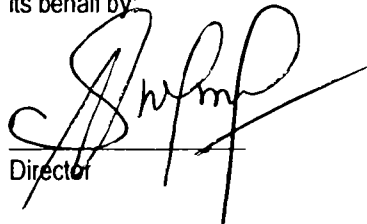
The Directors are responsible for the preparation and presentation of National Authority for the Campaign Against Alcohol and Drug Abuse's financial statements, which give a true and fair view of the state of affairs of the National Authority for the Campaign Against Alcohol and Drug Abuse for and as 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 National Authority for the Campaign Against Alcohol and Drug Abuse; (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 Authority (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

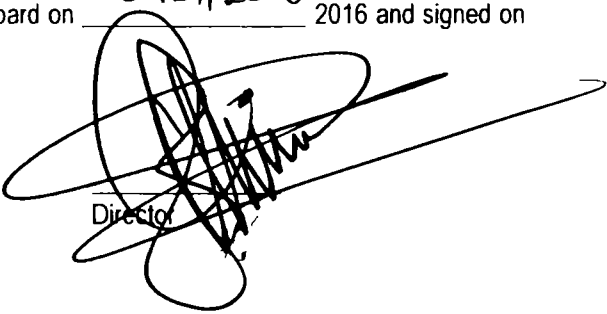
Nothing has come to the attention of the Directors to indicate that the National Authority for the Campaign Against Alcohol and Drug Abuse will not remain a going concern for at least the next twelve months from the date of this statement

Approval of the financial statements

The Authority's financial statements were approved by the Board on 20/07/2016 2016 and signed on its behalf by:



Director



Director

Date.....23/1/17

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL AUTHORITY FOR THE CAMPAIGN AGAINST ALCOHOL AND DRUG ABUSE FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Authority for the Campaign Against Alcohol and Drug Abuse set out on pages 14 to 27, which comprise the statement of financial position as at June 30 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 the 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

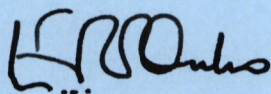
Report of the Auditor-General on the Financial Statements of National Authority for the Campaign Against Alcohol and Drug Abuse for the year ended 30 June 2016

the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to 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 National Authority for the Campaign Against Alcohol and Drug Abuse'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 audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Authority for the Campaign Against Alcohol and Drug Abuse 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 (Accrual Basis) and the Public Finance Management Act 2012.



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

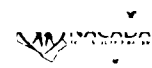
Nairobi

14 February 2017

VIII. STATEMENT OF FINANCIAL PERFORMANCE
For the year ended 30 June 2016

	Notes	2015/2016 Kshs	2014/2015 Kshs
INCOME			
Recurrent Grants (non Exchange Transactions)	14	142,324,464	225,026,800
Other Income (Exchange Transactions)	2	14,152,284	11,957,771
Total income		156,476,748	236,984,571
EXPENDITURES			
Staff costs	3	114,621,575	109,387,446
Travelling costs	4	10,047,400	31,741,438
Campaign expenses	5	4,343,259	26,621,755
Administrative Expenses	6	29,515,536	53,037,420
Board expense	7	8,091,835	12,614,617
Training expenses	8	4,760,290	20,382,281
Maintenance costs	9	2,791,562	3,979,606
Audit fees		580,000	580,000
Reimbursable		154,504	-
Depreciation charge	12	6,097,937	8,032,624
Total Expenditures		181,003,898	266,377,187
Surplus/Deficit		(24,527,150)	(29,392,616)

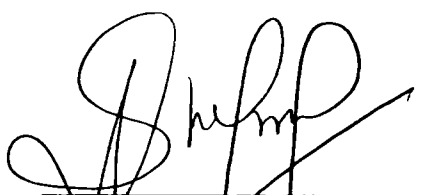
The notes set out on pages 19 to 27 form an integral part of the Financial Statements



XII. STATEMENT OF FINANCIAL POSITION
As at 30 June 2016

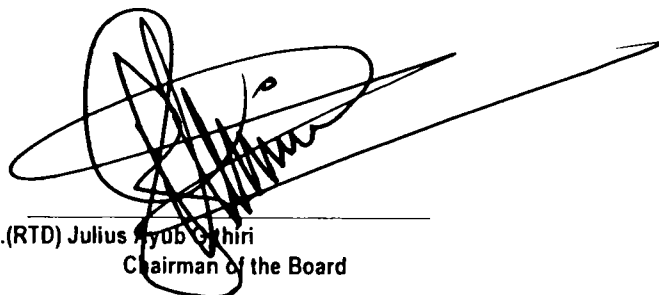
	Notes	2015/2016 Kshs	2014/2015 Kshs
ASSETS			
Assets			
Current assets			
Cash and cash equivalents	10	81,462,905	125,898,340
Receivables (Exchange Transactions)	11	30,821,012	8,011,695
		112,283,917	133,910,035
Non-current assets			
Property, plant and equipment	12	20,696,083	26,670,011
Total assets		132,980,000	160,580,046
Reserves		26,773,428	26,773,428
Accumulated surplus		80,900,357	115,267,945
Trade and other payables (Exchange Transactions)	13	25,306,215	18,538,673
Total net assets and liabilities		132,980,000	160,580,046

The Financial Statements set out on pages 14 to 18 were signed on behalf of the Board of Directors by



Mr. Victor G. Okioma
 Ag. Chief Executive Officer

Date 23/1/17



LT.Col.(RTD) Julius Nyob Guthiri
 Chairman of the Board

Date 26 Jan 2017

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

	Capital	Accumulated Reserves	Total
	(Kshs.)	(Kshs.)	(Kshs.)
Balance B/Fwd. 01.07.2014	26,773,428	54,099,681	80,873,109
Understated Asset-ADCA Account		560,880	560,880
Rehab establishment		90,000,000	90,000,000
Surplus for the year		(29,378,903)	(29,378,903)
Balances B/Fwd. 01.07.2015	26,773,428	115,267,945	142,041,373
Rehab establishment		(9,840,438)	(9,840,438)
Deficit for the year		(24,527,150)	(24,527,150)
Balances as at 30th June 2016	26,773,428	80,900,357	107,673,785

I. STATEMENT OF CASH FLOWS

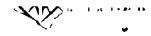
Note	2015-2016 Kshs	2014-2015 Kshs
Cash flows from operating activities		
Receipts		
Recurrent Grant (non Exchange Transaction)	142,324,464	225,026,800
Rehab Establishment Grant (non Exchange Transaction)	(9,840,438)	90,000,000
Other income, (Exchange Transaction)	14,152,284	11,957,771
Profit on disposal of Fixed asset	-	-
Understated asset-ADCA Account	-	560,880
Payments	146,636,310	327,545,451
Compensation of employees	114,621,575	109,387,446
Travelling Cost	10,047,400	31,741,438
Campaign Cost	4,343,259	26,621,755
Administrative cost	29,515,536	53,037,420
Board Expenses	8,091,835	12,614,617
Others Expenses-Reimbursable	154,504	-
Audit fee	580,000	580,000
Training Expenses	4,760,290	20,362,261
Maintenance Cost	2,791,562	3,979,606
	174,905,961	258,344,563
Net cash flows from operating activities	(28,269,651)	69,200,888
Cash flows from investing activities		
Disposal of Fixed Asset		
Purchase of property, plant, equipment and intangible assets	(124,009)	(772,530)
Net cash flows used in investing activities	(124,009)	(772,530)
Cash flows from financing activities		
Increase in Creditors	6,767,542	6,829,752
Increase in receivables	(22,809,317)	(967,250)
Net cash flows used in financing activities	(16,085,785)	5,862,502
Net increase/(decrease) in cash and cash equivalents	(44,435,435)	74,290,860
Cash and cash equivalents at 1 July, 2015	125,898,340	51,607,480
Cash and cash equivalents at 30 June ,2016 (Note 10)	81,462,905	125,898,340

II. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	Original budget 2015-2016 Kshs	Adjustment 2015-2016 Kshs	Final budget 2015-2016 Kshs	Actual on comparable basis 2015-2016 Kshs	Performance difference 2015-2016 Kshs
Revenue					
Government Grant	160,000,000	726,716	160,726,716	142,324,464	(18,402,252)
Other Income	20,000,000	-	20,000,000	14,152,284	(5,847,716)
Total income	180,000,000	726,716	180,726,716	156,476,748	(24,249,968)
Expenses					
Capital Budget					
Purchase of Furniture & Fittings	500,000	-	500,000		500,000
Purchase of Computers & IT Equip	500,000	-	500,000	124,009	375,991
Expenses					
Compensation of employees	109,065,927	5,578,416	114,644,343	114,621,575	22,768
Campaign Expenses	5,475,907	(1,037,802)	4,438,105	4,343,259	94,846
Travelling Cost	14,834,339	(3,988,312)	11,346,027	10,047,400	798,627
Administrative Expenses	27,958,166	1,697,698	29,655,864	29,515,536	140,328
Board Expenses	9,460,000	-	9,460,000	8,091,835	1,368,165
Training Expenses	7,500,000	(2,500,000)	4,500,000	4,760,290	239,710
Maintenance Costs	4,125,661	250,000	4,375,661	2,791,562	1,584,099
Audit Fees	580,000		580,000	580,000	
Total expenditure	180,000,000	-	180,000,000	174,567,022	5,432,978
Surplus/Deficit					

Notes

1. The variance under the Government grant arose due to reduction of the allocation by the Parent Ministry.
2. The variance under other income was due to receipt of fewer requests to undertake sensitization and baseline surveys in Government Institutions.
3. The Board was not fully constituted as anticipated resulting to the under expenditure.



NOTES TO THE FINANCIAL STATEMENTS

The Authority'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 Authority. 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.

1. Summary of significant accounting policies

(a) Revenue recognition

Revenue from non-exchange transactions – Grant from the Government

NACADA recognizes Grant from the Government when the cash is received.

Revenue from exchange transactions

NACADA charges fees for training services on cost sharing basis to other public and private sectors entities. The revenue is recognized as income when the services are deemed to have been rendered.

(b) Budget

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 Authority. As a result of the adoption of the accrual basis for budgeting purposes, there are no basis, timing or NACADA 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.

(c) Property Plant and Equipment

All property, plant and equipment are stated at cost less accumulated depreciation. Depreciation on assets is calculated on a reducing balance basis to write down the cost of assets to their residual values over estimated useful life. The following depreciation rates have been applied:

- Motor Vehicle-25% per annum
- Computer and accessories-33.33% per annum
- Furniture and fittings-12.5% per annum
- Equipment -33.33% per annum.

(d) Contingent liabilities

The Authority does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

(e) **Employee benefits - Retirement benefit plans**

NACADA contributes to the NSSF as well as NACADA pension fund where an Employee contributes 10 percent of the basic salary and NACADA contribute twenty percent of the employee's basic salary. The amount is expensed off in the Income and Expenditure statement.

(f) **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, Treasury Bills at Cost

(g) **Financial instruments**

Financial assets and financial liabilities are recognised in the company's statement of financial position when the company becomes a party to the contractual provisions of the instrument.

(h) **Financial Assets**

Receivables

Trade receivables are carried at anticipated realised value. An estimate is made for bad and doubtful receivables based on a review of all outstanding amounts at the year end. Bad debts are written off when all reasonable steps taken to recover them have failed.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor's credit rating), the previously recognised impairment loss is reversed by adjusting the allowance account. The amount of the reversal is recognised in Statement of Financial Performance.

(i) **Financial liabilities**

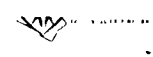
Trade payables

Trade payables are current and are stated at their nominal value.

(j) **Credit risk management**

The table below represents company's maximum exposure to credit risk as at 30th June 2016 and 2015:

	Fully performing Kshs	Past due	Impaired	Total Kshs
At 30 June 2016				
Bank balances	81,462,905	-	-	81,462,905
	=====	=====	=====	=====
At 30 June 2015				
Bank balances	125,898,340	-	-	125,898,340
	=====	=====	=====	=====



(k) **Liquidity risk management**

The table below provides a contractual maturity analysis of the company's financial liabilities.

	1 - 6 Months Kshs	6 - 12 Months Kshs	1 - 5 years Kshs	Total Kshs
At 30 June 2016				
Financial liabilities				
Trade payables	25,306,215 =====	- =====	- =====	25,306,215 =====
At 30 June 2015				
Financial liabilities				
Trade payables	18,538,673 =====	- =====	- =====	18,538,673 =====

2. Other income	2015/2016 Kshs	2014/2015 Kshs
Appropriation in Aid	319,949	267,808
Disposal	18,310	134,067
Reimbursable incomes	13,814,025	11,555,896
Total income	14,152,284	11,957,771

3. Staff Costs	2015/2016 Kshs	2014/2015 Kshs
a) Basic Salaries	60,622,647	56,572,494
b) Gratuity & Pensions	9,317,095	12,271,202
c) Personal Allowances	44,681,833	40,543,750
Total	114,621,575	109,387,446

4. Travelling Costs	2015/2016 Kshs	2014/2015 Kshs
a) Domestic Travelling and subsistence	8,387,192	24,691,411
b) Foreign Travelling and subsistence	1,660,208	7,050,027
Total	10,047,400	31,741,438

5. Campaign expenses

	Kshs.	Kshs.
a) Printing and Publishing Expenses	889,723	2,636,145
b) Advertising and Publicity	1,427,941	20,828,233
c) Subscription fees for newspapers	564,210	805,010
d) Trade Shows & Exhibitions	666,100	1,803,239
e) Specialized materials and supplies	795,285	549,128
Total	4,343,259	26,621,755

6. Administrative Expenses

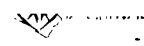
	Kshs.	Kshs.
a) Communication & supplies	4,043,280	3,585,630
b) Rent	9,048,063	20,027,580
c) Subscription Fees	202,860	119,860
d) Office and general supplies services	1,479,545	3,417,492
e) Fuel Oil and Lubricants	2,341,903	4,780,919
f) Contracted Guards & Cleaning services	77,952	975,202
g) Hospitality, supplies and services	4,364,261	4,958,431
h) Medical Insurance	6,319,907	13,534,758
i) Motor Vehicle Insurance	1,500,000	1,442,658
j) Bank Charges	137,765	194,890
Total	29,515,536	53,037,420

7. Board Expenses

	2015/2016 Kshs	2014/2015 Kshs
Honoraria to Chairman	960,000	960,000
Accommodation & Conference	4,199,015	9,195,569
Sitting Allowance	2,932,820	2,459,048
Total	8,091,835	12,614,617

8. Training Expenses

	2015/2016 Kshs	2014/2015 Kshs
a) Staff Training expenses	1,556,650	1,392,074
b) Contracted professional services	1,272,966	3,914,324
c) Hire of training facility	1,930,674	15,075,883
Total	4,760,290	20,382,281



9. Maintenance Costs

	2015/2016	2014/2015
	Kshs	Kshs
a) Motor Vehicles	2,520,082	3,297,152
b) Other assets	271,480	682,454
Total	2,791,562	3,979,606

10. Cash and cash equivalent

	2015/2016	2014/2015
	Kshs	Kshs
Cash on hand	10,146	218,082
KCB-A/C 1103199439	57,586,126	112,801,394
EQUITY-A/C 0180296330592	23,866,633	12,878,864
Total	<u>81,462,905</u>	<u>125,898,340</u>

11. Trade and other receivables

	2015/2016	2014/2015
	Kshs	Kshs
Imprest debtors	327,763	256,942
Staff Advances	696,758	563,095
ADCA Account	2,320,260	2,044,203
Other receivables	24,611,238	1,220,137
Prepayments	3,677,284	4,967,914
Provision for doubtful debt	(812,291)	(1,040,596)
Total	<u>30,821,012</u>	<u>8,011,695</u>

12. FIXED ASSETS SCHEDULE AS AT 30 JUNE 2016

	Motor Vehicles Kshs	Furniture & Fittings Kshs	Computers & accessories Kshs	Equipment (Kshs.)	Total (Kshs.)
Cost: at 1 July 2014	57,693,135	12,864,454	26,003,526	15,020,691	111,581,806
Additions:	-	397,850	331,760	42,920	772,530
Cost: at 30 June 2015	57,693,135	13,262,304	26,335,286	15,063,611	112,354,336
Additions:	-	-	124,009	-	124,009
Cost: at 30 June 2016	57,693,135	13,262,304	26,459,295	15,063,611	112,478,345
Depreciation:					
At 1 July 2014	40,762,724	4,794,217	19,964,342	12,130,418	77,651,701
Depreciation	4,232,603	1,008,780	1,911,283	879,958	8,032,624
Depreciation:					
At 30 June 2015	44,995,327	5,802,997	21,875,625	13,010,376	85,684,325
Depreciation	3,174,452	932,413	1,375,101	615,971	6,097,937
Depreciation:					
At 30 June 2016	48,169,779	6,735,410	23,250,726	13,626,347	91,782,262
Net book value as					
At 30.06.16	9,523,356	6,526,894	3,208,569	1,437,265	20,696,083
Net book value as					
At 30.06.15	12,697,808	7,459,307	4,459,661	2,053,235	26,670,011

13.Accounts payables

	2015/2016	2014/2015
	Kshs	Kshs
VAT	694,776	883,519
P.A.Y.E	3,133,176	2,044,203
Subscription fees	92,179	92,179
Motor vehicle repairs	162,266	338,595
Consultancy fees	165,900	180,900
Telkom (K) Ltd	-	56,500
Ministry of Nairobi Metropolitan	380,600	380,600
Universal Cabs	224,200	224,200
Alcoholic Drinks Control Fund	9,903	136,670
Apex Communications Ltd	1,000,000	1,000,000
People Media Group	568,400	568,400
The Standard Group	698,320	698,320
Capital FM	580,000	580,000
Family Media Group	440,800	440,800
Nation Media Group	1,957,920	1,957,920
Staff dues	716,820	678,530
Safaricom Ltd	211,219	17,700
Kenya Bureau of Standards	813,544	813,544
The Star	440,000	440,000
One Way Cleaning Services	1,232,057	1,232,057
Kenya National Audit Office	580,000	580,000
Kenya Pipeline	272,125	272,125
Direct deposits	214,710	212,710
Kenya National Library Services	-	813,949
Eldoret Polytechnic	-	420,000
Kenya School of Government	156,600	156,600
Tom Mboya Labour College	-	464,158
Examination Body	122,218	135,218
MFI Office solution	-	80,666
Originelle restaurant	-	44,970
Pillar Audio Visual Services	-	25,520
Money web	-	42,920
Arc Hotel Egerton University	-	745,200
Columbus Printing Ltd	-	1,320,000
Morendat Training and Conference	44,400	-
Kentron Industrial Supplies	32,200	-
Florato Construction	9,840,438	-
Board Allowances unpaid	-	460,000
NACECE	308,444	-
Tabitha Weru	13,000	-
TOTAL	25,306,215	18,538,673

14. Recurrent Grants (non Exchange Transactions)

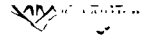
Name of the entity Sending the Fund	Amount recognized to statement of Comprehensive Income	Amount Deferred	TOTAL Kshs 2016	TOTAL Kshs 2015
Ministry of Interior	142,324,464	142,324,464		225,026,800

Related Parties

NACADA regards Senior Management and the Board of Directors as related party as they have ability to exert controls individually or jointly, or to exercise significant influence over the Authority, or vice versa.

RELATED PARTY TRANSACTIONS

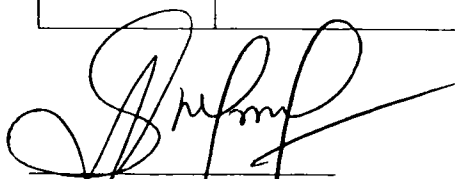
The following transactions were carried out with related parties	Kshs	Kshs
(i) Key management compensation		
Salaries and other short term employment benefits	31,109,820	29,987,899
	=====	=====
(ii) Board remuneration		
Transactions with related parties	8,091,835	12,614,617
	=====	=====
(iii) GOK Grants		
	142,324,464	225,517,440
	=====	=====




III. 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. on 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)
G O K Fund Financial Statements of 2013/2014	As reported in 2012/2013, a former National Coordinator was paid gratuity totalling Kshs 4,186,488 based on a basic salary of Kshs 3,201,432 per annum plus a house allowance of Kshs 965,056 following expiry of a three year contract. However, the contract agreement between the Coordinator and the Authority provided for gratuity to be calculated on the basis of 31% of the basic salary only, which therefore amounted to Kshs 3,201,432. There was therefore an overpayment of Kshs 986,056 in respect of gratuity paid to the Coordinator. Further, additional information shows that the Coordinator was paid a top-up allowance of Kshs.920,520 during the same year contrary to the agreement. Although the matter of overpayment totalling Kshs 1,905,576 is before court vide industrial Cause No 1097 of 2014, the outcome is uncertain.	Management is still following the matter to ensure that its disposed off as quick as possible	Senior Finance Officer	Not resolved	1 year


 MR. VICTOR G OKIONGA
 AG.CHIEF EXECUTIVE OFFICER

Date..... 24/1/17


 LT.COL.(RTD) JULIUS AYUB GITHIRI
 CHAIRMAN - BOARD OF DIRECTORS

Date..... 24th Jan 2017