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REPORT


OF

THE AUDITOR-GENERAL

ON

**KENYA TSETSE AND TRYPANOSOMIASIS
ERADICATION COUNCIL**

**FOR THE YEAR ENDED
30 JUNE, 2024**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 08 MAR 2025	
DAY: Thursday	
TABLED BY:	Hon. Naomi Waga, MP Deputy Majority Party Whip
CLERK-AT-THE-TABLE:	A. Jituko



KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL
YEAR ENDED
30TH JUNE, 2024**

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

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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
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.

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 animals. During KENTTEC's Strategic Plan 2018-2022, efforts focused on suppressing tsetse and trypanosomiasis, promoting economically viable agriculture and improving health and livelihoods in tsetse-infested areas.

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 10 percent economic growth annually. The sub sector plays a major role in economic development with livestock production contributing 3.6 per cent of the National Gross Domestic Product (Economic Survey Report, 2022). 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

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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 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 20th 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 30th June 2024 and who had a direct fiduciary responsibility were: -

Designation	Name
Chief Executive Officer	Dr. Seth Onyango, PhD
Head of Corporate Services (Planning)	Mr. Cyrus Muiro
Head of T&T Research and Collaborations	Mrs. Sylvia M. Korir
Head of Surveillance and Control	Mr. Isaiah Kiteto
Human Resource Officer	Mrs. Sharleen Mutua

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Communication Officer	Ms. Florence Okello
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	Mr. James O. Juma
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 was put in place measures to handle the human resource issues and strategic direction of the Council.

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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.

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 FY 2017/2018,2018/2019,2019/2020, 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.

(f) Council's Headquarters

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

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(g) Council's Contacts

Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)
NACOSTI Plaza 1st 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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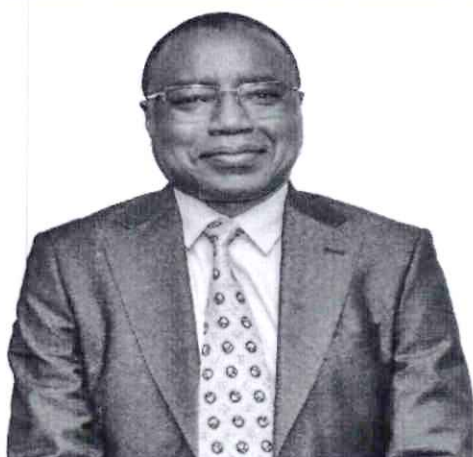
3. The Board of Directors

Board member	Profile
	<p>Dr. Geoffrey K. Mutai - The current KENTTEC Board Chairman was born on 8th 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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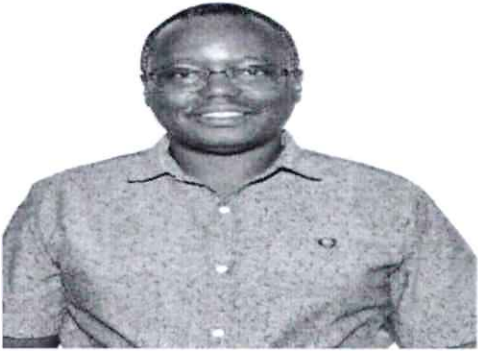


Dr. Seth O. Onyango-The Chief Executive Officer. Prior to this he was the Deputy CEO and Monitoring and Evaluation Officer of the Council. He has 27years experience in the Livestock Sector both at field extension level and planning and policy levels. Dr. Onyango holds a PhD and a Masters' Degree in Agricultural 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.





Dr. George N. Njogu- Dr Njogu serves as member of the Finance and Administration and Technical committees of the Board. He was born 18th 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>Mr. Wyckliff Peter Omondi –Mr.Wyckliff Omondi was born on 22nd 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 & 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>Mr. Moses Lekishon Kenana -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>Dr. William Akwimbi -He represents the Principal Secretary for the State Department of Livestock on the KENTTEC Board. Dr. Akwimbi was born on 8th 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>Ms. Judy W. Magu -She represents the CS The National Treasury and Planning on the Board. Ms. Judy was born 28th 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>Mr. Evans Makokha-He represents the Director of Livestock Production on the KENTTEC Board. Mr Makokha was born 30th 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 (DDL P) 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>Mr. Ali Hassan Mohamed- He represents farmers on the Board. Mr. Ali was born on the 20th day of March 1960.He is the Chairperson of the Human Resource and Strategy committee of the Board. 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, women and youth economic empowerment and</p>

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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



Mr. Francis Lesas--Mr Lesas joined the KENTTEC Board in October 2023 as an independent board member. Before joining the KENTTEC board, He was born on the 30th 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.



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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 2nd 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.

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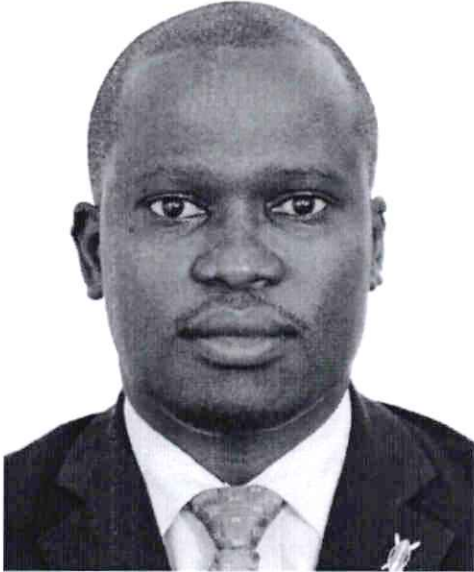
4. Management Team

PICTURE	RESPONSIBILITY
	<p>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 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>Corporate Services -Mr. Cyrus Muiru 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>Finance and Accounts-Mr. Edmund Wafula 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>Procurement and Supply Chain Management -Mr. James Owuor is in charge of the Council's Procurement and Supply Chain Management. 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).</p>

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	<p>He has a wealth of experience in Procurement and Supplies Chain Management in the seventeen (17) years that he has served in the Supply Chain division.</p>
	<p>Surveillance and Control - Mr. Isaiah Ndaburu Kiteto 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&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>



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.

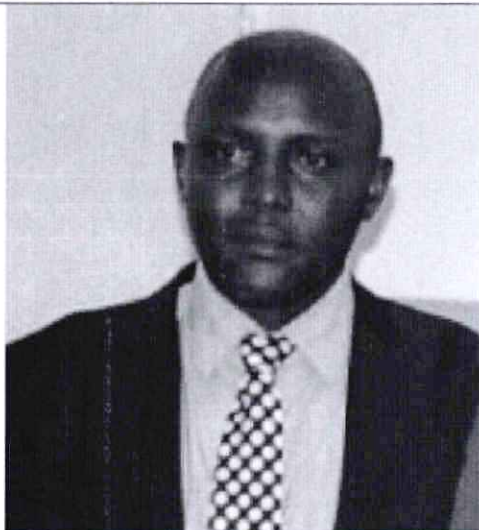


Regional Co-ordination, Coast - Mr. Johana Cheptoo is the KENTTEC Regional Coordinator for Coast Region. His duties include coordinating implementation of tsetse and trypanosomiasis eradication (T&T) in Coast Region. Mr. Cheptoo has been involved in Zoological functions on administration, designing, 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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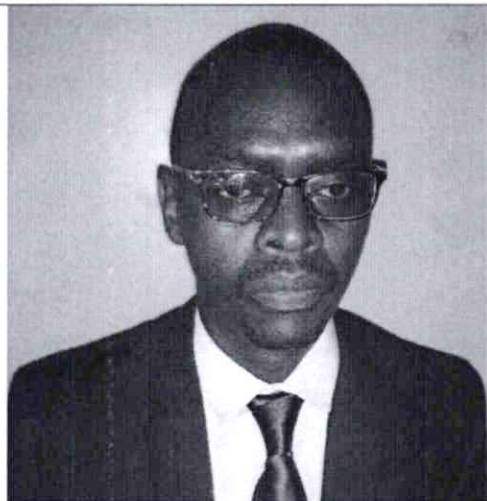
Research and Collaborations -Mrs. Sylvia Muthama Korir is the KENTTEC's Director Research and Collaborations. Previously she served as Regional Co-ordinator for North Rift Region where she oversaw all the tsetse and trypanosomiasis eradication (T&T) activities in the North Rift Region. She has over ten (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>Regional Co-ordination, Meru/Mwea - Ms. Virginia Wangui Kinyanjui 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&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>Regional Co-ordination, Western Region - Mrs. Agnes Ikolot Otwani 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>



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 30th June 2024.

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 have been 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 constraint 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 Km², 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.252 Million 2021/2022, Kshs.150Million FY2022/2023 and Kshs. 232 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 Coastal region. However, this has not been sufficient to enable us expand to new areas that are infested by Tsetsefly.

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 groups composed of women and youth to access microfinance institutions

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

Strategy

The Board finalised the strategic plan 2023-2027. The FY2023/2024 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 2023/2024 were significantly achieved because of the increase in budgetary allocation as compared to the previous year 2022/2023. The Board continues to carry out monitoring and evaluation of 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 wasn't fully constituted due to non-appointment of two (2) independent members to represent professional organizations. Nevertheless, it had the required quorate to transact its business.

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 develop its people, innovative and cost-effective methods of eradicating Tsetse and Trypanosomiasis.

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 Planning (RIIP), taxpayers and other stakeholders for their continued support.

Signed



Dr. Geoffrey K. Mutai
Chairman Board of Directors

Date... 20/11/2024

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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 20th 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 Kenyan 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 km² 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 Kshs264 Million in 2020/2021 FY, Kshs 252 Million 2021/2022, Kshs 150 Million during 2022/2023 FY and Kshs 232 million for the year 2023/2024 FY. 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 delay in release of funds by the Exchequer and inadequate staff.

During the Financial Year 2023/2024, KENTTEC had an approved budget of Ksh.222 Million for both the recurrent and Development grants to enable her carry out planned activities of Tsetse and Trypanosomiasis Eradication in the tsetse belts. Following the presidential directive on austerity this was reduced to Kshs 189 million. During the supplementary II budget for the financial year, the amount was reinstated to Kshs 222 Million.

Signed



Dr. Seth O. Onyango, PhD

CHIEF EXECUTIVE OFFICER

Date... 20/11/2024

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7. Statement of Performance Against Predetermined Objectives for FY 2023/2024.

The Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC) has six (6) strategic objectives within the current Strategic Plan for the FY 2023- 2024. 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 five 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 2023/2024 period for its six strategic objectives, as indicated in the diagram below:

Strategic Objective/Theme /Issues	Objective	Key Performance Indicators	Activities	Achievements
To Strengthen Policy, Legal Framework and Institution Capacity	Strengthen policies, legal and institutional framework for tsetse and trypanosomiasis eradication	Tsetse and trypanosomiasis strategy for 2023 – 2032	Held two (2) meetings to develop a strategy for tsetse and trypanosomiasis eradication in line with Progressive Control Pathway (PCP) for Animal Trypanosomiasis and Bottom-up Economic Transformation Agenda (BETA)	Draft tsetse and trypanosomiasis strategy for 2023 – 2032
		Strategic Plan for 2023 – 2027	Held two (2) meetings to develop KENTTEC strategic plan	Draft Strategic Plan for 2023 – 2027
To Enhance National Tsetse and	Eradicate tsetse and trypanosomi	Apparent density/ flies trapped per	Conducted annual Entomological/tse flies	Apparent densities established after

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Strategic Objective/Theme /Issues	Objective	Key Performance Indicators	Activities	Achievements
Trypanosomiasis Management	asis in the Country	trap per day (FTD) for tsetse flies	monitoring in Busia/Bungoma, Kilifi, Narok, Lamu and Taita Taveta Counties	carrying out Entomological/tsetse flies monitoring in Busia/Bungoma, Kilifi, Narok, Lamu and Taita Taveta Counties
		Prevalence of African Animal Trypanosomiasis (AAT)	Conducted annual Epidemiological/AAT monitoring in Busia/Bungoma, Kilifi, Narok, Lamu and Taita Taveta Counties	Prevalences of AAT established after carting out Epidemiological/AAT monitoring in Busia/Bungoma, Kilifi, Narok, Lamu and Taita Taveta Counties
		No. of livestock sprayed in Counties	Promoted livestock spraying in the ongoing interventions areas in the seven (7) Regions	Facilitated spraying of 1,537,392 livestock in the seven (7) Regions
		No. of insecticide treated targets deployed	Promoted use of conventional targets in five (5) regions	Deployed/Serviceed 7,520 insecticide treated targets in the five (5) Regions
		No. of insecticide treated tiny targets deployed	Deployed tiny targets in the five (5) Regions	Deployed 1,010 insecticide treated tiny targets in the five (5) Regions
		No. of zero grazing units installed with LPF	Promoted installation of Livestock Protective Fences (LPF) on zero grazing units in seven (7) regions	Installed LPF on 221 zero grazing units in the seven (7) Regions

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Strategic Objective/Theme /Issues	Objective	Key Performance Indicators	Activities	Achievements
To Promote Tsetse and Trypanosomiasis Research and Institution linkages	Enhanced tsetse and trypanosomiasis research and institutions linkages	Consultative meetings held	Held consultative meetings with stakeholders	Four (4) consultative meetings held with County Governments and their Partners before the tsetse and trypanosomiasis surveillances in Garissa, Wajir, Mandera and Marsabit Counties
		Report	Conducted a surveillance of trypanocide resistant trypanosomes in Homa Bay County	In collaboration with the County Government of Homa Bay and International Centre for Insect Physiology and Ecology (ICIPE) conducted an analysis of resistance of trypanosome species isolated from cattle populations in Lambwe valley to diminazene aceturate (DA) in Homa Bay
		Project coordination meetings attended	Participated in project coordination meetings	Participated in the Mid-term Coordination meeting for the International Atomic Energy Agency (IAEA)-

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Strategic Objective/Theme /Issues	Objective	Key Performance Indicators	Activities	Achievements
				<p>funded Regional Project RAF5087 held at Vienna International Centre (VIC), Vienna, Austria and Controlling and Progressively Minimizing the Burden of African Trypanosomiasis (COMBAT) Project 2nd Year Progress Meeting held virtually</p>
		Collaborative tsetse and trypanosomiasis surveillances conducted	Conducted Entomological baseline surveys in eight (8) Counties	In collaboration with County Governments, conducted Entomological/tsetse flies baseline surveys in Kisumu, West Pokot, Kajiado, Machakos, Marsabit, Mandera, Garissa and Wajir Counties
			Conduct Epidemiological baseline surveys in eight (8) Counties	In collaboration with County Governments, Kenya Agricultural and Livestock Research Organization (KALRO) and Directorate of Veterinary

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Strategic Objective/Theme /Issues	Objective	Key Performance Indicators	Activities	Achievements
				<p>Services (DVS), conducted Epidemiological/A AT baseline surveys in in Kisumu, West Pokot, Kajiado, Machakos, Marsabit, Mandera, Garissa and Wajir Counties.</p>
		Scientific conferences attended	Participated in international scientific conferences	Participated in the 36 th International Scientific Council for Trypanosomiasis Research and Control (ISCTRC) held in Mombasa, Kenya and the Kenya Veterinary Association (KVA) Annual scientific conference in Isiolo, Kenya
		Published scientific articles	Submitted scientific papers on various aspects of T&T management for publication	Two (2) scientific papers on tsetse and trypanosomiasis management submitted in peer reviewed journals

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Strategic Objective/Theme /Issues	Objective	Key Performance Indicators	Activities	Achievements
To Strengthen Institutional Monitoring, Evaluation, Information and Knowledge System	Strengthen institutional monitoring & evaluation information and knowledge systems	Updated database	Updated and maintained a database for collection, collation, analysis, storage, retrieval and dissemination of T&T information	Up to date T&T database
		Tsetse and trypanosomiasis maps	Undertook data collection missions in order to update the database; and tsetse and trypanosomiasis maps	Four (4) data collection missions carried out in Garissa, Mandera, Wajir and Marsabit Counties in order to update the database and T&T maps
		Maps developed for the control programs	Carried out status survey and geo-referencing of control programs	Three (3) status survey and geo-referencing of control programs carried out in the Kilifi County in North Coast, Kwale County in South Coast region and Baringo County in North Rift Regions

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8. Corporate Governance Statement

Introduction

The Kenya Tsetse and Trypanosomiasis Eradication Council is committed to the highest standards of corporate governance as set out in the State Corporations Act Cap 446 and the Public Finance Management Act, 2012 and by itself in conformity to best Practices. The Board of Directors is responsible for the long-term strategic direction and provision of services of value to the public whilst being accountable to legal compliance and maintenance of the highest corporate governance standards and business ethics.

The Board of Directors

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.

Composition 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 2023/2024 the Board had ten members out of eleven as listed in profiles on pages ix-xv of this report.

The Council does not have a Company secretary. 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.

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.

The members are provided with opportunity for training and during the year 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.

The management of the Council has disclosed to all employees that they have the responsibility of reporting any irregularities of general, operational and financial nature to the directors or any other designated official.

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Board Meetings

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 period under review Dr William Akwimbi replaced Dr Onkundi to represent the PS State Department for livestock development while Ms Judy Magu was appointed to replace Mr. Kenneth Karani as representative of CS National Treasury and Planning. The Board held Seven (9) meetings three (3) of which were special.

The directors' attendance of the (Nine) 9 Board meetings held during 2023/2024 is as follows;

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

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Board Committees

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 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/Dr Dennis Onkundi – Chairperson
2. Mr. Lekishon Kenana – Member
3. Mrs. Halima A. Ibrahim – Member
4. Ms. Judy Magu/Mr Kenneth Karani – Member

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

The Committee:

- Considers the appropriateness of the company'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 3 meetings during the FY 2023/2024

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

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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 the following directors:

1. Mr Lekishon Kenana – Chairperson
2. Mr. Wyckliff Omondi – Member
3. Dr. George Njogu – Member
4. Mr Evans Makokha – 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;

	NAME OF DIRECTOR	DESIGNATION	NO. OF COMMITTEE MEETINGS ATTENDED
1.	Mr. Lekishon Kenana	Chairperson	4
2.	Mr. Wyckliff Omondi	Member	4
3.	Dr George Njogu	Member	4
4.	Mr Evans Makokha	Member	4

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. Following the replacement of Mr Kenneth Karani on the Board, the committee was reconstituted in which Mr Ali Hassan left the committee.

The committee is composed of the following directors:

1. Mr. Kenneth Karani/Ms Judy Magu – Chairperson
2. Mrs. Wyckliff Omondi – Member
3. Dr George Njogu – Member
4. Mr. Ali Hassan/Mr. Francis Lesas – Member

The committee had 6 meetings during the year.

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	NAME OF DIRECTOR	DESIGNATION	NO. OF COMMITTEE MEETINGS ATTENDED
1.	Mrs Kenneth Karani/Ms Judy Magu	Chairperson	5/1
2.	Mr. Wyckliff Omondi	Member	6
3.	Dr George Njogu	Member	6
4.	Mr. Ali Hassan/Mr Francis Lesas	Member	1/5

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 one of which was a special meeting, and attendance was as follows;

	NAME OF DIRECTOR	DESIGNATION	NO. OF COMMITTEE MEETINGS ATTENDED
1.	Mr. Ali Hassan	Chairperson	7
2.	Mr. Evans Makokha	Member	7
3.	Dr. William Akwimbi/Dr Dennis Onkundi	Member	3/4
4.	Mr. Wyckliff Omondi	Member	1

Risk Management

The Board has a number of arrangements in place intended to identify and manage areas of significant strategic or financial risk. These include:

- (i) Procedures to consider and approve the strategic direction of KENTTEC;
- (ii) Detailed and regular budgetary, financial and management reporting;
- (iii) Procedures to manage financial and operational risks;
- (iv) Clear organisational structure, procedures, manuals and policies, including delegation policies;
- (v) Internal Audit and risk management programs.

This is designed to provide an enterprise-wide risk management methodology which incorporates risk identification, analysis, assessment, treatment and monitoring/review of a

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wide range of risk and compliance issues including external environment, process risk and decision-making risks.

Risk management is overseen by the Audit Committee.

Ethical Standards

The Directors subscribe to the need for 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.

Corporate Communication

Management processes are in place to ensure that all material matters which may potentially require attention are promptly reported to the Chief Executive Officer through established reporting lines. Matters reported are assessed, and dealt with appropriately.

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9. Management Discussion and Analysis

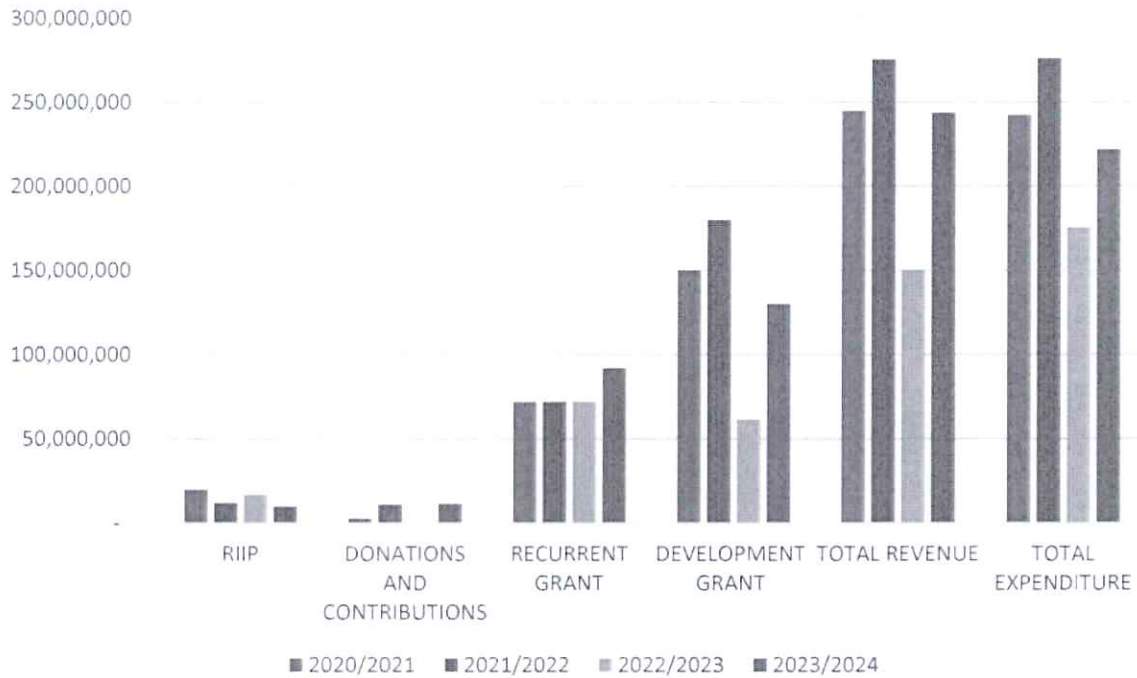
Operational and financial Performance

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 2023/2024 FY. The mode of service delivery is largely leveraged on collaboration with Stakeholders.

During the Financial Year 2023/2024, KENTTEC had an approved a budget of Ksh222 Million to enable it carry out planned activities of Tsetse and Trypanosomiasis Eradication in the tsetse belts. During the Supplementary I, the budget was reduced to Kshs.97 Million which affected the Development grant by Kshs. 33Million. However, in Supplementary II the Development amount of Kshs. 33 Million was reinstated. 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 (30th June, 2024), the Council had received a total of Kshs. 243,586, 421 as compared to Kshs. 244 Million in 2020/2021 FY, Kshs. 275 Million 2021/2022, Kshs. 150 Million during 2022/2023 FY. The State department for livestock development disbursed Kshs. 222 Million of which 92 million was for recurrent expenses and Kshs. 130 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 10 million for the Regional Integrated Implementation Programme (RIIP), Kshs. 827,557 donation from responsive State holders towards the ISCTRC conference that was held in Mombasa and Kshs. 10,758,864 from CIRAD for the COMBAT program. Financial performance from 2020/21 to 2023/24 is illustrated char t below:

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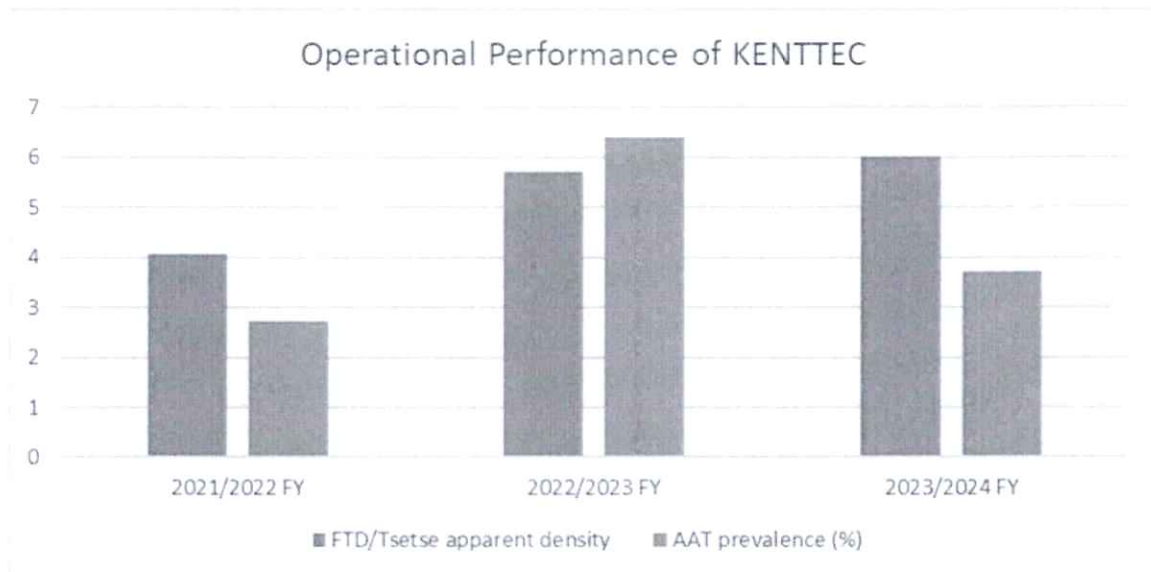


The financial performance is underpinned by the achievements of suppressing and/or eradication of Tsetse and Trypanosomiasis. This is evidenced by a reduction of the Tsetse fly population densities and the reduction in the prevalence of African Animal Trypanosomiasis (AAT)/Nagana.

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 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 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

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the circulation of the disease is minimized. The figure below gives graphical presentation of the performance in terms of Tsetsefly density and AAT prevalence for the period 2021/2022-2023/2024.



During the financial year 2023/2024, out of the total revenue of Kshs 243,586,421 realised, the Council incurred a total expenditure of Kshs 222,064,216 hence reporting a surplus of Kshs.21,522,205 as compared to the last years' deficit of Kshs25,204,736. This is attributable to the more revenue received during the financial year as compared to last financial year.

The employee cost for the period was Kshs. 23,310,041 as compared to Kshs.23,631,468. This is attributable to the payment of gratuity to the former CEO during last financial year. An amount of Kshs 11,490,060 was spent on Board expenses as compared to Kshs 6,906,205 during 2022/2023 FY. This is because the Board had more members including the Chairperson unlike previous period. The amount spent on Use of Goods and Services was Kshs 168,094,649 as compared to Kshs. 127,557,345 during the previous period. This was due an increase in operations of field Tsetse eradication activities as compared to similar period.

There was an expenditure on Contracted Services of Kshs. 2,500,000 during the year on contracted technical services for the installation of Tsetse targets in the Nyanza region Ruma National Park Homabay County and Lake Bogoria region.

The cost of Specialised Materials for Tsetse control for the period was Kshs. 69,730,125 as compared to Kshs. 57,205,470 for the previous period. This is attributed the increase in the Development Budget during the period.

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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.

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.

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(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 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

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 EMCA ACT 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 knowledge as the basis of decision-making. The Council has established indicators

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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, ACT 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.

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

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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 the Veterinary Science Research Institute Muguga where 2300 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 30th, 2024 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 30th, 2024 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, Dr. Dennis Onkundi and Mr Kenneth Karani left the Board during the year and were replaced by Dr. William Akwimbi and Ms. Judy Magu respectively. Two independent Directors Mr Francis Lesas and Ms Halima Ibrahim were appointed to join the Board.

(iv) 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.

(v) 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.....20/11/2024.....

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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 30th June 2023. 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 30th June, 2024. 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.

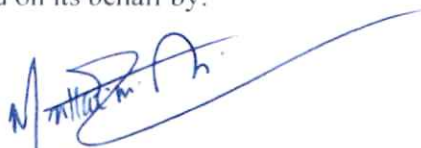
The Directors accept responsibility for the Council's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS) Accrual, and in the direct 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 30th June, 2024, 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.

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

Approval of the Financial Statements

The Council's financial statements were approved by the Board on
and signed on its behalf by:

25th / 9 / 2024



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



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

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON KENYA TSE TSE AND TRYPANOSOMIASIS ERADICATION COUNCIL FOR THE YEAR ENDED 30 JUNE, 2024

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 32 which comprise the statement of financial position as at 30 June, 2024 and the statement of financial performance, statement of changes in net assets, statement of cash flows and the 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 Tsetse and Trypanosomiasis Eradication Council as at 30 June, 2024 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 Tsetse 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 for Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Tsetse 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.

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 Information

The Directors are responsible for the other information set out on page i to li which comprise of Key Entity Information and Management, The Board of Directors, Management Team, Chairman's Statement, Report of the Chief Executive Officer, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors, Statement of Directors

Report of the Auditor-General on Kenya Tsetse and Trypanosomiasis Eradication Council for the year ended 30 June, 2024

Responsibilities, Statement of Performance Against Predetermined Objectives. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Council'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 matters 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. Non - Compliance with Rights and Privileges of Persons with Disabilities (PWDs)

Review of Human resource records and analysis of staff bio data revealed that the Council has not engaged persons living with disabilities in its human resource contrary to Section B (23) (2) of the Public Service Commission Human Resource Policies, May 2016 which requires government entities to engage at least five (5) percent of persons with disabilities in its human resource.

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

2. Discrepancy between Actual Council Performance and Strategic Objectives

An analysis of the Council's performance data and a review of the planning documents submitted for audit, regarding the progress of achieving strategic objectives as outlined in the statement of performance against predetermined objectives for the 2023/2024 financial year, revealed that the Council failed to meet certain target objectives by the end of the 2023/2024 financial year. This is detailed in **Appendix I**, as outlined in the strategic plan 2023-2027 implementation matrix.

In the circumstances, the Council did not achieve its strategic objectives.

3. Failure to have a Designated Climate Change Action Plan Unit

During the year under review, an interview with the Management revealed that the Council did not have a designated unit with adequate staff and financial resources and had not appointed a senior officer to head the unit to coordinate the mainstreaming of the climate change action plan and other climate change statutory functions and mandates into sectoral strategies for implementation. This is contrary to Section (15) (5) of the Climate Change Act, 2016 which states that each state department and national government public entity shall among other responsibilities integrate the climate change action plan into sectoral strategies, action plans and other implementation projections for the assigned legislative and policy functions and designate a unit with adequate staff and financial resources and appoint a senior officer as head of the unit to coordinate the mainstreaming of the climate change action plan.

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 effect of the matters 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

1. Staff Under-Establishment

During the year under review, examination of the human resource records provided for audit revealed that the Council has an approved staff establishment of two hundred and

sixteen (216) staff against thirty-nine (39) staff members in post thus resulting in an overall under establishment of one hundred and seventy-seven (177) personnel.

In addition, field visits to the regional offices revealed that the staff deployed to those regions are not commensurate to the area covered therefore hampering services delivery in the eradication of Tsetse fly and Trypanosomiasis.

In the circumstances, the Council lacked the requisite staffing levels to be able to run the day-to-day activities thereby adversely affecting delivery of its mandate as stipulated by law.

2. Internal Audit

Review of the internal audit documents and discussions with the internal audit staff revealed the following issues: -

2.1. Lack of Internal Audit 3-Year Strategic Plan

The department does not have a three-year strategic plan. This is in contravention of Regulation 170 of the Public Finance Management (National Government) Regulations, 2015, which requires that internal audit planning be based on a risk assessment and developed within a three-year strategic framework. A strategic plan is essential for prioritizing audit activities, focusing resources, strengthening operations, aligning the efforts of employees and stakeholders towards common goals, and adjusting the department's direction in response to a changing audit environment. Although, the strategic plan serves as a long-term budgeting tool to ensure the audit function is sufficiently resourced to effectively carry out its mandate

In the circumstances, the Council lacks a strategic plan to provide a long-range overview of budgetary needs that will ensure the audit function is adequately resourced to undertake its mandate.

2.2. Lack of an Action Plan on Audit Issues

The corporation provides responses to audit reports and issues raised by Internal Audit. However, it does not have a formal action plan to implement the recommendations contained in those reports. An action plan is essential as it outlines a proposed strategy and course of action, ensuring that audit findings are addressed and acted upon

In the circumstances, the effectiveness of internal controls and governance could not be confirmed.

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 sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Council or 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 are in compliance with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Council 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 for 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

24 December, 2024

Appendix I

Strategic Objective/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements	Strategic Plan Target as per the Implementation Matrix	Variance
To Enhance National Tsetse and Trypanosomiasis Management	Eradicate tsetse and trypanosomiasis in the Country	No. of insecticide treated tiny targets deployed	Deployed tiny targets in the five (5) Regions	1,003	3,000	1,997
		No. of zero grazing units installed with LPF	Promoted installation of Livestock Protective Fences (LPF) on zero grazing units in seven (7) regions	221	440	219


**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE
2024**


14. Statement of Financial Performance for the Year Ended 30th June 2024.


		2023/2024	2022/2023
	Notes	Kshs.	Kshs.
Revenue from Non-exchange Transactions			
Transfers from Ministries Departments and Agencies (MDAs)	6	222,000,000	133,250,000
Transfers from other Government Agencies	6	10,000,000	17,000,000
Public Donations and Contributions	7	11,586,421	-
Total revenue		243,586,421	150,250,000
Expenses			
Use of Goods and Services	8	168,094,649	127,557,345
Employees Cost	9	23,310,041	23,631,468
Board Expense	10	11,490,060	6,906,205
Depreciation Expense	11	12,162,283	12,232,384
Repairs and Maintenance	12	4,507,183	5,127,334
Contracted Services	13	2,500,000	-
Total expenses		222,064,216	175,454,736
Surplus before tax		21,522,205	(25,204,736)
Taxation		-	-
Surplus for the period		21,522,205	(25,204,736)
Remission to National Treasury		-	-
Net Surplus for the year		21,522,205	(25,204,736)

Notes from page 8 to 30 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

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

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

Date... 20/11/2024

Date... 20/11/2024

Date... 20/11/2024

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE
2024**

15. Statement of Financial Position as at 30th June 2024.

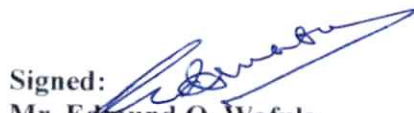
	Notes	2023/2024	2022/2023
Assets		Kshs.	Kshs.
Current Assets			
Cash and cash equivalents	14	317,504	405,918
Prepayments	16	1,083,889	309,329
Total Current Assets		1,401,393	715,247
Non-Current Assets			
Property, plant and equipment	19 (a)	27,449,102	18,602,804
Intangible Asset	19 (c)	3,725,312	7,450,624
Total Non-Current Assets		31,174,414	26,053,428
Total assets		32,575,807	26,768,675
Liabilities			
Current liabilities			
Provision for Audit Fees	17	580,000	1,160,000
Payables	15	563,798	12,028,432
Total Current Liabilities		1,143,798	13,188,432
Total Liabilities		1,143,798	13,188,432
Net Assets			
Accumulated surplus		21,348,689	135,816
Revaluation reserve	18	10,083,320	13,444,427
Total Net Assets		31,432,009	13,580,243
Total Net Assets and Liabilities		32,575,807	26,768,675

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...20/11/2024.....



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

Date...20/11/2024.....



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

Date...20/11/2024.....

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE
2024**

16. Statement of Changes in Net Assets as at 30th June 2024.

	Revaluation Reserve	Accumulated surplus	Total
	<u>Kshs.</u>	<u>Kshs.</u>	<u>Kshs.</u>
Balance as at 1st July 2022	-	32,497,372	32,497,372
Surplus/(deficit) for the period	-	(25,204,736)	(25,204,736)
Prepayments	-	(420,674)	(420,674)
Plant, Property and Equipment (Derecognition of Building NBV)	-	(6,736,146)	(6,736,146)
Plant, Property and Equipment (Revaluation NBV)	13,444,427	-	13,444,427
Balance as at 30th June 2023	13,444,427	135,816	13,580,243
Balance as at 1st July 2023	13,444,427	135,816	13,580,243
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)
Balance as at 30th June, 2024	10,083,320	21,348,689	31,432,009

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE
2024**

17. Statement of Cashflows as at 30th June, 2024

Cash flows from operating activities	Notes	2023/2024	2022/2023
		Kshs.	Kshs.
Receipts			
Transfers from Ministries Departments and Agencies (MDAs)	6	222,000,000	133,250,000
Transfers from other Government Agencies	6	10,000,000	17,000,000
Public Donations and Contributions	7	11,586,421	-
Total Revenue		243,586,421	150,250,000
Payments			
Use of Goods and Services	8	168,094,649	127,557,345
Employee Cost	9	23,310,041	23,631,468
Board Expense	10	11,490,060	6,906,205
Repairs and Maintenance	12	4,507,183	5,127,334
Contracted Services	13	2,500,000	-
(Increase)/Decrease Provision for Audit fees	17	580,000	580,000
(Increase)/Decrease in Retention Money		-	632,231
(Increase)/Decrease in Trade payables	15	11,464,634	(12,028,432)
Increase/(Decrease) in Prepayments	16	1,083,889	309,329
Total expenses		223,030,456	152,715,480
Net cash flows from operating activities		20,555,965	(2,465,480)
Cash flows from investing activities:			
Purchase of property, plant and equipment	19 (a)	(20,644,379)	(1,996,368)
Intangible Assets	19 (c)	-	(1,676,391)
Net cash flows used in investing activities		(20,644,379)	(3,672,759)
Net increase/(decrease) in cash and cash equivalents		(88,414)	(6,138,239)
Cash and cash equivalents as at 1st July 2023	14	405,918	6,544,157
Cash and cash equivalents as at 30th June 2024	14	317,504	405,918

KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC) ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2024

18. Statement of Comparison of Budget and Actual amounts for the Year Ended 30th June 2024

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of Utilization
	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024	
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
1 Revenue						
Transfers from Ministries Departments and Agencies (MDAs)	189,000,000	33,000,000	222,000,000	222,000,000		100
Transfers from other Government Agencies	10,000,000	-	10,000,000	10,000,000	-	100
Public Donations and Contributions	10,000,000	1,586,421	11,586,421	11,586,421	-	100
Total income	209,000,000	34,586,421	243,586,421	243,586,421		
2 Expenses						
Use of Goods and Services						
(i) Domestic travel and subsistence cost	42,139,578	6,758,864	48,898,442	49,276,833	(378,391)	101
(ii) Specialized Materials other Supplies	53,500,000	27,000,000	80,500,000	80,439,125	60,875	100
(iii) Printing, advertising and other information costs	4,000,000	-	4,000,000	3,633,944	366,056	91
(iv) Office Rent	21,849,600	-	21,849,600	22,091,033	(241,433)	101
(v) Foreign Travel Costs	786,280	-	786,280	732,138	54,142	93
(vi) Training and capacity Building Expenses	4,372,443	827,557	5,200,000	5,545,373	(345,373)	107

KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC) ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2024

	(vii) Audit Fees	1,160,000	-	1,160,000	1,160,000	-	100
	(viii) Hospitality Expense	2,800,000	-	2,800,000	2,664,738	135,262	95
	(ix) General expenses	4,500,000	-	4,500,000	4,467,755	32,245	99
	(x) Bank Charges	150,000	-	150,000	120,141	29,859	80
	(xi) Fuel Cost	6,500,000	-	6,500,000	6,543,104	(43,104)	101
	(xii) Telephone and Courier expense	3,000,000	-	3,000,000	3,013,144	(13,144)	100
	(xiii) Insurance Cost	1,500,000	-	1,500,000	1,600,610	(100,610)	107
3	Employee Cost	23,282,099	-	23,282,099	23,310,041	(27,942)	100
4	Board expenses	11,960,000	-	11,960,000	11,490,060	469,940	96
5	Contracted Services	2,500,000	-	2,500,000	2,500,000	-	0
6	Repairs and Maintenance	5,000,000	-	5,000,000	5,006,215	(6,215)	100
7	Total expenditure	189,000,000	34,586,421	223,586,421	223,594,254	(7,833)	100
8	Surplus for the period	20,000,000	-	20,000,000	19,992,167	7,833	
9	Capital Expenditure	20,000,000	-	20,000,000	20,644,379	(644,379)	103

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE
2024**

Reconciliation of Total expenditure in financial performance with Statement of comparison.

Expenditure as per statement of Comparison of budget and Actuals	223,594,254
Add: Depreciation Expense	12,162,283
Provision Audit Fees (2023/2024)	580,000
Less: Payables for 2022/2023 paid during the year	(12,028,432)
Prepayments for the year	(1,083,889)
Provision for Audit fees paid during the year	(1,160,000)
Expenditure as per the Statement of Financial Performance	222,064,216

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE
2024**

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 30th June 2024.

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
30TH JUNE 2024**

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.

Standard	Effective date and Impact
IPSAS 43	<p><i>Applicable 1st January 2025</i></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>Relevant because the entity has leased office space. This would create a liability to its financial position.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></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><i>Not relevant</i></p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></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 e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE 2024**

	<i>Not relevant</i>
IPSAS 46 Measurement	<p><i>Applicable 1st 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"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <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>
IPSAS 47- Revenue	<p><i>Applicable 1st 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>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st 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> <p><i>Not relevant</i></p>

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE 2024**

IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st 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>
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iii. Early adoption of standards

The entity did not early – adopt any new or amended standards in year 2023/2024.

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.

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 2023-2024 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.33 million on the 2023-2024 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

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE 2024**

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.

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

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE
2024**

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.

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.

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.

Notes to the financial statements (continued)

Summary of significant accounting policies (continued)

k) Comparative figures

Comparative figures for the previous financial year 2022/2023 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 30th June 2024.

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 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.

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.

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2024**

Notes to the financial statements (continued)

Summary of significant accounting policies (continued)

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

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.18.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	2023/2024	2022/2023
	Kshs	Kshs
Unconditional grants		
Grant for Collaborative Tsetse activities (Regional Integration Implementation Programme (RIIP))	10,000,000	17,000,000
Total Unconditional Grants	10,000,000	17,000,000
Conditional grants	-	-
Total government grants and subsidies	10,000,000	17,000,000

(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 2023/2024	2022/2023
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
State Department for Livestock Development	222,000,000	-	20,644,379	222,000,000	133,250,000

7. Public Donations and Contributions

Description	2023/2024	2022/2023
	KShs	KShs
Bio Angle	477,557	-
KAGRC	150,000	-
CEVA	100,000	-
African Capacity Building Foundation	100,000	-
COMBAT	10,758,864	-
Total transfers and sponsorships	11,586,421	-
Reconciliation of public contributions and donations		
Balance unspent at beginning of the year	-	-
Current period receipts	11,586,421	-
Conditions met - transferred to revenue	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

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Subsistence Allowances for officers' field Travel	46,301,133	24,118,863
Travel Cost	2,572,900	1,077,000
Printing publicity and Advertising Expenses	3,216,344	837,964
Office Rent and Utilities	22,091,033	22,146,192
Foreign Travel	732,138	2,622,458
Training Expenses and Capacity Building	5,545,373	1,261,440
Hospitality expenses	2,664,738	1,652,520
Bank charges	120,141	121,004
Telephone, Courier and Internet Expenses	3,013,144	3,003,831
Fuel and oil	6,543,104	6,333,217
Office Stationery	2,819,395	4,946,755
General office expenses (Headquarters and five regions)	1,648,360	1,561,629
Insurance Cost	516,721	89,002
Provision for Audit Fees	580,000	580,000
Specialized Tsetse Materials and Other supplies:		
Deltamethrine 5%	2,974,300	3,399,200
Tsetse Odours	4,060,000	6,800,000
Alphacypermethrin 10%	2,236,500	2,236,500
Diminazene Aceturate	1,760,000	2,936,000
Acetone GPR	2,990,000	2,900,000
Impregnated Treated Tsetse Targets	35,713,750	29,466,720
Tsetse Biconical and Ngu traps	2,925,000	-
Flumethrine 1%	-	2,398,500
Sexed semen	640,000	-
Laboratory Reagents and other lab materials	3,358,575	1,407,500
Sticky Panels	2,175,000	-
Cleaning Material	2,895,500	1,496,050
Deltamethrin Livestock Protective fences	5,970,000	1,440,000
Ngu traps and Tiny targets	-	2,725,000
Protective Kits for Tsetse control	792,500	-
Albendazole 10%	1,239,000	-
Total Specialized Tsetse Materials	69,730,125	57,205,470
Total Use of Goods and Services	168,094,649	127,557,345

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Notes to the financial statements (continued)

9. Employee Cost

	2023/20/24	2022/2023
	Kshs	Kshs
Basic Salary	9,859,840	8,709,310
House Allowance	3,193,000	1,251,000
Acting Allowance	929,950	-
Extraneous Allowance	420,000	209,000
Casual Wages	6,789,108	6,370,224
Other Allowances	1,551,100	3,520,672
Employers' contribution NSSF	344,729	-
Employers' contribution Housing levy	222,314	-
Gratuity	-	3,571,262
TOTAL	23,310,041	23,631,468

10. Board Expenses

	2023/2024	2022/2023
	Kshs	Kshs
Board members sitting, transport and accommodation allowances	10,530,060	6,884,872
Chairman's Honoraria	960,000	21,333
Total Board Expenses	11,490,060	6,906,205

11. Depreciation Expense

	2023/2024	2022/2023
	Kshs	Kshs
Buildings	-	217,296
Office Equipment	-	3,906,224
Motor vehicles	2,715,436	-
Furniture, Fixtures and Fittings	884,243	645,593
Computer and Accessories	4,837,292	3,737,959
Intangible	3,725,312	3,725,312
Total Depreciation Expense	12,162,283	12,232,384

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2024**

Notes to the financial statements (continued)

12. Repairs and Maintenance

	2023/2024	2022/2023
	Kshs	Kshs
Office Equipment and Computer Accessories	1,966,839	337,200
Motor Vehicles and Cycles	2,540,344	4,790,134
Total Repairs and Maintenance	4,507,183	5,127,334

13. Contracted Services

	2023/2024	2022/2023
	Kshs	Kshs
Installation of Tsetse Targets in Lambwe Valley (Ruma National Park)	2,500,000	-
Total Contracted Services	2,500,000	-

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:

	2023/2024	2022/2023
	Kshs.	Kshs.
Current Account	317,504	405,918
Total Cash and Cash equivalents	317,504	405,918

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

Financial institution	Account number	2023/2024	2022/2023
		Kshs.	Kshs.
Co-operative Bank	01136008428802	210,602	328,017
Co-operative Bank	01136008428803	106,902	77,901
Grand total		317,504	405,918

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Notes to the financial statements (continued)

15. Trade payables;

At the closure of the financial year 2023/2024 the Council had an accrued expense (pending bill) of Kshs 563,798. This was the electricity bill for the month of June 2024 and conference bill whose invoices were received after closure of the financial year.

	2023/2024 Kshs.	2022/2023 Kshs.
Balance b/f	12,028,432	-
Accrued Expenses paid		-
Accrued Expenses for the year 2022/2023	(12,028,432)	-
Accrued Expenses for the year 2023/2024	563,798	12,028,432
Balance c/f	563,798	12,028,432

Description	2023/2024		2022/2023	
	Kshs		Kshs	
Other payables (Accrued expense)		79,998		12,028,432
Total trade and other payables		79,998		12,028,432
Ageing analysis: (Trade and other payables)	2023/2024	% of the Total	2022/2023	% of the Total
Under one year	563,798	100	12,028,432	100
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	563,798	100	12,028,432	

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)
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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.

	2023/2024 Kshs	2022/2023 Kshs
Balance b/f	309,329	420,678
Insurance charge Motor Vehicle (Accumulated surplus)	(218,876)	(196,005)
Insurance charge medical cover (Accumulated Surplus)	(90,453)	(224,673)
Prepayment insurance charge Motor Vehicle 2022/2023	548,969	218,876
Prepayment insurance charge medical cover 2022/2023	534,920	90,453
Balance c/f	1,083,889	309,329

Description	2023/2024		2022/2023	
	Kshs		Kshs	
Prepayments	1,083,889		309,329	
Total Prepayments	1,083,889		309,329	
Ageing analysis: (Prepayments)	2023/2024	% of the Total	2022/2023	% of the Total
Under one year	1,083,889	100%	309,329	100
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	1,083,889	100	309,329	

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Notes to the financial statements (continued)

17. Provisions (Audit Fees)

Description	Audit fees Provision	Total
	Kshs	Kshs
Balance b/f	1,160,000	1,160,000
Additional provisions (2023/2024)	580,000	580,000
Provision utilised	(1,160,000)	(1,160,000)
Total provisions year end	580,000	580,000

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 10,083,320.

	2023/2024	2022/2023
	Kshs	Kshs
Balance b/f	13,444,427	-
Additions (PPE-Motor Vehicles and Cycles-Fair Value)	-	16,805,534
Additions (PPE-Motor Vehicles and Cycles-Depreciation)	(3,361,107)	(3,361,107)
Balance c/f	10,083,320	13,444,427

KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC) ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2024

Notes to the financial statements (continued)

19. Property, Plant and Equipment.

The assets are stated on the historical cost basis:

	Buildings	Motor Vehicles and Cycles	Office equipment	Computer and Accessories	Furniture, Fixtures and Fittings	Machinery	Total
Cost	Shs	Shs	Shs	Shs	Shs	Shs	Shs
(Previous Year 2022/2023)							-
As at 1st July 2022	8,691,802	34,356,478	60,227,123	37,456,953	64,529,424	3,635,000	208,896,780
Additions	-	-	-	1,996,368	-	-	1,996,368
Disposals (Derecognition)	(8,691,802)	-	-	-	-	-	(8,691,802)
Revaluation Reserve	-	16,805,534	-	-	-	-	16,805,534
As at 30th June 2023	-	51,162,012	60,227,123	39,453,321	64,529,424	3,635,000	219,006,880
Current Year 2023/2024							-
As at 1st July 2023	-	51,162,012	60,227,123	39,453,321	64,529,424	3,635,000	219,006,880
Additions	-	13,577,179	-	5,158,000	1,909,200	-	20,644,379
Disposals (Derecognition)	-	-	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-	-	-

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Cost (continued)	Buildings	Motor Vehicles and Cycles	Office equipment	Computer and Accessories	Furniture, Fixtures and Fittings	Machinery	Total
As at 30 th June 2024	-	64,739,191	60,227,123	44,611,321	66,438,624	3,635,000	239,651,259
Depreciation							-
As at 1 st July 2022	(1,738,360)	(34,356,478)	(56,320,899)	(31,931,953)	(62,508,867)	(3,635,000)	(190,491,557)
Depreciation Charge on revaluation reserve	-	(3,361,107)	-	-	-	-	(3,361,107)
Depreciation Charge 2022/2023	(217,296)	-	(3,906,224)	(3,737,959)	(645,593)	-	(8,507,072)
Disposals (Derecognition)	1,955,656	-	-	-	-	-	1,955,656
As at 30 th June 2023	-	(37,717,585)	(60,227,123)	(35,669,912)	(63,154,460)	(3,635,000)	(200,404,080)
(Current Year 2023/2024)							-
As at 1 st July 2023	-	(37,717,585)	(60,227,123)	(35,669,912)	(63,154,460)	(3,635,000)	(200,404,080)
Depreciation Charge 2023/2024	-	(2,715,436)	-	(4,837,292)	(884,243)	-	(8,436,971)
Depreciation Charge on revaluation reserve	-	(3,361,107)	-	-	-	-	(3,361,107)
Disposals (Derecognition)	-	-	-	-	-	-	-
As at 30 th June 2024	-	(43,794,128)	(60,227,123)	(40,507,204)	(64,038,703)	(3,635,000)	(212,202,158)
Net Book Value As at 30th June 2023							
Net Book Value As at 30 th June 2023	-	13,444,427	-	3,783,409	1,374,965	-	18,602,804
Net Book Value As at 30th June 2024							
Net Book Value As at 30 th June 2024	-	20,945,063	-	4,104,117	2,399,922	-	27,449,102

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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	43,794,128	20,945,063
Office Equipment	60,227,123	60,227,123	-
Computers and accessories	44,611,321	40,507,204	4,104,117
Furniture Fixtures and Fittings	66,438,624	64,038,703	2,399,922
Machinery	3,635,000	3,635,000	-
Total	239,651,259	212,202,158	27,449,102

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	37,456,953	12,485,651
Furniture Fixtures and Fittings	64,529,424	8,066,178
Machinery	3,635,000	727,000
Total	200,204,978	48,225,833

19 (c) Intangible Assets

Description	2023/2024	2022/2023
	Kshs	Kshs
Cost		
At beginning of the year	11,175,936	9,499,545
Additions	-	1,676,391
At end of the year	11,175,936	11,175,936
Additions–internal development	-	-
At end of the year	11,175,936	11,175,936
Amortization and impairment		
At beginning of the year	3,725,312	-
Amortization	3,725,312	3,725,312
At end of the year	7,450,624	3,725,312
At end of the year	3,725,312	3,725,312
NBV	3,725,312	7,450,624

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Notes to the financial statements (continued)

20. Cash generated from operations

	2023/2024	2022/2023
	Kshs.	Kshs.
Surplus/(Deficit) for the period	21,522,205	(25,204,736)
Adjusted for:		
Depreciation	12,162,283	12,232,384
Increase/(Decrease) in Provision for Audit fees	(580,000)	(580,000)
(Decrease)/Increase in Retention Money	-	(632,231)
(Decrease)/Increase in Trade payables	(11,464,634)	12,028,432
Increase in Prepayments	(1,083,889)	(309,329)
Net cash flow from operating activities	20,555,965	(2,465,480)

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 2023/2024 the Council had pending bills totalling Kshs. 563,798. This is electricity bill for the month of June 2024 and a conference bill whose invoices were received after close of the 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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Notes to the financial statements (continued)

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;

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2024				
Trade payables	-	563,798	-	563,798
Provisions	-	580,000	-	580,000
Total	-	1,143,798	-	1,143,798
As at 30th June 2023				
Trade payables	-	12,028,432	-	12,028,432
Provisions	-	580,000	580,000	1,160,000
Total	-	12,608,432	580,000	13,188,432

(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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Notes to the financial statements (continued)

	Total	Fully		
	Amount	performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2024				
Grants receivable	-	-	-	-
Receivables and prepayments	1,083,889	1,083,889	-	-
Cash at Bank	317,504	317,504	-	-
Total	1,401,393	1,401,393		
As at 30th June 2023				
Grants receivable	-	-	-	-
Prepayments and other receivables	309,329	309,329	-	-
Cash and cash equivalents	405,918	405,918	-	-
Total	715,247	715,247		

(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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30TH JUNE 2024**

Notes to the financial statements (continued)

- 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:

Description	2023/2024	2022/2023
	Kshs	Kshs
Revaluation Reserve	10,083,320	13,444,427
Accumulated Surplus	21,348,689	135,816
Total Funds	31,432,009	13,580,243
Total borrowings	-	-
Less: Cash and Bank Balances	(317,504)	(405,918)
Net Debt/(Excess Cash and Cash Equivalents)	-	-
Gearing	0	0

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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Notes to the financial statements (continued)

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

	2023/2024	2022/2023
	Kshs	Kshs
a) Sales to related Parties		
Sales of Goods and Services	-	-
Sales of Services	-	-
Total	-	-
b) Grants from the Government		
Grants from Parent Ministry (National Government)	222,000,000	150,250,000
Total	222,000,000	150,250,000
c) Expenses incurred on behalf of Related Party		
Payments of salaries and wages for employees	-	-
Payments for goods and services	-	-
Total	-	-
d) Key management compensation		
Directors' emoluments (Sitting and Other allowances)	10,530,060	6,884,872
Chairman's Honoraria	960,000	21,333
Compensation to CEO and Key management	5,669,812	4,634,062
Total	17,159,872	11,540,267

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.

Reference No of external audit report	Issue/observations from Auditor	Management comments	Status: Resolved/Not Resolved	Timeframe
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 partially.	In progress
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	In progress
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	In progress
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	In progress

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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
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Sign: 
Chief Executive Officer

Date.....20/11/2024.....

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Appendix II: Projects implemented by the Council

Projects implemented by the Council Funded by development partners

Project Title	Project No.	Donor	Period	Donor Commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements
1). Controlling and Minimizing the Burden of African Trypanosomiasis (COMBAT)		European Union (EU) - CIRAD	4 YEARS	32,000,000	NO	YES

Appendix III: Status of Project's Completion

Project	Total project Cost	Amount Disbursed	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1). Controlling and Minimizing the Burden of African Trypanosomiasis (COMBAT)	32,000,000	21,310,177	17,797,314	84	10,758,864	7,495,719	European Union (EU) -CIRAD

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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	29/8/2023	Development	10,000,000	10,000,000	-	-	-	-	10,000,000
Total			10,000,000	10,000,000	-	-	-	-	10,000,000

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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)

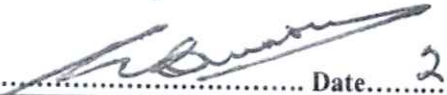
Confirmation of amount received by Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC) as at 30 th June 2024					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
S19928860	17/8/2023	23,000,000	-	23,000,000	-
S56031535	28/11/2023	23,000,000	-	23,000,000	-
S94058636	28/02/2024	23,000,000	-	23,000,000	-
S94059683	28/02/2024	-	65,000,000	65,000,000	-
S94060015	28/02/2024	-	32,000,000	32,000,000	-
S28787079	24/06/2024	-	33,000,000	33,000,000	-
S18338570	27/05/2024	23,000,000	-	23,000,000	-
Total		92,000,000	130,000,000	222,000,000	-

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

Head of Accounts Department - Disbursing Entity:

Name JOSEPH D. NYAMORA Sign  Date 28/09/2024

Head of Accounts Department - Beneficiary Entity:

Name EDMUND WAFULA Sign  Date 23/09/2024