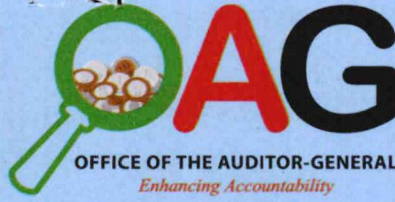


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 04 DEC 2025

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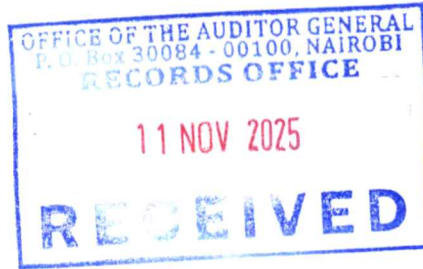
**THE AUDITOR-GENERAL**

**ON**

**KENYA TSETSE AND TRYPANOSOMIASIS  
ERADICATION COUNCIL**

**FOR THE YEAR ENDED  
30 JUNE, 2025**





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**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL  
YEAR ENDED  
30<sup>TH</sup> JUNE, 2025**

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



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**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL  
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**1. Acronyms, Abbreviations and Glossary of Terms**

**A: Acronyms and Abbreviations**

AIE	Authority to Incur Expenditure
CEO	Chief Executive Officer
COMBAT	Controlling and Minimizing the Burden of African Trypanosomiasis
CS	Cabinet Secretary
DG-MOH	Director General Ministry of Health
DIMCAT	Disease Intelligence & Modelling for progressive Control of Animal Trypanosomiasis in Africa (DIMCAT)
DLP	Director for Livestock Production
DVS	Director for Veterinary Services
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
KAGRC	Kenya Animal Genetics Resource Centre
KENTTEC	Kenya Tsetse and Trypanosomiasis Eradication Council
KWS	Kenya Wildlife Services
TNT	The National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PATTEC	Pan-African Tsetse and Trypanosomiasis Eradication Campaign
PFM	Public Finance Management
PPE	Property Plant & Equipment
PS	Principal Secretary
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
SDGs	Sustainable Development Goals
SDL	State Department for Livestock
TNT	The National Treasury
T&T	Tsetse and Trypanosomiasis

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**B: Glossary of Terms**

**Fiduciary Management-** Members of Management directly entrusted with the responsibility of financial resources of the organisation

**Comparative Year-** Means the prior period.

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**2. Key Entity Information and Management**

**(a) Background information**

In 2000, African Heads of State and Government, through Decision AHG/156 (XXXVI) at the 36th Assembly of the African Union in Lome, Togo, unanimously agreed to eradicate tsetse and trypanosomiasis in Africa. As a result, the Pan African Tsetse and Trypanosomiasis Eradication Campaign was established at the African Union. Kenya was one of the first six countries implementing PATTEC locally as PATTEC-Kenya. After the new constitution in 2010, PATTEC-Kenya was replaced by the Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC) in 2012, a State Corporation responsible for coordinating tsetse and trypanosomiasis eradication in Kenya. KENTTEC therefore is a Kenyan chapter of PATTEC at the African Union.

The Council is domiciled in Kenya and has seven regional offices. The South Coast regional office which is composed of Mombasa, Taita/Taveta and Kwale Counties. North Coast regional office covering Tana River, Lamu and Kilifi Counties.. Western regional office covering Busia and Bungoma Counties.. Nyanza regional office covering Homa Bay, Siaya, Kisumu and Migori Counties, the North rift regional office covering Baringo, Turkana, Samburu Nakuru Counties and South Coast regional Office covering Narok and Kajiado Counties.

The Kenya Vision 2030 identifies the livestock sub-sector as one of the key drivers of the economic pillar that is expected to drive the economy to projected ten (10) percent economic growth annually. The sub sector plays a major role in economic development with livestock production contributing 4.2 per cent of the National Gross Domestic Product in 2024 (Economic Survey Report, 2025). In the implementation of Government Bottom-Up Economic Transformation Agenda (BETA), livestock sub sector is a key driver in realizing 100% national food and nutrition security while providing raw materials for agro-industries in livestock value chains. At the global scene, the sub-sector also contributes to attainment of various SDGs especially SDG No. 2 on ending hunger, achieving food security and improved nutrition and promoting sustainable agriculture.

Trypanosomiasis, a Neglected Tropical Disease (NTD), is considered a public health issue, prompting the Kenyan government to invest public funds for its eradication in humans and

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animals. During KENTTEC's Strategic Plan 2023-2027, efforts focused on suppressing tsetse and trypanosomiasis, promoting economically viable agriculture and improving health and livelihoods in tsetse-infested areas.

Trypanosomiasis, a debilitating disease affecting both humans (sleeping sickness) and animals (Nagana), is primarily transmitted by tsetse flies in 38 African countries. While other biting flies can also mechanically transmit the disease, trypanosomiasis significantly impacts the health of people, livestock, and wildlife in tsetse-infested regions. Since the early 20<sup>th</sup> century, efforts have been made to control the disease and its vector using various technologies. These efforts have led to the successful eradication of tsetse flies in Zanzibar, Namibia, and Botswana. However, the problem persists in many African countries, including Kenya, due to insufficient human and financial resources for sustained vector suppression.

**(b) Principal Activities**

The functions of the Council as stipulated in the Legal Notice No.77 of 2012 are as follows: -

- Advise the Government on the policy on Tsetse and Trypanosomiasis eradication in Kenya.
- Recommend standards and guidelines for Tsetse and Trypanosomiasis eradication;
- Determine and advise the Government on national goals, priorities and strategies for Tsetse and Trypanosomiasis eradication;
- Co-ordinate activities of Government departments, agencies and other stakeholders at the national and county levels in matters related to Tsetse and Trypanosomiasis eradication;
- Promote collaboration among stakeholders on Tsetse and Trypanosomiasis eradication;
- Act as the lead agency on Tsetse and Trypanosomiasis eradication activities in Kenya;
- Act as the Government agency for Tsetse and Trypanosomiasis eradication, and advise the Government in its negotiations and other engagements with foreign countries and international organizations in Tsetse and Trypanosomiasis eradication;
- Negotiate, source and mobilize resources for the Tsetse and Trypanosomiasis eradication;
- Ensure effective and efficient use of resources provided by the Government and other financiers or donors for tsetse and trypanosomiasis eradication;

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- Establish and maintain an appropriate Tsetse and Trypanosomiasis knowledge, information and communication system and database based on contemporary science and technology;
- Co-ordinate, guide and facilitate research and the use of technology and development of science for the purposes of eradication of Tsetse and Trypanosomiasis;
- Promote and facilitate activities in all relevant sectors including land use management and sustainable livelihoods to sustain Tsetse and Trypanosomiasis eradication in Kenya;
- Promote public and private sector partnership for sustainable Tsetse and Trypanosomiasis eradication; and
- Perform such other function as may be assigned to it by the Minister.

**(c) Key Management**

KENTTEC's day-to-day management is under the following key offices:

- Surveillance and Control Directorate
- Tsetse and Trypanosomiasis (T&T) Research and Collaborations Directorate
- Corporate Services Directorate
- Corporation Secretary & Legal Services Directorate
- Planning and Strategy Department
- Supply Chain Management Department
- Internal Audit & Risk Assurance Directorate.

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2025 and who had a direct fiduciary responsibility were: -

<b>Designation</b>	<b>Name</b>
Chief Executive Officer	Dr. Seth Onyango, PhD
Head of Corporate Services (Planning)	Mr. Cyrus Muiru
Head of T&T Research and Collaborations	Mrs. Sylvia M. Korir
Head of Surveillance and Control	Mr. Isaiah Kiteto

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Head of Finance and Accounts	Mr. Edmund O. Wafula
Office Administrator	Mrs. Presentis Ngene
Head of Resource Centre	Mrs. Nancy Ngari Miron
Head of Supply Chain Management	To be posted
Regional Coordinator N/South Coast Region	Mr. Johana Cheptoo
Regional Coordinator Western Region	Mrs. Agnes O. Ikolot
Regional Coordinator Meru Mwea Region	Mrs. Virginia Kinyanjui
Regional Coordinator N/South Rift Region	Mr. John Karuga
Regional Coordinator Lake Victoria Region	Mr. Bernard Chemweno

**(e) Fiduciary Oversight Arrangements**

The Board has approved the delegation of certain authorities to Board Committees where applicable and to the management.

The Audit, Human Resource and Strategy, Finance and Administration and Technical Committees are instrumental in monitoring Council operations, conduct of business, systems and internal controls.

**Audit Committee:**

The members of this Committee are all non-executive directors and professionals. The Committee meets on a quarterly basis and any other time as need may arise, with the internal Auditor as the secretary. During the period, the committee held three meetings.

**Finance and Administration Committee:**

The Committee's responsibility is to assist the Board in addressing issues pertaining to Financial Management of the Council.

**Human Resource and Strategy Committee:**

The Human Resource and Strategy committee has put in place measures to handle the human resource issues and strategic direction of the Council.

**Technical Committee**

The Committee's responsibility is to assist the Board in addressing issues pertaining to Surveillance, Control, Research and Collaboration of T&T of the Council.

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**Internal Control**

The effectiveness of the Council's internal control is monitored on a regular basis by the Internal Audit function. The internal audit function reviews the Council's compliance with the laid down policies and procedures as well as assessing the effectiveness of Internal control structures. The Internal audit function, focuses their attention to areas the Council could be exposed to great risks. The Internal Audit function reports to the Audit committee of the Board. The Council ensures that it adheres to its operational procedures and controls to facilitate initiated measures that safeguard assets and accurate financial reporting.

**Parliamentary Committee activities:**

The Council (KENTTEC) was invited and appeared before the Parliamentary Investment Committee (PIC) on 8th June 2023 where the committee examined the Auditor General's Reports on KENTTEC Annual Reports and Financial Statements for FYs 2017/2018, 2018/2019, 2019/2020 and 2020/2021.

The PIC took note that the Auditor General gave Unqualified opinions for all the financial years listed above. However, the following issue was identified in the FY 2020/2021 report that needed to be resolved.

The understaffing of the Council where, the Auditor General observed that only the Chief Executive Officer's position had been filled on Contract terms of service. In the circumstances, therefore, without definite and proper terms of employment, the performance of staff on short term contract may be negatively affected. The Council is yet to appear for the audited financial statements for FYs 2021/2022, 2022/2023 and 2023/2024.

**(f) Council's Headquarters**

Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)  
NACOSTI Plaza 1<sup>st</sup> Floor,  
P.O. Box 66290-00800  
Westlands  
Waiyakiway,  
Nairobi, Kenya

**(g) Council's Contacts**

Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)

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NACOSTI Plaza 1<sup>st</sup> Floor,

Telephone :( 254) 020 2513131/2

E-mail: info@kenttec.go.ke

Website: www.kenttec.go.ke

**(h) Council's Bankers**

Co-operative Bank of Kenya,

Parliament Road Branch,

P.O. Box 5772,

City Square 00200

Nairobi, Kenya.

**(i) Independent Auditors**

Auditor General,

Office of the Auditor General,

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya.

**(j) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue


P.O. Box 40112

City Square 00200

Nairobi, Kenya

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**3. The Board of Directors**

<b>Board member</b>	<b>Profile</b>
	<p><b>Dr. Geoffrey K. Mutai</b> - The current KENTTEC Board Chairman was born on 8<sup>th</sup> November 1961. He has a wealth of experience in Public Service having worked in Public Service for 36 yrs. Prior to joining KENTTEC, he served on the Board of Agricultural Development Corporation (ADC) as Board member. He joined the Public Service as a Veterinary Officer (V.O. II) and moved up the ranks to a Senior Deputy Director of Veterinary Services (SDDVS) by the time of his retirement from the civil service. He also served as Managing Director/CEO of Kenya Veterinary Vaccines Production Institute (KEVEVAPI) (2010-2015), and Senior Deputy Principal, Meat Training Institute, Directorate of Veterinary Services (2019-2021).</p> <p>He holds a post graduate degree in Strategic Management, an undergraduate degree in Veterinary Medicine, Certificates in Bio entrepreneurship, Vaccinology, Advanced Technology for Veterinary Diagnosis, Tick management, Adapted Serological Techniques for the diagnosis of Livestock diseases and Zoo noses, Maintenance of Laboratory Equipment, EPI – INFO Data Management, Project Writing, Senior Management Seminar, Good Corporate Governance and Leadership and Bio-risk Management. He is a registered member of the Kenya Veterinary Board (KVB), Member of the Kenya Veterinary Association (KVA), Founder member of Kenya Veterinary Association Rift Valley Branch (KVA-RVB) and Member of the Kenya Livestock Breeders Organization (KLBO).</p>

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**Dr. Seth O. Onyango**-The Chief Executive Officer. Prior to this he was the Deputy CEO and Monitoring and Evaluation Officer of the Council. He has 28 years experience in the Livestock Sector both at field extension level and planning and policy levels. Dr. Onyango holds a PhD and a Masters' Degree in Agricultural Economics from the University of Nairobi and Egerton University respectively. He has gone through a number of senior management and strategic leadership courses namely: Strategic Leadership Development Programme at the Kenya Institute of Administration (KIA) in 2012, Strategic Management of Tsetse and Trypanosomiasis Control/Eradication Projects at the Management Development Institute in Swaziland in 2009. A Senior Management Course at the Kenya Institute of Administration (KIA), Nairobi in 2009, Agriculture Policy Formulation, Review and Analysis at the National Institute of Agricultural Extension Management (MANAGE) India in 2020 among others.





**Dr. George N. Njogu**- Dr Njogu serves as member of the Finance and Administration and Technical committees of the Board. He was born 18<sup>th</sup> May 1968. He represents the Director of Veterinary Services on the Board. He is a Veterinary Surgeon currently serving as Head of Veterinary Epidemiology and Economics Section (VEES) in the Directorate of Veterinary Services, State Department for Livestock Development in the Ministry of Agriculture and Livestock Development. He holds Bachelor of Veterinary Medicine and Master of Science Degrees, both from the University of Nairobi. He also underwent a three-month training in Clinical Technology for Veterinary Diagnosis at Hokkaido Veterinary Medical Association, Japan in addition to many other professional courses. He



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	<p>has a certificate in Strategic Leadership from the Kenya School of Government. He has more than 26 years' experience of continuous service in the public sector, in the main stream civil service preceded by three years in private practice as animal Health Service provider.</p>
	<p><b>Mr. Wyckliff Peter Omondi</b> –Mr. Wyckliff Omondi was born on 22<sup>nd</sup> October 1979. He serves on the technical committee of the Board. He represents the Director General; Ministry of Health on the Board. Omondi is a Medical Parasitologist/Entomologist. Currently he is the Head, Division of Vector Borne &amp; Neglected Tropical Diseases tasked with the responsibility of steering the control and elimination of endemic Vector Borne and Neglected Tropical Diseases in the country. Prior to this role, he headed Preventive Chemotherapy and Transmission Control Section at the NTD Program and also doubled up as the National Program Manager for Lymphatic Filariasis. He holds a Bachelor of Science degree in Botany/Zoology and a Master of Science in Applied Parasitology from the University of Nairobi. He has a wealth of experience in planning and executing mass drug administration interventions. He has coordinated and participated various operational and social studies and activities published in peer reviewed journals.</p>
	<p><b>Mr. Moses Lekishon Kenana</b> -He represents the Kenya Wildlife Service (KWS) on the KENTTEC board. Mr. Kenana is the Chairperson of the Technical committee of the Board and also serves on the Audit committee. He is a wildlife ecologist and manager currently serving as the deputy director conservation science programs. KWS is a major stakeholder in KENTTEC because many of the protected areas are habitats for tsetse and the wild animals</p>


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	<p>are reservoirs of trypanosome parasites. Mr. Kenana’s presence on the board will further enhance the good collaborative working relationship between the two organizations. Mr. Kenana is currently a PhD candidate in animal ecology at Wageningen University in the Netherlands. He also holds both a Master of Philosophy and Bachelors of science degrees in Wildlife Management from Moi University.</p>
	<p><b>Dr. William Akwimbi</b> -He represents the Principal Secretary for the State Department of Livestock on the KENTTEC Board. Dr. Akwimbi was born on 8<sup>th</sup> of August 1966. He is the Chairperson of the Audit committee and serves on Human Resource and Strategy committee of the Board.is a Veterinary Surgeon. He is a Senior Deputy Director of policy and Technical He holds Bachelor of Veterinary Medicine degree from the University of Nairobi</p>
	<p><b>Ms. Judy W. Magu</b> -She represents the CS The National Treasury and Planning on the Board. Ms. Judy was born 28<sup>th</sup> day of February 1982.She is the chairperson of the Finance and Administration committee and also serves on the Audit committee of the Board. She is Principal Economist at The National Treasury and Planning at the Macro and Fiscal Affairs Department. She holds a Masters degree in Economics, specializing in Economic Policy and Management from Kenyatta University, a Bachelors of Arts degree from Kenyatta University. She has undertaken a Strategic Leadership Development</p>

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	<p>Programme and Senior Management Course of the Kenya School of Government. She has served as a board member at the Kisii National Polytechnic Governing Council representing the Cabinet Secretary, the National Treasury and Economic planning, Katine Technical Training Institute and North Eastern Province Technical Training Institute (NEPTTI). She replaced Mr Kenneth Karani towards the end of the financial year 2023/2024.</p>
	<p><b>Mr. Evans Makokha</b>-He represents the Director of Livestock Production on the KENTTEC Board. Mr Makokha was born 30<sup>th</sup> day of September 1965.He serves on the Human Resource and Strategy and Technical committees of the Board. He is a Deputy Director of Livestock production (DDLDP) in charge of Non-ruminants in the Directorate of Livestock Production and also a desk officer for EAC affairs. He holds a Masters Degree in Animal Science from Wageningen university The Netherlands and Bachelor of Science in Animal Production from Egerton University. He has a wide experience in management and coordination of livestock development programs. He worked in Transmara, Ijara Wajir south and Mandera East sub counties before coming to the headquarter. He is a member of the Animal Production Society of Kenya (APSK).</p>
	<p><b>Mr. Ali Hassan Mohamed</b>- He represented farmers on the Board up to 18<sup>th</sup> March 2025 when his term of service expired. Mr. Ali was born on the 20<sup>th</sup> day of March 1960.He was the Chairperson of the Human Resource and Strategy committee. He is an experienced development professional with 38 years of practice. He has led and advised public, private and development programs in the areas of agricultural livelihood, water and sanitation,</p>

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	<p>women and youth economic empowerment and entrepreneurship development. Previously he held various employment portfolios over his career period. He has had a role as Portfolio Director with Kenya Market Trust (KMT), where he over saw the organization’s agenda of transformation and development of four key sectors - Livestock, agricultural inputs, water and Dairy using markets systems development approach (MSD). He is also experienced in private sector work, political economy analysis and facilitation of public private dialogues and community level engagement. He holds a Bachelor of Science degree in Animal Production and Diploma in Range Management from Egerton University and is a member of the Kenya Institute of Management Professionals</p>
	<p><b>Mr. Francis Lesas</b>--Mr Lesas joined the KENTTEC Board in October 2023 as an independent board member. Before joining the KENTTEC board, He was born on the 30<sup>th</sup> day of April 1964. He serves on the Finance and Administration committee. Mr Lesas worked at the Ministry of Livestock Development in the department of Veterinary Services in the then Loiyangalani District, where the services rendered included disease control through vaccination of animals and offering o of clinical services in the vast district. Upon the inception of devolution in 2013 he joined the County Public Service Board of Marsabit County as the Vice Chairman charged with the responsibility of establishing a sound human resource for service delivery He served up to June 2019 when his contract ended.</p>

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**Mrs Halima A. Ibrahim**-Mrs Halima joined the KENTTEC Board in October 2023 as female farmers' representative on the board. She was born on the 2<sup>nd</sup> January 1964. She serves on the Audit committee of the Board. She has previously worked with the Ministry of Health as a Community nutritionist for 19 years. After her retirement she worked with the African Muslim Agents as a matron where they were handling cases of mother and child antenatal care, post-natal care and malnutrition. She then joined and served on the Board of Ewaso Ngiro Northern Development Authority until 2014.




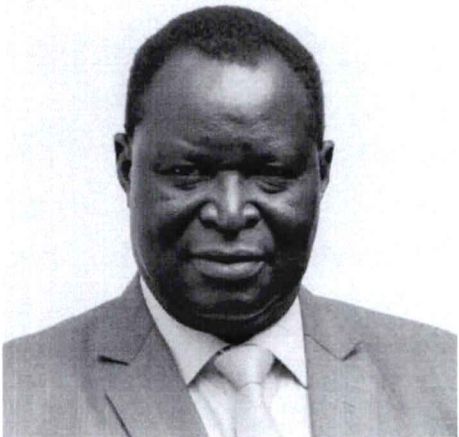
**Dr. Rosemary Bateta** – She represents the Director General of Kenya Agricultural and Livestock Research Organisation (KALRO) and is a vector biologist with 21 years of experience in Research in Tsetse and Trypanosomiasis. She holds PhD and MSc degrees in Biochemistry from Egerton University and JKUAT, respectively. She is the Deputy Institute Director, Biotechnology Research Institute – KALRO. She is responsible for managing Institutional operations, developing research programs, fostering research-extension linkages, resource mobilization, collaboration, project monitoring, and institutional capacity building. She has coordinated and participated in various research projects, published in peer-reviewed journals, disseminated research findings through conferences, and supervised postgraduate students.

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**4. Management Team**

PICTURE	RESPONSIBILITY
	<p><b>Dr. Seth O. Onyango</b>-The Chief Executive Officer. Prior to this he was the Deputy CEO and Monitoring and Evaluation Officer of the Council. He has 27years experience in the Livestock Sector both at field extension level and planning and policy levels. Dr. Onyango holds a PhD and a Masters’ Degree in Agricultural Economics from the University of Nairobi and Egerton University respectively. He has gone through a number of senior management and strategic leadership courses namely: Strategic Leadership Development Programme at the Kenya Institute of Administration (KIA) in 2012, Strategic Management of Tsetse and Trypanosomiasis Control/Eradiation Projects at the Management Development Institute in Swaziland in 2009. A Senior Management Course at the Kenya Institute of Administration (KIA), Nairobi in 2009, Agriculture Policy Formulation, Review and Analysis at the National Institute of Agricultural Extension Management (MANAGE) India in 2020 among others.</p>
	<p><b>Corporate Services -Mr. Cyrus Muiru</b> is a Director of Planning in charge of Corporate Services of the Council. Mr. Muiru has previously worked as the Personal Assistant to six (6) consecutive Permanent Secretaries in the Ministry of Livestock Development from 2006 to 2013. He holds a Masters degree in Economics from the University of Nairobi, a Bachelors degree in Economics from Kenyatta University, a Post Graduate Diploma in Human Resource Management from the Institute of Personnel Management, a Certificate in Project Planning and Implementation from Eastern and Southern Africa Management Institute (ESAMI). He has also attended</p>

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	<p>Senior Management Course (SMC) and Strategic Leadership Development Programme (SLDP) from the Kenya School of Government.</p>
	<p><b>Finance and Accounts-Mr. Edmund Wafula</b> is the Head of Finance and Accounts Department. He is in charge of all the financial operations of the Council. He has previously worked with the Ministry of Cooperative Development and Agriculture and Livestock Development as an Accountant in various sections, Pan African Tsetse and Trypanosomiasis Eradication Campaign (PATTEC) African Development Bank funded project where he was the Accountant in charge. He holds a Masters degree in Business Administration, Finance Option from Kenyatta University and Bachelors degree in Commerce from Catholic University of Eastern Africa. He is a member of the Institute of Certified Public Accountants of Kenya (ICPAK). He has a certificate in Senior Management Course and Strategic Leadership Development Programme from the Kenya School of Government. He has more than thirty-five (35) years' experience of continuous service in the public sector.</p>
	<p><b>Procurement and Supply Chain Management -Mr. James Owuor</b> was in charge of the Council's Procurement and Supply Chain Management upto 28<sup>th</sup> February 2025 when he retired. Mr. Owuor worked with Ministry of Livestock Development in Administration, Personnel, Accounts and Procurement Departments; before joining PATTEC and then KENTTEC. Mr. Owuor holds an Advanced Certificate in supplies management and a Diploma in Purchasing and Supplies Management. He is a member of the Kenya Institute Supplies management (KISM). His position has been</p>

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	<p>taken over by Ms Josephine Kirumba a Senior Supplies Chain management Officer.</p>
	<p><b>Surveillance and Control - Mr. Isaiah Ndaburu Kiteto</b> is the Director of Surveillance and Control. He previously served as Zoologist in-charge of Tharaka-Nithi County for two (2) years, Regional Coordinator for Meru/Mwea Region for five (5) years, Acting Manager for Research and Innovation for one and half years and Head of Technical Services for eight (8) months. His duties and responsibilities involve initiating, developing and implementing strategies and programmes for establishing tsetse and trypanosomiasis (T&amp;T) situation; and advising on the control mechanism. He holds a Master of Science degree in Tropical Animal Health (MSTAH) from the Institute of Tropical Medicine (ITM), Antwerp, Belgium after being awarded a scholarship from the Belgian Government through the Directorate General of Development Cooperation and a Bachelor of Science degree from Jomo Kenyatta University of Agriculture and Technology (JKUAT) having majored in Biochemistry with a minor in Zoology. He has also attended Senior Management Course (SMC) from the Kenya School of Government. During the fourteen (14) years of service, Mr. Ndaburu has undergone five (5) trainings on tsetse mapping, data management and geo-spatial analysis locally and regionally from which he has gained skills in tsetse and trypanosomiasis mapping</p>

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**Geographic Information System (GIS) and Data Management-****Mrs. Nancy Miron** is in-charge of the KENTTEC’s GIS and Data Management office and has previously worked as the Regional Coordinator KENTTEC Meru/Mwea Region. She holds a Master of Science degree in Environmental Information System from Jomo Kenyatta University of Agriculture and Technology (JKUAT) and a Bachelor’s degree in Biological Sciences from Moi University. She has also attended Senior Management Course (SMC) from the Kenya School of Government. She has a wealth of experience in Vector management, GIS and Database management from her working with the Ministry and collaborative works with local and Internal Organizations.

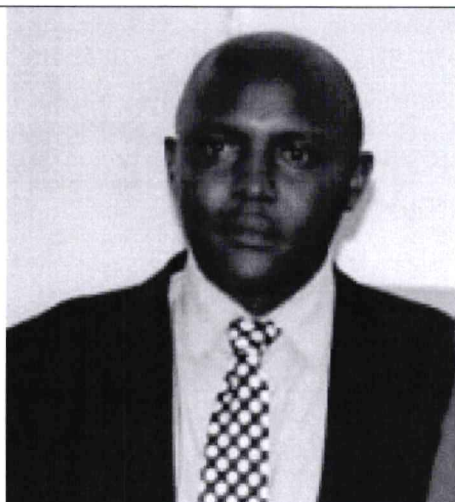


**Regional Co-ordination, Coast - Mr. Johana Cheptoo** is the KENTTEC Regional Coordinator for Coast Region. His duties include coordinating implementation of tsetse and trypanosomiasis eradication (T&T) in Coast Region. Mr. Cheptoo has been involved in Zoological functions on administration, designing, coordinating, implementation and evaluation of programmes of insect pest of veterinary importance in Nyanza Region for ten (10) years. He holds a Bachelor of Science degree in Basic Sciences (Zoology and Chemistry) from Maseno University. He has also attended Senior Management Course (SMC) from the Kenya School of Government and Corporate Governance from the Centre for Corporate Governance.

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**Research and Collaborations -Mrs. Sylvia Muthama Korir** is the KENTTEC's Director Research and Collaborations. Previously she served as Regional Co-ordinator for North Rift Region where she oversaw all the tsetse and trypanosomiasis eradication (T&T) activities in the North Rift Region. She has over ten (10) years' experience in Zoology. She holds a Master of Science degree in Environmental Studies from Masai Mara University and a Bachelor of Science degree in Zoology from the University of Nairobi. She has also attended Senior Management Course (SMC) from the Kenya School of Government.



**Regional Co-ordination, Lake Victoria - Mr. Bernard Kipkemboi Chemweno** is the KENTTEC's Regional Coordinator for Lake Victoria Region. His duties and responsibilities involve coordination of KENTTEC's activities of tsetse and trypanosomiasis (T&T) eradication in the Region that covers four (4) infested counties in Nyanza, Western part of Kenya. Previously, he was the Regional Coordinator, Western Region for 3 years; Zoologist in charge of PATTEC/ KENTTEC activities in Lamu County for 3years. He holds a Bachelor of Science degree from Moi University having majored in Zoology with a minor in Botany and a member of Entomological Society of Kenya (ESK). He has also attended Senior Management Course (SMC) from the Kenya School of Government.

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	<p><b>Regional Co-ordination, Meru/Mwea - Ms. Virginiah Wangui Kinyanjui</b> is the KENTTEC’s Regional Coordinator for Meru/Mwea Region. Her duties and responsibilities involve coordination of KENTTEC’s activities of tsetse and trypanosomiasis (T&amp;T) eradication in the Region that covers thirteen (13) counties in Eastern, North Eastern and Central Kenya. Before assuming her position, she was the Zoologist in charge of KENTTEC activities in Kajiado County for seven (7) years. She holds a Bachelor of Science degree from Maseno University having majored in Zoology with a minor in Chemistry.</p>
	<p><b>Regional Co-ordination, Western Region - Mrs. Agnes Ikolot Otwani</b> is the Regional Coordinator for Western. Her duties and responsibilities involve coordination of tsetse and trypanosomiasis eradication activities in Western Region. She has formerly worked as the Zoologist in-charge of PATTEC activities in Teso North and Teso South districts for four (4) years, Zoologist in-charge of KENTTEC activities in Busia County for two (2) years and a Regional Coordinator for Lake Victoria Region for four (4) years. She holds a Master of Science degree in Applied Parasitology from Kenyatta University and a Bachelor of Science degree from Makerere University with a Zoology major and Botany. She is a beneficiary of the Bioinnovate Women Fellowship where she gained practical experience on push-pull technology for control of tsetse and trypanosomiasis in East Africa at Gulu University, Uganda. She has also attended Senior Management Course (SMC) from the Kenya School of Government.</p>

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**Regional Coordination, North/South Rift Region –**

**Mr. John Mwangi Karuga** is the Regional Coordinator for North/South Rift Region. He has previously worked as a Zoologist in the former Malindi District for three (3) years. On joining KENTTEC, he served at the Coast Regional Headquarters in Mombasa for six (6) years and later as a County Zoologist in Homa Bay County for five (5) years. He is in-charge of KENTTEC activities in Narok, Bomet and Kajiado Counties. He holds a Bachelor of Science degree from Egerton University having majored in Zoology and minored in Biochemistry. He has also attended Senior Management Course (SMC) from the Kenya School of Government.

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**5. Chairman's Statement**

**Introduction**

I am pleased to present our Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025.

Kenya Tsetse and Trypanosomiasis eradication Council (KENTTEC), was established by the government of Kenya through a Legal Notice no. 77 of July 2012 as the successor of the Pan African Tsetse and Trypanosomiasis Eradication Campaign (PATTEC) in Kenya. PATTEC was formed following Heads of states and government declaration in Lome, Togo in July 2000, AHG/Dec.156 (XXXVI) to free the African continent from the devastating effects of tsetse flies and Trypanosomiasis. During the year there were no significant changes within the Council, apart from the unique ability of the organization to continue maintaining its operations despite the unpredictable budgetary allocations that were witnessed during the period.

For the period 2023-2027 the Government will implement the Bottom-Up Economic Transformation Agenda (BETA) which is geared towards economic turnaround and inclusive growth through a value chain approach. In line with this, the Government will implement policies and structural reforms and promote investment in five pillars that are expected to have the highest impact at the bottom of the economy. These are, Agricultural Transformation and Inclusive Growth; transforming the Micro, Small and Medium Enterprise (MSMEs) Economy; Housing and Settlement; Healthcare; and Digital Superhighway and Creative Economy. Eradicating tsetse flies and trypanosomiasis is crucial for creating an enabling environment for increased productivity in the dairy, beef and leather value chains which are the Livestock development targets under the Bottom-Up Economic Transformation Agenda. Controlling of tsetse and trypanosomiasis will also promote tourism by making our national parks more habitable previously restricted due to human sleeping sickness risks. This will also contribute to the UN's Sustainable Development Goals (SDGs) by eradicating extreme poverty, hunger, good health and wellbeing by eradicating HAT.

Tsetse transmitted Trypanosomiasis is among the greatest constraints in rural development and the major cause of poverty in many Countries including Kenya. In Kenya, the total tsetse infested area is about 138,000 Km<sup>2</sup>, in 38 out of the 47 counties. The infestation denies Kenya 60% of its rangelands which would be used for production. According to World Health Organization, 60 Million people are at risk of infection with sleeping sickness spread by tsetse flies. As per the World Bank (2008) per capita indicator, 22 out of the 25 poorest countries are tsetse infested with a high prevalence of Trypanosomiasis. Tsetse infestation is a major cause of poverty hence the name "poverty insect"

I am glad to report that efforts have been made to maintain the focus on our core objectives of Tsetse and Trypanosomiasis eradication and Sustainable Land management, through improved performance and focus on efficient utilization of resources.

In the last three years, the Government has continued to commit financial resources for the eradication of Tsetse and Trypanosomiasis Kshs.150Million 2022/2023, Kshs.222Million FY2023/2024 and Kshs. 173.8 million during this reporting period. This has enabled us to carry out our core mandate targets of suppressing tsetse fly in the seven regions namely Meru Mwea, Lake Victoria, North/South Rift, Western and North/South Coast region. However, this has not been sufficient to enable us expand to new areas that are infested with Tsetse flies.

Since the inauguration of KENTTEC, the Council has greatly reduced the tsetse fly populations and disease prevalence in 5 belts in Kenya contributing significantly to the improvement of food security by increasing acreage under crop agriculture and introduction of improved animal breeds. The Council has continued to support various community groups composed of women and youth to access microfinance

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institutions after improvement of their livestock. Promotion of Sustainable Land management is a key area KENTTEC has been engaging in for the improvement of livestock breeds enhancing milk and beef production when the vector population & disease prevalence are greatly reduced.

**Strategy**

During the period the Board finalised and launched the strategic plan 2023-2027. The FY2024-2025 work plan was extracted from this five-year strategic plan. The deliverables that were set out in the work plan and performance contract for FY 2024/2025 were significantly achieved because of the increase in budgetary allocation as compared to the previous year 2023/2024. The Board continues to carry out its oversight role on the utilization of the grants from the Ministry and collaborative projects from The National Treasury- Regional Integration Implementation Programme (RIIP). The internal capacity continues to be strengthened to ensure effective delivery of the Board's mandate.

**Corporate Governance**

Strong Corporate Governance is integral to the Board's long-term success and is essential in delivering KENTTEC's strategy. The various board committees continue to play a vital role in supporting the board in discharging its duties. The Statement of Corporate Governance, included in this report, details the measures that the Board has undertaken to ensure a robust corporate governance environment. The report is in line with Mwongozo guidelines on State Corporations governance of 2015. It should be noted that the board was fully constituted following the appointment of two (2) independent members to represent professional organizations.

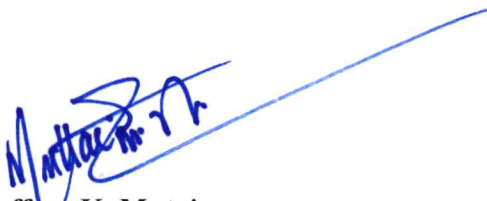
**Future Outlook**

The Board is actively engaged in activities aimed at increasing and sustaining the Council to meet the ever-increasing stakeholders' requirements. The Board remains committed to deepening relationships with its key partners. Further, the Board shall endeavour to engage government agencies for the Council to remain a going concern despite it being among the list of parastatals listed for reforms.

**Acknowledgement**

On behalf of KENTTEC directors and staff, I express my sincere gratitude to the Government of Kenya, Ministry of Agriculture and Livestock Development, The National Treasury and Economic Planning, taxpayers and other stakeholders for their continued support.

**Signed**



**Dr. Geoffrey K. Mutai**  
**Chairman Board of Directors**

Date.....28/10/2025

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**6. Report of the Chief Executive Officer**

Trypanosomiasis, a debilitating disease affecting both humans (sleeping sickness) and animals (*nagana*), is primarily transmitted by tsetse flies in 38 African countries. While other biting flies can also mechanically transmit the disease, trypanosomiasis significantly impacts the health of people, livestock, and wildlife in tsetse-infested regions. Since the early 20<sup>th</sup> century, efforts have been made to control the disease and its vector using various technologies. These efforts have led to the successful eradication of tsetse flies in Zanzibar, Namibia, and Botswana. However, the problem persists in many African countries, including Kenya, due to insufficient human and financial resources for sustained vector suppression.

Eradicating tsetse and trypanosomiasis in Kenya would open up opportunities for economically viable agricultural enterprises, particularly in the livestock value chain, improving the health, incomes, and livelihoods of those in tsetse-free areas. Such eradication efforts align with Kenya's Vision 2030, the Fourth Medium Term Plan, the government's Bottom-Up Economic Transformation Agenda (BETA) and the United Nations' Sustainable Development Goals (SDGs). Eliminating the disease would enhance human health and nutrition, boost crop and livestock productivity, and reduce poverty in affected areas.

The Kenya government is committed to this course through the Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC), established by Legal Notice No. 77 of 2012. KENTTEC advises the government on policies, sets standards and guidelines, and coordinates activities related to tsetse and trypanosomiasis eradication at both national and county levels. The 2023-2027 Strategic Plan provides a roadmap for KENTTEC to fulfill its mandate and supports the 2000 Decision AHG/156 (XXXVI) from the African Heads of States and Governments to eradicate tsetse and trypanosomiasis in Africa.

Using the Progressive Control Pathway (PCP) approach, the Strategic Plan addresses short and long-term policy, legal, and institutional frameworks for sustainable control. The goal is to gradually eradicate tsetse flies and trypanosomiasis from the 138,000 km<sup>2</sup> infested area in Kenya. Implementation involves annual work plans, performance contracts, and appraisals, supported by collaborations and partnerships with stakeholders locally, regionally, and internationally.

The government has been committed to the implementation of the Council's activities and has consistently provided funds in the last three financial years as evidenced by Kshs 150 Million during 2022/2023 FY, Kshs 222 million for the year 2023/2024 FY and Kshs. 173.8 million in the year 2024/2025. The funding has enabled the Council to carry out its operations during these periods. The funds allocated helped to mitigate against the following:

- Cost of human and animal treatment,
- Death of infected human and animals,
- Loss of animal draught power, inability to plough in certain areas,

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- Inaccessibility to grazing grounds,
- Low market value for affected animals,
- The resurgence of T&T in areas with zero status

The main challenge that affected the optimum implementation of activities during the period is the general budget reduction compared to the previous year, delay in release of funds by the Exchequer and inadequate staff.

During the Financial Year 2024/2025, KENTTEC had an approved budget of Ksh.143.8Million for both the recurrent and Development grants to enable her carry out planned activities of Tsetse and Trypanosomiasis Eradication in the tsetse belts. During the supplementary II budget for the financial year, the amount was increased to Kshs 173.8 Million.

**Signed**



**Dr. Seth O. Onyango, PhD**

**CHIEF EXECUTIVE OFFICER**

Date...28/10/2025.....

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**7. Statement of Performance Against Predetermined Objectives for FY 2024/2025.**

The Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC) has four (4) strategic objectives within the current Strategic Plan for the FY 2023- 2027. These strategic objectives are as follows:

1. To Strengthen Policy, Legal Framework and Institution Capacity
2. To Enhance National Tsetse and Trypanosomiasis Management
3. To Promote Tsetse and Trypanosomiasis Research and Institution Linkages.
4. To Strengthen Institutional Monitoring, Evaluation, Information and Knowledge System

KENTTEC develops its annual work plans based on the above four strategic objectives. Assessment of the Board’s performance against its annual work plan is done on a quarterly basis. The Council achieved its performance targets set for the FY 2024/2025 period for its four strategic objectives, as indicated in the diagram below:

<b>KRA</b>	<b>Strategic Objective</b>	<b>Objective</b>	<b>Key Performance Indicators</b>	<b>Activities</b>	<b>Achievements</b>
<b>Eradication of tsetse and trypanosomiasis in the country</b>	<b>To enhance National Tsetse and Trypanosomiasis Management</b>	Data collected in seven (7) Entomological monitoring	No. of Entomological monitoring undertaken	Conduct annual Entomological monitoring in the following Counties Busia/Bungoma, Baringo, Lamu, Meru, Homa Bay, Narok and Taita Taveta in the ongoing interventions areas	Conducted scheduled Annual Entomological monitoring in Busia, Bungoma, Homa Bay, Narok, Taita Taveta, Lamu, Turkana, Kwale, Kajiado and Kilifi Counties

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		Animals screened and treated against AAT in seven (7) Epidemiological monitoring	No. of Epidemiological monitoring undertaken	Conduct annual Epidemiological monitoring in the following Counties Busia/Bungoma, Baringo, Lamu, Meru, Homa Bay, Narok and Taita Taveta in the ongoing interventions areas	Conducted scheduled Annual Epidemiological monitoring in Busia, Bungoma, Homa Bay, Narok, Taita Taveta, Lamu, Turkana, Kwale, Kajiado and Kilifi Counties
		Two thousand and three hundred (10,500) targets deployed in the ongoing interventions areas.	No. of targets deployed	Promote use of conventional targets in nine (9) Counties	Deployed 10,500 insecticide treated targets
		One Thousand Three Hundred Fifty (1,350) tiny targets deployed	No. of tiny targets deployed	Deployment of tiny targets in the seven (7) Regions (1,350 tiny targets)	Deployed 1,350 tiny targets
		1,384,000 livestock sprayed/ dipped	No. of livestock sprayed/dipped	Spraying /dipping of 1,384,000 livestock	1,760,032 livestock
		Stakeholders sensitized	No. of sensitizations	Sensitize 1,460 community members on T&T management during field days and promotion	sensitized 1982 community members

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				of agricultural entrepreneurship activities	
		Establishment of databases for control programs in the one (1) Region	Maps developed for the control programs for the Regions	Status survey and geo-referencing of control programs in one (1) Region	Carried out status survey and georeferenced control programs in Kitui County in Meru/Mwea region
		Sixty-three (63) zero grazing units	No. of zero grazing units installed with LPF	Promote installation of Livestock Protective Fences (LPF) on zero grazing units in seven (7) Regions on sixty-three (63) zero grazing units	installation of 68 Livestock Protective Fences (LPF)
<b>Policy, legal and institutional framework development</b>	<b>To strengthen policy, legal and institutional framework</b>	T&T Eradication Strategy	Strategy Document	Hold one (1) meeting to develop a strategy for tsetse and trypanosomiasis eradication in line with PCP, BETA	Held a workshop to review the strategy for tsetse and trypanosomiasis eradication in line with PCP and BETA (

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		KENTTEC involved in the workshop	Established PCP guidelines	Participate in a workshop to streamline the PCP approach into National Strategies and Policies	Participated in a workshop in collaboration with stakeholders to streamline the PCP approach into National Strategies and policies
		Enhanced partnership	Reports	Hold eight (8) advocacy collaboration and partnership meeting in 8 Regions	eight (8) advocacy collaboration and partnership meeting held  Convened inaugural DIMCAT stakeholders' workshop in the country
		Policy document	Policy document	Hold one (1) workshop to formulate a research and partnership policy	Convened a workshop to formulate research and partnership policy
		Coordination meeting attended	Report	Participate in one (1) COMBAT project coordination meeting	Attended the third Annual COMBAT Coordination Meeting in Grand

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					Bassam, Cote d'Ivoire  Convened inception workshop for DIMCAT project in Nairobi Kenya
<b>Research and institutional linkages on tsetse and trypanosomiasis</b>	<b>To promote and coordinate Tsetse and Trypanosomiasis Research and Institutional Linkages</b>	Scientific conferences attended	Report	Participate in one (1) international scientific conferences	Participated in one scientific conference
		Population genetic study undertaken	Report	Conduct one (1) population genetic study in Kwale County	Carried out population genetic study in Kwale County
<b>Institutional monitoring and evaluation information and knowledge management systems</b>	<b>To strengthen institutional Monitoring, Evaluation, Information and Knowledge Management System</b>	Socio-economic survey conducted	Report	Conduct one (1) socio-economic study to assess the impact of T&T on affected people in Kajiado County	Conducted socio-economic study to assess the impact of T&T on affected people in Kajiado County
		Updated database and T&T maps	Updated database	Establish, update and maintain a database for collection, collation, analysis, storage, retrieval and	Updated and maintained a database for management of T&T data

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				disseminati on of T&T informatio n	
		Status Survey	Report	Carryout status survey and georeferen ce control programs in Kitui County in Meru/Mwe a region	Carried out status survey and georeferen ced control programs in Kitui County in Meru/Mwe a region

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**8. Corporate Governance Statement**

**i. Appointment of Board members, Process of appointment and removal of directors, The size, diversity, and demographics of the Board, Existence of the board charter**

The Board is constituted as per the legal notice No.77 of July 2012 and is responsible for drawing and implementing strategies for the success of the Council, establishing and maintaining a system of internal controls so that the objectives of the organization are met.

There is a Board Charter that guides the day-to-day running of the business of the Council as delegated to the CEO who reports to the Board. The Board has an oversight mandate and holds meetings as provided for in the legal notice. The notices and agenda for all board meetings are circulated on timely basis to all directors together with other relevant reports for discussion.

**ii. Roles and functions of the board**

The Board of the Council is made up of the 11 non-executive directors; with a three-year term limit.

During the period 2024/2025 the Board was fully constituted with all the eleven as listed in profiles on pages ix-xv of this report.

The Council does not have a Corporation Secretary. The Chief Executive Officer has been providing secretarial services to the Board. However, a legal officer from the parent Ministry had been co-opted to serve on need basis as Secretary until the Council recruits its own. The main function of the Board is to provide strategic direction to the Council, Approve and Monitor implementation of programmes and provide oversight to the Council's planned activities, review them in conjunction with its financial and budgetary performance and approve issues which are strategic to Board's mandate. Specific reviews are also undertaken on operational issues and future planning

**iii. Induction, training, and development**

The members are provided with opportunity for induction/training and during the year two (2) members were trained on the Mwongozo guidelines on the management of State Corporations. The entire Board was evaluated on their performance as per the Mwongozo Code of Governance for State Corporations of 2015.

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**iv. Board and members' performance**

The Board of Directors meet on quarterly basis or on need basis to monitor the implementation of the Council's planned activities, review them in conjunction with its financial and budgetary performance and approve issues which are strategic to Board's mandate. Specific reviews are also undertaken on operational issues and future planning.

During the year, Mr Ali Hassan an Independent Director, left the Board on expiry of his term. He had not been replaced as at the end of the financial year. Ms Roselyn Bateta joined the Board during the year to represent professional organizations.

**v. Number of Board meetings held and the attendance to those meetings by members**

The Board held Seven (7) meetings one (1) of which was special.

The directors' attendance of the (seven) 7 Board meetings held during FY 2024/2025 is as follows;

	<b>NAME OF DIRECTOR</b>	<b>DESIGNATION</b>	<b>NO. OF BOARD MEETINGS ATTENDED</b>
1.	Dr Geoffrey K. Mutai	Chairperson	7
2.	Mr. Evans Makokha	Alternate-DLP	7
3.	Dr William Akwimbi	Alternate-PS SDL	7
4.	Ms Judy Magu	Alternate-CS TNT	7
5.	Mr. Ali Hassan	Independent Member-Farmer Rep	6
6.	Mr. Wycliff Omondi	Alternate-DG- MOH	7
7.	Dr. George Njogu	Alternate-DVS	7
8.	Mr. Lekishon Kenana	Alternate-Director KWS	6
9.	Mr Francis Lesas	Independent Member-Farmer Rep	6
10.	Mrs Halima A. Ibrahim	Independent Member-Farmer Rep	7
11.	Roselyne Bateta	Independent Member-Professional Org.	3

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The composition of the board committees was set up in compliance with the Mwongozo Code of conduct for State Corporations of 2015.

**Audit Committee**

The Audit Committee is guided by an Audit Charter that specifies the qualifications, responsibilities and procedure of the committee. It meets on quarterly basis and comprises of four (4) non-executive members of the Board who are independent of the day-to-day management of the Council’s operations.

The following were the members of the committee;

1. Dr. William Akwimbi– Chairperson
2. Mr. Lekishon Kenana – Member
3. Mrs. Halima A. Ibrahim – Member
4. Ms. Judy Magu– Member

The Head of Internal Audit is the secretary to the committee.

The Committee:

- Considers the appropriateness of the Council’s accounting policies and procedures.
- Monitors and assess the role and effectiveness of the internal audit function.
- Reviews procedures to manage financial and operational risks;
- Responsible for Internal Audit and risk management programs.

The committee held 4 meetings during the FY 2024/2025

	<b>NAME OF DIRECTOR</b>	<b>DESIGNATION</b>	<b>NO. OF COMMITTEE MEETINGS ATTENDED</b>
1.	Dr. William Akwimbi	Chairperson	4
2.	Mr. Lekishon Kenana	Member	4
3.	Ms Judy Magu	Member	4
4.	Mrs Halima A Ibrahim	Member	4

**Technical Committee**

This Committee meets on quarterly basis or as required to review the technical operations (Tsetse control mechanisms) of the Council and recommend for Board approval policies, standards and quarterly performance reports for T&T control.

The Committee was comprised of four (4) committee members

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1. Mr Lekishon Kenana – Chairperson
2. Mr. Wycliff Omondi – Member
3. Dr. George Njogu – Member
4. Mr Evans Makokha/Dr Roselyn Bateta – Member

The head of Surveillance and Control is the secretary to the committee.

During the period under review the Committee managed to hold 4 meetings as follows;

	<b>NAME OF DIRECTOR</b>	<b>DESIGNATION</b>	<b>NO. OF COMMITTEE MEETINGS ATTENDED</b>
1.	Mr. Lekishon Kenana	Chairperson	4
2.	Mr. Wycliff Omondi	Member	4
3.	Dr George Njogu	Member	4
4.	Mr Evans Makokha/Roselyn Bateta	Member	3/1

**Finance and Administration Committee**

This Committee was set up to assist the board in matters of Finance and Administration. The committee meets on a quarterly basis to advise the Council on all matters pertaining to administration and financial performance. Evans Makokha and Roselyn Bateta served on the committee.

The committee is composed of four committee members:

1. Ms Judy Magu – Chairperson
2. Dr George Njogu – Member
3. Mr. Francis Lesas – Member
4. Mr. Evans Makokha/Roselyn Bateta – Member

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The committee had 6 meetings during the year.

	<b>NAME OF DIRECTOR</b>	<b>DESIGNATION</b>	<b>NO. OF COMMITTEE MEETINGS ATTENDED</b>
1.	Ms Judy Magu	Chairperson	6
2.	Dr George Njogu	Member	6
3.	Mr. Francis Lesas	Member	6
4.	Mr. Evans Makokha/Roselyn Bateta	Member	2/1

**Human Resource and Strategy Committee**

The Human Resource and Strategy committee mandate is to handle the human resource issues and strategic direction of the Council. During the financial year 2024/2025 the committee held 7 meetings two of which were special meetings and attendance was as follows;

	<b>NAME OF DIRECTOR</b>	<b>DESIGNATION</b>	<b>NO. OF COMMITTEE MEETINGS ATTENDED</b>
1.	Mr. Ali Hassan	Chairperson	7
2.	Mr. Evans Makokha	Member	7
3.	Dr. William Akwimbi	Member	7
4.	Mr. Wycliff Omondi	Member	7

**vi. Succession plan**

The appointment of Board members is structured in such a way that only a third of the members can retire at the same time in order to maintain quorum to transact business of the Board.

**vii. Policy to manage conflicts of interest.**

There are appropriate policies and procedures to identify and deal with any potential conflict of interest at management and board levels. There is a conflict-of-interest register.

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**viii. Board remuneration**

All the Board Members of the Council are paid allowances where applicable, sitting allowance and the Chairman is paid monthly honoraria and monthly airtime. The CEO office sends instructions to the Head of Finance and Accounts to process the allowances. At the end of each year a P9 form is prepared and forwarded to the Board of Directors to facilitate completion of their personal income tax returns.

**ix. Ethics and Conduct**

The Directors subscribe to continued maintenance of the highest standards of Corporate Governance practices and ethical conduct by all Directors, Senior Management and employees of KENTTEC. All Directors, Management and employees are expected to act with utmost integrity and objectivity in their dealings with each other, including the public and the communities, aiming at all times to enhance the reputation and performance of the Council. KENTTEC has adopted a Code of Conduct which sets standards of behaviour required of all employees including requirements to:

- (i) Ensure all staff are aware of and comply with the spirit and letter of their obligations under the applicable Acts, Regulations and Rules which apply to the Council;
- (ii) Act properly and efficiently in pursuing the objectives of KENTTEC;
- (iii) Avoid situations which may give rise to a conflict of interests;
- (iv) Maintain confidentiality in the affairs of the Council and its clients; and
- (v) Be absolutely honest in all professional activities

These standards are regularly communicated to staff and Directors and are accepted and agreed to by all.

**x. Governance audit**

KENTTEC Corporate governance audit focuses on board composition, regulatory compliance, ethical practices, financial reporting, risk management, disclosures and stakeholder relationships.

**xi. Communication policy**

Management processes are in place to ensure that all material matters which may potentially require attention are promptly reported to the Chief Executive Officer

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through established reporting lines. Matters reported are assessed, and dealt with appropriately.

**xii. Terms of Reference of Committees**

**Finance and administration Committee**

- Review the quarterly and annual financial statements, Annual budget, procurement plans and quarterly procurement implementation reports before submission to the Board for approval
- Review the Council's financial and internal controls policy prior to endorsement by the Board and regularly review those control systems
- Review the Council's compliance with grant conditions from donors and other organizations

**Audit Committee**

- Evaluating adequacy of management procedures with regard to issues relating to risk management, control and governance.
- Reviewing and approving the audit charter where applicable and the internal audit annual work plans.
- Reviewing the internal and external audit findings and recommendations and proposing corrective and preventive action where necessary.
- Reviewing the systems established to ensure sound public financial management and internal controls, as compliance with policies, laws, regulations, procedures, plans and ethics.
- Initiating special audit/investigation on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency in consultation with the accounting officer/chief executive officer.

**Human Resource and Strategy Committee**

- Oversee all staff recruitment, performance, discipline, remuneration and benefits
- Review and advise the Board on directors' and employees' remuneration
- Review and monitor the Council's Human Resources Management strategy to determine whether the Human Resource plans and initiatives will enable the Council to achieve its strategic objectives.

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**Technical Committee**

- Evaluating adequacy of management procedures with regard to Surveillance, Control, Research and Collaboration of T&T measures.
- Reviewing the Surveillance, Control, Research and Collaboration of T&T findings and recommendations and proposing corrective and preventive action where necessary.
- To assist the Board in addressing issues pertaining to T&T eradication.
- 

**xiii. Policy on related party transactions**

The related parties to the Council are the parent Ministry (State Department), Board of Directors and Key Management. The policy on these parties is anchored on the prevailing Public Financial Management framework, guidelines and circulars.

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**9. Management Discussion and Analysis**

**Operational and financial Performance**

The period under review was characterized by delays in disbursement of both the Recurrent and Development funds from the Exchequer. This affected timely implementation of some of the technical activities envisaged in the approved Work Plan, Budget and Performance Contract (PC) for 2024/2025 FY. The mode of service delivery is largely leveraged on collaboration with Stakeholders.

During the Financial Year 2024/2025, KENTTEC had an approved a budget of Ksh143.8 Million to enable it carry out planned activities of Tsetse and Trypanosomiasis Eradication in the tsetse belts. During the Supplementary II, the budget was increased to Kshs.173.8 Million which enhanced the Development grant by Kshs. 30Million. This to an extent significantly enabled the implementation of activities that had been targeted for the year under review.

At the end of the financial year (30<sup>th</sup> June, 2025), the Council had received a total of Kshs. 183,004,034 as compared to Kshs. 275 Million for 2021/2022 FY, Kshs. 150 Million during 2022/2023 FY and 243.5 Million for 2023/2024. The State Department for Livestock Development disbursed Kshs. 173.8 Million of which Kshs. 83.8 Million was for recurrent expenses and Kshs. 90 Million was for development activities. The National Treasury and economic Planning- European Commission support through Regional Integration Support Mechanism under the COMESA Adjustment Facility (CAF)disbursed Kshs 5 Million for the Regional Integrated Implementation Programme (RIIP), an amount of Kshs. 379,500 from ICIPE and Kshs 3,824,534 from FAO towards the Disease Intelligence & Modeling for progressive Control of Animal Trypanosomiasis in Africa (DIMCAT) project for the externally mobilized resources.

During the financial year 2024/2025, out of the total revenue of Kshs 183,004,034 realised, the Council incurred a total expenditure of Kshs.185,698,085 hence reporting a deficit of Kshs.2,694,051 as compared to the last years' surplus of Kshs,21,522,205. This is attributable to the depreciation charge for the year, and the fact that the Council invested less in fixed assets during the period as compared to last financial year.

The Council had incurred an expenditure of Kshs. 140,101,267 on the Use of Goods and Services component as compared to Kshs.168,094,049 expenditure during similar period in 2023/2024 FY. Included in the expenditure is an amount of Kshs, 12,529,820 incurred on office rent and utilities as compared to Kshs, 22,091,033 during similar period last financial year. The

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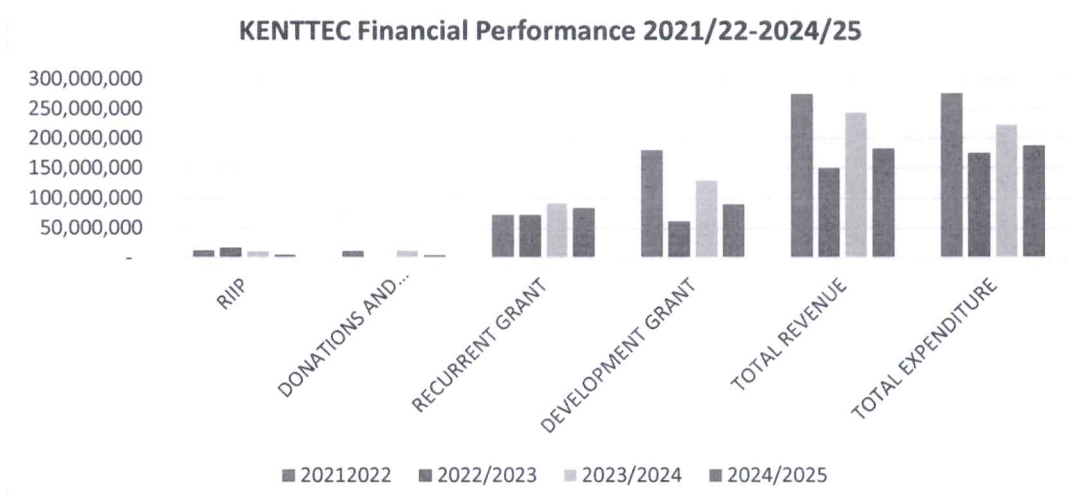
decline is attributable to the effect of relocating to cheaper office space from the Crescent Business Centre offices. (Note 8 to the Financial Statements).

At the end of the year, the Council had incurred an expenditure of Kshs.9,263,160 on the Board expenses component as compared to Kshs 11,490.060 expenditure during similar period in 2023/2024 FY. An amount of Kshs.21,299,752 was spent on employee cost during the year as compared to Kshs, 23,310,041 for 2023/2024 FY. The reduction is attributed to the non-renewal of contracts for employees on short term as directed by Parastatal reform circulars. (Note 9 and 10 to these Financial Statements).

There was no expenditure on contracted technical services for the installation of Tsetse targets during the year.

The cost of Specialised Materials for Tsetse control for the period was Kshs. 73,632,831 as compared to Kshs. 69,730,125 for the previous period. This is attributed the increase in the Development Budget during the period.

**Financial performance from 2021/22 to 2024/2025 is illustrated chart below:**



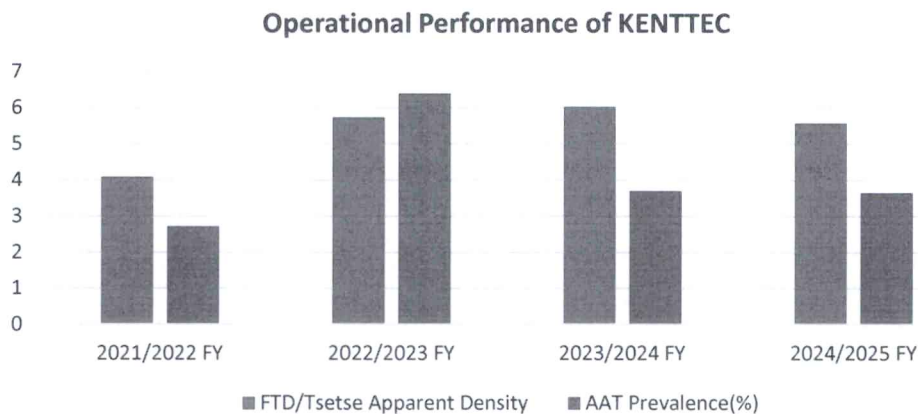
The financial performance is underpinned by the achievements of suppressing and/or eradication of Tsetse and Trypanosomiasis. This is evidenced by a reduction of the Tsetse fly population densities and the reduction in the prevalence of African Animal Trypanosomiasis (AAT)/Nagana.

The average flies trapped per trap per day (FTD) for 2021/2022 Financial year was 4.0766 based on monitoring that was carried out in 16 counties. Due to budget cuts in 2022/2023 FY, monitoring was only done in 8 counties and the average FTD was 5. 725. The reduced surveillance and control measures saw an increase in Tsetse fly populations during that period. In 2023/2024, the average FTD was 6.0288 based on the monitoring that was carried out in

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sixteen (16) Counties. The marginal increase is attributable to the spillover effects from the previous period.

In terms of prevalence of AAT, in 2021/2022 FY, the Country had a prevalence of 2.7625% which was from a total of 3,631 animals screened of which 99 were positive. In 2022/2023, the AAT prevalence was at of 6.39% which was from a total of 3,306 animals screened of which 194 were positive. The increase in prevalence was attributed to reduced tsetse control interventions as a result of reduced development funding during the period. This had an effect of increased tsetse populations which transmit the disease. In 2023/2024 FY, the Country AAT prevalence rate went down to 3.792%. A total of 5,375 animals were screened of which 199 were positive. The increased development budgetary allocation for financial year, enabled an increase in screening which was carried out in 14 counties hence the higher number of screened animals but the positive cases were few. The improved tsetse control interventions means that the circulation of the disease is minimized. In FY 2024/25, The AAT prevalence was recorded at 3.649 % while FTD was at 5.568. A total of 6796 livestock were screened in 10 counties, of which 248 tested positive of AAT. The decrease was attributable to increased vector control and disease management. The figure below gives graphical presentation of the performance in terms of Tsetsefly density and AAT prevalence for the period 2021/2022-2024/2025.



**Compliance with Statutory requirements**

The Directors meet and evaluate the status of any exposures on a regular basis to assess the probability of the Council incurring related liabilities. Currently the Council is compliant with its statutory requirements and it has no ongoing court case.

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**Key Projects and investment decisions**

The key project the Council is to eradicate Tsetse and Trypanosomiasis in the country. The financing of the activities towards the achievement of this is mainly from grants from the National government. During the period under review the Council made an investment in the purchase of a Motor Vehicle and Computers and accessories to enhance the T& T operations.

**Major risks**

The Board of Directors has overall responsibility for the establishment and oversight of the Council's risk management framework. Risk management is carried out by management under policies approved by the board of directors. Management identifies, evaluates and manages financial risks in close co-operation with various departments.

The Council's principal financial instrument is cash (grant) and it is exposed to the following risks

**(i) Liquidity risk**

Liquidity risk is the risk that the Council will encounter difficulties in meeting its obligations from its financial liabilities. The Council's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation.

Prudent liquidity risk management implies maintaining sufficient cash, by liaising with the parent Ministry and Treasury to ensure prompt grant releases when due and ensuring spending is within budgetary provisions. However, the Council is exposed to this risk due to budget cuts and delay in the release of funds by the National Treasury that affect the grants due to it.

**(ii) Credit Risk**

Credit risk is the risk of financial loss to the Council if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The largest concentration of credit exposure within the Council arises from cash held with the bank. The Council has placed its amounts of funds in a recognised financial institution with strong credit rating and does not consider credit risk exposure to be significant.

**(iii) Operational risk**

Operational risk is the risk of direct or indirect loss arising from a wide variety of causes associated with the Council processes, personnel, technology and infrastructure and from external factors other than credit and liquidity risks such as those arising from legal and

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regulatory requirements and generally accepted standards of corporate behaviour. Operational risks arise from all of the Council operations.

The Council relies on exchequer funding and given the prevailing fiscal outlook for the government; the operations of the Council may be affected by budgetary cuts.

**Material arrears in statutory/financial obligations**

As at the end of the year the Council did not have any arrears in statutory/financial obligations.

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**10. Environmental and Sustainability Reporting**

The Council's main purpose is to transform lives. This is the driving force behind its operations and what guides in the delivery of the strategies that are in place. Putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is an outline of the organisation's policies and activities that promote sustainability.

**i) Sustainability strategy and profile**

In order to address sustainability appropriately, the Council has taken critical steps:

The Council's strategies in the eradication of T&T and the sustainability efforts are aligned. This is to minimise divergence, which would otherwise make the sustainability efforts fragile, lacking real commitment and prioritization. For a "Sustainable Living" the organization is focused on waste reduction, resource efficiency, sustainability innovation in its operational methodologies. The innovation of Tsetse eradication tools like the tiny targets and the pull and push method is geared towards reducing the dependence on the traditional methods that are expensive and unsustainable.

The Council's operations are following regulations of waste management, pollution and energy efficiency as well as human rights and labour responsibility.

In order for the Council to achieve its goals it ensures transparency through open communications with all key stakeholders built on high levels of information disclosure, clarity, and accuracy as well as an openness to recognizing faults and improving practices.

The Council engages the Board which plays an active and strong role in sustainability. The Board of the Council plays a critical role in collaborations with key stakeholders such as the government and other Organizations.

**ii) Environmental performance**

- I. The Board encourages responsible environmental management including undertaking projects to manage or reduce the environmental impact of KENTTEC's field operations. The Council developed an Environmental policy according to the Environmental Management and Co-ordination Act (EMCA) CAP 387, that guides the implementation of Tsetse eradication programs. KENTTEC environmental policy provides for evidence-based management, policy formulation and implementation based on tangible evidence and information, scientific data, results of scientific research, and popular or grassroots

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knowledge as the basis of decision-making The Council has established indicators and reporting systems that allow for knowing and objectively comparing the environmental impact of the various activities of the Council, classifying them and allowing for the traceability thereof, in order to be able to use such information efficiently in the decision-making process. Precautionary principle is applied in cases where there is a lack of scientific certainty as to the likelihood, magnitude, or causation of a potentially negative environmental impact.

As part of corporate social responsibility, the Council provides and trains stakeholders on the best practices in usage of insecticides, animal husbandry and improvement of their livestock especially in the tsetse freed areas. In order that an output from our operation is mitigated, the Council conducts annual environmental audits to align the implementation of the Tsetse control programs with the requirements of the Environmental Management and Conservation ACT 387. The national Environmental protection agency (NEMA) provides guidelines and framework/checklist to MDAs for environmental sustainability; audit report preparation consistent with the provisions of EMCA, CAP 387.

**iii) Employee welfare**

There is an established human resource policy that defines the relationship between the Council and its employees on a wide range of issues such as training, recruitment, staffing, performance appraisal and staff benefits. The Council considers the gender ratio whenever hiring employees at whichever level. The employees are appraised on an annual basis and are accorded training in order to improve on their skills.

**iv) Market place practices-**

**a) Responsible competition practice.**

The Council has set out the values and principles within the Organisation and the practical steps to deal with instances of corruption within the institution. The Council has an Anti-Corruption Committee in place that is responsible for anti-corruption policies and there is a whistle blowing mechanism in which corruption can be reported.

In order to ensure fair competition and respect for competitors, the Council has a structured collaboration mechanism for partnering with the competitors in the Tsetse and Trypanosomiasis Eradication activities.

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**b) Responsible Supply chain and supplier relations**

In order to be fair during the bidding process, the Government, through the Public Procurement Oversight Authority (PPOA) has established guidelines for selecting a contractor for supply of goods/services. These guidelines include the hiring of minority owned companies which include Youth and female owned companies. To maintain good business, practice the Council ensures that these guidelines are followed to provide all contractors and their companies fair treatment when being considered for a contract. The management ensures that the procurement process is fair and impartial, and not influenced by outside parties. The Contracts are entered into against availability of budget provisions hence timely payment of the suppliers.

**c) Responsible marketing and advertisement**

In order for the Council to remain effective in its marketing strategy it has to consistently abide by certain ethical principles. By focusing on ethical marketing to be able to maximise customer (farmers) satisfaction and maintain consumer trust and our credibility as an institution tasked with the eradication of T&T. The Council in this regard ensures: that:

Transparency whenever it is marketing a product or service to its customers, including key information about its safety and effective use.

It protects Consumer Data and Privacy-Consumers are becoming increasingly concerned about entrusting their personal data with third parties. For this reason, it's important to emphasise the Council's commitment to consumer privacy.

We respond meaningfully to consumer concerns about a product or service, then and always seek to protect consumer rights and immediately investigate any complaint from the stakeholders.

We ensure that our marketing strategy try to benefit as many people as possible while creating as little harm or cost as possible. This is to make an overall and lasting positive impact to the communities that we serve.

**d) Product stewardship**

In order to safeguard consumer rights and interests the Council sensitises the communities in the areas of operation on its services and the approaches from time to time.

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**v) Corporate Social Responsibility / Community Engagements**

KENTTEC recognizes the importance of trust as a critical foundation of a successful and sustainable collaboration with its stakeholders and have worked to foster trusting relationships with all its stakeholders. Diversity is of importance across all levels of our collaborations and act on any feedback that improves our output. Through a broad range of community initiatives, charitable giving and continued awareness creation on tsetse and trypanosomiasis eradication, animal husbandry, breed improvement and environmental conservation. During the period under review, the Council participated in Tree planting exercise at God Oloo primary and secondary schools in Suba South Sub County in Homabay County, Ithanja farm in Igembe Central Sub County in Meru County and Bukhalarire crush pen in Busia County where in total 532 assorted tree seedlings were planted.

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**11. Report of the Directors**

The Directors have pleasure in submitting their report together with the financial statements for the year ended June 30<sup>th</sup>, 2025 which disclose the state of affairs of the Council.

**(i) Principal activities;**

The principal activity is to eradicate Tsetse and Trypanosomiasis eradication in Kenya.

**(ii) Results**

The results of the Council for the year ended June 30<sup>th</sup>, 2025 are set out on page 1.

**(iii) Directors**

The members of the Board of Directors who served during the year are shown on page x-xiii. During the year, Mr Ali Hassan an Independent Director, left the Board on expiry of his term. He had not been replaced as at the end of the year. Ms Roselyn Bateta joined the Board during the year to represent professional organizations.

**Surplus remission**

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. The Council did not remit surplus and is not a regulatory organization i.e. does not fall under category 3.

**(iv) Auditors**

The Auditor General is responsible for the statutory audit of the Council in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



**Dr. Seth O. Onyango, PhD**

**CHIEF EXECUTIVE OFFICER**

Date.....28/10/2025.....

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**12. Statement of Directors' Responsibilities**

Section 81 of the Public Finance Management Act, 2012 and section 14(3) of the State Corporations Act, requires the Directors to prepare financial statements in respect of The Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC) which give a true and fair view of the state of affairs of the Council at the end of the financial year/period and the operating results of the organization for that year ending 30<sup>th</sup> June 2025. During the period under review, the Council has kept proper accounting records which disclose with reasonable accuracy the financial position of the Council and the assets of the organization have been properly safeguarded.

The KENTTEC Board of Directors are responsible for the preparation and presentation of the financial statements, which give a true and fair view of the state affairs of the Council at the end of the financial year (period) ended 30<sup>th</sup> June, 2025. 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 entity; (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 Council (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the Council'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) Accrual, and in the direct manner required by the PFM Act and the State Corporations Act. The Directors are of the opinion that the Council's financial statements give a true and fair view of the state of entity's transactions during the financial year ended 30<sup>th</sup> June, 2025, and of the Council's financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Council was among the State Corporations listed by the Cabinet for reform (to revert to the State Department for Livestock Development). The Directors indicate that the Council may not remain a going concern for at least the next twelve months from the date of this statement.

**Approval of the Financial Statements**

The Council's financial statements were approved by the Board on ..... 27/8/2025 .....  
and signed on its behalf by:

  
**Dr. GEOFFREY K. MUTAI**  
CHAIRPERSON OF THE BOARD

  
**Dr. SETH O. ONYANGO**  
ACCOUNTING OFFICER

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL FOR THE YEAR ENDED 30 JUNE, 2025**

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### **PREAMBLE**

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of Kenya Tse Tse and Trypanosomiasis Eradication Council set out on pages 1 to 34, which comprise of the statement of financial performance as at 30 June, 2025 and the statement of financial

position, statement of 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.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kenya Tse Tse and Trypanosomiasis Eradication Council as at 30 June, 2025 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 Kenya Tse Tse and Trypanosomiasis Eradication Council order, 2012 and the Public Finance Management Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Tse Tse and Trypanosomiasis Eradication Council Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The Statement of Comparison of Budget and Actual amounts reflect final receipts budget and actual on comparable basis of Kshs.183,004,034 compared to previous year amounts of Kshs.243,586,421 reflecting reduction of revenue of Kshs.60,582,387 being a reduction of revenue by 25%. The Council also reported a deficit in the statement of financial performance of Kshs.2,694,051 resulting in over expenditure of 1.5% of the actual receipts.

The over-expenditure may affect planned activities and may have impacted negatively on delivery of goods and services to the public.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

## **Other Matter**

### **Unresolved Prior Year Audit Matters**

In the audit report of the prior year, several issues were raised under Report on Lawfulness and Effectiveness in Use of Public Resources, Emphasis of Matter and Report on the Effectiveness of Internal Controls, Risk Management and Governance. However, management has not resolved some of the issues or given explanation for failure to resolve them as at 30 June, 2025 as shown below:

1. Non-Compliance with Rights and Privileges of Persons with Disabilities (PWDs)
2. Discrepancy between Actual Council Performance and Strategic Objectives
3. Failure to have a Designated Climate Change Action Plan Unit
4. Staff Under-Establishment
5. Internal Audit
6. Lack of Internal Audit 3 - Year Strategic Plan
7. Lack of an Action Plan on Audit Issues

### **Other Information**

The Management is responsible for the Other Information set out on page ii to iii which comprise of Key Entity Information and Management, The board of Directors Management team, Chairman statement Report of the Chief Executive, statement of performance against predetermined objectives, Corporate Governance, Management Discussion and Analysis, Environmental and Sustainability Reporting, Statement of Directors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Project's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Engagement of Casual Staffs**

The statement of financial performance and Note 9 to the financial statements reflect employee costs expenditure of Kshs.21,299,752 out of which an amount of Kshs.7,000,170 related to payments to casual staff. However, examination of documents provided for audit revealed that the Council has been engaging casual employees for more than three months on renewable terms contrary to Section 37 of the Employment Act of 2007 (Revised 2012) which requires conversion of casual employment to term contract.

In the circumstances, Management was in breach of the law.

### **2. Non - Compliance with Rights and Privileges of Persons with Disabilities (PWDs)**

Examination of the Bio-data of staff provided for audit revealed that Kenya Tsetse and Trypanosomiasis Eradication Council had no persons with disability among its staff contrary to Part B23 (2) of the PSC 2016 HR policy, May, 2016 which requires the government entities to engage at least five (5) percent of persons with disabilities.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

### **Staff Establishment - Understaffing**

The statement of financial performance and Note 9 to the financial statement reflects Kshs.21,299,752 for employee costs. Included in the amount is Kshs.14,299,582 for gross salary. A review of the staff establishment revealed that the entity was

understaffed with an in-post staffing of twenty (20) staff against an approved establishment of two hundred and sixteen (216) staff.

Notably, the critical positions of Corporation Secretary & Legal Services and Internal Audit and Risk Assurance Directorate were vacant as at the time of audit.

In the circumstances, the entity may suffer from the lack of segregation of duties and a lack of critical leadership to deliver on its mandate.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of the Management and the Board of Directors**

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 maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

The Board of Directors are responsible for overseeing the council's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

## **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**17 November, 2025**


**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE  
2025**

**14. Statement of Financial Performance for the Year Ended 30<sup>th</sup> June 2025.**


		2024/2025	2023/2024
Revenue from Non-exchange Transactions	Notes	Kshs.	Kshs.
Transfers from Ministries Departments and Agencies (MDAs)	6	173,800,000	222,000,000
Transfers from other Government Agencies	6	5,000,000	10,000,000
Public Donations and Contributions	7	4,204,034	11,586,421
<b>Total revenue</b>		<b>183,004,034</b>	<b>243,586,421</b>
<b>Expenses</b>			
Use of Goods and Services	8	140,101,267	168,094,649
Employee Cost	9	21,299,752	23,310,041
Board Expense	10	9,263,160	11,490,060
Depreciation Expense	11	10,128,953	12,162,283
Repairs and Maintainance	12	4,904,953	4,507,183
Contracted Services	13	-	2,500,000
<b>Total expenses</b>		<b>185,698,085</b>	<b>222,064,216</b>
<b>Surplus before tax</b>		<b>(2,694,051)</b>	<b>21,522,205</b>
Taxation		-	-
<b>Surplus for the period</b>		<b>(2,694,051)</b>	<b>21,522,205</b>
Remission to National Treasury		-	-
<b>Net Surplus for the year</b>		<b>(2,694,051)</b>	<b>21,522,205</b>

Notes from page 8 to 31 form an integral part to these Financial Statements

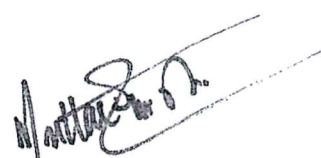
The Financial Statements set out on pages 1 to 7 were signed on behalf of the Board of Directors by

Signed:   
Dr. Seth O. Onyango PhD  
ACCOUNTING OFFICER

Date: 28/10/2025

Signed:   
Mr. Edmund O. Wafula  
ICPAK M/No.8276  
HEAD OF FINANCE

Date: 28/10/2025

Signed:   
Dr. Geoffrey K. Mutai  
CHAIRMAN OF THE  
BOARD


Date: 28/10/2025

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE  
2025**


**15. Statement of Financial Position as at 30<sup>th</sup> June 2025.**

	Notes	2024/2025	2023/2024
Assets		Kshs.	Kshs.
<b>Current assets</b>			
Cash and cash equivalents	14	5,047,087	317,504
Prepayments	16	1,162,944	1,083,889
<b>Total Current Assets</b>		<b>6,210,031</b>	<b>1,401,393</b>
<b>Non-current Assets</b>			
Property, plant and equipment	19	18,778,353	27,449,102
Intangible Asset	19	-	3,725,312
<b>Total Non-current assets</b>		<b>18,778,353</b>	<b>31,174,414</b>
<b>Total assets</b>		<b>24,988,384</b>	<b>32,575,807</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Provision for Audit fees	17	580,000	580,000
Payables	15	50,579	563,798
<b>Total Current liabilities</b>		<b>630,579</b>	<b>1,143,798</b>
<b>Total liabilities</b>		<b>630,579</b>	<b>1,143,798</b>
<b>Net assets</b>			
Accumulated surplus		17,635,592	21,348,689
Revaluation reserve	18	6,722,213	10,083,320
<b>Total Net Assets</b>		<b>24,357,805</b>	<b>31,432,009</b>
<b>Total Net Assets and Liabilities</b>		<b>24,988,384</b>	<b>32,575,807</b>


The Financial Statements set out on pages 1 to 7 were signed on behalf of the Board of Directors by:

Signed:   
Dr. Seth O. Onyango PhD  
ACCOUNTING OFFICER

Date: 28/10/2025

Signed:   
Mr. Edmund O. Wafula  
ICPAK M/No.8276  
HEAD OF FINANCE

Date: 28/10/2025

Signed:   
Dr. Geoffrey K. Mutai  
CHAIRMAN OF THE  
BOARD

Date: 28/10/2025

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE  
2025**

**16. Statement of Changes in Net Assets as at 30<sup>th</sup> June 2025.**

	<b>Revaluation Reserve</b>	<b>Accumulated surplus</b>	<b>Total</b>
	<b><u>Kshs.</u></b>	<b><u>Kshs.</u></b>	<b><u>Kshs.</u></b>
<b>Balance as at 1<sup>st</sup> July,2023</b>	<b>13,444,427</b>	<b>135,816</b>	<b>13,580,243</b>
Surplus/(deficit) for the period	-	21,522,205	21,522,205
Prepayments	-	(309,329)	(309,329)
Depreciation charge on revalued Motor Vehicles	(3,361,107)	-	(3,361,107)
<b>Balance as at 30<sup>th</sup> June, 2024</b>	<b>10,083,320</b>	<b>21,348,692</b>	<b>31,432,012</b>
<b>Balance as at 1<sup>st</sup> July 2024</b>	<b>10,083,320</b>	<b>21,348,692</b>	<b>31,432,012</b>
Surplus/(deficit) for the period	-	(2,694,051)	(2,694,051)
Prepayments	-	(1,083,889)	(1,083,889)
Insurance Rebate (Bank)	-	64,844	64,844
Depreciation charge on revalued Motor Vehicles	(3,361,107)	-	(3,361,107)
<b>Balance as at 30th June 2025</b>	<b>6,722,213</b>	<b>17,635,596</b>	<b>24,357,805</b>

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE  
2025**

**17. Statement of Cashflows as at 30<sup>th</sup> June, 2025**

<b>Cash flows from operating activities</b>	<b>Notes</b>	<b>2024/2025</b>	<b>2023/2024</b>
<b>Receipts</b>		<b>Kshs.</b>	<b>Kshs.</b>
Transfers from Ministries Departments and Agencies (MDAs)	6	173,800,000	222,000,000
Transfers from other Government Agencies	6	5,000,000	10,000,000
Public Donations and Contributions	7	4,204,034	11,586,421
<b>Total Revenue</b>		<b>183,004,034</b>	<b>243,586,421</b>
<b>Payments</b>			
Use of Goods and Services	8	140,101,267	168,094,649
Employee Cost	9	21,299,752	23,310,041
Board Expense	10	9,263,160	11,490,060
Repairs and Maintainance	12	4,904,953	4,507,183
Contracted Services	13	-	2,500,000
(Increase)/Decrease Provision for Audit fees	17	-	580,000
(Increase)/Decrease in Trade payables	15	513,219	11,464,634
Increase/(Decrease) in Prepayments	16	1,162,944	1,083,889
(Increase)/Decrease in Receivable		(64,844)	-
<b>Total expenses</b>		<b>177,180,451</b>	<b>223,030,456</b>
<b>Net cash flows from operating activities</b>		<b>5,823,583</b>	<b>20,555,965</b>
<b>Cash flows from investing activities:</b>			
Purchase of property, plant and equipment	19	(1,094,000)	(20,644,379)
<b>Net cash flows used in investing activities</b>		<b>(1,094,000)</b>	<b>(20,644,379)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>4,729,583</b>	<b>(88,414)</b>
Cash and cash equivalents as at 1st July 2024	14	317,504	405,918
<b>Cash and cash equivalents as at 30<sup>th</sup> June 2025</b>	14	<b>5,047,087</b>	<b>317,504</b>

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC) ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2025**

**18. Statement of Comparison of Budget and Actual amounts for the Year Ended 30<sup>th</sup> June 2025**

	<b>Original budget</b>	<b>Adjustments</b>	<b>Final budget</b>	<b>Actual on comparable basis</b>	<b>Performance difference</b>	<b>% of Utilisation</b>
	<b>2024/2025</b>	<b>2024/2025</b>	<b>2024/2025</b>	<b>2024/2025</b>	<b>2024/2025</b>	
<b>1 Receipts</b>	<b>KShs.</b>	<b>KShs.</b>	<b>KShs.</b>	<b>KShs.</b>	<b>KShs.</b>	
Transfers from Ministries Departments and Agencies (MDAs)	143,800,000	30,000,000	173,800,000	173,800,000		100
Transfers from other Government Agencies	5,000,000	-	5,000,000	5,000,000	-	100
Public Donations and Contributions	3,000,000	1,204,034	4,204,034	4,204,034	-	100
<b>Total income</b>	<b>151,800,000</b>	<b>31,204,034</b>	<b>183,004,034</b>	<b>183,004,034</b>		
<b>2 Payments</b>			-			
<b>Use of Goods and Services</b>						
(i) Domestic travel and subsistence cost	31,918,399	2,404,034	34,322,433	33,987,965	334,468	99
(ii) Specialized Materials other Supplies	41,996,320	31,200,000	73,196,320	73,632,831	(436,511)	101
(iii) Printing, advertising and other information costs	2,500,000	850,000	3,350,000	3,256,650	93,350	97
(iv) Office Rent	12,548,086	-	12,548,086	12,529,820	18,266	100
(v) Foreign Travel Costs	1,000,000	(600,000)	400,000	360,149	39,851	90

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC) ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2025**

	(vi) Training and capacity Building Expenses	1,872,443	(500,000)	1,372,443	1,314,721	57,722	96
	(vii) Audit Fees	580,000	-	580,000	580,000	-	100
	(viii) Hospitality Expense	2,300,000	400,000	2,700,000	2,441,740	258,260	90
	(ix) General expenses	3,163,680	200,000	3,363,680	3,435,664	(71,984)	102
	(x) Bank Charges	150,000	-	150,000	98,932	51,068	66
	(xi) Fuel Cost	6,500,000	(1,900,000)	4,600,000	4,655,529	(55,529)	101
	(xii) Telephone and Courier expense	3,200,000	(150,000)	3,050,000	3,043,660	6,340	100
	(xiii) Insurance Cost	1,600,000	300,000	1,900,000	763,706	1,136,294	40
<b>3</b>	<b>Employee Cost</b>	<b>25,771,072</b>	<b>-</b>	<b>25,771,072</b>	<b>21,299,752</b>	<b>4,471,320</b>	<b>83</b>
<b>4</b>	<b>Board expenses</b>	<b>10,000,000</b>	<b>(700,000)</b>	<b>9,300,000</b>	<b>9,263,160</b>	<b>36,840</b>	<b>100</b>
<b>5</b>	<b>Repairs and Maintainance</b>	<b>5,400,000</b>	<b>(300,000)</b>	<b>5,100,000</b>	<b>4,904,853</b>	<b>195,147</b>	<b>96</b>
<b>6</b>	<b>Total Payments</b>	<b>150,500,000</b>	<b>31,204,034</b>	<b>181,704,034</b>	<b>175,569,132</b>	<b>6,134,902</b>	<b>97</b>
<b>7</b>	<b>Capital Expenditure</b>	<b>1,300,000</b>	<b>-</b>	<b>1,300,000</b>	<b>1,094,000</b>	<b>206,000</b>	<b>84</b>
<b>8</b>	<b>Surplus for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,340,902</b>	<b>(6,340,902)</b>	

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC) ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2025**

**Budged Reconciliation**

	<b>Amoun in Kshs.</b>
<b>Actual Surplus amount as per Statement of Budget</b>	<b>6,340,902</b>
Add: Closing Cash and Cash Equivalent from Previous year	317,504
Add: Insurance rebate	64,844
Add: Accrued Expense for the year	50,579
Less: Prepayments for the year	(1,162,944)
Less: Accrued Expense from previous year paid	(563,798)
<b>Closing Cash and Cash Equivalent as per the statement of Cash flows</b>	<b>5,047,087</b>

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE  
2025**

**19. Notes to the Financial Statements**

**1. General Information**

Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC) is established by and derives its authority and accountability from Legal Notice of July 2012. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity's principal activity is to eradicate Tsetse and Trypanosomiasis in Kenya.

**2. Statement of compliance and basis of preparation**

The financial statements have been prepared on a historical cost basis except for measurement at revalued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimate recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements is in conformity with International Public Sector Accounting Standards (IPSAS) which allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying KENTTEC's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of KENTTEC.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

**3. Adoption of New and Revised Standards**

**i. New and amended standards and interpretations in issue effective in the year ended 30<sup>th</sup> June 2025.**

There were no new and amended standards issued in the financial year.

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE 2025**

**Notes to the financial statements (continued)**

**ii. *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.***

<b>Standard</b>	<b>Effective date and Impact</b>
IPSAS 43: Leases	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><b>Relevant because the entity has leased office space. This would create a liability to its financial position.</b></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires, assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><b><i>Not relevant</i></b></p>
IPSAS 45- Property Plant and Equipment	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles</p>

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	<p>e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>Not relevant</i></p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ol> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>Relevant but no impact</i></p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>Relevant No impact</i></p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>

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	<i>Not relevant</i>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>Not relevant</i></p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1<sup>st</sup> January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ol> <p><i>Not relevant</i></p>

**iii. Early adoption of standards**

The entity did not early – adopt any new or amended standards in year 2024/2025.

**4. Summary of significant accounting policies**

**(a) Revenue recognition**

**(i) Revenue from non-exchange transactions**

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities have been measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) and that the transfer was free from unjust conditions and the economic benefits or service potential, related to the asset accrued to the entity and was measured reliably.

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**Notes to the financial statements (continued)**

**Summary of significant accounting policies (continued)**

**Grants from Donors**

Grant revenues from donors are recognized on obtaining control of the asset (cash, goods, services and property) and that the transfer was free from unjust conditions and the economic benefits or service potential, related to the asset accrued to the entity and was measured reliably.

**b) Budget information**

The original budget for FY 2024-2025 was approved by the National Assembly. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities.

The additional/reduced appropriations are added/reduced to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the entity recorded revised appropriations of Kshs. 30 million on the 2024-2025 budget.

The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based

**Notes to the financial statements (continued)**

**Summary of significant accounting policies (continued)**

on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis.

The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 13 of these financial statements.

**c) Property, plant and equipment**

All property, plant and equipment are stated at; cost less accumulated depreciation. Cost includes expenditure that is directly attributable to the acquisition of the items. All the 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 charged fully in the year of acquisition.

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**Notes to the financial statements (continued)**

**Summary of significant accounting policies (continued)**

Depreciation on Property, plant equipment has been charged on straight line basis as follows:

Buildings	2.5%
Furniture, fixtures, fittings	12.5%
Computers and Accessories and office equipment	33.3%
Motor Vehicles and Cycles	20.0%
Machinery	20.0%
Intangible	33.3%

**d) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized

**Notes to the financial statements (continued)**

**Summary of significant accounting policies (continued)**

and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

**e) Inventories**

Inventories of Specialised tsetse materials used shall be recognised as an expense in the period in which they are issued and consumed.

According to IPSAS 12 on inventories, a public sector entity may hold inventories that embody future economic benefits or service potential that will be distributed at no or at a nominal charge. As a consequence, its future economic benefit or service potential does not reflect the future potential to generate future cash inflows for the entity. In this case these goods are valued at replacement or estimated replacement cost, depending on the fact that the future economic benefit or service potential can be acquired or not in the market.

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**Notes to the financial statements (continued)**

**Summary of significant accounting policies (continued)**

**f) Nature and purpose of reserves**

The Council creates and maintains reserves in terms of specific requirements. A revaluation reserve was created to hold the Net Book Value amounts of the Assets. Revalued during the period.

**g) Changes in accounting policies and estimates**

The Council recognises changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**Notes to the financial statements (continued)**

**Summary of significant accounting policies (continued)**

**h) Employee benefits**

**Retirement Benefit Plans**

The Council did not provide for retirement benefits for its employees since the current staff have been deployed from the parent Ministry and a few are on Short Term Contract.

**i) Related parties**

The Council regards a related party as a person or an entity with the ability to exert control individually or jointly, to exercise significant influence over the entity, or vice versa.

Members of key management are regarded as related parties and comprises of; the Board members, Chief Executive Officer and senior Officers of the Council.

**j) Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank, at the end of the financial year.

**k) Comparative figures**

Comparative figures for the previous financial year 2023/2024 are shown in the financial statements.

**l) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2025.

**m) Provisions**

Provisions are recognized when there is a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will

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**Notes to the financial statements (continued)**

**Summary of significant accounting policies (continued)**

be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where there is expected some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**n) Contingent liabilities**

The directors evaluate the status of any exposures on a regular basis to assess the probability of the entity incurring related liabilities. However, provisions are only made in the financial statements where, based on the directors' evaluation, a present obligation has been established.

**o) Leases**

For operating leases, lease payments (excluding costs for services such as insurance and maintenance) are recognized as an expense on a straight-line basis.

**Notes to the financial statements (continued)**

**Summary of significant accounting policies (continued)**

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the Council'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, and the disclosure of contingent 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.

**Estimates and assumptions.**

The key assumptions concerning the future and other key sources of estimating 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 Council. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

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**Notes to the financial statements (continued)**

**Summary of significant accounting policies (continued)**

**Useful lives and residual value**

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

- a) The condition of the asset based on the assessment of experts employed by the Council.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note No.17.on Provisions (Provision for Audit Fees) are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date.

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**Notes to the financial statements (continued)**

**6. (a) Transfers from Other Government Agencies**

Description	2024/2025	2023/2024
	Kshs	Kshs
<b>Unconditional grants</b>		
Grant for Collaborative Tsetse activities (Regional Integration Implementation Programme (RIIP))	5,000,000	10,000,000
<b>Total Unconditional Grants</b>	<b>5,000,000</b>	<b>10,000,000</b>
<b>Conditional grants</b>	-	-
<b>Total government grants and subsidies</b>	<b>5,000,000</b>	<b>10,000,000</b>

**(a) Transfers from Ministries, Departments and Agencies**

Name of Entity Sending Grant	Amount Recognised to the Comprehensive income	Amount deferred under deferred income	Amount recognised in capital fund	Total Grant income during the year 2024/2025	2023/2024
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
State Department for Livestock Development	173,800,000	-	1,094,000	173,800,000	222,000,000

**7. Public Donations and Contributions**

Description	2024/2025	2023/2024
	KShs	KShs
Bio Angle	-	477,557
KAGRC	-	150,000
CEVA	-	100,000
African Capacity Building Foundation	-	100,000
COMBAT	-	10,758,864
ICIPE	379,500	-
	3,824,534	-
<b>Total transfers and sponsorships</b>	<b>4,204,034</b>	<b>11,586,421</b>
<b>Reconciliation of public contributions and donations</b>		
Balance unspent at beginning of the year	-	-
Current period receipts	<b>4,204,034</b>	<b>11,586,421</b>
Conditions met - transferred to revenue	4,204,034	11,586,421
Conditions to be met - remain liabilities	-	-

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**Notes to the financial statements (continued)**

**8. Use of Goods and Services**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Subsistence Allowances for officers' field Travel	32,353,915	46,301,133
Travel Cost	1,634,050	2,572,900
Printing publicity and Advertising Expenses	3,256,650	3,216,344
Office Rent and Utilities	12,529,820	22,091,033
Foreign Travel	360,149	732,138
Training Expenses and Capacity Building	1,314,721	5,545,373
Hospitality expenses	2,441,740	2,664,738
Bank charges	98,832	120,141
Telephone, Courier and Internet Expenses	3,043,660	3,013,144
Fuel and oil	4,655,529	6,543,104
Office Stationery	800,500	2,819,395
General office expenses (Headquarters and five regions)	2,635,164	1,648,360
Insurance Cost	763,706	516,721
Provision for Audit Fees	580,000	580,000
<b>Specialized Tsetse Materials and Other supplies:</b>		
Deltamethrine 5%	2,893,111	2,974,300
Tsetse Oduors	500,500	4,060,000
Alphacypermethrin 10%	6,000,000	2,236,500
Diminazene Aceturate and Albendazole	2,960,000	1,760,000
Acetone GPR	2,990,000	2,990,000
Impregnated Treated Tsetse Targets	45,045,000	35,713,750
Tsetse Biconical and Ngu traps	-	2,925,000
Flumethrine 1%	4,800,000	-
Sexed semen	1,017,900	640,000
Laboratory Reagents and other lab materials	1,740,000	3,358,575
Sticky Panels	-	2,175,000
Cleaning Material	2,996,320	2,895,500
Deltamethrine Livestock Protective fences	665,000	5,970,000
Tiny targets	2,025,000	-
Protective Kits for Tsetse control	-	792,500
Albendazole 10%	-	1,239,000
<b>Total Specialized Tsetse Materials</b>	<b>73,632,831</b>	<b>69,730,125</b>
<b>Total Use of Goods and Services</b>	<b>140,101,267</b>	<b>168,094,649</b>

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**Notes to the financial statements (continued)**

**9. Employee Cost**

	<b>2024/2025</b>	<b>2023/20/24</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic Salary	9,086,760	9,859,840
House Allowance	2,768,000	3,193,000
Acting Allowance	-	929,950
Extraneous Allowance	975,600	420,000
Casual Wages	7,000,170	6,789,108
Other Allowances	908,000	1,551,100
Employer contribution NSSF	347,944	344,729
Employer contribution Housing Levy	206,078	222,314
NITA	7,200	-
<b>TOTAL</b>	<b>21,299,752</b>	<b>23,310,041</b>

**10. Board Expenses**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
Board members sitting, transport and accommodation allowances	8,303,160	10,530,060
Chairman's Honoraria	960,000	960,000
<b>Total Board Expenses</b>	<b>9,263,160</b>	<b>11,490,060</b>

**11. Depreciation Expense**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
Motor vehicles	2,715,436	2,715,436
Furniture, Fixtures and Fittings	481,775	884,243
Computer and Accessories	3,206,430	4,837,292
Intangible	3,725,312	3,725,312
<b>Total Depreciation Expense</b>	<b>10,128,953</b>	<b>12,162,283</b>

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**Notes to the financial statements (continued)**

**12. Repairs and Maintenance**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
Office Equipment and Computer Accessories	1,909,226	1,966,839
Motor Vehicles and Cycles	2,995,727	2,540,344
<b>Total Repairs and Maintenance</b>	<b>4,904,953</b>	<b>4,507,183</b>

**13. Contracted Services**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
Installation of Tsetse Targets in Lambwe Valley (Ruma National Park)	-	2,500,000
<b>Total Contracted Services</b>	<b>-</b>	<b>2,500,000</b>

**14 (a) Cash and cash equivalents:**

Cash and cash equivalents is the cash balance that was held in the Council's bank account at the closure of the financial year was as follows:

	<b>2024/2025 Kshs.</b>	<b>2023/2024 Kshs.</b>
Current Account	5,047,087	317,504
<b>Total Cash and Cash equivalents</b>	<b>5,047,087</b>	<b>317,504</b>

**14 (b) Detailed Analysis of the Cash and Cash Equivalent**

<b>Financial institution</b>	<b>Account number</b>	<b>2024/2025 Kshs.</b>	<b>2023/2024 Kshs.</b>
Co-operative Bank	01136008428802	3,767,557	210,602
Co-operative Bank	01136008428803	1,279,530	106,902
<b>Grand total</b>		<b>5,047,087</b>	<b>317,504</b>

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**Notes to the financial statements (continued)**

**15. Trade payables;**

At the closure of the financial year 2024/2025 the Council had an accrued expense (pending bill) of Kshs 50,579 This was the electricity bill for the month of June 2025 whose invoice was received after closure of the financial year.

	<b>2024/2025 Kshs.</b>	<b>2023/2024 Kshs.</b>
<b>Balance b/f</b>	<b>563,798</b>	<b>12,028,432</b>
Accrued Expenses paid		
Accrued Expenses for the year 2023/2024	(563,798)	(12,028,432)
Accrued Expenses for the year 2024/2025	50,579	563,798
<b>Balance c/f</b>	<b>50,579</b>	<b>563,798</b>

<b>Description</b>	<b>2024/2025</b>		<b>2023/2024</b>	
	<b>Kshs</b>		<b>Kshs</b>	
Other payables (Accrued expense)	50,579		563,798	
<b>Total trade and other payables</b>	<b>50,579</b>		<b>563,798</b>	
<b>Ageing analysis: (Trade and other payables)</b>	<b>2024/2025</b>	<b>% of the Total</b>	<b>2023/2024</b>	<b>% of the Total</b>
Under one year	50,579	100	563,798	100
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	<b>50,579</b>	<b>100</b>	<b>563,798</b>	

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**Notes to the financial statements (continued)**

**16. Prepayments**

The prepayment represents an amount paid for insurance of Motor Vehicles and Medical Cover for independent Board members that remained unutilised as at year end.

	2024/2025 Kshs	2023/2024 Kshs
<b>Balance b/f</b>	<b>1,083,889</b>	<b>309,329</b>
Insurance charge Motor Vehicle (Accumulated surplus)	(548,969)	(218,876)
Insurance charge medical cover (Accumulated Surplus)	(534,920)	(90,453)
Prepayment insurance charge Motor Vehicle 2024/2025	405,483	548,969
Prepayment insurance charge medical cover 2024/2025	757,461	534,920
<b>Balance c/f</b>	<b>1,162,944</b>	<b>1,083,889</b>

Description	2024/2025		2023/2024	
	Kshs		Kshs	
Prepayments	1,162,944		1,083,889	
<b>Total Prepayments</b>	<b>1,162,944</b>		<b>1,083,889</b>	
<b>Ageing analysis: (Prepayments)</b>	<b>2024/2025</b>	<b>% of the Total</b>	<b>2023/2024</b>	<b>% of the Total</b>
Under one year	1,162,944	100%	1,083,889	100
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	<b>1,162,944</b>	<b>100</b>	<b>1,083,889</b>	

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**Notes to the financial statements (continued)**

**17. Provisions (Audit Fees)**

<b>Description</b>	<b>Audit fees Provision</b>	<b>Total</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Balance b/f</b>	<b>580,000</b>	<b>1,160,000</b>
Additional provisions (2024/2025)	580,000	<b>580,000</b>
Provision utilised	(580,000)	<b>(1,160,000)</b>
<b>Total provisions year end</b>	<b>580,000</b>	<b>580,000</b>

**18. Revaluation Reserve**

During the year 2022/2023 Motor Vehicles and Cycles were revalued at Kshs. 16,805,534 by the Mechanical Department of the Ministry of Transport and the amounts were adopted and have been included in the financial statements. The revaluation balance as at the end of the year is Kshs 6,722,213.

	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Balance b/f</b>	<b>10,083,320</b>	<b>13,444,427</b>
Additions (PPE-Motor Vehicles and Cycles-Fair Value)	-	-
Additions (PPE-Motor Vehicles and Cycles-Depreciation)	(3,361,107)	(3,361,107)
<b>Balance c/f</b>	<b>6,722,213</b>	<b>10,083,320</b>

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**Notes to the financial statements (continued)**

**19. Property, Plant and Equipment.**

The assets are stated on the historical cost basis:

	<b>Motor Vehicles and Cycles</b>	<b>Office equipment</b>	<b>Computer and Accessories</b>	<b>Furniture, Fixtures and Fittings</b>	<b>Machinery</b>	<b>Total</b>
<b>Cost</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>(Previous Year 2023/2024)</b>						-
<b>As at 1<sup>st</sup> July 2023</b>	<b>51,162,012</b>	<b>60,227,123</b>	<b>39,453,321</b>	<b>64,529,424</b>	<b>3,635,000</b>	<b>219,006,880</b>
Additions	13,577,179	-	<b>5,158,000</b>	<b>1,909,200</b>	-	<b>20,644,379</b>
Disposals (Derecognition)	-	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-	-
<b>As at 30<sup>th</sup> June 2024</b>	<b>64,739,191</b>	<b>60,227,123</b>	<b>44,611,321</b>	<b>66,438,624</b>	<b>3,635,000</b>	<b>239,651,259</b>
<b>Current Year 2024/2025</b>						-
<b>As at 1<sup>st</sup> July 2025</b>	<b>64,739,191</b>	<b>60,227,123</b>	<b>44,611,321</b>	<b>66,438,624</b>	<b>3,635,000</b>	<b>239,651,259</b>
Additions	-	-	1,094,000	-	-	<b>1,094,000</b>
Disposals (Derecognition)	-	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-	-

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<b>As at 30<sup>th</sup> June 2025</b>	<b>64,739,191</b>	<b>60,227,123</b>	<b>45,705,321</b>	<b>66,438,624</b>	<b>3,635,000</b>	<b>240,745,259</b>
<b>Depreciation</b>						-
<b>As at 1<sup>st</sup> July 2023</b>	<b>(37,717,585)</b>	<b>(60,227,123)</b>	<b>(35,669,912)</b>	<b>(63,154,460)</b>	<b>(3,635,000)</b>	<b>(200,404,080)</b>
Depreciation Charge 2023/2024	(2,715,436)	-	(4,837,292)	(884,243)	-	(8,436,971)
Depreciation Charge on revaluation reserve 2023/2024	(3,361,107)	-	-	-	-	(3,361,107)
<b>Disposals (Derecognition)</b>	-	-	-	-	-	-
<b>As at 30<sup>th</sup> June 2024</b>	<b>(43,794,128)</b>	<b>(60,227,123)</b>	<b>(40,507,204)</b>	<b>(64,038,703)</b>	<b>(3,635,000)</b>	<b>(212,202,158)</b>
<b>As at 1<sup>st</sup> July 2024</b>	<b>(43,794,128)</b>	<b>(60,227,123)</b>	<b>(40,507,204)</b>	<b>(64,038,703)</b>	<b>(3,635,000)</b>	<b>(212,202,158)</b>
Depreciation Charge Second quarter 2024/2025	(2,715,436)		(3,206,430)	(481,775)	-	(6,403,641)
Depreciation Charge on revaluation reserve 2024/2025	(3,361,107)	-	-	-	-	(3,361,107)
Disposals (Derecognition)	-	-	-	-	-	-
<b>As at 30<sup>th</sup> June 2025</b>	<b>(49,870,671)</b>	<b>(60,227,123)</b>	<b>(43,713,634)</b>	<b>(64,520,478)</b>	<b>(3,635,000)</b>	<b>(221,966,906)</b>
<b>Net Book Value As at 30<sup>th</sup> June 2024</b>	<b>20,945,063</b>	-	<b>4,104,117</b>	<b>2,399,921</b>	-	<b>27,449,101</b>
<b>Net Book Value As at 30<sup>th</sup> June 2025</b>	<b>14,868,520</b>	-	<b>1,991,687</b>	<b>1,918,146</b>	-	<b>18,778,353</b>

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**Notes to the financial statements (continued)**

**19 (a) Property, Plant and Equipment at Cost**

The assets were stated on the historical cost basis the amounts would be as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Motor Vehicles, Including Motorcycles	64,739,191	49,870,671	14,868,520
Office Equipment	60,227,123	60,227,123	-
Computers and accessories	45,705,321	43,713,634	1,991,687
Furniture Fixtures and Fittings	66,438,624	64,520,478	1,918,146
Machinery	3,635,000	3,635,000	-
<b>Total</b>	<b>240,745,259</b>	<b>221,966,906</b>	<b>18,778,353</b>

19.(b) Property plant and Equipment includes the following assets that are fully depreciated:

Description	Cost or valuation	Normal annual depreciation charge
	Kshs	Kshs
Motor Vehicles, Including Motorcycles	34,356,478	6,871,296
Office Equipment	60,227,123	20,075,708
Computers and accessories	44,611,321	12,485,651
Furniture Fixtures and Fittings	64,529,424	8,066,178
Machinery	3,635,000	727,000
<b>Total</b>	<b>207,359,346</b>	<b>48,225,833</b>

**19 (c) Intangible Assets**

	2024/2025	2023/2024
Description	Kshs	Kshs
<b>Cost</b>		
<b>At beginning of the year</b>	<b>11,175,936</b>	<b>11,175,936</b>
Additions	-	-
<b>At end of the year</b>	<b>11,175,936</b>	<b>11,175,936</b>
Additions—internal development	-	-
<b>At end of the year</b>	<b>11,175,936</b>	<b>11,175,936</b>
<b>Amortization and impairment</b>	-	-
<b>At beginning of the year</b>	<b>7,450,624</b>	<b>3,725,312</b>
Amortization 2024/2025	3,725,312	3,725,312
<b>At end of the year</b>	<b>11,175,936</b>	<b>7,450,624</b>
Impairment Loss	-	-
<b>At end of the Quarter</b>	<b>11,175,936</b>	<b>7,450,624</b>
<b>NBV</b>	<b>0</b>	<b>3,725,312</b>

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**20. Cash generated from operations**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs.</b>	<b>Kshs.</b>
<b>Surplus/(Deficit) for the period</b>	<b>(2,694,051)</b>	<b>21,522,205</b>
<b>Adjusted for:</b>		
Depreciation	10,128,953	12,162,283
Increase/(Decrease) in Audit Fee Provision	-	(580,000)
Increase/(Decrease) in Receivable	64,844	
(Decrease)/Increase in Trade payables	(513,219)	(11,464,634)
Increase in Prepayments	(1,162,944)	(1,083,889)
<b>Net cash flow from operating activities</b>	<b>5,823,583</b>	<b>20,555,965</b>

**21. Financial Risk Management**

The Council's activities expose it to a variety of financial risks including credit and liquidity risks. The overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Council does not hedge any risks and has in place policies to ensure that the risks are mitigated. The financial risk management objectives and policies are detailed below:

**(a) Liquidity risk**

Liquidity risk is the risk that the Council will encounter difficulties in meeting its obligations from its financial liabilities. The Council's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation.

Prudent liquidity risk management, implies maintaining sufficient cash, by liaising with the parent Ministry and Treasury to ensure prompt grant releases when due and ensuring spending is with budgetary provisions. However, the Council is exposed to this risk due to budget cuts by the National treasury that affect the grants due to it, and delayed exchequer release. At the closure of the financial year 2024/2025 the Council had pending bill of Kshs. 50,579. This is electricity bill for the month of June 2025 whose invoices were received after close of the financial year.

Prudent liquidity risk management includes maintaining sufficient cash to meet organisation's obligations. The organisation manages liquidity risk through continuous monitoring of forecast and actual

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cash flows. The liquidity risk is also managed through the continuous grants from Parent Ministry headquarters. The table below analyses the organisations extend of the liquidity risk as at the end of the period;

<b>Description</b>	<b>Less than 1 month</b>	<b>Between 1-3 months</b>	<b>Over 5 months</b>	<b>Total</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>As at 30<sup>th</sup> June 2025</b>				
Trade payables	-	50,579	-	50,579
Provisions	-	580,000	-	580,000
<b>Total</b>	<b>-</b>	<b>630,679</b>	<b>-</b>	<b>630,679</b>
<b>As at 30<sup>th</sup> June 2024</b>				
Trade payables	-	563,798	-	563,798
Provisions	-	580,000	-	580,000
<b>Total</b>	<b>-</b>	<b>1,143,798</b>	<b>-</b>	<b>1,143,798</b>

**(b) Credit Risk**

Credit risk is the risk of financial loss to the Council if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The largest concentration of credit exposure within the Council arises from cash held with the bank. The Council has placed its amounts of funds in a recognised financial institution with strong credit rating and does not consider credit risk exposure to be significant. The credit risk on trade receivables is limited because the nature of the organisation's business is such that the services provided are not chargeable. The bulk of income to the organisation for the period relates to grants from government and other donors. The credit risk on grants receivable is limited because funds are sourced from credible donors.

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

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	<b>Total</b>	<b>Fully</b>		
	<b>Amount</b>	<b>performing</b>	<b>Past due</b>	<b>Impaired</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>As at 30<sup>th</sup> June 2025</b>				
Grants receivable	-	-	-	-
Receivables and prepayments	1,162,944	1,162,944	-	-
Cash at Bank	5,047,087	5,047,087	-	-
<b>Total</b>	<b>6,210,031</b>	<b>6,210,031</b>		
<b>As at 30<sup>th</sup> June 2024</b>				
Grants receivable	-	-	-	-
Prepayments and other receivables	1,083,889	1,083,889	-	-
Cash and cash equivalents	317,504	317,504	-	-
<b>Total</b>	<b>1,401,393</b>	<b>1,401,393</b>		

**(c) Operational risk**

Operational risk is the risk of direct or indirect loss arising from a wide variety of causes associated with the Council processes, personnel, technology and infrastructure and from external factors other than credit and Liquidity risks such as those arising from legal and regulatory requirements and generally accepted standards of corporate behaviour. Operational risks arise from all of the Council operations. The Council objectives are to manage operational risk so as to balance the avoidance of financial losses and damage to the Council reputation with overall cost effectiveness and to avoid control procedures that restrict initiative and creativity.

The primary responsibility for development and implementation of controls to address operational risk is assigned to management. The responsibility is supported by the development of overall standards for the Management of operational risk in the following areas:

- Requirements for appropriate segregation of duties, including independent authorisation of transactions.
- Requirements for reconciliation and monitoring of transactions.

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- Compliance with regulatory and other legal requirements.
- Requirements for periodic assessment of operational risks faced, and adequacy of controls and procedures to address the risks identified.
- Requirement for reporting of operational losses and proposed remedial action.
- Training and professional development.
- Ethical and business standards.
- Risk mitigation.

**22. Capital Risk Management**

The objective of the Council's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

<b>Description</b>	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
Revaluation Reserve	6,722,213	10,083,320
Accumulated Surplus	15,970,774	21,348,689
<b>Total Funds</b>	<b>22692,987</b>	<b>31,432,009</b>
Total borrowings	-	-
Less: Cash and Bank Balances	(5,047,087)	(317,504)
Net Debt/ (Excess Cash and Cash Equivalents)	-	-
<b>Gearing</b>	<b>0</b>	<b>0</b>

**23. Related Parties Disclosure**

The Government of Kenya is the principal shareholder in Kenya Tsetse and Trypanosomiasis Eradication

Council. Other Related Parties are:

- i) The Parent Ministry of Agriculture and Livestock Development.
- ii) Key Management,
- iii) Board of Directors.

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During the year, the following transactions were carried out with related parties;

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>a) Sales to related Parties</b>		
Sales of Goods and Services	-	-
Sales of Services	-	-
<b>Total</b>	-	-
<b>b) Grants from the Government</b>		
Grants from Parent Ministry (National Government)	173,800,000	222,000,000
<b>Total</b>	<b>173,800,000</b>	<b>222,000,000</b>
<b>c) Expenses incurred on behalf of Related Party</b>		
Payments of salaries and wages for employees	-	-
Payments for goods and services	-	-
<b>Total</b>	-	-
<b>d) Key management compensation</b>		
Directors' emoluments (Sitting and Other allowances)	8,303,160	10,530,060
Chairman's Honoraria	960,000	960,000
Compensation to CEO and Key management	5,100,000	5,669,812
<b>Total</b>	<b>14,363,160</b>	<b>17,159,872</b>

**24. Events after the Reporting Period**

There were no material adjusting and non- adjusting events after the reporting period.

**25. Ultimate and Holding Entity**

The Council is a Semi- Autonomous Government Agency under the Ministry of Agriculture and Livestock Development. Its ultimate parent is the Government of Kenya.

**26. Currency**

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

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**27. Appendices**

**Appendix I: Implementation Status of Auditor-General's Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

<b>Reference No of external audit report</b>	<b>Issue/observations from Auditor</b>	<b>Management comments</b>	<b>Status: Resolved/Not Resolved</b>	<b>Timeframe</b>
KENTTEC/2022/2023(26)	Lack of Gender Diversity on the Board	The management had written to the appointing authority to consider appointment of female Board members in order to achieve gender balance as stipulated in the legal notice.	Resolved	Continuous
KENTTEC/2022/2023(26)	Under Staffing of the Council	Authority to recruit the staff on short term contract to Permanent and Pensionable Terms. Positions advertised but recruitment suspended following directive from CS Public Service.	Not Resolved	Suspended due to Parastatal reform directives
KENTTEC/2022/2023(26)	Lack of Sustained Suppression and Control Efforts	Inadequate funding led to the inconsistencies in implementation of T&T eradication strategies.	Resolved	Continuous
KENTTEC/2022/2023(26)	Lack of Baseline Surveys and Non servicing of Targets.	Inadequate funding led to the non-servicing of the tsetse targets	Resolved	Continuous

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KENTTEC/2022/ 2023(26)	Lack of Developed Financial Working Framework with Primary collaborators.	The management is in the process of developing a Financial Working framework with its stakeholders. In the meantime, the management has met specific counties with a view of sensitizing the leadership for the need to incorporate budgeted lines for T&T eradication.	Not resolved	In progress
KENTTEC/2023/ 2024(16)	Non – Compliance with Rights and Privileges of Persons with Disabilities (PWDs)	The Management had prioritized recruiting PWDs in all its recruitments. A PWD was shortlisted, interviewed and recommended for offer of appointment among others. The recruitments were however suspended before they were finalised.	Not resolved	Continous
KENTTEC/2023/ 2024(16)	Discrepancy between Actual Council Performance and Strategic Objectives	The management did not meet key performance indicators of strategic objectives as outlined in Appendix I of the report. This was due to the budgetary allocation that was less than the requirements. However, the indicator is to be progressively achieved in successive budgetary years.	Resolved	Continous

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KENTTEC/2023/ 2024(16)	Failure to have a Designated Climate Change Action Plan Unit	To dispense the audit query on non – compliance it should be noted that creating a whole department dealing with matters of Climate is a challenge because of the staffing a designated officer has been tasked with the responsibility to deal with matters of climate change.	Resolved	Continuous
KENTTEC/2023/ 2024(16)	Lack of Internal Audit 3 – Year Strategic Plan	The management in the process of developing Risk Management Policy Framework. Internal Audit has developed the Strategic Plan	Resolved	1 year.
KENTTEC/2023/ 2024(16)	Lack of Action Plan on Audit Issues	Action Plan prepared and forwarded	Resolved	1 year

Sign:



**Chief Executive Officer**

Date.....28/10/2025.....

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**Appendix II: Projects implemented by the Council**

Projects implemented by the Council Funded by development partners

<b>Project Title</b>	<b>Project No.</b>	<b>Donor</b>	<b>Period</b>	<b>Donor Commitment</b>	<b>Separate donor reporting required as per the donor agreement (Yes/No)</b>	<b>Consolidated in these financial statements</b>
Disease Intelligence & Modelling for progressive Control of Animal Trypanosomiasis in Africa (DIMCAT) project		Food Agriculture Organization (FAO)	3 YEARS	12,748,448	NO	YES

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**Appendix III: Status of Project's Completion**

<b>Project</b>	<b>Total project Cost</b>	<b>Amount Disbursed</b>	<b>Total expended to date</b>	<b>Completion % to date</b>	<b>Budget</b>	<b>Actual</b>	<b>Sources of funds</b>
Disease Intelligence & Modelling for progressive Control of Animal Trypanosomiasis in Africa (DIMCAT) project	12,8748,448	3,824,534	2,651,906	70	3,000,000	3,824,534	Food Agriculture Organization (FAO)

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**Appendix IV: Recording of Transfers from Other Government Entities**

Name of the MDA/Donor Transferring the Funds	Date Received as per Bank statement	Nature Recurrent/D evelopment	Total amount	Where recorded/Recognized					Total Transfers during the year
				Statement of Financial Performance	Capital Fund	Deferred Income	Receivables	Others	
The National Treasury and Planning	19/2/2025	Development	2,000,000	2,000,000	-	-	-	-	2,000,000
The National Treasury and Planning	26/5/2025	Development	3,000,000	3,000,000					3,000,000
<b>Total</b>			<b>5,000,000</b>	<b>5,000,000</b>	-	-	-	-	<b>5,000,000</b>

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**Appendix V- Inter-Entity Confirmation Letter**

Name of Transferring entity... State Department for Livestock Development

Name of Beneficiary entity...Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)

Confirmation of amount received by Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC) as at 30 <sup>th</sup> June 2025					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
S48783272	4/9/2025	6,983,333	-	6,983,333	-
S53046205	19/09/2024	6,983,333	-	6,983,333	-
S54752551	25/09/2024	6,983,334	-	6,983,334	-
S67470312	8/11/2024	20,950,000	-	20,950,000	-
S88486255	24/01/2025	20,950,000	-	20,950,000	-
S13693034	29/04/2025	-	30,000,000	30,000,000	-
S70151346	19/11/2024	-	30,000,000	30,000,000	-
S18580944	12/5/2025	20,950,000	-	20,950,000	-
S21435196	26/05/2025	-	30,000,000	30,000,000	-
<b>Total</b>		<b>83,800,000</b>	<b>90,000,000</b>	<b>173,800,000</b>	-

I confirm that the amounts shown above are correct as of the date indicated.

**Head of Accounts Department - Disbursing Entity:**

Name RACHEL KALINGU Sign [Signature] Date 25/8/2025

**Head of Accounts Department - Beneficiary Entity:**

Name EDMUND WAFULA Sign [Signature] Date 25/8/2025

