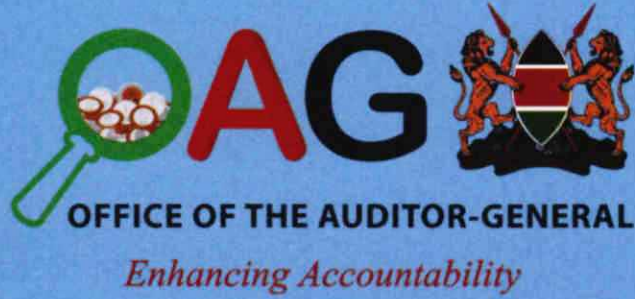
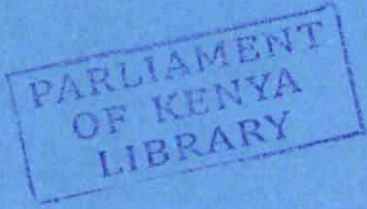


REPUBLIC OF KENYA



**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL TRANSPORT AND SAFETY  
AUTHORITY**

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

NATIONAL ASSEMBLY PAPERS LAID	
DATE:	06 MAR 2025 Thursday
TABLED BY:	Hon. Naomi Waga MP Deputy Majority Party Whip
CHECK-AT YOUR TABLE:	A. Shibuko

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY  
24 DEC 2024  
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*National Transport & Safety Authority*

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2024**

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

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*National Transport & Safety Authority*  
**Annual Report and Financial Statements**  
**for the year ended June 30, 2024**

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**1. Acronyms and Abbreviations and Glossary of Terms**

**A: Acronyms and Abbreviations**

DG	Director General
CBK	Central Bank of Kenya
CTSC	County Transport & Safety Committee
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
KICD	Kenya Institute of Curriculum Development
MoU	Memorandum of Understanding
NTSA	National Transport & Safety Authority
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSV	Public Service Vehicle
HCV	Heavy Commercial Vehicles
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
SDoT	State Department of Transport
WB	World Bank
EU	European Union
KPA	Kenya Ports Authority
KURA	Kenya Urban Roads Authority
KeRRA	Kenya Rural Roads Authority
KeNHA	Kenya National Highway Authority
NPS	National Police Service
KEPSA	Kenya Private Sector Association
NRSAP	National Road Safety Action Plan
EBK	Engineers Board of Kenya
NaMATA	National Metropolitan Transport Authority
IRSMS	Integrated Road Safety Management Systems

**B: Glossary of Terms**

<b>Fiduciary Management-</b>	Members of Management directly entrusted with the responsibility of financial resources of the organisation
<b>Comparative Year-</b>	Means the prior period.
<b>Financial Performance-</b>	Means the financial report on working capital deployed on the operational activities of the entity.
<b>Financial Position-</b>	Means the report that depicts the net worth of an entity in consideration of all its assets and liabilities.

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**Contingent Assets-** Refers to assets which have not been included in the financial position but whose value will have a significant impact in the value of assets reported during the period.

**Contingent Liability-** Refers to liabilities which have not been included in the financial position but whose value will have a significant impact in the value of liabilities reported during the period.

## **2. Key Entity Information and Management**

### **(a) Background information**

The Authority was established after the Government enacted the National Transport & Safety Authority Act, 2012 on 12th October 2012 under Legal Notice No.33 of 2012. At Cabinet level, the Authority is represented by the Cabinet Secretary responsible for Roads & Transport who is responsible for the general policy and strategic direction of the Authority. The Authority is domiciled in Kenya and has the following branches; Nairobi, Mombasa, Voi, Meru, Kisumu, Nakuru, Kericho, Kakamega, Nyeri, Embu, Machakos, Garissa and Eldoret, among others.

### **(b) Functions of the Authority**

The Act established the National Transport and Safety Authority (NTSA) whose mandate/functions as outlined under Section 4 of the Act are:-

- (i) Advise and make recommendations to the Cabinet Secretary on matters relating to road transport and safety;
- (ii) Implement policies relating to road transport and safety;
- (iii) Plan, manage and regulate the road transport system in accordance with the provisions of the Act;
- (iv) Ensure the provision of safe, reliable and efficient road transport services; and
- (v) Administer the Act of Parliament set out in the First Schedule and any other written law

In full exercise of its mandate, the Authority is empowered under Section 4 of the NTSA Act to carry out the following functions:-

- (i) register and license motor vehicles;
- (ii) conduct motor vehicle inspections and certification;
- (iii) regulate public service vehicles;
- (iv) advise the Government on national policy with regard to road transport system;
- (v) develop and implement road safety strategies;
- (vi) facilitate the education of the members of the public on road safety;
- (vii) conduct research and audits on road safety;
- (viii) compile inspection reports relating to traffic accidents;
- (ix) establish systems and procedures for, and oversee the training, testing and licensing of drivers;
- (x) formulate and review the curriculum of driving schools;
- (xi) co-ordinate the activities of persons and organizations dealing in matters relating to road safety;  
and
- (xii) perform such other functions as may be conferred on it by the Cabinet Secretary or by any other written law.

The Authority is currently domiciled under the State Department for Transport within the Ministry of Roads and Transport in line with the Presidential Executive Order No.1 of 2022. This was based on the Advisory role to the

**National Transport & Safety Authority**  
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Government on National Policy about road transport sector. During the period preceding the Executive

**Key Entity Information and Management (continued)**

Order, the Authority was under the State Department.

The Vision of the Authority is to have an efficient, reliable and safe road transport system in Kenya.

The mission of the Authority on the other hand is to continuously improve on road safety for all users through planning, managing and regulating the road transport system.

**(c) Key Management**

The Authority's day-to-day management is under the following key organs:

- i. Board of Directors
- ii. Director General
- iii. Management

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Director General	Mr. George Gerishon Njao
2.	Director Corporate Support Services	CS Jacob Kipketer Sisey
3.	Deputy Director Finance	Mr. Wycliffe Wasike
4.	Deputy Director Supply Chain Management	Mr. Shem Shalakh
5.	Director Road Safety	Dr. Andrew Kipkosgey Kiplagat
6.	Director Registration & Licensing	Mr. Cosmas Ngeso
7.	Director Inspection and Road Safety Audits	Eng. Angela Wanjira

**(e) Fiduciary Oversight Arrangements**

The Board of Directors have constituted the following committees to provide fiduciary oversight

Committee	Members	Function
Audit, Risk & Governance Committee	<ol style="list-style-type: none"> <li>1. Ms. Caroline Achieng Oduor- <b>Chairperson</b></li> <li>2. Johnson Kalo Losilian</li> <li>3. Mr.Ephraim Karimi Macharia</li> <li>4. Mr.Joseph Kariuki Kimemia</li> </ol>	Provides oversight on all internal Audit functions of the Authority

**National Transport & Safety Authority  
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<b>Committee</b>	<b>Members</b>	<b>Function</b>
Finance, Human Resources and Strategy Committee	<ol style="list-style-type: none"> <li>1. Paul Posh Abwora-<b>Chairperson</b></li> <li>2. Richie Munyao Mweka</li> <li>3. Lilian Nyabonyi Mogendi</li> <li>4. Paul Kingori</li> </ol>	Provides oversight on all Finance, Human resources and corporate planning and strategy matters
Transport & Technical Committee	<ol style="list-style-type: none"> <li>1. Richie Munyao Mweka-<b>Chairperson</b></li> <li>2. Lilian Nyabonyi Mogendi</li> <li>3. Ms. Caroline Achieng Oduor</li> <li>4. Regina Nderitu</li> </ol>	Provides oversight on registration and licensing activities as well as motor vehicle inspection activities
Road Safety & Communication Committee	<ol style="list-style-type: none"> <li>1. Johnson Kalo Losilian-<b>Chairperson</b></li> <li>2. Ephraim Karimi Macharia</li> <li>3. Paul Posho Abwori</li> <li>4. Edward Mwamburi</li> </ol>	Provides oversight on Road Safety and communication activities

**(f) NTSA Headquarters**

316 Upper Hill Chambers  
2nd Ngong Avenue, Ngong Road  
P.O. Box 3602 - 00506  
Nairobi, Kenya

**(g) NTSA Contacts**

Telephone: (254) 02 6632300  
E-mail: [info@ntsa.go.ke](mailto:info@ntsa.go.ke)  
Website: [www.ntsa.go.ke](http://www.ntsa.go.ke)

**(h) Corporate Bankers**

1. Kenya Commercial Bank Ltd  
Capital Hill Branch  
P.O. Box 4360 - 00100  
Nairobi, Kenya
2. National Bank of Kenya  
Harambee Avenue Branch  
P.O. Box 72866 - 00200  
Nairobi, Kenya

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**(i) Independent Auditor**



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 and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**3. The Board of Directors**



The Authority's Board Members comprise of the following

<p>1</p>	<p><b>Dr. Manoj Shah, EBS, HSC, CSTJ Chairperson</b></p> 	<p>Dr. Manoj Shah was appointed to the Board of National Transport and Safety Authority on 7<sup>th</sup> June 2023. Prior to his appointment as the chairperson, Dr. Manoj was the managing director and executive head of many entities.</p> <p>Dr. Shah is an agrochemicals entrepreneur with over 45 years with a wealth of experience in the Automotive, Hospitality, Health, Trading, Finance and Property Development industry. He is an authority in transforming loss-making institutions/companies and turning them into profitability. Dr. Manoj is also a major investor in the manufacturing industry and is a celebrated philanthropist serving many lives of humanities.</p>
<p>2</p>	<p><b>Ms. Caroline Achieng Oduor Member</b></p> 	<p>Ms. Caroline Achieng Oduor was appointed to the Board of National Transport and Safety Authority from 3<sup>rd</sup> February, 2023.</p> <p>Ms Caroline is an advocate of the high court of Kenya. She holds a Masters of Law in international Law from the University of Salford, United Kingdom, Bachelors of Law (LLB) from the University of Nairobi and Advanced Diploma in international trade Law, Policy and Development from Lund university, Sweden in conjunction with Trade policy training Centre in Africa (TRAPCA), Arusha. She has served as Chair and Member of Board Audit committee of KEFRI and County Government of Machakos respectively. She is the founding and Managing trustee of ANAA education Foundation and is a member of the Law society of Kenya, East Africa Law Society, Institute of Certified Public Secretaries of Kenya and Chartered institute of Arbitrators.</p>



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3	<p>Mr. Richie Munyao Mweka  <b>Member</b></p> 	<p>Mr. Richie Munyao Mweka was appointed to the Board of National Transport and Safety Authority on 3<sup>rd</sup> February, 2023. Mr. Munyao has extensive experience in the Sustainable Mobility field and has been involved in financing and implementing projects in Kenya, Zambia and Tanzania. He has developed financial models for various renewable energy start-ups in Kenya, Tanzania and Portugal.</p> <p>He holds an MSc in International Business and Bachelors of Law(LLB) from Nottingham University, United Kingdom.</p>
4	<p>Mr. Ephraim Karimi Macharia  <b>Member</b></p> 	<p>Mr. Ephraim Karimi Macharia was appointed to the Board of National Transport and Safety Authority on 3<sup>rd</sup> February 2023.</p> <p>Mr. Macharia is in the Board as a representative of the Matatu industry and has over 20 years' experience in transport management with special focus on public service vehicle operations and long distance heavy commercial transport.</p> <p>He is a seasoned public transport operator with exceptional skills in conflict management which has been useful in addressing numerous challenges in the transport sector. He is also a long-term businessman specialised in merchandise.</p>
5	<p>Mr. Johnson Kalo Losilian  <b>Member</b></p> 	<p>Mr. Johnson Kalo Losilian was appointed to the Board of National Transport and Safety Authority on 7<sup>th</sup> June 2023.</p> <p>Mr. Losilian is a seasoned expert in leadership with a wealth of experience running over 20 years gained by practice and service in various institutions within the public and private sector. He is skilled in Human Resource Management, Project Planning, Business Management and Public Administration</p> <p>He holds a Bachelor degree in Project Planning and Management from the University of Nairobi and Diploma in Human Resource Management from the same university.</p>

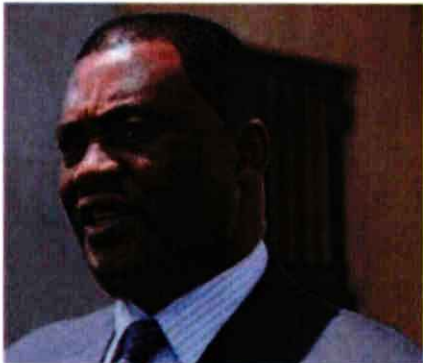


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6	<p><b>Mr. Paul Posh Abwora Member</b></p> 	<p>Mr. Paul Posh Abwora was appointed to the Board of National Transport and Safety Authority on 7<sup>th</sup> June 2023.</p> <p>Prior to his appointment to the Board, Mr. Posh worked as an advisor in Economic &amp; Planning Affairs in the County Government of Kakamega &amp; the Secretariat of The Lake Region Economic Block. He was also the Chief Executive Officer of Posh Marketing and Communication Services. Mr. Posh has a wealth of experience in corporate and public sector management running over 20 years.</p> <p>He holds a Bachelor of Commerce degree from the University of Nairobi and a Postgraduate internship and training from the United Kingdom. He also has extensive international training in various fields including financial &amp; economic management from Jiangxi College of Foreign Studies in China.</p>
7	<p><b>Ms. Lilian Nyabonyi Mogendi Member</b></p> 	<p>Ms. Lilian Nyabonyi Mogendi was appointed to the Board of National Transport and Safety Authority on 7<sup>th</sup> June 2023.</p> <p>Ms Mogendi is a retired long serving teacher with a wealth of experience in transforming the lives of many students by impacting knowledge and progressive transformation in their lives. She is a mentor and an inspiration to many young girls and ladies by her way of life.</p> <p>She holds a Bachelor’s degree in Education from Kenyatta University and a Master’s degree from the same university.</p>

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8	<p>Mr. Mohamed Daghar, CBS <b>Principal Secretary, State Department for Transport</b></p> 	<p>Mr. Mohamed Daghar is the Principal Secretary, State Department for Transport. Mr. Mohamed holds a BA International Relations from United States International University, Kenya, Masters in Peace, Conflict and Development studies from Universitat Jaume I, Spain. He has a wealth of experience in safety and security matters. He is a technocrat with academic and professional training having experience in conducting empirical research in evolving areas of security risk assessments and safety indexes, crime perception and mitigation alternatives and creation of safer cities through sustainable development agenda. Prior to his appointment to the current position, he was the Regional Coordinator-Eastern Africa • Institute for Security Studies</p> <p><b>The Alternate to the Principal Secretary on the Board of NTSA is Mr. Paul Kingori.</b></p>
9	<p>Dr. Chris K. Kiptoo, CBS <b>Principal Secretary, The National Treasury</b></p> 	<p>Dr. Chris K. Kiptoo is the Principal Secretary at The National Treasury. Dr. Chris Kiptoo holds a Doctor of Philosophy Degree (PhD) in Finance (International Macroeconomics Finance specialization) from The Nairobi University, as well as a Master of Science (Ag. Economics) and Bachelor of Science (Ag. Economics) degree from Egerton University. He is also an Accredited Fellow in Macroeconomic Management by the Macroeconomic &amp; Financial Management Institute of Eastern &amp; Southern Africa (MEFMI). Prior to his appointment, he was the immediate former Principal Secretary, Ministry of Environment and Forestry. Before that, he also served as a Principal Secretary at the State Department of Trade, Ministry of Industry, Trade &amp; Cooperatives.</p> <p><b>The Alternate to the Principal Secretary is Mr. Joseph Kariuki Kimemia.</b></p>

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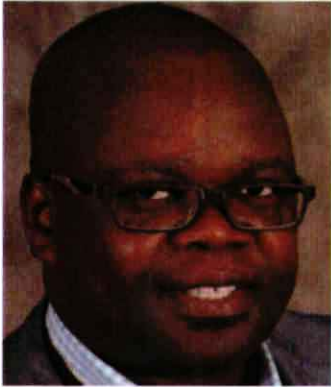
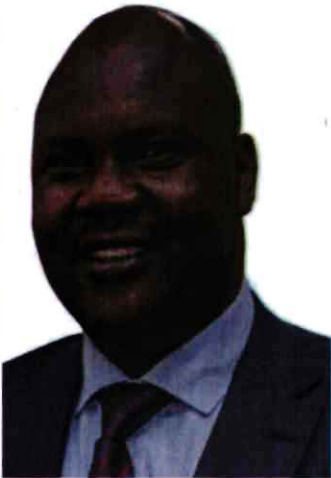
10	<p>AG. Hon. Justin B.N Muturi, EGH,MP <b>The Attorney General</b></p>		<p>Hon. Justin B.N Muturi is the Attorney General of the Republic of Kenya</p> <p>Hon. Muturi holds a bachelor of Law degree(LLB) from the University of Nairobi and a Post Graduate diploma from The Kenya School of Law</p> <p>Prior to his appointment he served as the seventh Speaker of the National Assembly of Kenya and has also served as Chair of the Public Investment Committee (PIC) during the 10th Parliament. <b>The Alternate to the Attorney General is Ms. Regina Nderitu.</b></p>
11	<p>Eng. Japhet Koome <b>The Inspector General of Police</b></p>		<p>Eng. Koome is the Inspector General of the National Police Service</p> <p>Mr. Koome holds a Bachelor of Science degree in Civil Engineering from the University of Nairobi. He is a trained police officer with a vast experience on security and intelligence matters.</p> <p>Prior to his appointment, he served as the Principal Deputy Inspector General and has also served as a Commandant at The National Police Training College-Main Campus in Kiganjo. Eng. Koome has also worked as the Director Planning at the Police Headquarters. <b>The Alternate to the Inspector General is Mr Edward Mwamburi.</b></p>
12	<p>Mr. George Gerishon Njao, EBS</p>		<p><b>Director General</b></p> <p>Mr. Njao is the Director General and he is responsible for the implementation of the policies, programmes and objectives of the Authority. Mr. Njao has over 15 years' experience in the transport sector specifically in safety management which presents a great opportunity for the Authority.</p> <p>He holds a Master's degree and a Bachelor of Science degree from Central Missouri State University, USA.</p>

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13	<p>Ms. Victoria Cherotich</p> <p><b>Corporate Secretary</b></p> 	<p>Ms. Victoria Cherotich is the Corporate Secretary representing Image Registrars Limited; the body corporate contracted for secretarial services. Ms. Cherotich is a member of ICPSK</p>
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**4. Key Management Team**

	<b>NAME</b>	<b>POSITION</b>
1	Mr. George Gerishon Njao, EBS  	<b>Director General</b>  Mr. Njao is the Director General and is responsible for the implementation of the policies, programmes and objectives of the Authority. Mr. Njao has over 15 years' experience in the transport sector specifically in safety management which presents a great opportunity for the Authority. He holds a Master's degree and a Bachelor of Science degree from Central Missouri State University, USA.
2	Mr. Cosmas Jagongo Ngeso  	<b>Director, Registration and Licensing</b>  Mr Ngeso is the Director Registration and Licensing with effect from 4 <sup>th</sup> September 2023. Prior to his appointment Mr. Ngeso was the Deputy Director Licensing. Mr. Ngeso has over 28years experience in public sector having served as Head of Secretariat at The National Road Safety Council and as the Board Secretary at The Transport Licensing Board. He also served in various capacities in the Ministries and Departments.  He holds a Master of Laws Degree, a Bachelor of Arts & Laws degree and a Post Graduate Diploma in Law.
3	CS Jacob Kipketer Sisey  	<b>Director, Corporate Support Services</b> CS Sisey is the Director Corporate Support Services from 5th September 2023 and is responsible for corporate support services, and oversight of Human Resource Services & Finance Department.  Prior to this appointment, CS. Sisey served as the Secretary to the Nandi County Public Service Board and held many senior positions of influence in the same County Government including as County Chief Officer.  He has vast experience in management and strategic planning gained from public service in various capacities.

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		<p>CS. Sisey is a Corporate Secretary and holds a Master’s degree in Business Administration (Strategic Management) and a Bachelor of Commerce degree from Moi University. He is currently pursuing a Doctorate of Philosophy in Business Management and a Master’s degree in Business Administration (Human Capital Development Option) in Moi University.</p>
4	<p>Eng. Angela Wanjira</p> 	<p><b>Director Motor Vehicle Inspection &amp; Safety Audits</b></p> <p>Eng. Angela is the Director Motor Vehicle Inspection &amp; Safety Audit responsible for motor vehicle inspection, safety audits and accident analysis from 27<sup>th</sup> November 2023.</p> <p>Prior to this appointment, Eng. Angela was the Assistant Resident Engineer for the Nairobi Western Bypass Road Construction Project. She has 19 years experience in highway design and construction supervision gained from serving in various capacities on Kenya, African and British roads.</p> <p>Eng. Angela is a registered professional Engineer and holds a Master of Science Degree in Transport with Business Management from Imperial College, London and a First-Class Honours Bachelor of Science Degree in Civil Engineering from the University of Nairobi.</p>
5	<p>Eng. Christine Adongo Ogut</p> 	<p><b>Ag. Director Motor Vehicle Inspection &amp; Safety Audits</b></p> <p>Eng. Christine Ogut is the Ag. Director Motor Vehicle Inspection &amp; Safety Audit from 1<sup>st</sup> February 2023 to 26<sup>th</sup> November, 2023.</p> <p>Prior to her appointment, Eng. Ogut was the Deputy Director Safety Audits &amp; Inspection. She is the 2<sup>nd</sup> Vice President of the Institution of Engineers of Kenya and was the 1st President of Africa TechNet.</p> <p>She has over 30years experience in both the public &amp; private sectors where she previously served as the Chief Officer Roads, Transport &amp; Public Works/ Environment, Energy &amp;</p>

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		<p>Water at the Nairobi County Government, Director Nairobi Water and Sewerage Company, Manager (Roads), KURA</p> <p>Eng. Ogot holds a Master Science Degree in Urban Infrastructure Engineering Management and a Bachelor's degree in Civil Engineering (UoN). She is a Registered Engineer with the Engineers Board of Kenya and Fellow of the Institution of Engineers of Kenya in good standing.</p>
6	<p>Dr. Andrew Kipkosgey Kiplagat</p> 	<p><b>Director Road Safety</b></p> <p>Dr. Kiplagat is the Director Road Safety responsible for Road Safety strategies and enforcement from 27<sup>th</sup> November 2023.</p> <p>Prior to this appointment, Dr. Kiplagat was a Lecturer and a Member of Performance Contracting Committee of the University of Eldoret. He has over 15 years' experience in management and research gained from service in various managerial and research positions including as Chairman of the Board of Management of St. Mary's High School Kitany, Head of Environmental Planning, Sustainability &amp; Geoinformatics at the University of Eldoret (formerly Department of Environmental Monitoring, Planning &amp; Management) and Head of Agroforestry &amp; Rural Development at the University of Kabianga. Dr. Kiplagat has also worked as a Member in University Committees, Research fellow and a Planning Consultant on projects and collaborations including with foreign Universities such as Technical University of Dortmund and University of Duisburg-Essen both from Germany. Dr. Kiplagat is also widely published.</p>

**OTHER KEY MANAGEMENT STAFF**

S/No	Designation	Name
1	Mr. Wycliffe Wasike	Deputy Director, Finance
2	Mr. Robert Ngugi	Deputy Director, Legal Services
3	Mr. Nashon Kondiwa	Deputy Director, Information Communication Technology
4	Ms. Margaret Kang'ere	Deputy Director, Human Resource Management & Admin
5	Mr. Shem Shalakh	Deputy Director, Supply Chain Management
6	Dr. Duncan Kibogong	Deputy Director, Road Safety Strategies
7	Mr. Aden Millah	Deputy Director, Registration

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<b>S/No</b>	<b>Designation</b>	<b>Name</b>
8	Mr. Wilson Tuigong	Deputy Director, Safety Compliance, Driver Training & Testing
9	Ms. Dido Guyatu	Deputy Director, Corporate Affairs & Communications
10	Ms. Miriam Njoroge	Deputy Director, Internal Audit
11	Ms. Beatrice Olwa	Deputy Director, Corporate Research, Strategy and Planning
12	Mr Martin Mbaya Muuru	Deputy Director Investigations
13	Eng. Christine Ogut	Deputy Director Safety Audit
14	Eng. Joel Opere	Deputy Director Motor vehicle Inspection
15	Ms. Eva Nyawira	Ag. Deputy Director Licensing

**National Transport & Safety Authority  
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**5. Chairman's Statement**

On behalf of the NTSA Board of Directors, I am honored to present to you the Annual Report and Financial Statements of the National Transport and Safety Authority (NTSA) for the Financial Year ended June 30, 2024.

The Board remains committed to providing an enabling and conducive environment for policy formulation, financing sustainability, management of road safety and fulfilment of the Authority's mandate. To actualize these initiatives, The Board approved the new Strategic Plan for the period FY2023-24 to FY2027-28 to provide a road map for the fulfilment of the Authority's mandate. To this end the set vision is to provide safe, reliable and efficient road transport system in Kenya with the mission being to continuously improve road safety through planning, managing, coordinating and regulating road transport in Kenya

The Strategic Plan gave the Authority an opportunity to revamp and revise its strategic direction in the fulfilment of its mandate. The revamped vision therefore gives the Authority an opportunity to align its service delivery and performance to the Kenya Kwanza Government's Bottom-Up Economic Transformation Agenda (BETA) of ensuring service delivery to the citizen at the lowest level of the society.

Some of the key milestones made during the year included the following:

- 1) Review and approval of the Human Resource Instruments which was critical in capacitating the Authority in resourcing its human capital to address the numerous needs and challenges in fulfilling its mandate. The review of the Instruments was a strategic intervention to enable the Authority to capacitate and align its work force towards decentralization of services to the Huduma Centres spreads across the country.
- 2) The Board also enhanced its efforts to provide a framework for financial sustainability to support the operations. In effect, The Board with the support of The World Bank under the Horn of Africa Gateway Development Project, undertook a Financial Sustainability program which assisted the Authority in defining its financial sustainability path. To this end, the Board engaged critical stakeholders including the parent Ministry of Roads & Transport and The National Treasury in an effort to get approval for *Transfer of Ownership of Motor Vehicle* revenue stream as an additional Appropriation In Aid. The Board is glad to note that the engagements were on the right trajectory and prospects to have the stream approved by The National Treasury in the subsequent financial year 2024-25 remained certain.
- 3) As a way of enhancing service delivery and major decentralization of services to the people, the Board facilitated the approval and grounds for implementation of the Public-Private Partnership of the Smart-Card Driving License. This initiative was particularly important in increasing the uptake of Smart Driving License in Kenya and provide a platform for better management of road safety through the merit and demerit point system, monitoring of vehicles through installation of CCTV, and virtual road safety management on the roads from a centralized control point.

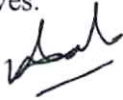
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- 4) In order to align the Authority in a more focused way towards its core mandate as envisaged in the NTSA Act, 2022, the Board approved the National Road Safety Action Plan 2024-2028 to facilitate a more proactive way of implementing road safety programmes.

As a Board, we remain committed to aligning the Authority and operational activities towards its core mandate and functions and will continuously endeavour to enhance policy formulation and strategically oversight and direct management towards fulfilment of these goals.

As I conclude, I wish to remind all road users that road transport safety is not solely an NTSA affair but rather every individual's responsibility. Therefore, all road users, including pedestrians, should play a part in ensuring safe use of road infrastructure in order to reduce road carnage and save loss of innocent lives.



**Dr. Manoj Sháh, EBS, HSC, CSTJ**  
**BOARD CHAIRPERSON**

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**6. Report of the Director General**

I am delighted to present to you the National Transport and Safety Authority’s (NTSA) Annual Report and Financial Statements for the year ended June 30, 2024.

During the year under review, NTSA continued with its transformative programme of the transport sector through automation, behaviour change and mainstreaming of road safety in line with the Authority’s Strategic Plan (FY2023/24-2027/28).

**6.1 Financial Performance:**

The Authority sources for its revenues through government support in form of Exchequer/ grants appropriated by Parliament through the parent Ministry and Appropriations in Aid to carry out its operations. During the year under review, additional revenue was sourced externally from Development Partners with support from The National Treasury in accordance with the Constitution of Kenya (2010).

The main internal sources of revenue for NTSA are fees from the inspection of motor vehicles, sale of road service licenses, sale of number plates, driving test application fees, foreign motor vehicle permit and sale of PSV badges. The Authority also generates revenue directly to the Exchequer through motor vehicle registration and licensing services.

The Authority’s approved budget for the FY2023-24 was Kshs. 4,322Million comprising of Kshs.2,800Million as Appropriations in Aid (AIA), Kshs.1,100 Million as GoK Grants and Kshs. 507Million as grants and loans from Development Partners. The Authority relies on these funds as appropriated by Parliament through the parent Ministry to carry out its operations.

During the year ended June 30,2024, the Authority’s revenue performance was as summarised below:

**Table 1: Summary of NTSA Revenues for FY 2023/2024**

No.	Revenue Type	Current FY2023-24 Kshs.Million	Prior Period FY2022-23 Kshs.Million	Growth in Kshs Kshs.Million	%Growth
1	AIA	3,021	2,244	777	35%
2	GoK-Recurrent Grant	550	373	178	48%
3	GoK-Dev’t Grant	255	0	255	100%
4	GoK Counter Part Funding	50	0	0	100%
5	Grants for the EU- Safe Roads Usalama Barabarani Project	211	0	0	100%
6	Loans for the World Bank HoAGD Project	175	440	-266	-66
	<b>Total</b>	<b>4,262</b>	<b>3,057</b>	<b>944</b>	<b>31%</b>
	<b>Exchequer Revenues Generated</b>	<b>3,780</b>	<b>3,423</b>	<b>357</b>	<b>10%</b>

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Based on the above analysis, we are delighted to report that there was an overall 31% or Kshs. 944 million revenue growth in comparison to the previous year FY 2022-2023. All the three source of revenue reported growth with AIA recording a 35% growth or Kshs.777Million, GoK Recurrent Grant 48% or Kshs.178 Million,GoK Development & Counter Part Funding and EU-Safe Roads Usalama Barabarani Project each recorded a 100% growth. The World Bank HoAGDP however recorded a remittance decline of Kshs.266 Million or 66% in comparison to the previous year FY 2022-2023.

The Authority's main expenditures on the other hand are related to road safety interventions; technical operations; maintenance of assets; procurement of specialized supplies for registration; licensing and inspection of vehicles; staff costs, costs for use of goods and other administrative operational costs. The overall operational costs of the Authority for the year under review was Kshs 4.252 Million while the development expenditure costs were Kshs. 285 Million.

**6.2 Operational Performance:**

During the year under review, the Authority made concerted efforts to ensure to facilitate efficiency in service delivery through deliberate actions to enhance automation and digitization of its operational platform. The Authority was in this respect the lead entity in driving Government business in this front. Concerted efforts were also made to conform to the Presidential directive on climate change which required public entities to participate in activities that mitigate carbon emission through afforestation. The directive required staff in such entities to each grow 30 trees as a bare minimum. Consequently, the Authority facilitated the growing of 250,999 trees comprising of 68,602 indigenous trees,135,545 exotic trees and 46,852 fruit trees against a target of 235,410 trees.

With regard to specific operational activities, the Authority carried inspection of 501,100 motor vehicle in comparison to 471,730 motor vehicles in the previous period. Towards aligning its key activities towards its mandate, the Authority commenced the implementation of the National Road Safety Action Plan(NRSAP) 2024-2028 following its launch by H.E Dr. William S. Ruto, CGH, PhD, The President of the Republic of Kenya, and Commander-in-Chief of the Defence Forces and the Cabinet Secretary Roads & Transport. Several regulations and policies were passed to facilitate road safety in the country. These included; The Traffic (School Transport) Rules 2024, The Traffic (Motor Vehicle Inspection) Rules 2024, The Traffic (Drink Driving) Rules 2024 and The Traffic (Operation of Commercial Vehicles) Rules 2024 among others.

The Authority cognisant of the need for a multi-sectoral approach to Road Safety, worked in collaboration with The National Police Service to enforce Traffic Rules and Regulations along various roads in Kenya to ensure compliance. This resulted into several vehicles being impounded and action being taken to make the owners comply. Road Safety Mainstreaming was equally done in several public entities to promote behaviour change within the institutions. As a result, 448 entities consisting of 251 State Corporations, 23 Ministries, 158 Tertiary Institutions, 15 additional MDAs not initially included in the planning and The Teachers Service Commission were mainstreamed.

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Since operations and maintenance of any entity requires adequate financial resources, the Authority made numerous efforts to enhance revenue growth and promote uptake of its products. In effect, sale of and replacement of numberplates was highly promoted during the period resulting into an overall growth of revenue by 31% or Kshs.944 million. Revenue from Number Plate revenue stream reported the best performance of Kshs 1,705 million which was 69% or Kshs.696 Million growth in comparison to the previous period. Foreign Motor Vehicle Permit revenue stream reported the lowest performance at Kshs.79 million which was a 2% or Kshs. 1.6 Million drop in comparison to the previous period.

In summary, the Authority made the following milestones during the year FY2023-24:

- 1) The launch and roll out of the National Road Safety Action Plan-2024-2028 (NRSAC) by HE. Dr. Willam Samoei Ruto CGH, PhD, The President of the Republic of Kenya, and Commander-in-Chief of the Defence Forces on Wednesday,17th April 2024 at Kenyatta International Convention Centre (KICC). The launch of the NRSAP-2024-2028 is a significant milestone in our collective effort to address the pressing issue of road safety in the country.
- 2) The Authority was the lead entity in the uptake and drive of automation and digitization of Government services under the single signature program.
- 3) Significant revenue growth of 31% or Kshs. 944 million in comparison to the previous period.
- 4) Realignment of service delivery to the citizen
- 5) Enhanced multi-agency enforcement and compliance of traffic rules to promote road safety among various road users.
- 6) Road Safety mainstreaming of 448 Ministries, Departments and Agencies.
- 7) Facilitation of the drafting and public participation exercise of The Traffic (School Transport) Rules 2024, The Traffic (Motor Vehicle Inspection) Rules 2024, The Traffic (Drink Driving) Rules 2024, and The Traffic (Operation of Commercial Vehicles) Rules 2024 which are at the Parliament.
- 8) Award of tenders worth Kshs. 255.9Million under the Access to Government Procurement Opportunities (AGPO)
- 9) The championing of Gender Mainstreaming activities resulted in the Authority being ranked the 1st runner-up in gender mainstreaming and inclusion by the National Gender & Equality Commission (NGEC).
- 10) The NTSA in collaboration with the Kenya School of Government (KSG) developed a Road Safety Curriculum for National & County Governments, and other key stakeholders.

Despite the major milestones made, the Authority faced the following challenges:

**Challenges**

- 1) Budgetary constraints to finance core mandate programmes. Road Safety is a cost centre and does not generate any revenues thus mobilization of adequate financial resources to finance the various programmes.

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- 2) Data management of road safety information and capacitating the research department to drive informed decision making on road safety.
- 3) The Authority has only 19 regional offices spread across the country which has restricted and limited the area of operations and accessibility of NTSA services by members of the public.
- 4) Technological challenges of the citizen platform on application processing and payment for NTSA services which impacts service delivery.

In order to move the Authority forward, the following measures and steps will be implemented in subsequent periods:

**Way Forward**

- 1) Review of the Traffic Act to align it to the emerging issues and trends in matters traffic.
- 2) Gazettement and legislation of various regulations and rules to provide the framework for implementation of various issues on road safety.
- 3) Implementation and operationalization of the National Road Safety Action Plan-2024-2028 (NRSAP)
- 4) Operationalization and facilitation of the County Transport & Safety Committee to speed up road safety activities in the counties.
- 5) Revamp and enhance the financing of Road Safety programs to align the activities to the core mandate.
- 6) Pursue to completion of the approval of the Transfer of Motor Vehicle revenue stream to be an Appropriation In Aid of the Authority.
- 7) Roll out of the NTSA and Kenya School of Government (KSG) Road Safety Capacity Building Programs
- 8) Finalize the Authority's systems development, integration, and migration to enhance service delivery.

**Appreciation**

I would like to thank the Board of Directors, our clients, and all stakeholders for their support as well as the NTSA staff for their efforts in making sure that the Authority meets its core mandate, goals and objectives. I further wish to appreciate our service providers, the National & County Governments, and all other stakeholders for their respective contributions to the Authority during the year ended 30 June 2024.

I look forward to your continued support in the realization of a safe, reliable and efficient road transport system in Kenya.



**George Njao, EBS**  
**DIRECTOR GENERAL**

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

The Authority's strategic model for the 2023-2024 was founded on the following strategic pillars/  
thematic areas:

- i. Service reorientation
- ii. Internal Business Processes
- iii. People
- iv. Financial Sustainability

And the following strategic objectives:

- (i) To reduce annual fatalities and injuries arising from road crashes by 6% and 4%, respectively
- (ii) To realize 100% operational efficiency level
- (iii) To realize 80% value proposition for employees
- (iv) To enhance growth in Appropriation in Aid by 20% annually

NTSA develops its annual work plan based on the government's performance contracting model as guided by annual performance cycle guidelines capturing the above four thematic areas and cross-cutting indicators. Assessment of the Board's performance against its performance targets is done on a quarterly basis. The Authority's achievements during the FY 2023/2024 were as summarized below:

**Table 2: NTSA Performance based on the Work Plan for FY 2023/2024**

Thematic Area	Objectives	Planned Activities	Key Performance Indicators	Achievements
Service reorientation	Reduce annual fatalities and injuries by 6% and 4% respectively	Finalize the drafting and launch of the Highway Code and National Road Safety Action Plan 2024-2028.	Highway Code and National Road Safety Action Plan 2024-2028 launched	<ul style="list-style-type: none"> <li>• The Highway Code was launched by the CS Ministry of Roads and Transport on 18<sup>th</sup> December 2023.</li> <li>• National Road Safety Action Plan 2024-2028 was launched on 17th May 2024 at KICC by the President.</li> </ul>

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Thematic Area	Objectives	Planned Activities	Key Performance Indicators	Achievements
		Conduct Road Safety Public Education and Awareness targeting school children, Public Service Vehicle Operators, Commercial Vehicle Operators, Pedestrians and the general Public	No. of road users sensitized	<ul style="list-style-type: none"> <li>• 1000 Educational institutions/schools, 1,115 school drivers, 150 school directors, 400 commercial drivers from 100 Commercial Transport operators, and 150 PTO drivers and conductors sensitized on road safety</li> <li>• Pedestrians were sensitized in different places like, Markets and bus stations.</li> </ul>
		Implementation of the BodaBoda Action Plan by; Sensitizing 5,000 boda-boda riders and pillion passengers on road safety and formation of bodaboda Saccos, developing self-regulation guidelines and training of 100 Boda-boda saccos on the implementation of the guidelines.	% implementation of the Bodaboda Action Plan	Over 36,827 riders were sensitized, Bodaboda Self-regulation guidelines were developed, and 100 Sacco officials from 100 different Saccos trained on the implementation of the guidelines.

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<b>Thematic Area</b>	<b>Objectives</b>	<b>Planned Activities</b>	<b>Key Performance Indicators</b>	<b>Achievements</b>
		Enhance compliance with traffic legislations and license conditions for Tour Operators, PSVs, PSV Drivers, and Conductors	Percentage compliance	A total of 677 Public Transport Operators (PTOs) out of 741 are active and 64 PTOs have been suspended due to non-compliance. 12 Transport Network Companies (TNCs) out of 21 TNCs have valid licenses, while 9 have expired licenses and have ceased operations. This translates to a 91.4% compliance level.
		Conduct Joint Enforcement Operations with NPS	Number of joint enforcement operations conducted	Four Quarterly Joint multi-agency Enforcement Operations were carried out in collaboration with the NPS in Nairobi and within 13 regions with NTSA offices.

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Thematic Area	Objectives	Planned Activities	Key Performance Indicators	Achievements
		Improve on Drivers' education, testing and re-testing by; Implementing retesting of public service vehicle and commercial vehicle drivers as a precondition for driving license renewal, undertaking medical fitness tests for PSV and CSV and student drivers, and, implementing retesting for private motor vehicle drivers found to be in violation.	Report	The implementation of retesting of PSV and CSV drivers as a precondition for renewal of driving licenses and undertaking medical fitness tests for PSV, CVS, and student drivers was suspended by CS MoR&T. A total of 248 drivers involved in speed violations and road crashes were subjected to retesting and Driving Licenses were suspended.
		Conduct road safety audits on new and existing roads and undertake accident analyses and submit recommendations to the relevant road agencies.	No. of road safety audits and accident analyses conducted	Twenty-six (26) Road Safety Audits were undertaken on existing roads and three (3) on new roads and a total of eighteen (18) fatal accident reports were prepared and shared with relevant agencies for implementation of recommendations.
		Inspection of motor vehicles targeting 480,000 in the financial year	No. of vehicles inspected	A total of 525,649 motor vehicles were inspected during the year to ensure roadworthiness,

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Thematic Area	Objectives	Planned Activities	Key Performance Indicators	Achievements
		Inspection and audit of speed limiters and Bus Body Builders to ensure compliance targeting 57 speed limiter vendors and 24 Bus Body Builders.	No. of speed limiter vendors and Bus body builders inspected and audited	25 speed limiter vendors cleared and 16 Vendors with fitting centers inspected but not yet cleared due to some non-conformities. Inspection of Bus body builders was done on a quarterly basis with a total of 36 inspections done. 4 new applicants have been vetted and the licensing process is ongoing.
		Ensure compliance with KS 372 Standard	Reports	240 conventional buses and 397 Class I vehicles were converted to PSVs.
		Mainstreaming Road Safety in MDAs	No. of MDAs where road safety mainstreaming was conducted.	Road safety mainstreaming was conducted in 448 MDAs.
Internal Business processes	Realize 100% operational efficiency	<ul style="list-style-type: none"> <li>Review and display of service delivery charter</li> <li>Customization of service charter to unique needs of the customers</li> <li>Compliance with standards stipulated in the service charter</li> <li>Staff sensitization on service charter</li> <li>digitalization of services,</li> </ul>	<ul style="list-style-type: none"> <li>% review of the service charter</li> <li>% customization of the charter to unique needs of the customers</li> <li>% compliance with the service charter</li> <li>No. of staff sensitized on the reviewed service charter</li> </ul>	<ul style="list-style-type: none"> <li>100% review of the service charter and displayed at service points</li> <li>Customization of the charter to the unique needs of the customers by uploading an audio recording and sign language video version on the Authority's website is not complete and is under procurement</li> </ul>

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Thematic Area	Objectives	Planned Activities	Key Performance Indicators	Achievements
		Business process re-engineering of business processes, and onboarding the services on the ecitizen platform <ul style="list-style-type: none"> <li>• Resolution of public complaints</li> <li>• Implementation of NTSA application programming interface with other government agencies</li> </ul>	<ul style="list-style-type: none"> <li>• No. of business processes re-engineered, digitized, and onboarded on the ecitizen platform</li> <li>• No. of complaints resolved</li> <li>• No. of integration done</li> </ul>	process for transcription of the charter. <ul style="list-style-type: none"> <li>• Compliance with service charter monitored and reports submitted to the Ombudsman</li> <li>• All staff (729) were sensitized on the reviewed charter.</li> <li>• Digitization of; drivers test booking and testing; Application of Road Services Licencing (RSL); application of PSV badges, renewal and replacement to PSV Operators (Drivers and conductors); and Motor Vehicle registration and Motor Vehicle Inspection services, development and testing of the digitized services have been ongoing.</li> <li>• All complaints resolved</li> <li>• A common Application Programming</li> </ul>

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<b>Thematic Area</b>	<b>Objectives</b>	<b>Planned Activities</b>	<b>Key Performance Indicators</b>	<b>Achievements</b>
				Interface gateway was developed, which has been intergrated with Kenya Revenue Authority, Nairobi City County, Tourism Regulatory Authority, Financial Reporting Centre and Association of Kenya Insurers.
<b>Thematic Area</b>	<b>Objectives</b>	<b>Planned Activities</b>		<b>Achievements</b>
People	Realize 80% value proposition for employees	<ul style="list-style-type: none"> <li>Preparation of annual staff training projections</li> <li>Training of staff</li> <li>Promotion of Staff</li> <li>Performance management through the setting of performance targets, undertaking mid-year and annual staff appraisal, and implementation of recommendations emanating from staff appraisal reports</li> </ul>	<ul style="list-style-type: none"> <li>Annual staff training projection</li> <li>No. of staff trained</li> <li>No. of staff promoted</li> <li>No. of staff performance targets signed</li> <li>No. of staff appraised</li> <li>Action plan emanating from the staff appraisal report</li> </ul>	<ul style="list-style-type: none"> <li>Annual staff training projections were prepared and approved for implementation under the World Bank HOAGDP. 144 staff were trained during the year.</li> <li>Three (3) members of staff were promoted from grade 8 to 7.</li> <li>All staff had set their individual performance targets for the year and mid-year appraisals were conducted.</li> <li>An action plan was developed on the recommendations under the staff</li> </ul>

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Thematic Area	Objectives	Planned Activities	Key Performance Indicators	Achievements
				appraisal report, which included recruitment and promotion. as follows; One (1) Systems auditor, one (1) Principal driver test examiner, and two (2) engineers were recruited. All recruited staff were inducted.
Financial sustainability (Finance and stewardship indicator)	Enhance growth in A-i-A by 20% annually.	<ul style="list-style-type: none"> <li>Absorption of allocated budget</li> <li>Revenue collection (A-i-A)</li> <li>Resource mobilization from external sources</li> </ul>	<ul style="list-style-type: none"> <li>% absorption of allocated budget</li> <li>Amount of revenue collected</li> <li>No. of funding proposals</li> </ul>	<ul style="list-style-type: none"> <li>96% of allocated funds were absorbed.</li> <li>Collected Ksh. 3.021Billion against a target of 2.8Billion</li> <li>Mobilized financial support from the World Bank and the European Union of which Ksh. 386 Million was collected in the year.</li> </ul>

## **8. Corporate Governance Statement**

The Authority has adopted high standards and applies strict rules of conduct, based on the best corporate practices. As part of this commitment, the Board adheres to good corporate governance by embracing the following principles: -

- a) To observe high standards of ethical and moral behaviour;
- b) To act in the best interests of the organization,
- c) To remunerate and promote fairly and responsibly.
- d) To recognize the legitimate interests of all stakeholders; and
- e) To ensure that the organization acts as good corporate citizen.

In general, Board members shall act in the best interest of the organization and uphold their fiduciary responsibilities and duty of care. This involves not disclosing confidential information, avoiding real and perceived conflicts of interest, and favouring the interests of the organization over other interests. They will act honestly and in good faith so as to create a culture built on principles of integrity, accountability and transparency

### **Appointment and Vacation of Office**

The Chairman and the members of the Board are appointed in accordance with the NTSA Act Section 6 (f) and (g). This shall be by notice in the Gazette. Section 10 of the NTSA Act sets out the process of vacation of office of the Chairman and members of the Board of the Authority

### **Remuneration of the Board**

Members of the Board are paid remuneration, fees and allowances as determined by the Cabinet Secretary in consultation with the Salaries and Remuneration Commission.

### **Board Responsibilities**

Due care is taken by the Directors in managing affairs of the Authority. In recognition of their ultimate responsibility, the Directors focal point to guide their decisions and actions is based on a foundation of good governance and on our core values which are integrity, accountability, courteous service, professionalism, stewardship and efficiency.

The Board Charter and the Mwongozo Code sets out the Directors' roles and responsibilities as summarized below:

- a) Formulation and approval of the Authority's vision, mission and core values and formulation and approval of the Corporate Strategy, business plan and principles of technical operations.
- b) Approval of annual budget and the financial statements.
- c) Performance and approval of risk management strategy.
- d) Approval of major restructuring.
- e) Settlement of major litigation/claims.
- f) Approval of banking/authority levels, policies, procedures and manuals.
- g) Periodic formulation and review of ICT policies, procedures, strategies and work plans.

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Section 12 of the NTSA Act, 2012 stipulates that the Board shall establish such committees as it may consider necessary for the performance of its functions and the exercise of its powers under the Act. To this end, The Board has established four committees that meet regularly under well-defined terms of reference set by the Board. They include:

- i. Finance, Human Resource & Strategy Committee;
- ii. Transport & Technical Committee;
- iii. Road Safety & Communication Committee; and
- iv. Audit, Risk & Governance Committee.

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The following is a summary of Board membership and average attendance in each committee during the financial year ended June 30, 2023

Directors Name	Designation	Full Board		Ad Hoc Com Meeting		FHS		TTC Meetings		RS&CC Meetings		A&RC Meetings	
		No of Meetings	No of Meetings Attended	No of Meetings	No of Meetings Attended	No of Meetings	No of Meetings Attended	No of Meetings	No of Meetings Attended	No of Meetings	No of Meetings Attended	No of Meetings	No of Meetings Attended
Dr. Manoj Shah	Chairperson	4	3	0	0	0	0	0	0	0	0	4	0
Richie Munyao	Member	4	3	0	0	6	6	6	6	0	0	0	0
Caroline Oduor	Member	4	3	0	0	0	0	6	4	0	0	4	5
Losilian Kalo	Member	4	3	0	0	0	0			4	4	4	5
Paul Posh	Member	4	3	0	0	6	6	0	0	4	4	0	0
Lilian Mogendi	Member	4	3	0	0	6	6		6	6	6	0	0
Ephraim Karimi	Member	4	3	0	0	0	0	0	0	4	4	4	
Regina Nyaga	Member	4	3	0	0	0	0	6	6	0	0	0	0
Paul Kingori	Member	4	3	0	0	6	6	0	0	0	0	0	0
Edward Mwamburi	Member	4	3	0	0	0	0	0	0	4	4	0	0
Joseph Kimemia	Member			0	0	0	0	0	0	0	0	4	5

**Key:**

C-Chairperson

DG-Director General

AD (NT)- Alternate Director to the PS National Treasury

AD (MoR&T)- Alternate Director to The PS State Department of Transport

AD (AG)- Alternate Director to The Attorney General

AD (IG)- Alternate Director to The Inspector General

Details of the committees are as given below:

**Finance, Human Resource & Strategy Committee (FHS)**

<i>Directors Name</i>	<i>No. of Meetings Held</i>	<i>No. of Meetings Attended</i>	<i>%Attendance</i>
Paul Posh Abwora	6	6	100%
Richie Munyao Mweka	6	6	100%
Lilian Nyabonyi Mogendi	6	6	100%
Paul Kingori	6	6	100%

**Transport & Technical Committee (TTC)**

<i>Directors Name</i>	<i>No. of Meetings Held</i>	<i>No. of Meetings Attended</i>	<i>%Attendance</i>
Richie Munyao Mweka	6	6	100%
Lilian Nyabonyi Mogendi	6	6	100%
Ms. Caroline Achieng Oduor	6	4	67%
Regina Nderitu	6	6	100%

**Road Safety & Communication Committee (RCC)**

<i>Directors Name</i>	<i>No. of Meetings Held</i>	<i>No. of Meetings Attended</i>	<i>%Attendance</i>
Johnson Kalo Losilian	5	5	100%
Ephraim Karimi Macharia	5	5	100%
Paul Posho Abwori	5	5	100%
Edward Mwamburi	5	5	100%

**Audit & Risk Committee (ARC)**

<i>Directors Name</i>	<i>No. of Meetings Held</i>	<i>No. of Meetings Attended</i>	<i>%Attendance</i>
Ms. Caroline Achieng Oduor	7	7	100%
Johnson Kalo Losilian	7	6	86%
Mr. Ephraim Karimi Macharia	7	5	71%
Mr. Joseph Kariuki Kimemia	7	5	71%

**9. Management Discussion and Analysis**

The Authority undertakes four main programmes in fulfilment of its mandate. The activities undertaken under these programmes during the financial year ended 30 June 2024 were as below:

## 9.1 Road Safety

Road Traffic injuries have been on the rise globally, in the WHO report (2018) about 1.35 million people lose their lives through road traffic injuries and about 20-50 million people get injured annually. The report further states that road crashes are the 8<sup>th</sup> leading cause of death for people of all ages, and it is the number one cause of death for children and young adults aged 5-29 years. These deaths are three times higher in low- and middle-income countries.

Road Safety has been recognized in the United Nations' 2030 Agenda for Sustainable Development that has included road safety in two Sustainable Development Goals (SDGs) and it is associated with targets 3.6 and 11.2. The United Nations launched two Decades of Action for Road Safety (2011-2020 and 2021-2030). The Decades were to guide member states on how to reduce the number of crashes by half. The second Decade addressed the need to concentrate on the low- and middle-income countries which contribute to the high number of deaths.

Africa is largely affected with the road crashes due to a growth in urbanization and because of the increase of the vehicle ownership. Africa has the highest rate of traffic death compared to the other regions of 26.6 per 100,000 population despite having low motorization. This is about 650 people die every day and 39% of the deaths are from vulnerable road users (pedestrians, pedal cyclists, motorcyclists, and pillion passenger).

In Kenya, about 4,500 people lose their lives through road traffic crashes and about 10,000 victims get injured annually. Like many other countries majority of the affected road users are the vulnerable. These vulnerable road users account to about 70% of the total deaths in the country every year. The cost of road trauma is approximately 2%-3% of the global GDP. These losses rise to over 5% of GDP of low- and middle-income countries. In the country this economic loss can be put at more than 500 billion Kenya shillings annually. (WHO global status report 2015). The cost of crashes is borne by governments-emergency, health and welfare services, the loss of taxation, by corporations through the loss of productivity. The drivers involved in road crashes may suffer from several adverse consequences even if they are not injured. The driver may be prosecuted for negligence or even manslaughter because of a crash.

Road safety is the core mandate of the Authority and thus all its activities are geared towards ensuring road safety on the Kenyan Roads.

Over the five-year period ending 30 June 2024, the road crash trends were as summarised below:

**Table 3: Road Crash Trends Based on Class of victims over the five-year Period ending 30 June 2024**

Class of Victims	2023/2024	2022/2023	2021/2022	2020/2021	2019/2020
Fatalities	4,386	4,634	4,723	4,477	3,567
Serious Injuries	11,703	10,106	10,148	9,418	7,158
Slight Injuries	8,252	7,304	6,774	5,324	4,955
<b>TOTAL</b>	<b>24,341</b>	<b>22,044</b>	<b>21,645</b>	<b>19,219</b>	<b>15,680</b>

During the financial year ending 30 June 2024, the number of fatalities decreased by 5.4% while serious Injuries and slightly injured victims increased by 15.8% and 13% respectively. Overall, there was an increase in accidents based on class of victim by 12.5 % in comparison with the previous period. The comparative trend based on fatalities with the same period of the previous year was as shown in the table below:

**Table 4: Fatalities Based on Class of victims**

Class of Victims	2023/2024	2022/2023	Var	% Var
Fatalities	4,386	4,634	-248	-5.4
Serious Injuries	11,703	10,106	1,597	15.8
Slight Injuries	8,252	7,304	948	13.0
<b>TOTAL</b>	<b>24,341</b>	<b>22,044</b>	<b>2,297</b>	<b>12.5</b>

The fatalities trend over the five-year period ending 30 June 2024 was as summarised below:

**Table 5: Fatalities Trends Based on Categories of Road User Group over the five-year Period ending 30 June 2024**

Road User	2023/2024	2022/2023	2021/2022	2020/2021	2019/2020
Pedestrians	1,667	1,654	1,667	1,502	1,376
Drivers	386	410	431	444	309
Passengers	783	870	793	697	565
Pillion Passenger	384	422	477	455	373
Pedal Cyclist	83	74	70	104	69
Motor Cyclist	1,083	1,204	1,285	1,275	875
<b>TOTAL</b>	<b>4,386</b>	<b>4,634</b>	<b>4,723</b>	<b>4,477</b>	<b>3,567</b>

**Table 6: Fatalities Based on Categories of Road User Group**

Road User	2023/2024	2022/2023	Var	% Var
Pedestrians	1,667	1,654	13	0.79
Drivers	386	410	-24	-5.85
Passengers	783	870	-87	-10.00
Pillion Passenger	384	422	-38	-9.00
Pedal Cyclist	83	74	9	12.16
Motor Cyclist	1,083	1,204	-121	-10.05
<b>TOTAL</b>	<b>4,386</b>	<b>4,634</b>	<b>-248</b>	<b>-5.35</b>

Based on classification by Road users, the Authority reported a decrease in fatalities among drivers, passengers, pillion passengers and motor cyclist by 5.85%, 10%, 9% and 10.05% respectively.

It was also noted that pedestrians' fatalities were the highest under this category contributing 38% (1,667 out of the total fatalities of 4,386) of the total fatal injuries during the year.

### 9.1.1 Distribution of fatalities and Injuries as per registered vehicles

Under best practice, it's a requirement to measure fatalities against population and number of registered vehicles in the country. The global fatality index adopted is fatalities over the number of registered vehicles per 10,000 vehicles. Further the global index based on population is fatalities over a country's population but per 100,000 persons.  $(\text{Fatality/No. of Registered Vehicles} \times 10,000) = \text{Fatality Index}$  and  $(\text{Fatality/Country's Population} \times 100,000) = \text{Fatality Index}$

In Kenya, the Authority has adopted a fatality index based on the number of vehicles registered per 10,000 which forms the basis of its analysis. In the financial year ending 30 June 2024, the Authority had targeted to reduce fatalities index from 9.54 fatality index to 8.97 translating into a 6% reduction. The Authority achieved a fatality index 8.73 which was a positive variance.

The analysis of distribution of fatalities based on registered number of motorized vehicles reported a decrease of 8.5% as shown below:

**Table 7: Fatalities of Road User Group based on Registered Vehicles**

	FY 2022/2023	FY 2023/2024	Var	% Var
Number of Registered Vehicles	4,859,793	5,022,049	162,256	3.3
FATALITIES	4,634	4,386	-248	-5.4
Fatalities Per 10,000 Vehicles	9.54	8.73	-1	-8.5
SERIOUS & SLIGHT	17,410	19,955	2,545	14.6
Injuries Per 10,000 Vehicles	35.82	39.73	4	10.9

**Table 8: Distribution of fatalities on a Month-by-Month Basis.**

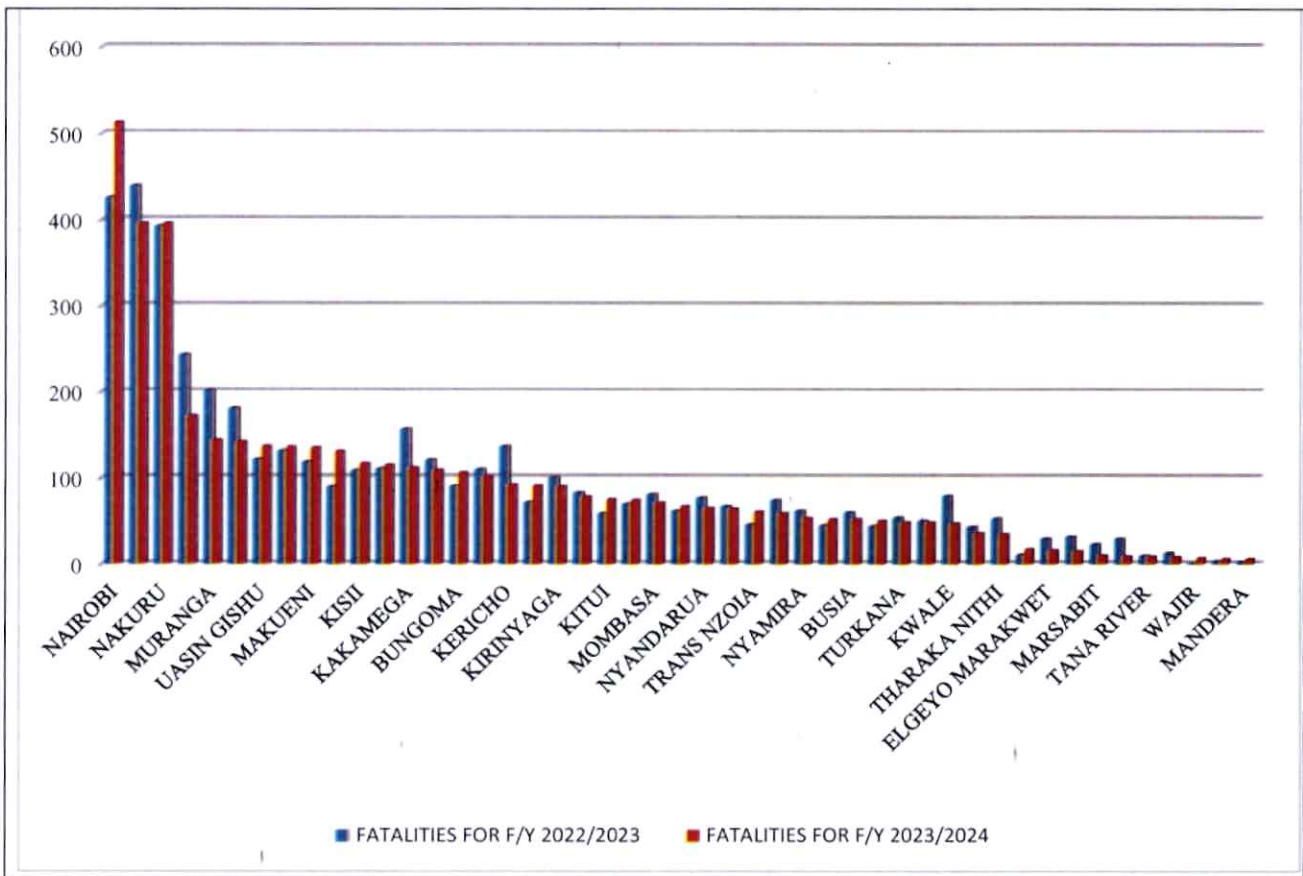
MONTHS	2023/2024	2022/2023	Var	% Var
July	325	487	-162	-33.3
August	372	423	-51	-12.1
September	338	365	-27	-7.4
October	330	363	-33	-9.1
November	292	312	-20	-6.4
December	423	440	-17	-3.9
January	389	379	10	2.6
February	374	340	34	10.0
March	403	389	14	3.6
April	388	357	31	8.7
May	341	340	1	0.3
June	411	439	-28	-6.4
<b>Total</b>	<b>4,386</b>	<b>4,634</b>	<b>-248</b>	<b>-5.4</b>

From the analysis above, it can be noted that the months of January, 2024 to May 2024 registered an increase in the number of fatalities. The Authority has noted a significant correlation between the multi-agency road safety enforcement, compliance checks, public education on road safety and robust media campaigns to increase or decrease in fatalities

**9.1.2 Contribution of fatalities based on Counties.**

Fatalities rates are higher in highly urbanized counties. This is largely attributed to improvement of infrastructure and increase in population which has increased interaction between vulnerable road users such as pedestrian and motor cyclists on the road. The graph below shows the leading counties:

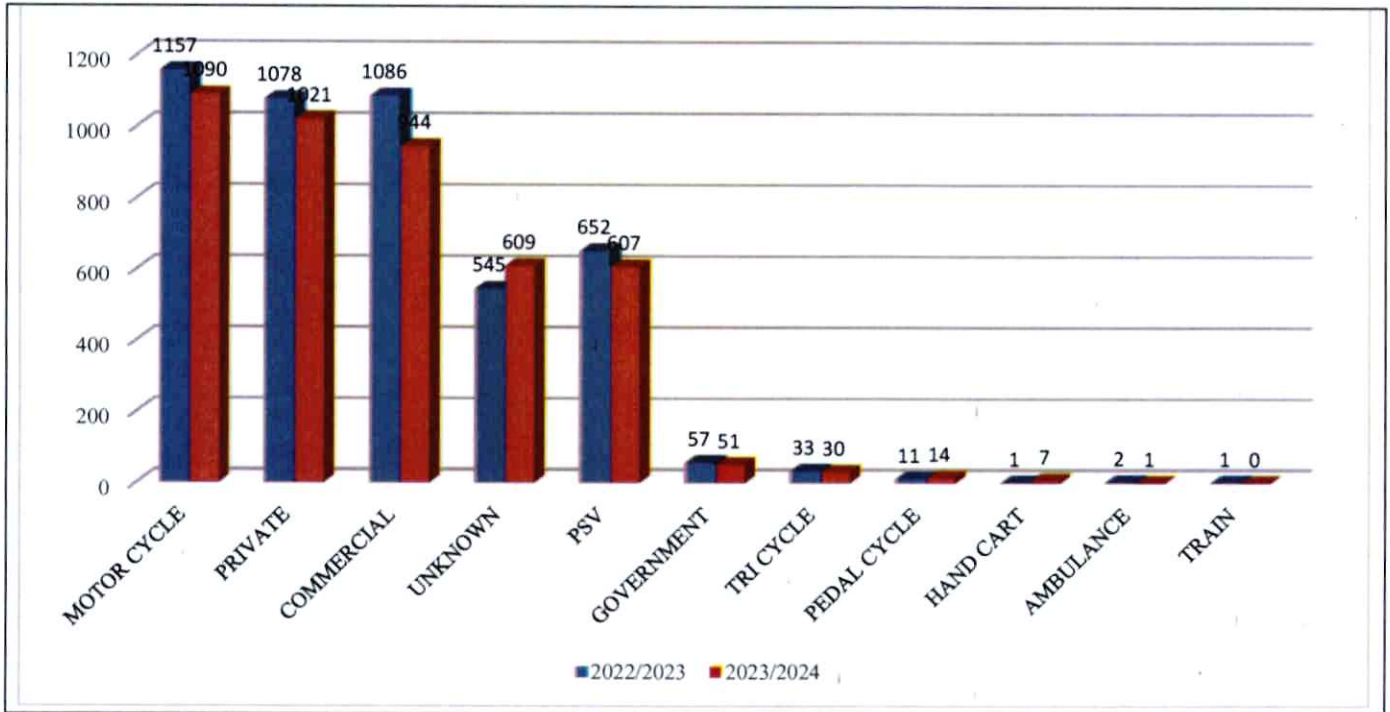
**Figure 1: Contribution of Fatalities by Counties**



**9.1.3 Contribution of fatalities Associated to the Vehicle type.**

The bar graph below shows that motorcycles and private vehicles contributed to most fatalities in 2023/2024 each recording 1090 and 1021 deaths respectively.

**Figure 2: Contribution of Fatalities Associated with the Vehicle Type.**



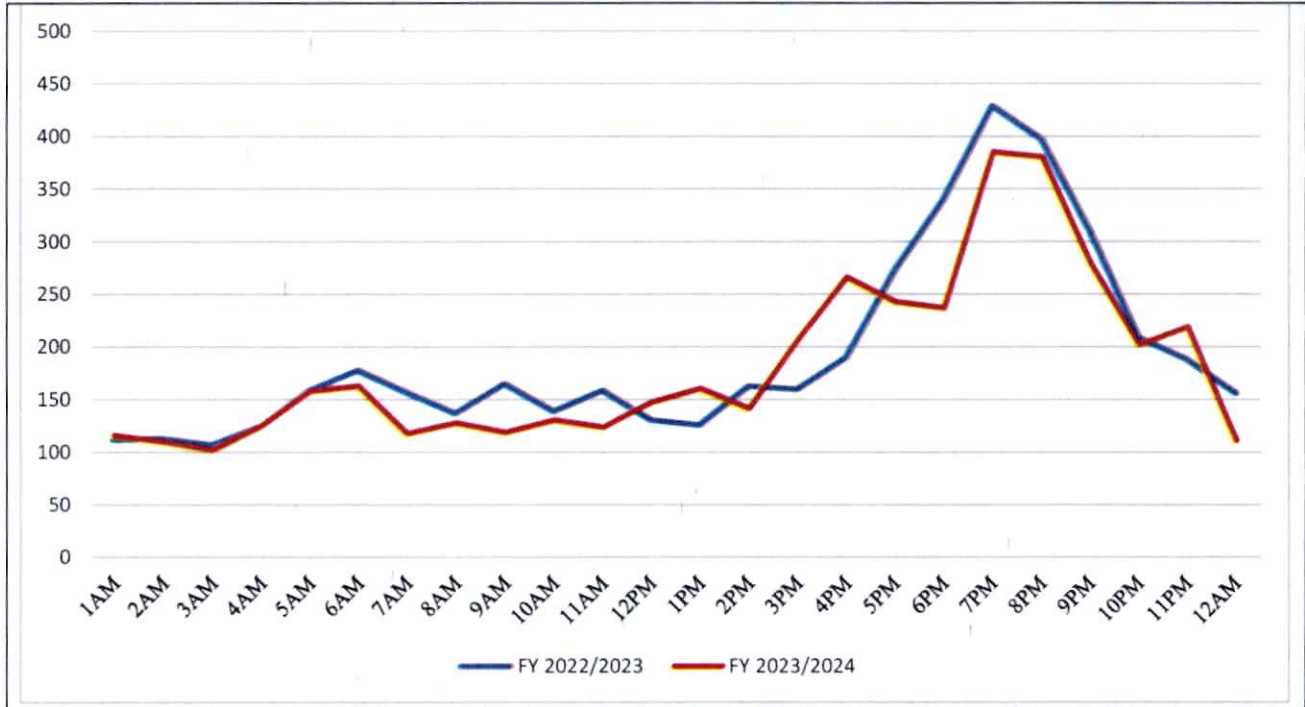
**9.1.4 Distribution of fatalities across the time of the day.**

Most of fatal road traffic crashes occur at between 4.00pm to 9.00pm The peak being 7.00p.m.

This is largely attributed to:

- a) Reduced enforcement during these times
- b) High volumes of traffic and pedestrians/rush hour.
- c) Pedestrians crossing at the non-designated or un-safe areas and easily get knocked by speeding vehicles
- d) Poor lighting at the pedestrian crossing points and major highways.
- e) Driver fatigue
- f) Drink driving

**Figure 3: Distribution of fatalities across the time of the day.**



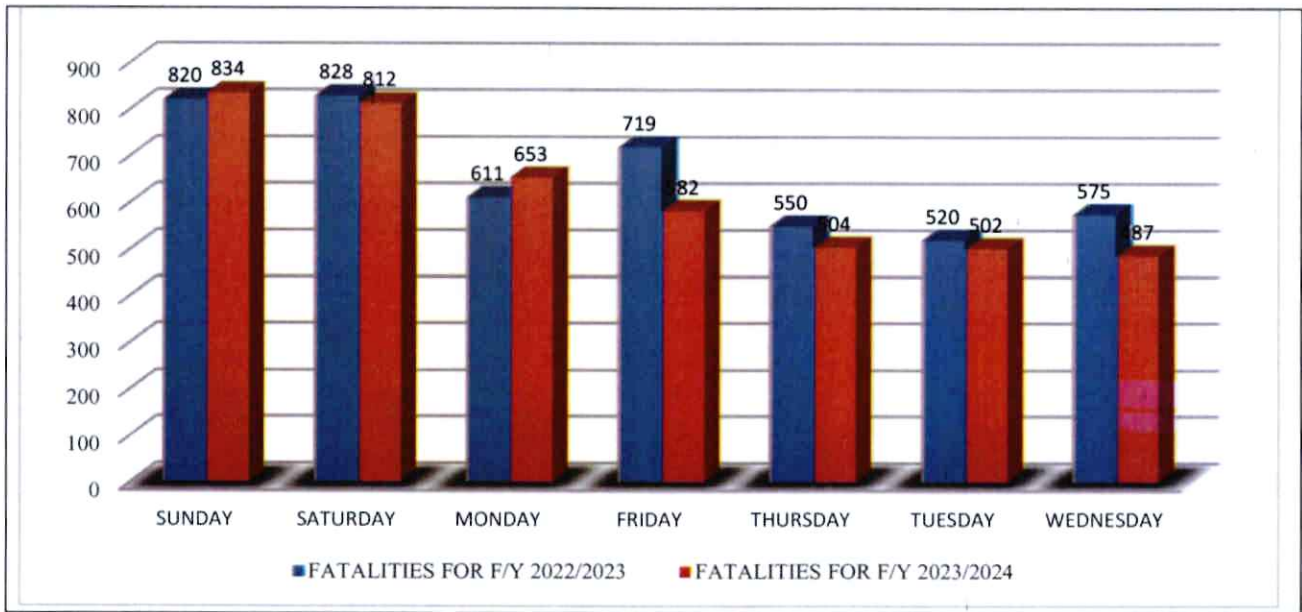
**9.1.5 Distribution of fatalities based on days of the Week.**

Sunday had the highest fatalities in financial year 2023/2024 with 820 deaths. Friday, Saturday, and Sunday contributed the highest number of fatalities with a combined figure at 51.1%.

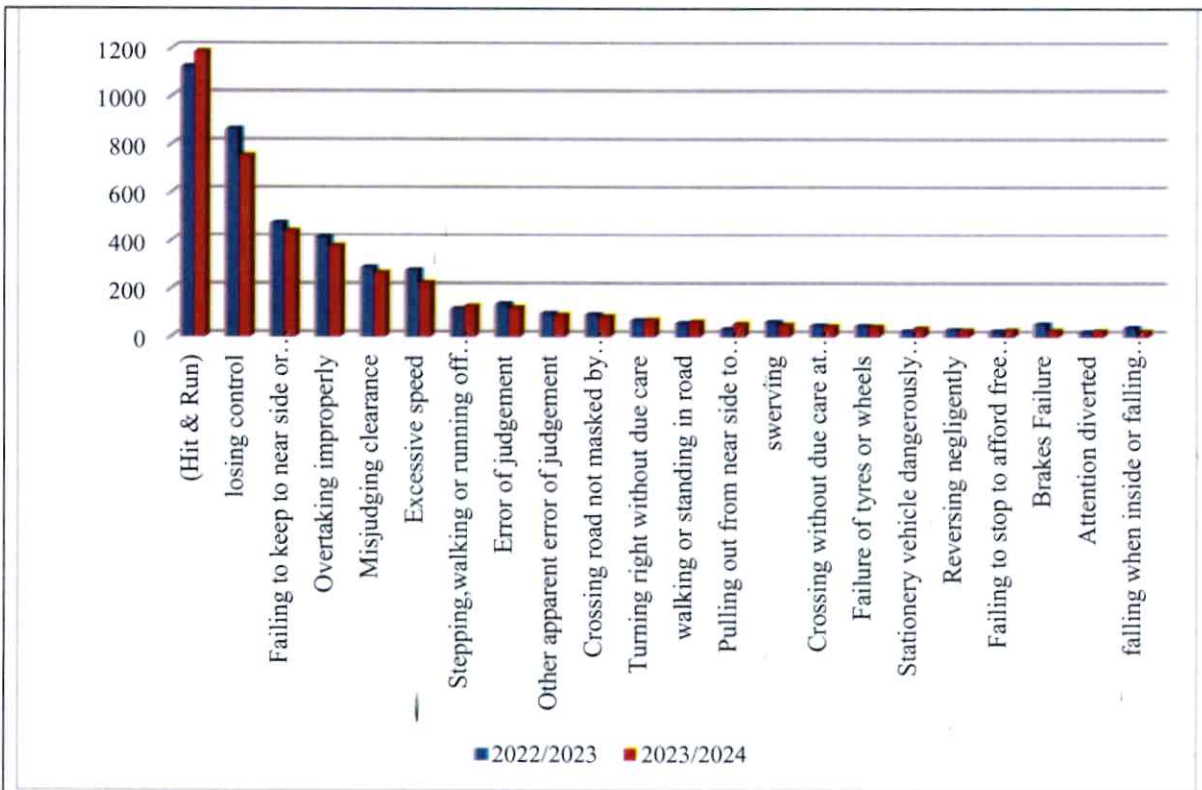
The possible reasons were:

- High Travel numbers during this time hence increased exposure
- Speeding especially along the major highways
- Reduced enforcement.

**Figure 4: Distribution of fatalities across the time of the day.**



**Figure 5: Leading cause of Crashes**



### 9.1.6 National Road Safety Action Plan-2024-2028

H.E. Dr. William S. Ruto, CGH, PhD, The President of the Republic of Kenya, and Commander-in-Chief of the Defence Forces launched the National Road Safety Action Plan on Wednesday, 17th April, 2024 at Kenyatta International Convention Centre (KICC).

The launch of the National Road Safety Action Plan 2024-2028 is a significant milestone in our collective effort to address the pressing issue of road safety in the country.

The National Road Safety Action Plan 2024- 2028 provides the National Strategic direction for road safety programme implementation for the next five years. The Plan is a response to the road safety challenge and outlines the Government's commitment to reducing road traffic crashes by 50% and making Kenyan roads safer for all road users.

The Action Plan is premised on the “Safe System Approach “and has identified eight (8) Priority Actions to be implemented in the next 5 years to improve road safety across the country. It will be implemented through a Multi-Agency Governance Framework (MAGF).

The Authority has developed an Annual Implementation Plan for the National Road Safety Action Plan which details what each of the actors would implement in the first year.

The Annual Implementation plan will be validated by each of the agencies through MAGF and subsequent implementation.

The pictorial presentation of the event was as below:

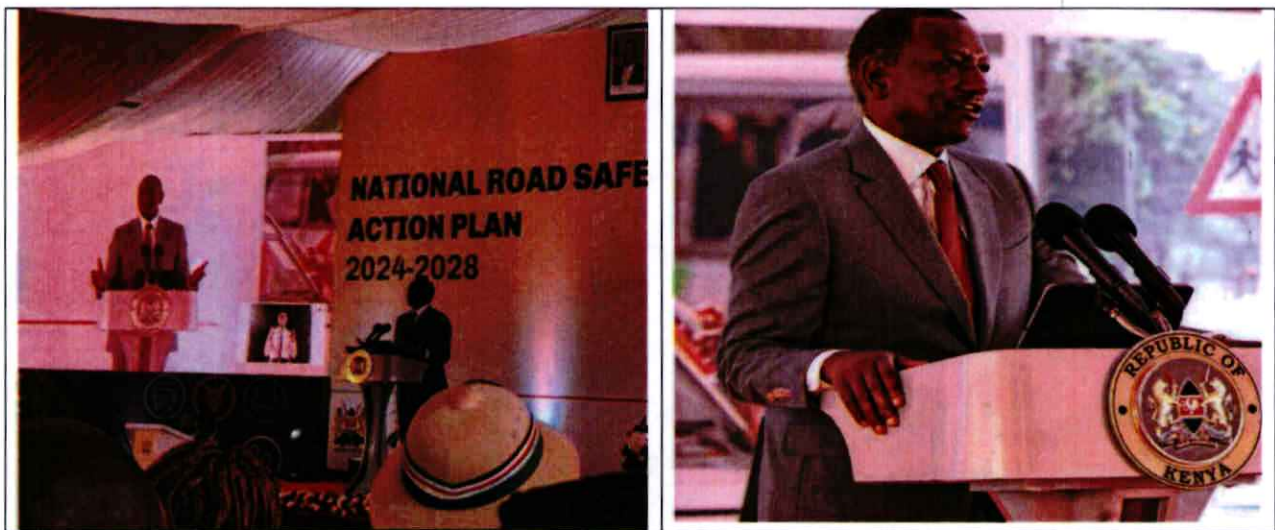


Figure 6: The Launch of the National Road Safety Action Plan 2024-2028 by H.E. Dr. William S. Ruto, CGH, PhD, The President of the Republic of Kenya, and Commander-in-Chief of the Defence Forces Ruto



*Figure 7: H.E. Dr. William S. Ruto, CGH, PhD, The President of the Republic of Kenya, and Commander-in-Chief of the Defence Forces (Centre) handing over a copy of the National Road Safety Action Plan to the during the Launch.*



*Figure 8: H.E. Dr. William S. Ruto, CGH, PhD, The President of the Republic of Kenya, and Commander-in-Chief of the Defence Forces (Centre) handing over a copy of the National Road Safety Action Plan to distinguished Boda Boda Operator during The Launch of the National Road Safety Action Plan 2024-2028*



*Figure 9: H.E. Dr. William S. Ruto, CGH, PhD, The President of the Republic of Kenya, and Commander-in-Chief of the Defence Forces (Centre), and on his right; CS Roads & Transport, Hon. Kipchumba Murkomen, CS Education Mr. Ezekiel Machogu and from the extreme left PS State Department of Transport Mr. Mohamed Daghar, Finance HR & Strategy Board Committee Chairman, Mr. Paul Posh, NTSA Chairman Dr. Manoj Shah, and Chairman matatu Owners Association Mr. Albert Karogasha, during The Launch of the National Road Safety Action Plan 2024-2028*

The NRSAP has 8 National Road Safety Priorities which are geared towards streamlining the implementation of Road Safety in Kenya. These include:

- 1) Speed Priority 1-Coordination of delivery partnerships
- 2) Priority 2-Funding
- 3) Priority 3-Risk targeting
- 4) Priority 4-Infrastructure safety
- 5) Priority 5-Vehicle safety standards and compliance
- 6) Priority 6-Enforcement targeting unsafe behaviour & education
- 7) Priority 7- Post Crash services
- 8) Road Safety database, monitoring and evaluation systems.

### **9.1.7 Establish Establishment of the County Transport and Safety Committees**

To enhance collaboration and partnership between the two levels of government, the Authority through the Council of Governors has established the County Transport Safety Committees to address road safety matters at the County level. The Authority has established and operationalize six transport and safety committees in Kericho, Machakos, Kakamega, Nakuru, Kisumu and Nairobi Counties. These six counties have developed a specific County Action Plan with the support of the Authority this year and will start the implementation of the policy and It is specific since different counties have different special needs on the road safety.

To ensure that this strategy is fully implemented, the Authority facilitated the establishment of 38 County Transport and Safety Committees and the appointment and gazettement of members of the committees by

the Cabinet Secretary for Roads & Transport. The Authority is working towards establishment and gazettment of the remaining 8 counties.



*Figure 10: DG, NTSA giving his remarks during the CTSC workshop held in Naivasha.*

#### **9.1.8 Road Safety Awareness Programs**

Increasing road safety awareness among road users in Kenya through public education is one of the key functions of the Authority through the Directorate of Road Safety. Contribution of human behaviour to road traffic crashes accounts for about 70% whereas about 30% results from infrastructural deficiencies, coordination and road safety management challenges. The reckless behaviour of drivers such as speeding, drunk driving, poor fatigue management, use of cell phones and other distractive behaviour as well as poor mental health management and lack of awareness contribute to a significant number of incidents and injuries on our roads.

One of the components of the safe systems approach to road safety entails improved attitude and behaviour of road users who include drivers, passengers, cyclists, motorcyclists, pillion passengers and pedestrians. Actions to achieve this goal involves educating the road users and raising public awareness on safer road use. This is because being a safer road user involves much more than following the rules of the road. It requires understanding one's abilities and limitations, being informed of how medication may affect driving, staying physically and mentally fit to drive, among other protective factors. Public education and awareness of road safety plays a significant role in improving road user behavior and effecting attitude change, which in turn reduces crash-related fatal injuries.

Citizen awareness through effective training and education on public policy on road safety, traffic laws and regulations, combined with safety campaigns and partnerships are among key elements that make people cognizant of the risk factors and ultimately reduce fatalities on our roads.

#### **9.1.9 Heavy Commercial Vehicles Awareness Campaign**

To actualize this plan, the Authority set a target of increasing education on safer road use in the financial year 2023/24 with focus on heavy commercial vehicle driver. To address the component of human error in road traffic crashes. The education and sensitization is on safer passenger behavior, safer driver behavior, traffic law and regulations and the role of attitude and behavior in promotion of road safety. Underpinning these

initiatives was the need to reduce the number of fatalities and serious injuries among heavy commercial vehicle transporters. The main target groups under this category of Heavy Commercial Vehicle (HCV) transporters were:

**a) Truckers Association of Kenya (TAK) Regions Sensitization Program**

Truckers Association of Kenya organized their Annual General Meeting (AGM) for their Sacco management in the country. The Authority used the opportunity to sensitize the over 400 Sacco members present on road safety issues, the Traffic Laws and Regulations, compliance and Internal Road Safety Policy Guidelines. The Association has over fifteen thousand members registered in over 120 Saccos.

Below is a pictorial presentation of the sensitization:



*Figure 11: Truckers Association of Kenya AGM, Mombasa*

**b) Kenya Ports Authority Safety Sensitization for Transporters**

As part of their road safety mainstreaming activities, Kenya Ports Authority (KPA) organized a road safety campaign for their staff and stakeholders in the commercial transport sub-sector. During this campaign, the Authority undertook a road safety sensitization and awareness campaign to about 100 KPA Port users, transporters and drivers, while the National Police Service sensitized them on traffic laws and general compliance and KPA covered safety within the port.

Below is a pictorial presentation of the sensitization:



*Figure 12: KPA Sensitization at the Port*

### **c) Vivo Energy Kenya**

Vivo Energy Kenya is a petroleum company established in Kenya in 2012 that deals in automotive fuels, lubricants, aviation fuels, liquified petroleum gas (LPG) and black fuels. The company is also known for its community investment programs aiming to create lasting social and economic benefits in the communities and have been key stakeholders in children road safety campaigns. The company has an annual Driver's League, which is a family day for all their drivers and transporters and NTSA was considered a key stakeholder in carrying out road safety sensitization during the event.

In the financial period FY2023-24, the Authority sensitized about 200 petroleum tanker drivers and their families from Dakawou Transporters, A.O. Bayusuf, Roy Transmotors and Sibed Transporters at Karura Forest on road safety issues. As a result of this initiative, the Authority sensitized transporters from over 100 Saccos and companies on various road safety issues affecting drivers, touts and company owners and their roles in promoting road safety.

Below is a pictorial presentation of the sensitization:



*Figure 13: Vivo energy driver family fun day*

The main aim and objectives of the campaign and public education was:

- 1) To raise awareness among transporters on road safety issues and their role in prevention of crashes through safer road use
- 2) To improve road user behavior through adherence to traffic rules
- 3) To develop cost effective road safety programs to increase knowledge, awareness and skills amongst road users in Kenya
- 4) To raise awareness on the importance of having internal road safety policies
- 5) To create a movement of transporters that promotes attitude and behavior change regarding road safety

NTSA partnered with the stakeholders listed below to implement a countrywide road safety campaign.

**Table 9: Stakeholders engagement in Road Safety Campaign**

Target Group	Mode of public mobilization	Stakeholders Involved	Tools of Engagement	Road Safety Issues
<p>Heavy commercial transporters, their drivers and conductors, SACCO management</p>	<ul style="list-style-type: none"> <li>• One on one engagement in their places of work</li> <li>• Closed door meetings/conferences organized by Kenya Ports Authority (KPA) and Truckers Association of Kenya (TAK)</li> <li>• Stakeholder engagement where NTSA is coopted in training sessions/events for other organizations</li> </ul>	<ul style="list-style-type: none"> <li>• National Police Service (NPS)</li> <li>• Kenya National Highways Authority (KeNHA)</li> <li>• Isuzu</li> <li>• KPA</li> <li>• TAK</li> <li>• Vivo Energy</li> <li>• Dakawou Transporters</li> <li>• A.O. Bayusuf</li> <li>• Roy Transmotors</li> <li>• Sibed Transporters</li> <li>• Equity Afia</li> </ul>	<ul style="list-style-type: none"> <li>• Audio visual sources</li> <li>• Lectures/presentations</li> <li>• Plenary sessions</li> </ul>	<ul style="list-style-type: none"> <li>• Internal road safety policies</li> <li>• Crash data and road crash risk factors</li> <li>• Traffic laws and regulations</li> <li>• Axle load control</li> <li>• General compliance</li> <li>• NTSA Service Charter</li> <li>• Statutory requirement</li> <li>• Personal Accident Cover</li> <li>• Handling of Complaints</li> <li>• Customer service</li> <li>• Cleanliness</li> <li>• Physical and mental health</li> </ul>

### **9.1.10 Schools /Institutions Safety Campaign**

Globally, Road Traffic Injuries (RTI) cause more than 1.35million deaths annually, leaving 20-50 million more people injured or disabled. It's the leading killer of children and youth, and they typically strike during the most productive years, causing huge health, social and economic harm throughout society. According to World Health Organization (WHO) report, Road traffic injuries are the leading cause of death of children and young adults aged 5-29 years. The report indicates that more than 600 children and young people die from road crashes across the world every single day: the vast majority of which occur in low- and middle-income countries.

As motor vehicles proliferate, countries are doubling down on transport systems built for cars, not people, and not with safety at their core. This holds back efforts to save lives, protect the vulnerable and secure a sustainable future. With a rapidly growing and increasingly urban population, it calls for a safe, efficient, and sustainable mix of transport types, including mass public transport, while ensuring the safety of pedestrians, cyclists, and other vulnerable road users, who account for half of all deaths.

In Kenya, about 424 children and young adults (0 –19 years) died in the year 2023 due to road crashes; representing 9.8% of all the fatalities in the year 2023. These traumatic events cause immeasurable suffering and grief, economic hardship for families and the Nation at large. Children are especially vulnerable to road traffic injury because of their limitations in utilization of road infrastructure and body stature.

It's against this background that the Authority in collaboration with various medical providers and vehicle dealers undertook to sensitize institutions and schools on road safety to improve and create better understanding of the institutions on their role in enhancing road safety within their communities.

During the financial year under review, the campaign covered schools sourced from the State Department of Early Learning and Basic Education and Kenya Private Schools Association(KEPSA) from Kiambu County

The overall objective of this campaign was to enhance the safety of learners in schools/Learning institutions by sensitizing the schools bus drivers, attendants to the learners and providing advisory on inspection services on pro bono basis to enhance school vehicles safety.

The road safety clinics were structured to begin with a comprehensive road safety sensitization covering and the following areas:

- 1) The current National road safety status with specific reference to children.
- 2) Road Safety Risk Factors specific to children/learners
- 3) Social economic and health burden of road traffic injuries in the country and on households.
- 4) The role and responsibilities of school bus drivers & their attendants in enhancing safety.
- 5) School transport regulations

The medical practitioner offered the following services:

- 1) Eye checkups by professionals drawn from Kenya Association of Opticians
- 2) Sensitization on mental health and its implications on driving by Chiromo Hospital Group
- 3) Blood pressure and diabetes screening.

The driver sensitization and health check campaign took place in Nairobi, Kiambu and Nakuru regions, with the details of the exercise captured in the table below

**Table 10: School Driver Sensitization and Health Check Campaign**

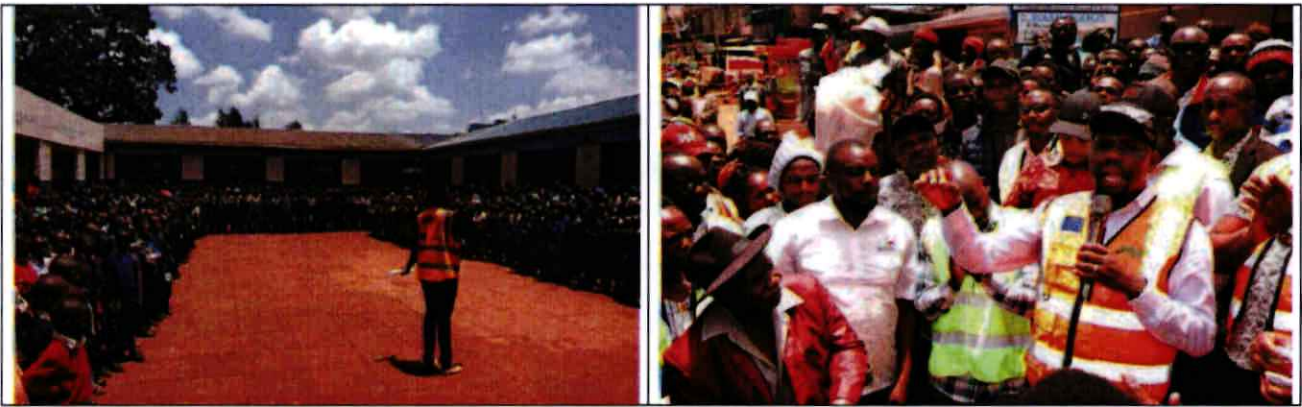
Region	No of Drivers Sensitized	No of School Buses Inspected
Nairobi	1,020	700
Kiambu-Thika	208	162
Nakuru	115	95
<b>Total</b>	<b>1,343</b>	<b>957</b>

Road safety sensitization of learners was conducted in the various schools in Nairobi under the “.....*Look Out Tuvuke Salama ...*” Campaign under which the Authority undertook to sensitize the learners while Vivo Energy Kenya committed to support the campaign with safe stop signs for issuance to vulnerable schools along major highways.

The learners were sensitized on road safety risk factors with specific focus on their vulnerability and on how to be safe as young road users.

**Table 11: Road Safety Sensitization under the ‘Look Out Tuvuke Salama’ Campaign**

Sub County	School	Number of Learners
Kasarani	Kasarani Primary	1,816
	Baba Dogo Primary	3,000
	Chadaria Primary	2,056
	Marurui Primary	1,200
	Njathaini primary	826
	Murema Primary	3,000
	St. Dominic Primary	2,300
Westlands	Muguga Green	1,300
	Kihumbu ini	2,800
	New Kihumbu-ini	1,037
Kiambu	Kiambu High school	1,730
	Mungai Chengecha Primary	812
	St John Kanunga High	1,600
	Loreto Primary	1400
	Njugi Primary	816
<b>Total Number of Learners Sensitized</b>		<b>25,693</b>



*Figure 14: Kirigu Primary School sensitization & CS, Ministry of Roads and transport addressing members of public during the installation of road signages in Kericho County.*



*Figure 15: Ongoing Sensitization of school Children at Mungai Chengeca primary school at the school grounds as part of tree planting Exercise in Kiambu County. The Authority will plant 700 trees at the school grounds*

### **9.1.11 Bodaboda Safety Campaign**

The boda boda industry in Kenya has grown without a solid legislative framework to direct it. There is a serious policy gap and real security risk in Kenya because there is no database that includes all boda boda riders. Following the tremendous growth of the boda boda sector in the Country, there is an absence of deliberate fundamental systems and operational structures laid to regulate and govern the system

Motorcycles have become a big enabler of crime, according to a taskforce that was established in 2020 to look into motorcycle reforms. This taskforce discovered that some boda boda riders had committed both small and serious violent crimes. For a sector that is dominated by a very youthful population of men who lack professional skills, are less educated, and are of lower socioeconomic position, there as an urgent need to register operators.

Ignorance of Safety Regulations on roads by road users heightens risk factors and probability of injuries. Despite the public health importance of RTI, there is little, if any, published information on how RTI casualties are handled at the crash scenes, evacuated to health facilities or received and managed at the facilities.

In line with the Motorcycle action plan the Authority has started registration of Boda Boda riders into Saccos in huduma centres and the training of the boda boda officials on Sacco formation and insurance.

The Authority is also a member of a Helmet Coalition which was formed with an aim of increasing compliance on helmet wearing and to improve the quality standards of the helmets with the support of Transaid. There has also been a lot of public awareness done in stages, Road shows and Road safety workshops in collaboration with their group leaders.

During the financial period under review, the Authority was able to sensitize more than 36,827riders and trained 113 Boda boda leaders through collaboration with the following organizations:

- a) Ministry of Health
- b) County Government of Kericho & Bomet
- c) Cooperative Bank and the Authority,
- d) Insurance Regulatory Authority
- e) Kenya Rural Roads Authority
- f) Agricultural Development Corporation
- g) Northern Corridor Transit and Transport Coordination Authority (NCTTCA)
- h) Kenya Roads Board
- i) Digital Financial Lending Institutions



Figure 16: Boda Boda Sensitization in Bomet County



Figure 17: BodaBoda Financial Literacy & Road Safety Campaign in Kawangware, Nairobi County



Figure 18: Boda Boda riders safety sensitization in Molo, Nakuru County

### 9.1.12 Pedestrian Safety Campaign

Walking remains the most basic form of transportation and therefore pedestrians are the largest group of road users. Road crash statistics have shown that pedestrians are the most vulnerable road users. When pedestrians are involved in crashes, they nearly always result in injuries and are significantly more likely to result in a fatality than crashes involving vehicle-vehicle. The safety and convenience of pedestrian travels remain an important factor for the Authority.

To address the safety and convenience of pedestrians, the Authority has geared its efforts towards achieving the following milestones:

- 1) To reduce pedestrian road traffic crashes, injuries, and fatalities on Kenyan roads by 50% by 2030
- 2) To educate both pedestrians and motorists(drivers) on safe road user behaviour on our public roads-foster respect and civility

- 3) To improve enforcement on intolerant speeding motorists, drunk drivers/riders and reckless pedestrians on high-risk roads in major cities and towns.
- 4) To increase connectivity between pedestrian networks and mass transit.
- 5) To improve existing pedestrian facilities Clearly mark crosswalks with appropriate signage, signals, and pedestrian indicators
- 6) To provide more Pedestrian infrastructure networks –construction of pedestrian facilities, rest areas, access improvements, crosswalks, curb ramps, lighting, sidewalks, signs and signal improvements, spot improvement programs, traffic calming, foot bridges, trail/highway intersections, and bridges/tunnels for pedestrians or bicyclists

During the financial period under review, a total of 1,667 pedestrian fatalities were recorded in comparison to 1,654 fatalities in the previous period resulting into a drop of 13 fatalities or 0.79%.

In view of the huge pedestrian fatalities, the Authority has attributed this high number of fatalities under this category of road users to the following risk factors.

**a) Electronic usage**

- 1) Pedestrians who use their mobile phones while walking cannot maintain their balance, which may cause an increase in unsafe behaviours, injuries, or even death also texting while walking visually and cognitively distracts pedestrians from the road.
- 2) Distracted behaviour behind the wheel and on the pavements may produce disastrous, if not fatal results. Inattentiveness related to texting, talking on phone, or changing the music decreases driver and pedestrian focus, as such the chances of going through a stop sign, hitting someone at crosswalk or walking into a moving car increase.

**b) Speed**

There is direct correlation between speed the likelihood of road crash fatalities and injuries. Excessive speeds reduce the reaction time, stopping distance, causes a driver to lose control of the vehicle, fail to anticipate oncoming hazards in good time and also cause other road users to misjudge the speed of the vehicle

**c) Poor visibility**

Inability to see someone walking alongside or crossing a road increases the chances of a road crash. Weather is a primary culprit, from fog and rain obscuring the road ahead to slippery conditions and thus a driver may not be able to slow down by the time he/she notices a pedestrian. Regardless of season, poor visibility remains a possibility, you could be driving on roads with poor lighting and miss a pedestrian wearing dark colored clothing.

**d) Alcohol**

Plenty of campaigns illustrate the dangers and damage related to drinking and driving, but almost none touch on the risk of drunk pedestrian walking around or attempting to cross the road at night.

**e) Inadequate sidewalks, crosswalks, paths, and bike lanes**

Many areas have inadequate sidewalks, crosswalks and paths and opportunities for pedestrian and cycling facilities and connections are overlooked. Many roads are not designed or maintained to accommodate

cycling and other slower modes, putting cyclists and car users at risk, or forcing them onto pathways where they conflict with pedestrian.

**f) Age**

Statistics shows that children and the elderly are more likely to get hit by a vehicle, this is because of the reduced walking speed for the elderly and inability of children to gauge vehicle speed and other relevant information in traffic.

Pictorial presentation of the pedestrian safety campaign.



*Figure 19: NTSA & NACADA sensitizing pedestrian at Jogoo Road, Mombasa Road, Ngong Road & Waiyaki way.*



*Figure 20. Road safety officers sensitizing market vendors and pedestrians while issuing them fliers at Jogoo road*

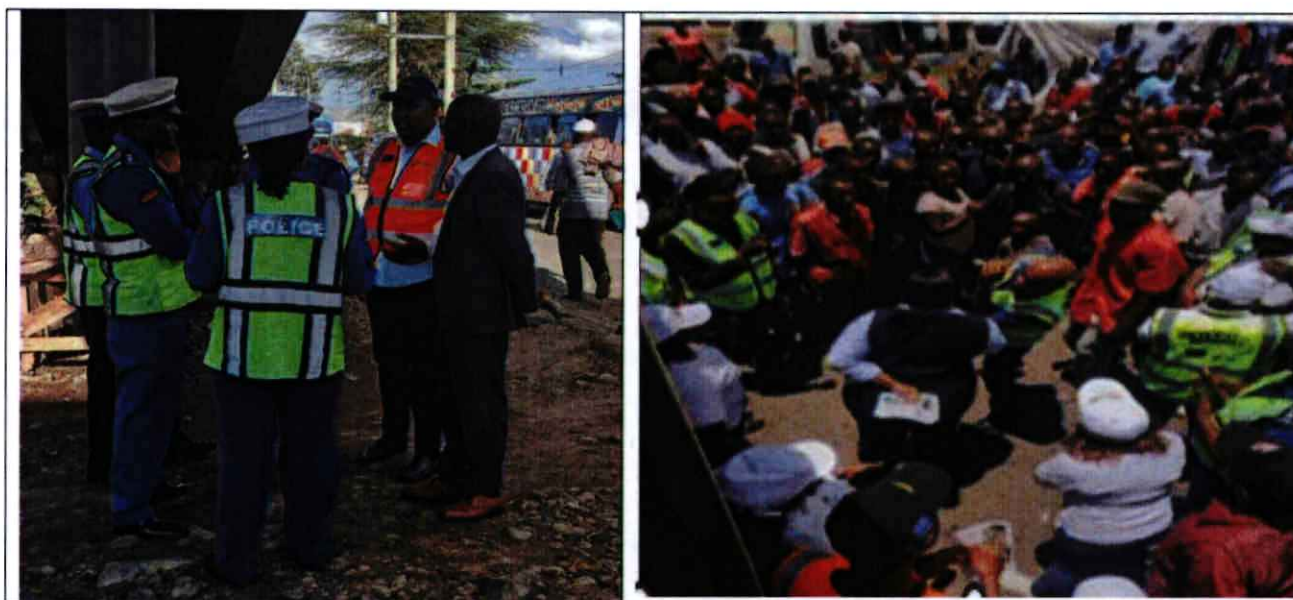


Figure 21: Director road safety giving his remarks before commencing pedestrian enforcement at Nyayo roundabout, GM and Allsops & Chief magistrate Milimani law court sensitizing road users at Utawala.

### 9.1.13 Public Service Vehicle Operators Safety Campaign

Road safety awareness is critical for public service operators to ensure the safety of passengers, pedestrians, and other road users. Public service operators, drivers, offer essential service to the public and thus play a crucial role on matters road safety. The NTSA as a regulator within the Public transport sector carries out public education and awareness campaign to foster behaviour change on road safety.

During the period under review, the Authority carried out over 100 public service operators campaigns around the country as tabulated below:

Table 12: Public Service Vehicle Operators Sensitised during the FY2023-2024

NO	NAME	NO	NAME
1.	Mararal Safaris	2.	Supreme Shuttle
3.	Raha Express	4.	Eldoret Express
5.	Nanaiso	6.	4NTE SACCOS
7.	Kandara South	8.	2NK SACCO
9.	Ntk Sacco	10.	Nanyuki Cabs
11.	Kigumo Travellers	12.	Northern E Coach
13.	Kamuna Sacco	14.	Forward Travellers
15.	Chania Genesis	16.	Obamana
17.	Chania Executive	18.	Super Metro
19.	Eldoret Shuttle	20.	Supermetro Executive
21.	Crossland	22.	Kam Sacco
23.	Sema Stage Sacco	24.	Spanish Coach
25.	Kasamuthi Sacco	26.	Kukena Sacco
27.	Modern Coast	28.	North Rift
29.	Latrans	30.	Namu Supreme Shuttle

NO	NAME	NO	NAME
31.	Krismo	32.	Team Swat
33.	Bybuss Transport	34.	Climax Coaches
35.	Kisiwani Sacco	36.	Kayoline
37.	Kileton	38.	Nazigi
39.	Allsops Transporters	40.	Dabumato
41.	Maptra Sacco	42.	Pinpoint Sacco
43.	Dandora Usafiri	44.	Sixty-One Bus
45.	Blueline	46.	Oma Services
47.	Aldana Sacco	48.	Raj
49.	Narok Line	50.	Star Bus
51.	Kazana Sacco	52.	Kangemi Matatu Owners
53.	Jonsaga Sacco	54.	2kr 105
55.	Rockers	56.	Nnk
57.	Ennus	58.	Pakin Alicia
59.	Bluemark	60.	2kw
61.	2mk Sacco	62.	Cosy
63.	Embasavva Sacco	64.	2bt
65.	Marimba Sacco	66.	Likana
67.	Naekana Sacco	68.	Dakika
69.	Makos Sacco	70.	Latema Sacco
71.	Tahmeed Express	72.	Eldomet
73.	Guardian	74.	Langas Sacco
75.	Ena	76.	Ravin Eldo
77.	Easy Coach	78.	Eld Line
79.	Latema Travellers	80.	Eldo Kaps
81.	Githura 45	82.	Premium Sacco
83.	Neema Travelers	84.	Bungoma Classic
85.	Kariobangi Matatu Owners	86.	Western Shuttle
87.	Eastlands Eagles	88.	EZK Sacco
89.	Naboka	90.	Stage Team
91.	Eldoret Cross Road	92.	64 Travellers
93.	Lina Sacco	94.	Kitale Link
95.	Kensilver	96.	Cherangani Travellers
97.	Enabled	98.	Meditation Shuttle
99.	Libera Impex	100.	Tripin
101.	Malaba Sacco	102.	West Tours Sacco
103.	Webuye Shuttle		
104.	Mumias Shuttle		
105.	Western Safaris		
106.	Mwakamo		

Pictorial presentations of the Public Service Vehicle Operators safety campaign:



*Figure 22 guardian coach drivers sensitization*



*Figure 23 Makos Drivers and Conductors sensitization*



*Figure 24 Kariobangi matatu owners drivers sensitization*



*Figure 25: 2nk drivers sensitization in Nyeri*



*Figure 26: drivers sensitization in Malindi Bus park.*



*Figure 27: TSV drivers sensitization in Mombasa.*

#### 9.1.14 Road Safety Mainstreaming in Ministries, Departments and Agencies

As part of its contribution to align its activities towards fulfilling the Bottom-Up Economic Transformative Agenda (BETA), the Authority enhanced its initiative of ensuring Road Safety Mainstreaming in Ministries, Departments & Agencies (MDAs) and public entities through targeted training and behaviour change programmes. Road Safety mainstreaming had been entrenched as a key performance indicator for MDAs in the Performance Contract program and has been running from FY2020-2021 to FY2023-2024.

This was particularly critical in entrenching good road safety behaviour as opposed to pursuing it merely as a key performance indicator in Performance Contract for Mainstreaming in Ministries, Departments & Agencies (MDAs). The Authority therefore continued to underscore the importance of Road Safety Mainstreaming as a multi-sectoral task aimed at ensuring road safety becomes an integral part of all Government programmes and public entities. The overall goal is to substantially reduce the burden and severity of road crashes and fatalities in Kenya.

Accordingly, MDAs are now required to actively engage in activities that contribute to prevention and management of road traffic injuries and fatalities in Kenya and report back the progress to the Authority. Further, all institutions were required to establish a road safety committee for the non-technical agencies and a road safety unit for technical agencies whose mandate directly affects road safety. In addition, the institutions were obligated to develop a road safety policy that will guide on the implementation of their activities.

In the period under review, the Authority carried out Road Safety Mainstreaming in 448 public entities comprising of 23 Ministries, 251 State Corporations, 158 Tertiary Educational institutions/schools, The Teachers Service Commission, and 15 additional MDA.

#### 9.1.15 Safety Compliance and Driver Testing

##### 9.1.15.1 Safety Compliance

The Authority carries out regulatory compliance checks to ensure road safety for all. This entails activities that enhance safety on the roads to achieve the Authority's mandate. During the financial year 2023/2024, the Authority carried out the following activities to enhance compliance:

##### i. Joint Multi-Agency Enforcement Operations:

The UN Decade of Action for Road Safety (2021–2030) identifies enforcement as a vital strategy for reducing road crash fatalities. In the National Road Safety Action Plan (2023-2027), **enforcement** is identified as **Priority 6-Enforcement targeting unsafe behaviour**, recognizing it as a crucial element for enhancing road safety and reducing road traffic crashes, injuries, and fatalities. Enforcement directly influences road user behaviour, deters unsafe practices, and complements other road safety measures. During the period under review, the Authority in liaison with National Police Service (NPS) conducted targeted joint enforcement operations as shown in the table below:

**Table 13: Joint Enforcement Operations**

S/No.	Enforcement Period	Enforcement Trigger	Objective	Vehicles Impounded	Violations Detected
1	7th-14th October 2023	Low Compliance Levels	1. Reduce Road Crash Fatalities 2. Increased Compliance levels	367	379

S/No.	Enforcement Period	Enforcement Trigger	Objective	Vehicles Impounded	Violations Detected
2	18th-24 December 2023	Festive Season (Increased travels)	1. Reduce Road Crash Fatalities 2. Increased Compliance levels	929	1083
3	4th- 11th January 2024	Back to School (Increased travels)	1. Reduce Road Crash Fatalities 2. Increased Compliance levels	643	867
4	5th April- 15th May 2024	Low Compliance Levels	1. Reduce Road Crash Fatalities 2. Increased Compliance levels	553	699
<b>Total</b>				<b>2492</b>	<b>3028</b>

A total of two thousand, four hundred and ninety-two (2492) vehicles were impounded during this period. Additionally, three thousand, and twenty-eight (3028) violations were detected from the vehicles. The table below show the distribution of the type of vehicles impounded:

**Table 14: Distribution of tax class per operation**

S/No.	Tax class	Oct-23	Dec-23	Jan-24	May-24	Total vehicles Impounded
1	PSV	153	291	266	307	1017
2	Commercial	94	361	256	219	930
3	Private	120	189	61	23	393
4	Motorcycles	0	19	50	1	70
5	Tuktuk	0	62	0	3	65
6	TSV	0	7	10	0	17
<b>Total</b>		<b>367</b>	<b>929</b>	<b>643</b>	<b>553</b>	<b>2492</b>

Notably, PSVs recorded the highest number of violations at 41% followed by commercial and private vehicles at 37% and 16% respectively. The pie chart below gives a percentage representation of vehicles impounded per tax class:

The table below shows the distribution of the type of violations detected during the Joint enforcement operation:

**Table 15: Distribution of Violations Per Operation**

S/No.	Type of Violation Detected	Oct-23	Dec-23	Jan-24	May-24	Total Violations Detected	% Percentage Rep
1	DEFECTIVE M/V	87	187	150	346	770	25%
2	W/O INSPECTION	65	292	221	81	659	22%

S/No.	Type of Violation Detected	Oct-23	Dec-23	Jan-24	May-24	Total Violations Detected	% Percentage Rep
3	DEFECTIVE SPEED LIMITER	74	163	102	89	428	14%
4	UNROADWORTHY	13	89	67	78	247	8%
5	EXPIRED DL	0	62	83	7	152	5%
6	W/O RSL	18	42	22	62	144	5%
7	DRUNK DRIVING	122	2	4	1	129	4%
8	UN-INSURED M/V	0	54	62	5	121	4%
9	WORN OUT TYRES	0	39	55	0	94	3%
10	W/O SPEED LIMITER	0	21	22	18	61	2%
11	CONTRAVENING INSURANCE	0	31	21	0	52	2%
12	OVERSPEEDING	0	37	11	0	48	2%
13	CARRYING EXCESS	0	12	17	6	35	1%
14	ILLEGAL PSV	0	23	6	2	31	1%
15	W/O PSV BADGE	0	12	12	4	28	1%
16	W/O HELMET	0	7	3	0	10	0%
17	UNPRESCRIBED NP	0	5	4	0	9	0%
18	W/O REFLECTIVE JACKET	0	5	0	0	5	0%
19	CONTRAVENING RSL	0		5	0	5	0%
<b>TOTAL</b>		<b>379</b>	<b>1083</b>	<b>867</b>	<b>699</b>	<b>3028</b>	

From the table above, defective motor vehicles were the highest violation recorded at 25%. This was closely followed by vehicles operating without annual inspection and defective speed limiter at 22% and 14% respectively.

The joint enforcement operations were strategically structured to cover six major routes that span across 24 counties. These routes were selected due to their significance in terms of traffic volume, connectivity, and the high incidence of traffic violations and accidents. The routes include:

- i. Nairobi-Machakos-Voi-Mombasa-Malindi
- ii. Nairobi-Thika- Sagana-Nyeri-Nanyuki
- iii. Nairobi-Embu-Kerugoya-Meru
- iv. Nairobi-Naivasha-Nakuru-Eldoret-Kitale-Busia-Bungoma
- v. Nairobi-Kericho-Kisumu-Kakamega-Siaya
- vi. Nairobi-Narok-Kisii-Migori-Homabay

The table below shows the distribution of the vehicles impounded and the violations detected per County:

**Table 16: Violations Detected Per County**

S/No.	County	vehicles impounded	violations Detected
1	Nairobi	920	1078
2	Mombasa	134	221
3	Nakuru	166	181
4	Meru	124	160
5	Nyeri	110	151
6	Uasin Gishu	114	121

S/No.	County	vehicles impounded	violations Detected
7	Machakos	94	112
8	Kisii	93	104
9	Kirinyaga	92	99
10	Embu	73	97
11	Kiambu	69	96
12	Kisumu	80	87
13	Bungoma	53	72
14	Narok	57	68
15	Kericho	49	67
16	Homabay	54	60
17	Kakamega	40	46
18	Laikipia	24	34
19	Taita Taveta	22	32
20	Murang'a	29	32
21	Transzoia	23	31
22	Siaya	29	29
23	Nyamira	22	27
24	Migori	21	23
<b>TOTAL</b>		<b>2492</b>	<b>3028</b>

Enforcement of traffic laws is a multi-sectoral effort which requires the Authority to actively collaborate with the National Police Service (NPS) to conduct joint enforcement operations. This initiative ensures adherence to traffic laws and regulations while promoting public safety on our roads. Further, it serves as a deterrent to traffic violations, enhance public education and awareness, promote compliance for various vehicle categories, and identify administrative, operational and policy gaps.

The key activities undertaken under this initiative includes mobile motor vehicle inspection and licensing clinics, drunk driving tests, check compliance with speed limiters regulations, weed out unroadworthy vehicles from the road and instil road safety educations among others.



Figure 28: Officers being briefed on joint enforcement exercises at Regional Commanders Office-Kisumu



*Figure 29: Drunk Driving operation in Nairobi County & Enforcement operation along Kisumu-Kericho Road*



*Figure 30: Officers having a debrief after enforcement.*



*Figure 31: Passengers being sensitized on safety belts & Joint enforcement operation along Mombasa Road*

### **ii. Speed Monitoring for PSV and Heavy Commercial Operators:**

Through rigorous speed monitoring initiatives, the Authority strives to uphold safety standards and mitigate the risks associated with excessive speed among Public Service Vehicles (PSVs) and Heavy Commercial Operators.

During the period ended 30 June 2024, a total of ninety (90) transport operators had been summoned for speed violations and were issued with various Road Safety recommendations which included:

- a) Presenting vehicles with various violations to the respective speed limiter vendors for compliance check and onboarding on Intelligence Road Safety Management System (IRSMS)
- b) Presenting vehicles for compliance inspection and being issued with compliance certificates
- c) Conducting Road Safety Sensitization for ALL drivers and conductors
- d) Retest of drivers involved in traffic violations.
- e) Conducting desk top compliance Audit on the portal.

The operators were as follows:

- a) Eighty-three (83) Public transport operators
- b) One (1) Heavy Commercial transport operator.
- c) Six (6) Learning institutions

### **iii. Performance Monitoring of Licensed Speed Limiters Vendors:**

The Authority diligently monitors the performance of licensed speed limiters vendors to ensure the effectiveness and reliability of the speed limiters in terms of their ability to record, transmit and limit. This is done through the Integrated Road Safety Management System (IRSMS) and takes necessary action. During the period ended 30 June, 2024, the system had a total of 110,546 limiters onboarded, with 76,182 limiters transmitting data. Through continuous stakeholder engagement and the use of the NTSA platform during inspections, the Authority achieved a significant increase of 48% in the total number of vehicles onboarded compared to the last financial year as shown in the table below:

**Table 17: Performance and Transmission Status on IRSMS**

<b>Onboarding And Transmission Status on IRSMS System</b>			
<b>Reporting Date</b>	<b>FY 2022/2023</b>	<b>FY 2023/2024</b>	<b>Variance</b>
Total M/V Onboarded	74,740	110,546	35,806
Transmitting	43,245	76,182	32,937
Online	26,295	36,240	9,945

**iv. Compliance with PSV Regulations, 2014:**

The Authority conducts quarterly compliance assessments to uphold the standards outlined in the PSV Regulations of 2014.

During the period under review, two hundred and forty-eight (248) drivers involved in traffic violations and fatal crashes were subjected for retest and their driving licenses suspended. Additionally, a total of fourteen (14) transport operators were suspended for various violations as shown in the table below:

**Table 18: Transport Operators Suspended**

<b>S/No</b>	<b>Transport Operator</b>	<b>S/No</b>	<b>Transport Operator</b>
1	Supermetro Executive.	8	2MK Travellers,
2	Umowa Sacco.	9	Maralal Safaris,
3	Bungoma line Safaris.	10	Forward Travellers,
4	Smart Highways.	11	Dabumato Sacco,
5	Chania Genesis Ltd	12	Eastland Eagles Limited,
6	Eldoret Express.	13	Naboka Sacco
7	Benjo (K) Ltd.	14	Sifa Line Shuttle Ltd

The Authority commits to continuously implement the PSV Regulations 2014 by carrying out safety compliance checks and surveillance to improve road safety in the county.

**9.1.15.2 Driver Training & Testing**

The Driver Training and Testing function plays a crucial role in ensuring road safety and enhancing the overall standards of driving within the country. Tasked with the licensing of driving schools and instructors, the Authority sets high standards for driving education and ensures that all instructors are qualified and capable of providing effective training. Additionally, the Authority is responsible for the rigorous training and testing of drivers and instructors, ensuring that every licensed individual on the road possesses the necessary skills, knowledge, and attitude for safe driving.

During the second half of the period ending 30 June 2024, the Authority revalidated and licensed 73 driving schools and renewed 230 instructors licenses.

Further, the Authority tested 265,060 new drivers in the country with a pass rate of 88% as summarised in the table below

**Table 19: Driver Test Statistics for the Period ending June 2024**

S/No	Month	Total	Pass	Fail	Pass Rate
1	July,2023	18,533.00	16,159.00	2,374.00	87%
2	August,2023	22,673.00	19,561.00	3,112.00	86%
3	September,2023	22,400.00	18,473.00	3,927.00	82%
4	October, 2023	24,731.00	22,353.00	2,378.00	90%
5	November,2023	22,601.00	20,714.00	1,887.00	92%
6	December, 2023	20,775.00	19,170.00	1,605.00	92%
7	January, 2024	15,498.00	14,108.00	1,390.00	91%
8	February, 2024	23,080.00	20,834.00	2,246.00	90%
9	March, 2024	25,381.00	22,518.00	2,863.00	89%
10	April,2024	25,489.00	22,671.00	2,818.00	89%
11	May 2024	22,901.00	19,583.00	3,318.00	86%
12	June 2024	20,998.00	18,368.00	2,630.00	87%
	<b>Totals</b>	<b>265,060</b>	<b>234,512</b>	<b>30,548</b>	<b>88%</b>

## 9.2 Registration & Licensing

The Authority's role in Registration and Licensing is essential to promoting road safety by managing the registration and licensing of motor vehicles and various road users in Kenya. This role, which includes the responsibilities of the Registrar of Motor Vehicles, ensures that all public service vehicles, commercial vehicles, Transport Network Companies (TNCs), Tour Service Vehicles, and motor vehicle and motorcycle dealers comply with the legal requirements governing road use. Additionally, the Authority is tasked with registering vehicles, processing vehicle transfers, and issuing number plates. The Authority also oversees the issuance of driving licenses, PSV licenses, badges for drivers and conductors, and Third Number Plate Stickers. Through these activities, the Authority ensures that all operators on Kenyan roads adhere to established laws and regulations, thereby playing a crucial role in reducing road carnage and enhancing road safety.

### 9.2.1 Registration

During the year ending 30<sup>th</sup> June,2024, the Authority made the following milestones under this programme.

**Table 20: Number of Registered Motor Vehicle, Motorcycles & Trailers During the FY2023-24**

Number Of Registered Motor Vehicles During The Financial Year 2023/24	
Type of Vehicle	Total
July 2023	13,940
August 2023	12,214
September 2023	12,881

Number Of Registered Motor Vehicles During The Financial Year 2023/24	
Type of Vehicle	Total
October 2023	11,644
November 2023	12,395
December 2023	8,879
January 2024	3,484
February 2024	14,576
March 2024	13,802
April 2024	12,894
May 2024	16,817
June 2024	14,657
<b>TOTAL</b>	<b>148,183</b>

**Table 21: Number of Motor Vehicles Transferred during the FY2023-24**

Number of Motor Vehicles Transferred during the Financial Year 2023/24				
Type of Process	Transfer	Asset Financing	Asset Discharge	Total Amount in Kshs
July 2023	35,369	3,479	4,176	43,024
August 2023	40,734	3,983	4,978	49,695
September 2023	41,660	3,847	4,356	49,863
October 2023	35,688	3,568	4,471	43,727
November 2023	39,056	4,135	4,579	47,770
December 2023	22,715	2,925	2,754	28,394
January 2024	28,410	5,364	5,231	39,005
February 2024	63,883	6,688	10,742	81,313
March 2024	73,334	7,777	11,187	92,298
April 2024	66,652	7,232	10,369	84,253
May 2024	78,810	8,296	10,447	97,553
June 2024	61,567	6,663	8,603	76,833
<b>TOTAL</b>	<b>587,878</b>	<b>63,957</b>	<b>81,893</b>	<b>733,728</b>

**Table 22: Number of Number Plates Issued During the FY2023-24**

Number Plates Issued During The Financial Year 2023/24	
Type of Vehicle	Total
July 2023	32,509
August 2023	32,509
September 2023	25,902
October 2023	28,236
November 2023	30,087
December 2023	29,258

January 2024	45,559
February 2024	96,721
March 2024	234,948
April 2024	87,091
May 2024	42,007
June 2024	26,086
<b>TOTAL</b>	<b>710,913</b>

## 9.2.2 Licensing

### 9.2.2.1 Issuance of Road Service Licenses (RSLs)

During the period under review, the Authority issued a total of 121,043 Road Service Licenses (RSLs) across the country. The relatively low uptake of RSLs is primarily due to the ongoing system development, migration and integration issues, alongside factors such as inconsistent enforcement and a general low level of compliance among some Public Transport Operators (PTOs) in the country.

The table below shows the number of Road Service licenses issued during FY 2023-2024

*Table 23: RSLs issued for the Months of July 2023 to 30th June 2024*

S/No.	Month	No. of Applications Processed
1.	July,2023	8,419
2.	August, 2023	10,417
3.	September, 2023	8,115
4.	October, 2023	9,624
5.	November, 2023	9,391
6.	December, 2023	11,393
7.	January,2024	9,944
8.	February,2024	10,436
9.	March,2024	11,053
10	April 2024	9,933
11	May 2024	12,020
12	June 2024	10,298
	<b>TOTALS</b>	<b>121,043</b>

### 9.2.2.2 Issuance of Driver and Conductor Badges

The following table details the number of driver and conductor badge applications processed for the months of July 2023 to June 2024:

**Table 24: Issuance of Driver and Conductor Badge for the Months of July 2023 to 30th June 2024**

S/No.	Month	No. of Applications Processed
1	July,2023	18,521
2	August, 2023	24,463
3	September, 2023	25,264
4	October, 2023	22,707
5	November, 2023	21,308
6	December, 2023	21,714
7	January,2024	26,294
8	February,2024	23,698
9	March,2024	24,247
10	April 2024	25,946
11	May 2024	27,898
12	June 2024	23,237
	<b>TOTALS</b>	<b>285,297</b>

### 9.2.2.3 Issuance of Driving Licenses

The Authority estimates the total number of drivers in the country to be five million, with an average growth of 260,000 new drivers annually. During the year under review, the Authority issued 334,107 Smart Driving Licenses, bringing the total number of driving licenses issued since inception to 1,637,930. However, the issuance of Smart Driving Licenses has faced recurring challenges, significantly affecting the uptake of driving licenses and the Authority's ability to meet its targets.

This program, undertaken as a standalone Government of Kenya (GoK) funded project.

### 9.2.2.4 Vehicle Dealer Licensing

Under Sections 23(1) and 24(1)(c) of the Traffic Act Cap 403 of the Laws of Kenya, the National Transport and Safety Authority is mandated to issue a General Dealer License to motor vehicle and motorcycle dealers. During the year under review, the Authority licensed 400 dealers and issued 1,517 identification plates. The impressive uptake of plates reflects the positive effects of continuous engagement with operators. Key challenges identified include:

- a) Lack of enforcement.
- b) Incomplete system modules.
- c) Absence of regulations for dealers, garages, towing, and container freight.

To encourage compliance, the Authority has proposed robust activities such as continuous sensitization, issuing warning letters, and conducting vetting exercises.

#### **9.2.2.5 Public Transport Operators and Transport Network Companies Licensing**

In the period under review, the Authority licensed 121,043 public service vehicles and issued 285,297 driver and conductor badges. Additionally, the Authority licensed 12 Transport Network Companies during the year under review.

The licensing process faced challenges due to system migration issues from the NTSA PSV systems to the E-citizen platform, which adversely affected the licensing process. The Authority is working diligently with E-citizen management to finalize pending system modules and secure additional resources to enhance vetting and enforcement efforts.

### **9.3 Motor Vehicle Inspection and Road Safety Audit**

The Authority plays a key role in engaging relevant stakeholders to support Government towards Road safety through the following:

- a) Improving road safety through development of policies, regulations , review of standards and manuals
- b) Ensuring safer road infrastructure designs and improve existing road networks to accommodate all road users, by conducting assessments of high-risk roads , road safety audits & detailed accident analysis, providing recommendations for safety improvements, providing technical guidance on speed management, training of road safety auditors country wide and road infrastructure safety assessment
- c) Ensuring safer vehicles through establishment of regulations on motor vehicle inspections, motor vehicle inspections and certification, speed limiter compliance , Bus body building compliance and joint enforcement operations accompanied by the National Police Services and provide expert witness evidence in motor vehicle related accidents in court.
- d) Devoting appropriate resources on public awareness campaigns to promote and educate relevant stakeholders on vehicle standards safety compliance, road safety audits , safer speed, safer road use and road safety.
- e) Building Capacity in Road Safety through training of its staff and training of road safety auditors from both national government agencies and county governments.
- f) Collaborating with key stakeholders including development to enhance road safety

These initiatives are aligned to the Authority's Strategic Plans 2023-2024 and 2026-2027, Constitution 2010, Vision 2030, Sustainable Development Goals, MTP III and Agenda 2063. The achievements during the financial year ended 30<sup>th</sup> June 2024 are as follows,

### 9.3.1 Motor Vehicle Inspections

During the year under review, a total of 525,649 Vehicles were inspected for roadworthiness as summarised below:

**Table 25: Number of Motor Vehicles Inspected During the FY2023-24**

Number Motor Vehicles Inspected During The Financial Year 2023/24					
Type of Inspection	Jul-Sept 23	Oct-Dec,23	Jan-Mar 24	Apr-June 24	Total
Annual, Compliance & Change of Particulars & Pre-registration Inspection	114,316	116,976	131,686	137,764	500,742
Accident Inspection	9,700	5,591	4,968	4,648	24,907
<b>Total Inspections</b>	<b>124,016</b>	<b>122,567</b>	<b>136,654</b>	<b>142,412</b>	<b>525,649</b>

*Note: Accident inspection is carried out at no fee.*

The motor vehicle regulations that will guide outsourcing of motor vehicle inspection in a bid to increase capacity thus ensuring all vehicles including private vehicles are inspected annually, are at the Attorney General before presentation to parliament.

#### 9.3.1.1 Compliance to Motor Vehicle Standards

##### a) KS2295:2018 - Speed Limiters

To monitor vehicle speeds and provide real time data to enable timely interventions, the Authority had 60 speed governor fitting centres inspected, 110,546 vehicles on boarded on the Intelligent Road Safety Management System (IRSMS).

##### b) KNWA 3006:2024 – Video Telematics Systems for Motor Vehicles

This Kenya National Workshop Agreement was prepared by a Joint Technical Workshop comprising of key stakeholders in the transport industry under the guidance of the Standards Projects Committee, and it is in accordance with the procedures of the Kenya Bureau of Standards.

Video telematics is a cutting-edge technology that combines video footage and telematics data to provide fleet operators with real-time insights into motor vehicle and driver behaviour. By utilising onboard cameras and sensors, these systems capture crucial information such as motor vehicle location, speed, acceleration, braking, and more. Simultaneously, they record video footage of the road and driver's behaviour.

Through analytics and machine learning algorithms, video telematics systems analyse the collected data and provide actionable insights to fleet managers. These insights enable them to make informed decisions, enhance operational efficiency, improve driver behaviour, and ultimately ensure a safer driving experience for all. This standard was gazetted on 3rd May 2024.

**c) KS 372: 2019 Passenger Vehicle Body Construction**

To ensure passenger vehicles on the road met current safety standards, the Authority reports that a total of 2,857 conventional and 1,687 monocoque buses have been built with licensed body builder with bodies that have enhanced structural integrity and passenger protection features in the event of accidents or emergencies.

**d) Other Motor Vehicle Standards**

The Authority also engaged various stakeholders on the following Motor Vehicle Standards:

- i. KS 1515:2019- Code of Practice for vehicle inspection,
- ii. KSEAS 751:2010 -Revision on Air Quality,
- iii. KSEAS:2018 Inspection and Testing of LPG Tankers,
- iv. KSEAS979:2020 Road Tankers for Petroleum and
- v. KS 2046:2012 Underrun protective devices to be implemented this FY.
- vi. Retroreflective Materials
- vii. KS EAS 1047 East African Standard Vehicle Exhaust Emission Limits
- viii. DKS 924 Specification for motor vehicle chevrons, decals and strips
- ix. KS 1820: 2005 Retro-reflective marking tapes for commercial vehicles and their trailers

**9.3.2 Road Safety Audits**

Road safety audits and inspections are an effective tool for proactively improving the future safety performance of a road project during the planning and design stages and for identifying safety issues in existing transportation facilities. The Authority continues to mainstream road safety audits as a safer road infrastructure priority strategy amongst various road agencies.

The Authority through its coordination and partner engagement undertook the following activities in FY 2023/2024:

- a) **Capacity building of Road Safety Auditors-** Trained over 82 Engineering professionals from 32 Counties, KURA, NAMATA, KeNHA, KRB, EBK & NTSA on basics for conducting Road Safety Audits
- b) **Road Safety Audits-** undertook 29 audits against a target of 18 Audits. Among the changes made under the audits were geometric design improvements allowing better geometry and sight distance, incorporating speed calming measures, pedestrian facilities, junction improvements, crash barriers, road signs and markings. This process identified locations for quick, low cost improvements that would lead to reduction in severe crashes.

In order to have decreased fatalities and number of injuries at black spots, the Authority analysed 7 black spots (Kibarani - Makupa Causeway, Bonje area , Maji ya Jumvi ; Konza Malili; Molem - Namba - Okana - Nyamasaria - Kasagam; Emali - Pipeline and Ngokomi - Kalimbini) along the Nairobi Mombasa Highway and made recommendations to the Highway Authorities for measures to be implemented.

- c) **Road Safety Audit Evaluation Program-** The Authority approved a RSA monitoring and evaluation program covering RSAs that had been undertaken in FY 2020/2021 and FY 2021/2022. To demonstrate the effectiveness of RSAs, the Authority undertook an evaluation of implementation of RSA recommendations by the three road agencies namely KeNHA, KURA and KeRRA. The RSAs were evaluated to quantify the safety benefit of specific improvements that were implemented as a

result of the RSAs. The projects were selected based on having RSA recommendations implemented. Statistical Analysis were conducted using observational before-after methods.

The rate of acceptance of Road Safety Audit recommendations is 100%. The average rate of implementation of the road Safety Recommendations is 55.6% attributed to implementation of low-cost interventions such as road markings, installation of road signs, repair of guardrails & provision of safe pedestrian crossing points under ongoing performance-based contracts. Some of the recommendations not implemented required capital budgets for design, Reconstruction and installation of foot bridges which the road agencies had not planned for. Out of the 11 Road Safety audit reports evaluated whose recommendations were implemented the average increase in fatalities by +3.7% and decrease in injuries by -6.82% . Lesson learnt are that benefits can only be achieved if recommendations are fully implemented combined with road user change in behavior. The safety benefits achieved were due to RSAs being linked to funding. Some findings from RSAs have been used to update road design manuals which will result in improvements in road design which will lead to savings over the life of the road project audited.

### 9.3.2.1 Blackspots Analysis Report

In FY 2019/2020, the Authority in partnership with other key stakeholders undertook a blackspot survey for 10 segments of the road along the Northern Corridor. The multi-agency team made recommendations for corrective action which were adopted by KeNHA for implementation.

In FY 2023/2024, the Authority evaluated the status of implementation of the Blackspots survey recommendations for eight blackspots with an objective of measuring the effectiveness and impact of the interventions as implemented.

**Table 26: Blackspot Survey Carried Out During the FY2023-24**

Location	% Implementation	Outcomes
Kibarani-Makupa Causeway	88%	<ul style="list-style-type: none"> <li>• 132% increase (from 28 to 65 no) in crashes</li> <li>• 66.7% increase (from 30 to 57 no) in fatalities</li> <li>• 47.4% increase (from 76 to 112 no) in injuries</li> </ul>
Bonje Area	9%	<ul style="list-style-type: none"> <li>• 7.9% decrease (from 38 to 35 no) in crashes</li> <li>• 4% decrease (from 25 to 24 no) in fatalities</li> <li>• 8% decrease (from 99 to 91no) in injuries</li> </ul>
Maji ya Chumvi	27%	<ul style="list-style-type: none"> <li>• 18 % increase (from 11 to 13 no) in crashes</li> <li>• 33% increase (from 12 to 16 no)in fatalities</li> <li>• 217% increase (from 23 to 73 no) in injuries</li> </ul>
Emali Pipeline	22%	<ul style="list-style-type: none"> <li>• 88.9% decrease (from 18 to 2 no) in crashes</li> <li>• 95.5% decrease (from 22 to 1no)in fatalities</li> <li>• 60% decrease (from 5 to 2no) in injuries</li> </ul>
Ngokomi Kalimbini	35%	<ul style="list-style-type: none"> <li>• 40% increase (from 5 to 7no) in crashes</li> <li>• 37.5% decrease (from 8 to 5no) in fatalities</li> <li>• 100% decrease (from 2-4 no) in injuries</li> </ul>
Konza Malili	31%	<ul style="list-style-type: none"> <li>• 36.4% increase (from 22 to 30 no) in crashes</li> <li>• 50.0 % increase (from 10 to 15 no) in fatalities</li> <li>• 78% increase (from 46 to 82 no) in injuries</li> </ul>

Location	% Implementation	Outcomes
Makinya-Migaa-Sobea-Salga-Sachangwan	40%	<ul style="list-style-type: none"> <li>• 85.0% increase (from 134 to 249 no) in crashes</li> <li>• 14.3% decrease (from 84 to 96 no) in fatalities</li> <li>• 176.6% increase (from 239 to 661 no) in injuries</li> </ul>
Molem-Namba-Okena-Nyamasaria-Kasagam	62.5%	<ul style="list-style-type: none"> <li>• 11.8% decrease (from 17 to 15 no) in crashes</li> <li>• 7.7% decrease (from 13 to 12 no) in fatalities</li> <li>• 40% decrease (from 10-6 no) in injuries</li> </ul>

The acceptance of the recommendations was at 100%, while the average level of implementation is 39.31%. From the above, the number of collisions increased by 68.4%, fatalities increased by 8.2% and injuries by 114.0 %. By not funding measures fully, the program did not reduce the risks associated with crashes. Dedicated funding is needed to ensure that the blackspot program can continue to improve safety.

### 9.3.2.2 Stakeholder Collaborations and Partnerships

Road Safety is a shared responsibility and competency. The Authority continues to engage stakeholders from Government and Private Sector in the following areas to enhance road safety

- Three Road Agencies (KURA, KERRA & KENHA) on Road Safety Audits and Kenya Roads Board on setting aside funds for implementation of Road Safety Audits recommendations by road agencies
- Northern Corridor Transit and Transport Authority- Survey on Roadside Stations and Road Safety Audits along Northern Corridor covering Kenya, Uganda, Rwanda
- National Industrial Training Authority – Developed Training Curriculum for Motor Vehicle Inspectors
- County Transport and Safety Committees engaged on Safer Roads and Safer Vehicles

## 9.4 Corporate Support Services

To facilitate the core mandate functions, the Authority through the corporate support programme ensures that adequate financing, procurement, staffing, legal, ICT support, corporate planning, and communication is undertaken as envisaged.

### 9.4.1 Procurement of Various Programmes

During the financial year ending 30 June 2024, the Authority awarded contracts and tender worth Kshs.255.9Million under the AGPO program and ensured smooth uninterrupted ICT support since most of the Authority activities are undertaken in the digital platform.

A summary of the activities of the key activities during the period included the following:

**Table 27: Procurement under AGPO During the FY2023-24**

Description		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cummulative	
S/No	Category	No. of Contracts	Total Value of contracts	No. of Contracts	Total Value of contracts	No. of Contracts	Total Value of contracts	No. of Contracts	Total Value of contracts	No. of Contracts	Total Value of contracts
		Units	Kshs,'000'	Units	Kshs,'000'	Units	Kshs,'000'	Units	Kshs,'000'	Units	Kshs,'000'
1	PWD	1	2,444	0	0	0	0	0	0	1	2,444
2	Women	58	22,034	138	87,907	29	22,639	117	23,847	342	156,427
3	Youth	38	32,520	43	9,536	16	11,480	65	43,488	162	97,024
	<b>Total</b>	<b>97</b>	<b>56,998</b>	<b>181.00</b>	<b>97,443</b>	<b>45.00</b>	<b>34,119</b>	<b>182.00</b>	<b>67,335</b>	<b>505</b>	<b>255,895</b>

Based on Government directive on promotion of local industries and products, Ministries, Departments and Agencies were instructed to procure locally manufactured and or produced products under the **Buy Kenya Build Kenya programme** as opposed to imports. This is commonly known as Promotion of local content. To comply with this requirement, the Authority procured as below:

**Table 28: Procurement under Promotion of Local Content (Buy Kenya Build Kenya) in the FY2023-24**

Description		Quarters
No	Period	Amount in Kshs
1	July -September 2023	955,548,34
2	October-December 2023	439,812,050
3	January -March 2024	858,955,820
4.	April- June 2024	353,810,257
	<b>TOTAL</b>	<b>1,653,533,709</b>

#### 9.4.2 Financing of Various Programmes

In light of the increased demand for financial resources, The Authority undertook a financial sustainability study and initiated strategic interventions which included engagement with critical stakeholders to seep approval for an additional revenue stream as AIA.

The additional revenue stream was essential in meeting the operational costs of generating the exchequer revenues collected at source and closing the annual deficit which stood at Kshs.2.8Billion as at the end of the period. These funds were also required to enable the Authority decentralize its services to all the 52Huduma Centres spread country wide and in effect bring services closer to the people as envisaged in the Kenya Kwanza Government's Bottom-Up Economic Transformation Agenda(BETA)

The initiative facilitated the setting up sufficient internal control systems as well as checks and balances to mitigation against loss of revenue and enhance growth. In effect, the AIA revenue streams reported an incremental growth of Kshs.777Million or 35%.

The efforts to secure an additional revenue stream were also at an advance stage by the close of the period and the Authority remained optimistic that it will be successful.

Despite the numerous financial challenges, the Authority still managed to finance all key programmes carried out during the FY2023-24.

#### **9.4.3 Human Resource Capital & Instruments**

The human capital remains a key element and driver to the fulfilment of the Authority's mandate. The Authority, cognisant of the perennial staffing challenge occasioned by growing need for human resource instruments that are aligned to the current state of affairs and emerging issues, successfully initiated and sought approval for a review of new Human Resource Instruments. The revised instruments were essential in capacitating various functions some of which could not be undertaken due to the gaps in the existing instruments.

As at the end of the period approval from the Salaries & Remuneration Commission, Parent Ministry of Roads & Transport had been received and the instruments were only awaiting approval by the SCAC. The Authority remained optimistic that this final approval could be obtained within the first quarter of the next financial period of FY2024-25.

#### **9.4.4 Corporate Research, Strategy, and Planning Functions**

The Authority concluded and got approval of its second Strategic Plan covering the period 2023-2027 which was critical in guiding its planning and operations. The strategic plan has been aligned with the fourth Medium Term Plan (MTP) of Kenya's Vision 2030, putting into consideration the guiding philosophy of the Bottom-up Economic Transformation Agenda, and other international and regional development priorities. The Authority identified the following Strategic Issues to be dealt with in the strategic plan: (a) road traffic crashes (b) policy gaps and non-compliance, (c) inefficient operations, and (d) inadequate institutional capacity. To address these issues, NTSA has set the following strategic goals and Key Result Areas (KRA): Goal 1: To promote safety in the road environment (KRA 1: Safer Vehicles and Road users; KRA 2: Policy, Legislation, and Compliances) and Goal 2: To enhance organizational capability (KRA 3: Operational efficiency in Road Safety Management; KRA 4: Institutional Capacity and Financial Sustainability).

The Authority also developed and got approval for the Monitoring Evaluation and Learning Framework Learning (MEL) framework, a pivotal undertaking that embodies the Authority's unwavering dedication to advancing road safety, enhancing transport efficiency, and achieving tangible results in its mission to serve the public and stakeholders. This MEL framework emerges as a strategic tool, carefully crafted to empower the Authority with the insights, information, and knowledge needed to navigate the complex terrain with precision and impact. The MEL policy framework is necessary for guiding performance and project progress reports.

During the period under review, the Authority developed, vetted, and cascaded its performance contract (PC) for FY 2023/2024 as per the 20<sup>th</sup> cycle PC guidelines. Quarterly monitoring of the indicators was done, and reports were submitted to relevant agencies as stipulated in the PC guidelines. The Authority complied with all the requirements of Performance Contracting and aligned all its programmes to the key strategic pillars and objectives.

The Authority's FY 2022/2023 Performance evaluation was conducted on 18<sup>th</sup> September 2023 at the Authority's headquarters and achieved a composite score of 2.9936 which is in a Very Good category. The Authority also continued with its ambition to gain the prestigious ISO 9001:2015 certification. It completed the development of all quality documents, raised awareness among all staff, undertook an internal quality audit, and closed all the non-conformities thereof. The process is at a 96% completion rate, remaining the certification audit from a certifying body.

In its endeavour to promote innovation and technological advancement, the Authority, through performance contracting for FY 2023/2024, was able to mainstream science technology, and innovation by developing the first-ever NTSA Intellectual Property Policy to serve as a guiding framework for its research, science, technology, and innovation activities.

#### 9.4.5 Information Communication & Technological Platform and Operational Functions

The ICT function plays a pivotal role in supporting the core mandate of the Authority by delivering critical technical services and infrastructure. The report reflects our ongoing efforts to enhance the technological capabilities that are vital to the success of our operational and strategic objectives.

The Authority renders most of its services in a digital platform and as such the ICT component is critical if efficiency and effectiveness which forms the basis of using the platform is anything to go by.

During the period under review, The Authority made the following milestones.

**Table 29: ICT Operation Activities Carried out During the FY2023-24**

S/ No	Initiative	Activities	Output/ KPI (Business Impact)
1	Digitalization of Government Services	Identification and prioritization of citizen facing and back-office services and digitization of at least 25% of the identified services. The following citizen-facing services were on-boarded to the e-citizen platform. i) Digitization of drivers test booking and testing	i. Overall improved efficiency and productivity in processes supported by digital transformation initiatives. ii. Reduced manual errors and processing times due to automation. iii. Enhanced user satisfaction and adoption rates of new technologies and systems. iv. Streamlined processes, reducing delivery time of

S/ No	Initiative	Activities	Output/ KPI (Business Impact)
		<ul style="list-style-type: none"> <li>ii) Application of Road Services Licencing (RSL)</li> <li>iii) Complete digitization of PSV badges, renewal and replacement to PSV Operators (Drivers and conductors)</li> <li>iv) Motor Vehicle Registration and Motor Vehicle Inspection services. development and testing of the digitized services have been ongoing.</li> </ul>	<ul style="list-style-type: none"> <li>v. service and improved performance reporting. Continued inclusive and accessibility of the Authority's services to all citizens.</li> </ul>
2	Re-engineering Business Processes and service delivery Initiatives.	<p>Upgrade of Core business application system for road transport data management and Re-engineering of overall services delivery through the ecitizen platform. The Authority adopted a phased approach in which the following services are in various stages of re-engineering.</p> <ul style="list-style-type: none"> <li>i) Application for motor vehicle inspection services.</li> <li>ii) Verification of DL records.</li> <li>iii) Application for Provisional Driving License (PDL).</li> <li>iv) Drivers test booking</li> <li>v) Renewal of Drivers' license</li> </ul>	<ul style="list-style-type: none"> <li>i. The Authority's services have been automated both from the client's end and back-office service delivery processing.</li> <li>ii. Services were being accessed from one platform effective January 2024.</li> </ul>
3	Cyber Security and Data Protection Initiatives	<p>The Authority instituted cybersecurity and data protection measures by use of the following mechanisms:</p> <ul style="list-style-type: none"> <li>i. Deployment of an enterprise endpoint security solution.</li> </ul>	<ul style="list-style-type: none"> <li>i. Enhanced security and privacy of citizen data is critical to maintaining trust in digital government services.</li> <li>ii. The Authority has complied with the requirement on Data</li> </ul>

<i>S/ No</i>	<i>Initiative</i>	<i>Activities</i>	<i>Output/ KPI (Business Impact)</i>
		<p>ii) The Authority installed an automated backup and restoration solution that runs daily, weekly and monthly data backups and replicates to the disaster recovery site.</p> <p>iii) The Authority has a 3-year subscription of Secure Socket Layer (SSL) Certificate which is updated annually.</p> <p>vi) Preventive maintenance was carried out on a quarterly basis.</p>	<p>Privacy and protection as envisaged in the Data Protection Act,2019.</p> <p>iii. The Authority has introduced a 2-step authentication process through a one - time password which is required when one logs in to the systems to enhance security.</p>
4	Development and Implementation of Application programming interface for integration	The Authority developed a common Application Programming Interface gateway, for integration with other government agencies Kenya Revenue Authority, Nairobi City County , Tourism Regulatory Authority, Financial Reporting Centre and Association of Kenya Insurers	i. Seamless connectivity with other agencies through Application programming interface for integration.
5	Alignment of the Authority's priority projects /programmes to GoK Bottom-Up Economic Transformation Agenda (BETA)	Leverage on digitization and automation of government processes to make 80% of government services online;	The Authority's big data analytics programme through integration of different data sources to a single visibility platform (dashboard) for ease of doing business
6	Primary Data center and Authority infrastructure	Installation of primary data center, core infrastructure switches, servers, storage intelligent racks, virtual desktop infrastructure and associated devices	100% completion and installation of an operational data centre and data store of the Authority's data
7	Installation of	Installation of Intelligent Road Safety management application and monitoring center	Automated and support of real-time Road safety services delivery and operations

<i>S/ No</i>	<i>Initiative</i>	<i>Activities</i>	<i>Output/ KPI (Business Impact)</i>
	Intelligent Road Safety Management (IRSMS) Application and Monitoring Center,		

#### 9.4.6 Corporate Affairs & Communication

##### i. Road Safety Publicity Campaign

During the FY 2023/2024, the Authority engaged massive road safety campaigns targeting drivers, passengers and bodabodas. Deresmart and Boda Ni Life campaigns were aired on both mainstream media, social media platforms. Media studio interviews and statements were issued and published around the same campaign.

##### ii. Stakeholders Engagement and Sensitizations

The Authority continuously engages various stakeholders to support its agenda on road safety. During the said financial year, the department updated the stakeholder's engagement policy beside organising for engagements including Vivo, which supported Tuvuke Salama, CFAO, Watu Credit among others. The media too was engaged to support various road safety programs.

##### iii. Complaints Management and Resolution

The nature of services the Authority offers attracts complaints from a section of the public. The Authority has a complaints resolution management committee domiciled in Corporate Affairs and Communication department. The complaints from the public are resolved within a stipulated time from. Various channels of complaints put in place have ensured that they are responded to as they come in.

##### iv. Tree Planting Programme

Following the Presidential directive on planting trees as an initiative to mitigate against carbon emissions and global warming, the Authority was given a target allocation to grow 235,410 trees. Management made a tremendous effort to comply and as a result, the Authority surpassed the target and planted a total of 250,999 trees comprising of 68,602 indigenous trees, 135,545 exotic trees and 46,852 fruit trees against a target of 235,410 trees.

This was also in compliance with the requirement for each staff to grow 30trees.

#### 9.5 Gender & Disability Mainstreaming

The Authority remains committed and a champion in Gender and Disability Mainstreaming within its operations and activities. As a result of the relentless efforts to enhance gender mainstreaming and inclusivity in the period ended June 30, 2024, the Authority was given a special recognition by The National Gender & Equality Commission (NGEC) and ranked as the 1<sup>st</sup> Runners-up in gender mainstreaming and inclusion.

The culmination of this recognition was informed by the various programmes undertaken by the Authority through the Gender & Disability Mainstreaming committee which included a Sensitization of staff on both disability and gender and undertaking of a physical disability audit of all NTSA premises.

Some of the extracts of the ceremony are as per the pictorial representation below:



*Table 30: The Director General and Chairperson of the Gender & Disability Mainstreaming Committee receiving the Award of 1<sup>st</sup> Runners-up in Gender Mainstreaming and Inclusion from Principal Secretary Office of the Deputy President Dr. Idris Salim Dakota*

## **9.6 GoK Development Grant & Development Partner Support**

The Authority has engaged World Bank , European Union and African Development Bank and successful secured funds for the following projects which are in various stages of implementation.

## **9.7 World Bank funded Horn of Africa Gateway Development Project (HoAGDP)**

The project is part of the institutional capacity empowerment and promotion of development along the Northern Corridor. During the period under review, it was noted that:

- i. The Project activities are in various stages of implementation. There are some which are yet to commence, others are in procurement process while others are nearing completion.
- ii. The value-for-money has been achieved through the activities that have been carried out so far as
- iii. The absorption rate for the period ending 30<sup>th</sup> June 2024 was 43%.
- iv. Implementation challenges include interdependency of various activities whereby a challenge that leads to delay of the activity will result in delay of another activity(s).

The project has enabled the Authority to significantly build its capacity through training of staff with a No Objection approval to spend Ksh.36.8Million being granted in the current year .

The pictorial presentation of the Data Centre and the Disaster recovery centre in Mombasa is as below:



*Figure 32: Data Recovery Centre*

### **9.8 Safe Roads / Usalama Barabarani Programme**

The project is in the fourth year of implementation and activities undertaken during the period under review were targeted towards rolling-out key programmes earmarked under the first tranche of financing from the contracting Authority.

The overall objective of the grant is to contribute towards enhancing road traffic safety in Kenya through road safety programmes and projects that will see a reduction in the number of fatalities per inhabitant due to road traffic crashes by 15%.

The strategic goal of the project is to contribute to strengthen the National Transport and Safety Authority in implementing policies related to road safety and ensuring the provision of safe, reliable and efficient road transport services.

During the period under review the following key activities were undertaken.

#### **a) Public Education and Awareness**

Sensitization of various vulnerable road users was conducted in all the six pilot counties under the project. These included sensitization campaigns targeting vulnerable groups such as school children, boda boda riders, drivers (PSV, private and HCV) and pedestrians. The campaigns included both multimedia and on the ground engagements with tailored campaigns such as BodaNiLife! (riders), FatalSix! (drivers and passengers) and TuvukeSalama (school children).

During the period under review, there was a 5.4% decline in fatalities representing 248 road users. The decline was mainly attributed to a decrease amongst drivers, passenger, pillion passenger and motor cyclist by 0.5.85%, 10%, 9% and 10.05% respectively.

#### **b) Automation of Driver Testing**

The second mid-term report was submitted to management, and it is expected that the consultancy will be completed by the end of quarter one in FY 2024/25. This will enable the project embark on the development of the automation software which is the next phase of the output.

#### **c) Road Safety Audits**

During the period under review, four road safety audits (Kondele bypass-Kiboswa, Kakamega-Kaburengu, Turbo Kanurengu-Malaba, Butere-Sidindi) and a black spot survey (Molem-Kasagam) were also conducted. The reports will be finalized and shared with the respective road agencies for implementation.

#### **d) Development of School Children Road Safety Curriculum**

The mainstreaming of child road safety content into the curriculum was completed during the period under review, a report submitted and accepted by management. The report detailed the development of matrices and integration of content for all basic education levels from PP1 to Grade 12. The impact of this successful completion is that all designs (syllabuses) in Kenya will now include content on road safety and all published materials in all learning areas will have to be aligned to the approved designs.

The next phase of the project will involve the development of materials (learners, teachers guides and IEC materials) for all the three main facets of basic education i.e, formal, informal and non-formal education.

The absorption rate for the project was 1% for FY 2019/20 and 64% for the FY 2020/21, 21% for the for FY 2021/22 and 105% for quarter four of FY 2023/24.

#### **e) NTSA and Kenya School of Government (KSG) Road Safety Capacity Building Programs**

The NTSA and KSG are partnering to develop and implement Road Safety capacity building programs, targeting NTSA Staff and other road safety actors in Kenya and beyond. The training programme has an overarching goal of addressing road safety knowledge gap in the country and ultimately contribute to reduction in road traffic crashes and injuries.

The programme will equip participants with relevant skills, knowledge, and attitudes to plan, implement and evaluate road safety actions.

Priority road safety programs to be rolled out are as below:

##### **a) Fundamentals of Road Safety**

- b) Leadership for Road Safety
- c) Induction on Road Safety Management Program for County Transport and Safety Committees (CTSCs)

The Authority in conjunction with KSG developed training materials for above listed priority programs. The training of ToTs will be conducted and subsequently the training programs will be undertaken. All NTSA staff will be expected to undertake the Fundamentals of Road Safety Program with financial support of EU Usalama Barabarani Programme

**Project Implementation Challenges**

- (i) Delayed approval of the project addendum that changed the mode of implementation of the project. This meant that the consultancies under the project could not commence until the addendum was fully approved and signed.
- (ii) Inadequate provision and slow release of Government of Kenya counterpart funding.

**Way Forward**

- (i) Implement project activities through innovative ways where possible such as virtual meetings and capacity building.
- (ii) Ensure project is adequately provided for in the Budget through early engagement with the State Department for Interior and The National Treasury.

**Summary of Project Compliance:**

In the period under review there were no cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,

**a) African Development Bank**

The African Development Bank has committed to support the Construction of Garissa Motor Vehicle Inspection Centre. To actualize this aspiration, the Authority commenced the preparation of the Bid document for Consultancy services for Design and Supervision.

**b) Smart Driving License Project**

The Smart Driving License Project is a GoK funded project geared towards onboarding all drivers into a common system and is considered as a key contributor in management of drivers and tool of weeding out rogue ones.

During the period ending June 30,2024, a total of 334,107 driving licenses were issued bringing the overall total to 1,637,930.

The composition of driving licenses issued during the period is as below:

**Table 31: Smart Driving Licenses Issued During the Period ending June 30,2024**

S/No	Month	Total
1	July,2023	21,406
2	August,2023	34,899
3	September,2023	28,102
4	October, 2023	27,118

S/No	Month	Total
5	November, 2023	27,996
6	March, 2023	26,248
7	January, 2024	27,836
8	February,2024	29,461
9	March,2024	30,163
10	April 2024	29,045
11	May 2024	29,400
12	June 2024	22,433
	<b>Totals</b>	<b>334,107</b>

Through this project, the Authority was able to generate and remit a total of Kshs. 1,202Million directly to the exchequer during the period and Kshs.4,408.9Million cumulatively since its inception.

## 10 Environmental and Sustainability Reporting

National Transport & Safety Authority exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, 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.

To enhance environmental sustainability, the Authority has undertaken greater measures in automation of its processes to mitigate against environmental degradation.

### i) Sustainability Strategy and Profile

The Authority is a responsible entity and is committed to ensuring a safe and clean environment devoid of all forms of pollution. In order to affirm this position, the Authority has put in place a robust strategic plan with key focal pillars geared towards achievement of its mandate and set up programmes that will facilitate sustainability along various thematical areas including finance. Over time, the plan has enabled the Authority to get into strategic partnership with various stakeholder to actualize its sustainability. This includes development partners various player in both the transport and security sectors.

Most programmes currently being undertaken by the Authority are hinged on this strategic plan. However cognisant of the dynamic and changing trends, a review of the Strategic Plan has been initiated to align it to the current situation. The Authority is optimistic that these changes and review will go a long way in transforming the Authority and the safety in roads across the whole country.

### ii) Environmental performance

During the period ended 30th June 2024, the Authority undertook a tree planting exercise in selected regional offices and regions to promote tree planting and inculcate the culture of afforestation among its key player commonly known as Public Service vehicle.

To address reduction of carbon emission by unroadworthy vehicles, the Authority with support from key development partners which include the World bank and the European Union has commenced and partially rolled out within its inspection centres, a component of assessing the level of carbon emission for vehicles under inspection. It is anticipated that as this initiative will go a long way in mitigating the air pollution and in effect contribute to environmental preservation and sustainability.

In compliance with Government directive on mitigation of global warming and carbon emissions, the Authority facilitated the growth of 250,999 trees comprising of 68,602 indigenous trees, 135,545 exotic trees and 46,852 fruit trees against a target of 235,410 trees.

**iii) Employee Welfare**

The Authority's hiring process is guided by the Human Resource Policies & Procedure manual which in itself is aligned to the Public Service Polices and Employment Act, 2007. Moreover, the Authority has in place the Gender & Disability Mainstreaming policies and committees which is used to promote affirmative action on matters Gender and disability in recruitment.

Members of staff are eligible and are in fact trained as part of career progression and capacity building. The Authority has put in place a Career Progression Manual which informs actions taken under the staff progression and rewards system. Further, appraisals are done semi-annual and the same has continuously been used as basis for promotion.

As a matter of compliance, the Authority has in place a fully trained committee to deal with matters occupational safety & health at the workplace in accordance with the Occupational Safety and Health Act of 2007, (OSHA.)

During the period under review, the Authority facilitated the installation of fire extinguishers and first aid kits in all NTSA offices spread across the country and services the existing fire suppression and detection systems. Further the OSHA committee, regional managers and fire marshals were trained on occupational safety and response.

**iv) Market place practices-**

The organisation should outline its efforts to:

**a) Responsible competition practice.**

The Authority being a regulatory institution infers its functions and mandate from the legal instrument that forms it and as such does not engage in any form of competition.

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

The Authority is compliant and cognisant of the aspirations of the Public Procurement & Disposals Act, Regulations and requirements. To this end, the Authority endeavoured to enhance the Access to Government Procurement Opportunities (AGPO) through affirmative action and awarded several tenders and supply contracts worth Kshs.255.9Million to this category of suppliers.

**c) Responsible marketing and advertisement**

The Authority is responsible for promoting safety and safety driving on the roads. The Authority ensured to promote behavioural changes through targeted publicity and advertising through all major media platform including social media.

**d) Product stewardship**

To safeguard consumer rights and interests, the Authority has set up virtual desk through which all her customer needs and concerns can be addressed. Owing to the huge number of customers served



by the Authority, efforts have been made to reach out to customers concerns through available channels. The Department of Corporate Communication has been put in place to ensure customer needs are attended to appropriately.





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

The Authority in its operations integrates the Corporate Social Responsibility (CSR) approach that considers economic, environmental, and social issues for the benefit of its stakeholders. The concept of corporate social responsibility has become particularly relevant to organizations including those in the public sector and represents the voluntary commitment to behave appropriately, fairly, and responsibly with the environment in which they operate.

Central to the activities, the Authority engages in the sustainability concept encompassing the economic, environmental, and social dimensions. During the financial year 2023/2024, the Authority in collaboration with various stakeholders undertook various CSR initiatives.

**Table 32: Corporate Social Responsibility Initiatives undertaken during the FY2023-2024**

CSR Activity	Date	Impact	Evidence
Nairobi City Marathon	7 <sup>th</sup> July, 2023	<ul style="list-style-type: none"> <li>- Medal for participation</li> <li>- Public trust</li> <li>- Free publicity</li> </ul>	
Standard Chartered Marathon	29 <sup>th</sup> October, 2023	<ul style="list-style-type: none"> <li>- Medal for participation</li> <li>- Public trust</li> <li>- Free publicity</li> </ul>	

CSR Activity	Date	Impact	Evidence
UN World Tourism Day	21 <sup>st</sup> September 2023	<ul style="list-style-type: none"> <li>- Public engagement</li> <li>- NTSA Services</li> </ul>	
I love Embu Watoto Fun Day	17 <sup>th</sup> December 2023	<ul style="list-style-type: none"> <li>- Children and public engagement</li> <li>- Road Safety Campaign</li> </ul>	
Village Market Autoshow experience	8 <sup>th</sup> May 2023		
Female Riders Day	25 <sup>th</sup> May, 2023	<ul style="list-style-type: none"> <li>- Support for women riders</li> <li>- Engagement with the public</li> <li>- Road Safety campaign</li> </ul>	

## 11 Report of the Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2024, which show the state of the Authority's affairs.

### i) Principal activities

The principal activities of the NTSA are (continue to be) as outlined under Section 4 of the Act are:

- (i) Advise and make recommendations on matters relating to road transport and safety;
- (ii) Implement policies relating to road transport and safety;
- (iii) Plan, manage and regulate the road transport sector in accordance with the provisions of the Act;
- (iv) Ensure the provision of safe, reliable and efficient road transport service; and
- (v) Administer the Act of Parliament set out in the First Schedule and any other written law....

### ii) Results

The results of the Authority for the year ended June 30, 2024, are set out on page 1-8.

### iii) Directors

The members of the Board of Directors who served during the year are shown on page xii.

### iv) Surplus remission



During the year FY 2023-2024, the Authority reported a deficit and hence no remittance was made to the Consolidated Fund.

### v) Auditors

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

By Order of the Board

  
.....  
  
Name  
Corporation Secretary

CSR Activity	Date	Impact	Evidence
Eldoret City Marathon	21 <sup>st</sup> April 2023	<ul style="list-style-type: none"> <li>- Road Safety awareness</li> <li>- Media engagement</li> <li>- NTSA services</li> </ul>	
Tree Planting exercises	Quarter 4	<ul style="list-style-type: none"> <li>- Road Safety awareness</li> <li>- Media engagement</li> <li>- NTSA services</li> </ul>	

## 12 Statement of Directors Responsibilities

Section 81 of the Public Finance Management Act, 2012 and Section 51 of the NTSA Act, 2012 require the Directors to prepare financial statements in respect of Authority, which give a true and fair view of the state of affairs of the Authority at the end of the financial year (period) ended June 30, 2024, and the operating results of the Authority for that year (period) ended June 30 2024. The Directors are also required to ensure that the Authority keeps proper accounting records which disclose with reasonable accuracy the financial position of the Authority. The Directors are also responsible for safeguarding the assets of the Authority.


The Directors are responsible for the preparation and presentation of the Authority's financial statements, which give a true and fair view of the state of affairs of the Authority y for and as at the end of the financial year (period) ended on June 30, 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 Authority; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the Authority; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

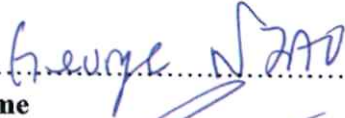
The Directors accept responsibility for the Authority's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the NTSA Act, 2012. The Directors are of the opinion that the Authority's financial statements give a true and fair view of the state of Authority's transactions during the financial year ended June 30, 2024, and of the Authority's financial position as at that date. The Directors further confirms the completeness of the accounting records maintained for the Authority, which have been relied upon in the preparation of the Authority'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 Authority will not remain a going concern for at least the next twelve months from the date of this statement.

### Approval of the financial statements

The Authority's financial statements were approved by the Board on 14th November, 2024 and signed on its behalf by:

MANOJ SHARMA   
Name  
Chairperson of the Board

George Njiru   
Name  
Director General

## 13 Report of the Independent Auditor for the Financial Statements of National Transport & Safety Authority

# REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL TRANSPORT AND SAFETY AUTHORITY FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, 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

#### Qualified Opinion

I have audited the accompanying financial statements of National Transport and Safety Authority set out on pages 1 to 40, which comprise of 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, except for effects of the matter described in the Basis for Qualified Opinion section of my report the financial statements present fairly, in all material respects, the financial position of the National Transport and Safety Authority 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 National Transport and Safety Authority Act, 2012 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Inaccuracies in Property, Plant and Equipment**

The statement of financial position reflects property, plant and equipment balance of Kshs.1,319,387,662 which, as disclosed in Note 25 to the financial statements includes an amount of Kshs.272,374,308 in respect of land and buildings. Review of land ownership documents and progress report on land ownership revealed that out of fifteen (15) parcels of land earmarked for motor vehicle inspection centres across the country, only two (2) parcels had been issued with title deeds. Management indicated that they were following up on the issue of title deeds with National Land Commission (NLC) and had obtained letters of allotment on six (6) parcels of land. However, the remaining nine (9) parcels of land were not supported by either allotment letters or ownership documents such as title deeds.

Further, the balance of Kshs.272,374,308 excluded value for land occupied by the National Transport and Safety Authority (NTSA) inspection teams throughout the country which had not been valued.

In the circumstances, the accuracy and ownership of the property, plant and equipment balance could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Transport and Safety Authority Management in accordance with ISSAI 130 on 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 qualified opinion.

## **Emphasis of Matter**

### **Long Outstanding Trade and Other Payables**

The statement of financial position and as disclosed in Note 30 to the financial statements reflects a balance of Kshs.638,562,858 in respect of trade and other payables. Included in the balance is Kshs.104,246,038 being amount outstanding for more than one (1) year. Management did not provide an explanation why payables were not settled when due. Failure to settle payables when due may attract penalties and interest charge on outstanding amount resulting to additional costs.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

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

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of internal Controls, Risk Management and Governance. Although the issues were subsequently presented before the Public Investment Committee, they remained unresolved as at the time of the audit in November, 2024.

### **Other Information**

The Management is responsible for the other information set out on page v to xciv which comprise of Key Entity Information and Management, The Board of Directors, Key Management Team, Chairman's Statement, Report of the Director General, Statement of Performance against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors and Statement of Directors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

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

## Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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. Inefficient Reporting Module in Transport Information Management System

As previously reported, the Authority through Transparency and Communication Infrastructure Project implemented by the Information Communication and Technology Authority (ICTA) procured a Transport Integrated Management System (TIMS) from a vendor at a contract price of Kshs.186,480,294 to manage all vehicle registrations, inspections, and driver licensing in Kenya. The new system was commissioned in March, 2023 for which the Authority has no control as there was no contract for adoption of the system and the system has been migrated to E-Citizen.

It was also observed that:

- That the system was not able to generate the revenues transactions per region.
- Not able to generate a comprehensive report on all applications made and expected revenues.
- TIMS access rights provided to the Authority user departments did not allow for the generation and export of comprehensive transactional reports for licensing and vehicle registration.
- NTSA users of the licensing and motor vehicle registration departments have limitations in the current access levels to meet their reporting requirements. The employees can only access and produce highly summarised reports for applications done.

Review of the system in the year under review revealed no improvement in this system.

In the circumstances, the value for money incurred on the system could not be confirmed.

### 2. Failure to Enforce Smart Driving License and Un-Utilized Smart Card Driving Licenses

As previously reported, the Authority entered into a contract with the National Bank of Kenya consortium on 8 March, 2017 for the supply, delivery, installation and maintenance of five (5) million second-generation smart card-based driving licenses at a contract sum of Kshs.2,028,991,964.

Review of the project status as at 30 June, 2024 revealed that 1,637,930 or 33% of total contracted cards had been printed since inception an indication of very low performance.

Further, 572,674 cards valued at Kshs.176,269,057 are still in the Authority's store after a total of 1,750,000 cards were returned to the supplier to reduce un-invoiced stock earlier delivered. The uptake for the cards is still low and Management did not demonstrate efforts to improve the situation.

In the circumstances, the value for money expended on this project could not be confirmed.

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 are in compliance, 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

#### **Weaknesses in ERP System**

Review of the Authority's operations revealed that the Authority procured an ERP system at a cost of kshs.15,000,000 in March, 2015. The system was intended to have modules to assist efficient financial management and operation processes. However, it was noted that the performance of the system was below expectation in that it was very slow in processing commands and generating reports resulting in challenges in service delivery. Management indicated that they were in the process of initiating procurement of a new system. Further, the ERP inventory system module was not able to generated stock balances. As a result, it was not possible to compare the physical stock count balances of Kshs.207,274,600 against the system generated balances.

In the circumstances, the value for money incurred on purchase of the ERP 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 those Charged with Governance**

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 Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards 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

27 December, 2024

**National Transport & Safety Authority**  
**Annual Report and Financial Statements**  
**for the year ended June 30, 2024.**

**14 Statement of Financial Performance for the year ended 30 June 2024**

	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Revenue from Non-Exchange Transactions</b>			
Transfers from Ministry - Grants and other Authorities	6	550,400,000	372,505,000
EU Usalama Barabarani Recurrent Receipts	6	217,440,684	53,642,156
WB-HOGDP-Recurrent Receipts	6	53,428,341	56,210,542
		<b>821,269,025</b>	<b>482,357,698</b>
<b>Revenue from Exchange Transactions</b>			
Licenses, Fees & Permits	7	1,096,016,239	1,035,100,262
Sale of Goods	8	1,910,726,530	1,206,901,756
Other Incomes	9	15,014,845	1,938,248
<b>Total Revenue from Exchange Transactions</b>		<b>3,021,757,614</b>	<b>2,243,940,265</b>
<b>Total Revenue</b>		<b>3,843,026,640</b>	<b>2,726,297,963</b>
<b>Expenses</b>			
Use of Goods & Services	11	2,271,404,652	1,605,482,162
Employee Costs	13	1,331,339,491	1,197,455,459
Board Expenses (Remuneration of Directors)	15	44,828,715	26,981,232
Depreciation & Amortization Expense	16	246,533,350	266,501,164
Repairs & Maintenance	17	150,423,612	45,109,471
Donor Funded Usalama Barabarani Expenses	18	217,440,684	53,642,156
Donor Funded HOAGDP Expenses	18	53,428,341	56,210,542
<b>TOTAL EXPENSES</b>		<b>4,315,398,844</b>	<b>3,251,382,185</b>
Surplus/(deficit) for the period		(472,372,205)	(525,084,222)
Adjustment for Revaluation of Motor Vehicles Disposal during the year		35,502,000	-
Balance as at 1st July 2023		(2,348,869,357)	(1,823,785,135)
<b>Balance as at 30th June 2024</b>		<b>(2,785,739,561)</b>	<b>(2,348,869,357)</b>

**National Transport & Safety Authority  
Annual Report and Financial Statements  
for the year ended June 30, 2024.**

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The notes set out on pages 10 to 38 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 8 were signed on behalf of the Board of Directors by:

.....  
Name: *George Jno*  
Director General

For: *William*  
.....  
Name: *Klycliffe*  
*Kasike*  
Head of Finance

*Manoj SHAH*  
.....  
Name: *Manoj*  
Chairman of the Board

ICPAK M/No: *A267*  
Date *20/12/2024*

ICPAK M/No: *A267*  
Date *20th Dec 2024*

Date

**National Transport & Safety Authority**  
**Annual Report and Financial Statements**  
**for the year ended June 30, 2024.**

**15 Statement of Financial Position as at 30 June 2024**

<b>ASSETS</b>	<b>Note</b>	<b>2023-2024</b>	<b>2022-2023</b>
<b>Current Assets</b>		<b>Kcbs</b>	<b>Kcbs</b>
Cash and Cash Equivalents	19	327,203,105	161,795,503
Receivables from Exchange Transactions	20	33,141,149	22,958,920
Refundable Deposits & Bank Guarantee	21	5,315,500	28,174,315
Prepayments & Advances	22	130,892,328	34,833,802
Inventory	23	207,274,600	310,455,492
Staff Debtors	24	9,732,016	13,932,300
		<b>713,558,698</b>	<b>572,150,332</b>
<b>Non-Current Assets</b>			
Property, Plant and equipment	25	1,319,387,662	1,388,025,951
Intangible Assets	29	-	-
		<b>1,319,387,662</b>	<b>1,388,025,951</b>
<b>TOTAL ASSETS</b>		<b>2,032,946,360</b>	<b>1,960,176,284</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Staff Gratuity	26	28,488,661	23,921,292
Retention Payable	27	22,233,252	99,983,479
Trade and Other Payables	30	638,562,858	557,824,318
Contingent Liabilities-Legal	31	26,782,043	28,034,043
<b>TOTAL LIABILITIES</b>		<b>716,066,814</b>	<b>709,763,132</b>
<b>NET ASSETS</b>			
Capital Reserves	32	1,998,938,958	1,716,352,359
Government Reserve	33	2,066,811,903	1,811,811,903
Revaluation Reserve	34	36,868,247	71,118,247
Accumulated surplus		(2,785,739,561)	(2,348,869,357)
		<b>1,316,879,546</b>	<b>1,250,413,153</b>
<b>TOTAL NET ASSETS AND LIABILITIES</b>		<b>2,032,946,360</b>	<b>1,960,176,284</b>

**National Transport & Safety Authority  
Annual Report and Financial Statements  
for the year ended June 30, 2024.**

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The notes set out on pages 10 to 38 form an integral part of these Financial Statements.

The financial statements set out on pages 1 to 8 were signed on behalf of the Board of Directors by:

*George Ajoo*

Name:

Director General

Date 20/12/2024

FOR: *Klycliffe Klasike*

Name: *Klycliffe Klasike*

Head of Finance

ICPAK M/No: 4267

Date 20th Dec 2024

*MANOJ SHAH*

Name:

Chairman of the Board

Date 23/12/2024

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**10. Statement of Changes in Net Assets for the year ended 30 June 2024**

	<b>Capital Reserves</b> Kshs	<b>Government Reserves</b> Kshs	<b>Revaluation Reserves</b>	<b>Accumulated Surplus</b> Kshs	<b>TOTAL</b> Kshs
<b>Balance as at July 1, 2022</b>	1,094,454,006	1,811,811,903	71,118,247	(1,823,785,135)	1,153,599,021
<b>ADD</b>					
Donations-Dev't Partners Projects	(189,724,703)				(189,724,703)
Transfer of Development Funds from Ministry- State Dept. of Transport	811,623,057	-			811,623,057
Surplus/(deficit) for the period				(525,084,222)	(525,084,222)
<b>Balance as at June 30, 2023</b>	<b>1,716,352,360</b>	<b>1,811,811,903</b>	<b>71,118,247</b>	<b>(2,348,869,357)</b>	<b>1,250,413,153</b>
<b>Balance as at July 1, 2023</b>	<b>1,716,352,360</b>	<b>1,811,811,903</b>	<b>71,118,247</b>	<b>(2,348,869,357)</b>	<b>1,250,413,153</b>
<b>ADD</b>					
Donations-Dev't Partners Projects	(153,444,388)				(153,444,388)
Transfer of Development Funds from Ministry-State Dept. of Transport	436,030,986	255,000,000			691,030,986
Adjustments for Revaluation of Motor Vehicles Disposed			(34,250,000)	35,502,000	1,252,000
Surplus/(deficit) for the period	-	-	-	(472,372,205)	(472,372,205)
<b>Balance as at June 30, 2024</b>	<b>1,998,938,958</b>	<b>2,066,811,903</b>	<b>36,868,247</b>	<b>(2,785,739,561)</b>	<b>1,316,879,546</b>

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**11. Statement of Cash Flows for the year ended 30 June 2024**

	Note	2023-2024	2022-2023
<b>Cash flows from Operating Activities</b>		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts</b>			
Government Grants and Subsidies	6	550,400,000	372,505,000
Recurrent Receipts for EU-Usalama Barabarani Project	6	217,440,684	53,642,156
Recurrent Receipts for WB HoAGD Project	6	53,428,341	56,210,542
Revenues through Direct Deposit, KRA & e-Citizen	10	3,011,575,385	2,240,105,055
		<b>3,832,844,411</b>	<b>2,722,462,753</b>
<b>Payments</b>			
Use of Goods	12	2,128,019,015	1,000,616,809
Compensation of Employees	14	1,321,275,738	1,213,102,984
Donor Funded Usalama Barabarani Expenses	18	217,440,684	53,642,156
Donor Funded WB-HOAGDP Expenses	18	53,428,341	56,210,542
Board Expenses	15	44,828,715	26,981,232
Repair & Maintenance Expenses	17	150,423,612	45,109,471
Staff Debtors	24	9,732,016	13,932,300
<b>Net cash flows from Operating Activities</b>		<b>3,925,148,120</b>	<b>2,409,595,493</b>
<b>Cash flows from Financing Activities</b>		<b>(92,303,710)</b>	<b>312,867,260</b>
State Dept. of Transport	6	255,000,000	-
European Union-Usalama Barabarani Payable from the Authority	32	80,952,005	(80,952,005)
Counter Part Funding from State Dept of Transport	32	50,000,000	-
WB-Horn of Africa Gateway Development Project Payable from the Authority	32	(65,507,594)	-
Development Receipts for EU-Usalama Barabarani Project	32	(42,660,219)	-
Development Receipts for WB-HoAGD Project	32	157,822,180	384,666,255
<b>Net Cash flows used in Financing Activities</b>		<b>435,606,372</b>	<b>303,714,250</b>
<b>Cash flows from Investing Activities</b>			
Purchase of Property, Plant & Equipment	25	177,895,061	623,322,580
<b>Net Cash flows used in Investing Activities</b>		<b>177,895,061</b>	<b>623,322,580</b>
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>		<b>165,407,602</b>	<b>(6,741,070)</b>
Cash and Cash equivalents as at 1 July		161,795,503	168,536,574
<b>Cash and Cash Equivalents as at 30 June</b>		<b>327,203,105</b>	<b>161,795,503</b>

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**12. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2024**

	<b>Original budget</b>	<b>Adjustments</b>	<b>Final budget</b>	<b>Actual on comparable basis</b>	<b>Performance difference</b>	<b>% Variance</b>
<b>Revenue</b>	<b>2023-2024 Kshs</b>	<b>2023-2024 Kshs</b>	<b>2023-2024 Kshs</b>	<b>2023-2024 Kshs</b>	<b>2023-2024 Kshs</b>	<b>2023-2024 Kshs</b>
Transfers from Other Governments entities	1,100,400,000	(50,000,000)	1,050,400,000	855,400,000	(195,000,000)	(19)
Revenue from Licenses, Fees & Permit	1,031,000,000	82,000,000	1,113,000,000	1,096,016,239	(16,983,761)	(2)
Revenue from Sale of Goods	976,300,000	708,200,000	1,684,500,000	1,910,726,530	226,226,530	13
Other Income	2,500,000	-	2,500,000	15,014,845	12,514,845	501
Grants from Dev't Partners	921,136,159	(414,136,159)	507,000,000	488,011,213	(18,988,787)	-4
<b>Total income</b>	<b>4,031,336,159</b>	<b>326,063,841</b>	<b>4,357,400,000</b>	<b>4,365,168,828</b>	<b>7,768,828</b>	<b>0.18</b>
<b>Expenses</b>						
Use of Goods and Services	1,261,032,521	447,854,371	1,708,886,892	2,271,404,652	(562,517,760)	(33)
Compensation of employees	1,178,402,627	72,638,128	1,251,040,755	1,331,339,491	(80,298,736)	(6)
Remuneration of Directors	30,000,000	-	30,000,000	44,828,715	(14,828,715)	(49)
Repairs and Maintenance	35,074,756	116,261,437	151,336,193	150,423,612	912,581	1
Other payments	1,526,826,255	(310,690,096)	1,216,136,159	448,764,086	767,372,074	63
<b>Total Expenditure</b>	<b>4,031,336,159</b>	<b>326,063,841</b>	<b>4,357,400,000</b>	<b>4,246,760,555</b>	<b>110,639,445</b>	<b>(3)</b>
<b>Surplus for the Period</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>118,408,273</b>	<b>118,408,272</b>	

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Budget notes

1. The overall over-collection of revenue from exchange transactions was occasioned by concerted efforts by management in sealing revenue loopholes, the introduction of the New Generation Number plates and change in unit price for number plates.
2. The over-expenditure in goods & services was as a result of increased cost of sales for the New Generation Number plates and change in the unit cost of production of the plates
3. The under-absorption of other payments was mainly due low disbursement of the donor funded projects.
4. The reconciliation of the differences occasioned by the use of IPSAS accrual in the preparation of the Statement of Financial Performance is as below;

<b>RECONCILIATION STATEMENT</b>	
<b>Particulars</b>	<b>Total (Kshs)</b>
Reported Surplus as per Statement of Budget as at 30 June 2024	118,408,273
<b>Add Back</b>	
Capital Expenditure in Statement of Budget	448,764,086
<b>Adjusted Surplus</b>	<b>567,172,359</b>
<b>Less: Non-Cash Transactions in the Statement of Performance</b>	
Depreciation charge & Amortization Expense	246,533,350
<b>Total Non-Cash Transactions</b>	<b>246,533,350</b>
<b>Adjust for Development Grant</b>	
Development Partner funding	386,030,986
Grant from State Dept. of Transport	305,000,000
<b>Total Development Grant</b>	<b>793,011,213</b>
<b>Sub-Total Non-Cash and Total Development Grant</b>	<b>1,039,544,563</b>
<b>Surplus for the period as per Statement of Performance as at 30 June 2024</b>	<b>(472,372,205)</b>

## **19. Notes to the Financial Statements**

### **1. General Information**

National Transport & Safety Authority is established by and derives its authority and accountability from the NTSA Act, 2012. The Authority is wholly owned by the Government of Kenya and is domiciled in Kenya. The Authority's principal activity is to advise and make recommendations on matters relating to road transport and safety; implement policies relating to road transport and safety; plan, manage and regulate the road transport sector in accordance with the provisions of the act; ensure the provision of safe, reliable and efficient road transport service; and administer the Act of Parliament set out in the First Schedule and any other written law

### **2. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Authority'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 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Authority. *The* financial statements have been prepared in accordance with the PFM Act, the State Corporations Act the NTSA Act, 2012, 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.* The Authority did not adopt any New, Amended or & Revised Standards during the financial year under review. There was no early adoption of standards as well.
- ii.* There were no new and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.
- iii. Early adoption of standards*  
The Entity did not early – adopt any new or amended standards in the financial year.

#### **4. Summary of Significant Accounting Policies**

##### **a) Revenue recognition**

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

###### **Fees, taxes and fines**

The Authority recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Authority and the fair value of the asset can be measured reliably.

###### **Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Authority and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

##### **ii) Revenue from exchange transactions**

###### **Rendering of services**

The Authority recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

###### **Sale of goods**

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Authority.

###### **Interest income**

The Authority has no interest income and therefore no interest income is determined during each period.

The Authority realised no interest income in the year ending June 30,2024.

###### **Dividends**

The Authority is a regulator and does not therefore declare any dividends.

The Authority did not declare any dividend in the year ending June 30,2024.

**Notes to the Financial Statements (Continued)**  
**Summary of Significant Accounting Policies (Continued)**

**Rental income**

The Authority has no rental property and hence there is no Rental income arising from operating leases on investment properties to be accounted for over the lease terms and included in revenue. The Authority realised no rental income in the year ending June 30,2024.

**b) Budget information**

The original budget for the Current FY 2023-24 was approved by the National Assembly on 21st June,2023. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Authority upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Authority's recorded additional appropriations of Kshs.326.1Million on the FY2023-2024 budget following the governing body's approval.

The Authority'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 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. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. 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 17 of these financial statements.

**c) Taxes**

**Current income tax**

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Authority operates and generates taxable income. Current income tax relating to items

**Current income tax (Continued)**

recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

**Notes to the Financial Statements (Continued)**  
**Summary of Significant Accounting Policies (Continued)**

**Deferred tax**

The Authority has no deferred tax liability in respect of its operations thus no deferred liability was determined in the period ending June 30, 2024.

**Sales tax**

Expenses and assets are recognized net of the amount of sales tax, except:

- i) When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.
- ii) When receivables and payables are stated with the amount of sales tax included  
The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

**d) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition.

The Authority has no Investment properties in its books and thus applies no model in respect to the same.

**e) Property, plant and equipment**

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

The rate used to depreciate the assets during the year was as summarised below:

<b>Asset</b>	<b>Depreciation Rate</b>
Buildings	2.5%
Motor Vehicles	25%
Motor Cycles	25%
Computer Equipment	33.333%
Intangible Assets	33.333%

**Notes to the Financial Statements (Continued)**  
**Summary of Significant Accounting Policies (Continued)**

Furniture, Fixtures & Fittings	12.5%
Other Assets	12.5%

**f) Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Authority. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Authority also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Authority will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

The Authority has no finance lease and thus there was no finance lease recognised in the books of the Authority in the year ending June 30, 2024.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Authority. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

The Authority recognised the operating lease for its head office in the statement of performance during the year ending June 30,2024.

**g) 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 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. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

There were no intangible assets in the year ending June 30, 2024.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**h) Research and Development Costs**

The Authority had no expenditure under Research and development in the year ending June 30, 2024.

**i) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. Save for the receivables which are generally remitted within the subsequent month of collection, the Authority does not have any hedge relationships and therefore the new hedge accounting rules have minimal to no impact on the Authority's financial statements.

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the Authority measures a financial asset or financial liability at its fair value, for transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**j) Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**k) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Authority.

**l) Provisions**

Provisions are recognized when the Authority has 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

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Authority expects 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.

The provisions made in the statement of financial performance during the year ending June 30, 2024 were those relating to depreciation and amortization of assets.

**m) Social Benefits**

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the Authority will incur in fulfilling the present obligations represented by the liability.

**n) Contingent Liabilities**

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

There is a contingent liability arising from litigations against the Authority that is depleted as and when the liabilities materialize. The contingent liability remains outstanding until the cases are substantively concluded and costs confirmed.

There was no contingent liability in the year ending June 30, 2024.

**o) Contingent Assets**

The Authority does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

The Authority notes that there are potential contingent assets that will arise from transfer of ownership of leasehold properties situated in the seventeen (17) motor vehicle inspection centres spread across the country. These are the locations where the Authority is currently undertaking motor vehicle inspection.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

Despite initiating the process of acquisition, titles for these parcels have not been received to confirm ownership before a valuation is done to determine the actual contingent assets. The Authority has however secured ownership of Thika Inspection Centre, Likoni Inspection Centre and Miritini Inspection Centre in Mombasa which currently are awaiting valuation and ultimately incorporation in the books of accounts. The Authority has commenced engagements and the process to conclude valuation and onboard these assets into the books of accounts within the subsequent financial period.

**p) Nature and Purpose of Reserves**

The Authority creates and maintains reserves in terms of specific requirements. The Authority maintains the following reserves:

- a) Capital Reserves
- b) Government Reserves
- c) Revaluation Reserves and
- d) Accumulated Surplus

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

The Authority recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**r) Employee benefits**

**Retirement benefit plans**

The Authority provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Authority pays fixed contributions of 15% of the employees basic pay into a separate Authority while the employees contribute 7.5%. The National Transport and Safety Authority-Staff Retirement Benefit Scheme (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

The fund value at the end of the period 30 June 2024 stood at Kshs 899,615,992.00 which was a notable increase from the previous year's Kshs. 712,519,606.00. The scheme was compliant in respects.

**s) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

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**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

The revenue received in foreign currency were translated at the CBK mean closing rate at the end of every month.

**t) Borrowing costs**

The Authority has no borrowings in its books accounts.

**u) Related parties**

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

Members of key management are regarded as related parties and comprise the directors, the Director General and senior managers.

**v) Service concession arrangements**

The Authority has no service concession arrangements in its operations and thus this was not a factor in the financial statements for the year ending June 30,2024.

**w) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents does not include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year. The staff imprest have been reported separately as staff debtors.

The NTSA bank accounts in existence are shown below:

<b>Ref</b>	<b>Account Name</b>	<b>Account No.</b>	<b>Opening Date</b>	<b>Bank</b>
1	NTSA-KCB Operations Account	1141386534	12 <sup>th</sup> July, 2013	KCB
2	NTSA-KCB Capital Account	1180379527	7 <sup>th</sup> April, 2016	KCB
3	NTSA-KCB Revenue Account	1206870842	6 <sup>th</sup> March, 2017	KCB
4	NTSA-KCB USD Account	1216217998	5 <sup>th</sup> September, 2017	KCB
5	NTSA-EU Project Account	1266570756	1 <sup>st</sup> November, 2019	KCB
6	NTSA-NBK Traffic Fines, Revenue Account	01060202394100	30 <sup>th</sup> October 2017	NBK
7	NTSA-NBK Cash Bail Deposit Account	01060202394300	30 <sup>th</sup> October 2017	NBK
8	NTSA-WB HoAGDP A/C	1282371665	19th January 2021	KCB
9	NTSA-Retention Account	1323430717	7 <sup>th</sup> December 2023	KCB
10	NTSA Staff Gratuity Account	1323430857	7 <sup>th</sup> December 2023	KCB

**Notes to the Financial Statements (Continued)**  
**Summary of Significant Accounting Policies (Continued)**

**x) Comparative figures**

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

**y) 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 June 30, 2024.

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

The preparation of the Authority'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. State all judgements, estimates and assumptions made:

**Estimates and Assumptions.**

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

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**Notes to the Financial Statements (Continued)**

**6. Transfers from Other Government entities**

There were no transfers from other Government entities during the year ending June 30, 2024

**b) Transfers from Ministries, Departments and Agencies (MDAs)**

Name of The Entity Sending The Grant	Amount recognized to Statement of Financial performance.	Amount deferred to deferred income.	Amount recognised in capital fund.	Total transfers (FY2023-24)	Comparative FY2022-23
	KShs	KShs	KShs	KShs	KShs
Operational Grant- Ministry/State Department Transport	550,400,000			550,400,000	372,505,000
Development Grant from Ministry/State Dept of Transport			255,000,000	255,000,000	-
Receipts for EU Usalama Barabarani Project from State Dept of Transport			174,780,465	174,780,465	-
Receipts for WB HoADP Project from State Dept of Transport			211,250,521	211,250,521	440,876,797
GoK-Counter Part Funding for Donor Funded Projects			50,000,000	50,000,000	-
<b>Total</b>	<b>550,400,000</b>	<b>0</b>	<b>691,030,986</b>	<b>1,241,430,986</b>	<b>813,381,797</b>
Recurrent Receipts for EU Usalama Barabarani Project from State Dept of Transport			217,440,684	217,440,684	53,642,156

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Name of The Entity Sending The Grant	Amount recognized to Statement of Financial performance.	Amount deferred under deferred income.	Amount recognised in capital fund.	Total transfers (FY2023-24)	Comparative FY2022-23
	KShs	KShs	KShs	KShs	KShs
Recurrent Receipts for WB HoADP Project from State Dept of Transport			53,428,341	53,428,341	56,210,542
<b>Total</b>			<b>270,869,025</b>	<b>270,869,025</b>	<b>109,852,698</b>

**7. Licenses, Fees and Permits**

Description	Current FY2023-24	Comparative FY2021-23
	Kshs	Kshs
Road Service License	192,056,168	185,574,663
Driver Test Booking	323,329,600	300,344,800
Instructor Test Booking	784,025	311,025
Motor Vehicle Inspection Fee	501,100,080	471,730,000
Application for FMVP	78,746,366	77,139,774
<b>Total</b>	<b>1,096,016,239</b>	<b>1,035,100,262</b>

These are revenues generated from licenses issued, fees for services and from the foreign motor vehicle permits issued to foreign registered vehicles accessing the country.

**8. Sale of Goods**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
<b>Sale of goods</b>		
PSV Badges	139,004,650	109,170,350
E-Sticker Fees	66,402,700	88,065,870
Number Plate	1,705,319,180	1,009,665,536
<b>Total Revenue from the sale of goods</b>	<b>1,910,726,530</b>	<b>1,206,901,756</b>

These are revenues generated from sale of Passenger Service badges to drivers & conductors, E-stickers and reflective number plates.

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**Notes to the Financial Statements (Continued)**

**9. Other Income**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Body Builders License	664,760	153,600
Speed Limiter License	3,295,915	154,000
Transport Network Company License	200,000	1,600,000
Receipts from Disposal of Assets	7,352,000	30,648
Other Income	3,502,170	-
<b>Total Other income</b>	<b>15,014,845</b>	<b>1,938,248</b>

These are revenues received from body builders and speed limiter license and from sale of disposed assets. There was a gain on disposal of motor vehicles during the period.

**10. Cashflow-Revenues from Exchange Transactions**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Revenue collected through e-Citizen, KRA & Direct Bank Deposits	3,021,757,614	2,243,940,265
Less: Accrued Revenue Receivable in the year	(33,141,149)	(22,958,920)
Add:2022-23 Revenue Received	22,958,920	19,123,710
<b>Total Other income</b>	<b>3,011,575,385</b>	<b>2,240,105,055</b>

**11. Use of Goods and Services**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Electricity, Water & Utilities	23,198,436	23,609,509
Contracted Guards & Cleaning Services	64,185,861	59,251,495
Contracted Professional Services	15,087,178	12,470,201
Membership Fees & Subscriptions	2,056,252	1,414,169
Smart-Card Driving License Expense	73,981,600	240,593,767
Printing of Number Plates	1,038,438,224	516,593,209
Printing of Third License Stickers	-	20,949,905
Specialised Materials & Supplies	59,856,000	46,041,633
Rent expenses	125,709,696	114,681,269
Medical Insurance & Group Life	197,258,907	177,822,503
Refined Fuel and Oil	25,326,010	12,827,314

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Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Motor Vehicle Insurance & Other Assets Insurance	3,743,305	3,851,369
Internet, Telephone & Postal Services	64,005,223	119,989,617
Conference, Hospitality, Suppliers & Services	169,200,656	50,075,392
Training	5,093,934	354,600
Bank Service and Commission Charges	2,836,161	2,165,560
Publicity, Printing, Advertising & Information Supply Services	45,700,739	8,560,343
Legal Expenses	3,489,164	11,310,422
Other General Expenses	19,463,195	4,420,199
Road Safety Stakeholders Engagement, Operations & Travel	79,798,195	38,594,652
Travel, Subsistence & Other Allowances*	252,975,916	137,905,034
Audit Fee Expense	-	2,000,000
<b>Total Use of Goods &amp; Other services</b>	<b>2,271,404,652</b>	<b>1,605,482,162</b>

### 12. Cashflow from Use of Goods

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Total Use of Goods	2,271,404,652	1,605,482,162
Less: Creditors & Stores Movement	(688,806,756)	(769,105,869)
Add:2022/23 FY Creditors settled	545,421,119	164,240,516
<b>Total</b>	<b>2,128,019,015</b>	<b>1,000,616,809</b>

### 13. Employee Costs

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Salaries and wages	1,196,826,625	1,075,689,660
Employer contribution to pension schemes	118,159,428	105,490,803
Housing benefits and allowances	-	-
Commuter Allowances	-	-
Gratuity	16,353,437	16,274,996
Other Employee related costs *	-	-
<b>Employee costs</b>	<b>1,331,339,491</b>	<b>1,197,455,459</b>

\* Other employee related costs consists of hardship allowances, extraneous allowance, acting allowance, prosecutorial and other allowances.

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**14. Cashflow from -Employee Costs**

Description	Current FY2023-24	Comparative FY2022-23
	1,330,263,070	1,197,455,459
Total Employee Cost	<b>1,331,339,491</b>	<b>1,197,455,459</b>
Less: Accrued Costs & Gratuity	(88,053,571)	(77,989,818)
Add:2022/23 FY Creditors settled	77,989,818	93,637,343
<b>Cashflow from Employee Costs</b>	<b>1,321,275,738</b>	<b>1,213,102,984</b>

**15. Board Expenses**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Chairman/Directors' Honoraria	960,000	960,000
Sitting Allowances	20,041,082	19,418,909
Induction and Training	3,070,475	1,189,536
Travel and Accommodation	11,544,339	2,524,316
Conferences & Seminars	9,212,819	2,888,471
<b>Total</b>	<b>44,828,715</b>	<b>26,981,232</b>

**16. Depreciation and Amortization Expense**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Property, plant and equipment	246,533,350	266,501,164
Intangible assets	-	-
<b>Total depreciation and amortization</b>	<b>246,533,350</b>	<b>266,501,164</b>

**17. Repairs and Maintenance**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Motor Vehicles	12,690,249	8,640,462
Repairs & Maintenance of Smart Driving License	-	31,662,815
Office Furniture & Equipment, maintenance of Computer software and Networks	137,733,363	4,806,194
<b>Total Repairs and Maintenance</b>	<b>150,423,612</b>	<b>45,109,471</b>

The significant increase in costs under office furniture & equipment, maintenance of computer equipment, software and networks was occasioned by additional costs for licenses and maintenance costs for systems previously funded under donor projects after commissioning.

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The decrease in repair of Smart driving License expense was as result of the expiry of the maintenance contract during resulting in no expenditure on this line in comparison to the previous year.

**18. Donor Funder Project Expenses**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
EU Usalama Barabarani-Compensation to Employees	12,936,262	13,348,909
EU-Purchase of Goods & Services	204,504,422	40,293,247
HOAGDP-Purchase of Goods & Services	53,428,341	56,210,542
<b>Total Donor Funded Project Expenses</b>	<b>270,869,025</b>	<b>109,852,698</b>

There were no contracted services incurred by the Authority in the year ending June 30,2024.

**19. Cash and Cash Equivalentents**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
KCB Operations Account	577,417	1,583,084
KCB Capital Account	10,328	240,738
KCB Revenue Account	7,216	806
KCB Dollar Account	3,202	1,109
KCB EU Account	106,607,363	34,540,554
KCB WB HoAGDP Account	197,664,210	125,317,543
KCB Retention Payable A/C	22,233,252	-
KCB Staff Gratuity A/C	-	-
NBK-Traffic Fines Revenue Account	221	221
NBK-Cash Bails Deposit Account	68,924	74,983
Cash-on-hand	30,973	36,467
<b>Total Cash And Cash Equivalentents</b>	<b>327,203,105</b>	<b>161,795,503</b>

The staff outstanding imprest has been reported as a stand-alone item as was in the previous period. A disclosure has been made to align the same with the reporting requirements prescribed in the reporting template.

Notes to the Financial Statements (Continued)

20. Receivables from Exchange Transactions

(a) Receivables from Exchange Transactions (Current)

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
<b>Receivables</b>		
June, 2024 Revenue collections due from KRA	9,431,500	11,770,702
Revenue collection through e citizen Government Digital Payment	23,709,649	11,188,218
<b>Total Current Receivables</b>	<b>33,141,149</b>	<b>22,958,920</b>

All receivables carried forward were remitted directly to the Authority's back accounts in the first month of July of the subsequent year.

(c) Ageing analysis for Receivables from Exchange Transactions

Description	Current FY2023-24		Comparative FY2022-23	
	Current FY2023-24	% of the total	Comparative FY2022-23	% of the total
Less than 1 year	33,141,149	100%	22,958,920	100%
Between 1- 2 years	0	0%	0	0%
Between 2-3 years	0	0%	0	0%
Over 3 years	0	%	0	0%
<b>Total (a+b)</b>		<b>100%</b>		<b>100%</b>

All the receivables were received in the subsequent month of July of the subsequent year.

21. Deposits & Bank Guarantees

Description	Current FY2022-23	Comparative FY2021- 22
	Kshs	Kshs
Balance as at the beginning	28,174,315	6,674,315
KCB -Vivo Energy Ltd	500,000	1,500,000
Settlement of Final Accounts for Bawan Ltd against Rental Deposit-Deposit for operational on Leasehold property of Hill Park Building, and Hifadhi	(23,358,815)	-
<b>Total Deposits &amp; Advances</b>	<b>5,315,500</b>	<b>28,174,315</b>

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The Authority is finalised the engagements with Bawan Limited; the Landlord of Hillpark Building and concluded on a final account which was partly settled against the Rental Deposit for the operational lease.

**22. Prepayments & Advances**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Balance as at the beginning	34,833,802	38,138,828
Universal Trends Limited	101,980,227	-
Juniper Intakes-WB HOAGDP	-	(16,108,705)
Kenya Institute of Curriculum Development- EU Usalama Barabarani	(5,921,701)	12,803,679
<b>Total Prepayments &amp; Advances</b>	<b>130,892,328</b>	<b>34,833,802</b>

**23. Inventories**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Number Plates	14,527,536	39,083,922
Smart-Card Driving License Expense	176,269,057	250,202,617
Printing of Third License Stickers	-	-
Consumable Stores	14,512,279	11,945,790
Specialised Materials	1,965,727	9,223,164
<b>Total inventories at the lower of cost and net realizable value</b>	<b>207,274,600</b>	<b>310,455,492</b>

The inventory of Specialised materials includes PVC cards, red booklet driving licenses and unprinted logbooks.

**24. Staff Debtors-Outstanding Imprest**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Outstanding Imprest	9,732,016	13,932,300
<b>Total Staff Debtors</b>	<b>9,732,016</b>	<b>13,932,300</b>

The outstanding staff imprest mainly relates to imprest for activities that were ongoing beyond the end of the FY2023-24 to facilitate compliance with The Circular on Year End closing Procedures. Eg Board of Survey.

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**Notes to the Financial Statements (Continued)**

**25. Property, Plant and Equipment**

Cost	Buildings	Motor vehicles	Motor Cycles	Computers & Other Equipments	Intangible Assets	Other Assets	Furniture and fittings	Capital Work in progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>As At 1 July 2022</b>	304,982,445	286,548,721	-	948,575,563	431,309,013	107,292,522	294,346,819	168,047,720	2,541,102,805
Additions			1,080,000	61,516,228			3,422,950	558,383,403	624,402,580
Disposals	-	-	-	-	-	-	-	-	-
Transfers/Adjustments	-	-	-	-	-	-	-	-	-
<b>As at 30<sup>th</sup> June 2023</b>	<b>304,982,445</b>	<b>286,548,721</b>	<b>1,080,000</b>	<b>1,010,091,791</b>	<b>431,309,013</b>	<b>107,292,522</b>	<b>297,769,769</b>	<b>726,431,123</b>	<b>3,165,505,385</b>
Additions	-	-	-	43,464,388			14,186,570	120,244,103	177,895,061
Disposals		(103,441,087)	-	-	-	-	-	-	(103,441,087)
Transfer/Adjustments			-	-	-	-	-	-	-
<b>As at 30<sup>th</sup> June 2024</b>	<b>304,982,445</b>	<b>183,107,635</b>	<b>1,080,000</b>	<b>1,053,556,179</b>	<b>431,309,013</b>	<b>107,292,522</b>	<b>311,956,340</b>	<b>846,675,226</b>	<b>3,239,959,359</b>
<b>Depreciation And Impairment</b>									
At 1 July 2022	17,359,014	263,948,555	-	565,228,876	431,309,013	68,304,746	164,828,065	-	1,510,978,270
Depreciation	7,624,561	10,652,000	-	199,682,380	-	13,156,730	35,385,492	-	266,501,164
Impairment	-	-	-	-	-	-	-	-	-
Transfers/ Adjustments	-	-	-	-	-	-	-	-	-
<b>As at 30<sup>th</sup> June 2023</b>	<b>24,983,576</b>	<b>274,600,555</b>	<b>-</b>	<b>764,911,256</b>	<b>431,309,013</b>	<b>81,461,477</b>	<b>200,213,558</b>	<b>-</b>	<b>1,777,479,434</b>
Depreciation	7,624,561	9,443,667	270,000	180,451,294		12,711,907	36,031,921		246,533,350
Disposals		(103,441,087)	-	-	-	-	-	-	(103,441,087)
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
<b>As at 30<sup>th</sup> June 2024</b>	<b>32,608,137</b>	<b>180,603,135</b>	<b>270,000</b>	<b>945,362,550</b>	<b>431,309,013</b>	<b>94,173,384</b>	<b>236,245,479</b>	<b>-</b>	<b>1,920,571,697</b>
<b>Net Book Values</b>									
<b>As at 30<sup>th</sup> June 2023</b>	<b>279,998,869</b>	<b>11,948,167</b>	<b>1,080,000</b>	<b>245,180,535</b>	<b>-</b>	<b>25,831,046</b>	<b>97,556,212</b>	<b>726,431,123</b>	<b>1,388,025,951</b>
<b>As at 30<sup>th</sup> June 2024</b>	<b>272,374,308</b>	<b>2,504,500</b>	<b>810,000</b>	<b>108,193,628</b>	<b>-</b>	<b>13,119,139</b>	<b>75,710,861</b>	<b>846,675,226</b>	<b>1,319,387,662</b>

WIP includes majorly World Bank Donor funded assets under the HoADP that were at various stages of completion.

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If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	0	0	0
Buildings	304,982,445	32,608,137	272,374,308
Motor Vehicles,	183,107,635	180,603,135	2,504,500
Motorcycles	1,080,000	270,000	810,000
Computers And Related Equipment	1,053,556,179	945,362,550	108,193,628
Other Assets	107,292,522	94,173,384	13,119,139
Office Equipment, Furniture, And Fittings	311,956,340	236,245,479	75,710,861
Work In Progress	846,675,226	0	846,675,226
<b>Total</b>	<b>2,808,650,347</b>	<b>1,489,262,685</b>	<b>1,319,387,662</b>

Other assets includes breathalyser test machines, fridges, number plates shredder machine, automated vehicle test lanes & equipment, water dispensers, TV sets among others.

Property plant and Equipment includes the following assets that are fully depreciated:

Description	Cost or valuation	Normal annual depreciation charge
Motor Vehicles including Motorcycles	12,871,509	3,217,877
Computers and Related Equipment	345,002,392	115,000,797
Office Equipment, Furniture and Fittings	2,770,860	346,358
<b>Total</b>	<b>360,644,761</b>	<b>118,565,032</b>

**Valuation**

The Authority did not undertake any valuation of its assets in the year ending June 30,2024.

**26. Staff Gratuity to Staff on Contract**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Balance as at the beginning	23,921,292	41,709,094
Charge for the year	16,353,437	16,274,996
Gratuity paid during the year	(11,786,068)	(34,062,798)
<b>Total Deposits &amp; Advances</b>	<b>28,488,661</b>	<b>23,921,292</b>

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27. Retention Payable

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Balance as at the beginning	99,983,479	-
National Bank of Kenya	(28,979,546)	44,533,933
Corporate Consultants	(2,286,668)	(786,132)
Juniper Intakes	(8,934,752)	4,847,290
Copy Cat Ltd	(37,549,261)	37,549,261
Data Integrated Ltd	-	13,839,127
<b>Total Retention Payable</b>	<b>22,233,252</b>	<b>99,983,479</b>

28. Cashflow from Acquisition of Non-Current Assets

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
<b>Cost</b>		
Work In Progress (WIP)	120,244,103	558,383,402
Furniture & Fittings	14,186,570	3,422,950
Computer & Other Equip.	43,464,388	61,516,228
<b>Cash Purchases (Cash flow)</b>	<b>177,895,061</b>	<b>623,322,580</b>

29. Intangible Assets

Description	Current FY2022-23	Comparative FY2021-22
	Kshs	Kshs
<b>Cost</b>		
<b>At beginning of the year</b>	0	
Additions	0	0
<b>At end of the year</b>	0	
Additions—internal development	0	0
<b>At end of the year</b>	0	0
<b>Amortization and impairment</b>		
<b>At beginning of the year</b>	0	0
Amortization	0	0
<b>At end of the year</b>	0	0
Impairment loss	0	0
<b>At end of the year</b>	0	0
<b>NBV</b>	0	0

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30. Trade and Other Payables

Description	Current FY2023-24		Comparative FY2022-23	
	83,593,702		96,303,753	
Employee payables	83,593,702		96,303,753	
Trade payables	554,969,156		461,520,565	
<b>Total Trade and Other Payables</b>	<b>638,562,858</b>		<b>557,824,318</b>	
Ageing analysis: (Trade and other payables)	Current FY2023-24	% of the Total	Comparative FY2022-23	% of the Total
Under one year	450,723,118	81%	377,743,474	82%
1-2 years	104,246,038	19%	83,777,091	18%
2-3 years	0	0%	0	0%
Over 3 years	0	0%	0	0%
<b>Total (tie to above total)</b>	<b>554,969,156</b>	<b>100%</b>	<b>461,520,565</b>	<b>100%</b>

31. Contingent Liability-Legal

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
<b>At beginning of the year</b>	28,034,043	28,034,043
Accrued for the year	0	0
Contingent Liability Realised	(1,252,000)	0
<b>Total Contingent Liability</b>	<b>26,782,043</b>	<b>28,034,043</b>

32. Capital Reserves

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
<b>At beginning of the year</b>	1,716,352,359	1,094,454,005
Donation in Kind- Motor cycles from CFAO Motors Ltd & Captain Motorcycles Ltd	-	1,080,000
Donation in Kind- WB HOAGDP-Equipment	101,980,227	370,746,260
European Union-Usalama Barabarani Projects	174,780,465	-
WB-Horn of Africa Gateway Development Project	211,250,521	440,876,797
Counter Part Funding from State Dept of Transport	50,000,000	-
European Union-Usalama Barabarani Projects	(217,440,684)	(53,642,156)

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Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
European Union-Usalama Barabarani Payable from the Authority	80,952,005	(80,952,005)
WB-Horn of Africa Gateway Development Project payable from the Authority	(65,507,594)	-
WB-Horn of Africa Gateway Development Project	(53,428,341)	(56,210,542)
<b>Total Capital Reserves</b>	<b>1,998,938,958</b>	<b>1,716,352,359</b>

*\*For cashflow purposes the recurrent receipts are components of actual funds received from the Development Partners and expended in full.*

### 33. Government Reserves

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
<b>At beginning of the year</b>	1,811,811,903	1,811,811,903
Transfer of Development funds from Ministry-State Dept of Transport	255,000,000	-
<b>Total Government Reserves</b>	<b>2,066,811,903</b>	<b>1,811,811,903</b>

### 34. Revaluation Reserves

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
<b>At beginning of the year</b>	71,118,247	71,118,247
Disposal of Revalued Motor Vehicles	(34,250,000)	-
<b>Total Revaluation Reserve</b>	<b>36,868,247</b>	<b>71,118,247</b>

### 35. Surplus Remission

In accordance with Section 219 (2) of the Public Financial Management Act Regulations, regulatory entities shall remit into the Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. In line with this legal requirement, the Authority did not make any surplus during the year (Previous FY 2022-23 Kshs. Nil) and hence no remittance to the Consolidated Fund.

**Notes to the Financial Statements (Continued)**

The Surplus Remission has been computed as follows:

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Surplus for the period	0	0
Less: Allowable deductions by NT	(0)	(0)
90% Computation (Included in Statement of Financial Performance)	0	0

**Surplus Remission Payable**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Payable at the beginning of the year	0	0
Paid during the year	(0)	(0)
<b>Payable at end of the year</b>	<b>0</b>	<b>0</b>

**36. Financial Risk Management**

The Authority's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Authority's 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 Authority does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Authority's financial risk management objectives and policies are detailed below:

**i) Credit risk**

The Authority has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Authority's management based on prior experience and their assessment of the current economic environment.

**Notes to the Financial Statements (Continued)**

**Financial Risk Management**

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2024</b>				
Receivables from exchange transactions	33,141,149	33,141,149	0	0
Receivables from non-exchange transactions	0	0	0	0
Bank balances	327,203,105	327,203,105	0	0
<b>Total</b>	<b>360,344,254</b>	<b>360,344,254</b>	<b>0</b>	<b>0</b>
<b>As at 30 June 2023</b>				
Receivables from exchange transactions	22,958,920	22,958,920	0	0
Receivables from non-exchange transactions	0	0	0	0
Bank balances	161,759,036	161,759,036	0	0
<b>Total</b>	<b>184,717,956</b>	<b>184,717,956</b>	<b>0</b>	<b>0</b>

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Authority has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Authority has no significant concentration of credit risk on amounts due.

The board of directors sets the Authority's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**ii) Liquidity Risk Management**

Ultimate responsibility for liquidity risk management rests with the Authority's directors, who have built an appropriate liquidity risk management framework for the management of the Authority's short, medium and long-term funding and liquidity management requirements. The Authority manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Authority under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

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Notes to the Financial Statements (Continued)  
Financial Risk Management

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2024</b>				
Trade Payables	383,873,126	66,849,992	105,588,436	554,969,156
Payroll Deductions	71,700,134	0	0	71,700,134
January 2023-Salary for Mr Badu Katelo	0	0	233,651	233,651
Death Benefits Payable	0	0	9,454,984	9,454,984
Staff Imprests & Claims	0	0	2,204,933	2,204,933
Retention Payable	0	0	22,233,252	22,233,252
Gratuity Payable	1,362,786	2,725,573	24,400,302	28,488,661
<b>Total</b>	<b>456,936,046</b>	<b>69,575,565</b>	<b>164,115,558</b>	<b>689,284,771</b>
<b>As at 30<sup>th</sup> June 2023</b>				
Trade payables	139,114,840	21,997,600	300,408,125	461,520,565
Payroll Deductions	61,714,822	0	2,204,933	63,919,755
January 2023-Salary for Mr Badu Katelo	0	0	233,651	233,651
Death Benefits Payable	0	0	29,674,984	29,674,984
Staff Imprests & Claims	2,475,363	0	0	2,475,363
Retention Payable	0	55,449,546	44,533,933	99,983,479
Gratuity Payable	1,356,250	2,712,499	19,852,543	23,921,292
<b>Total</b>	<b>204,661,275</b>	<b>80,159,645</b>	<b>396,908,169</b>	<b>681,729,089</b>

- 1) The death benefits of Kshs. 9,454,984 for the late Robert Musembi remained outstanding as at the end of the year pending receipt of the administrator/ beneficiary appointed by the courts to facilitate payment.
- 2) With the exception of staff gratuity which is paid at the end of the contract and an ongoing project account transaction for Retention payable, the Authority has made adequate arrangements to pay all outstanding creditors in full within the FY2024-25.

a) **Foreign Currency Risk**

The Authority has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

**Notes to the Financial Statements (Continued)**

**Financial Risk Management**

The Authority's activities expose it to a variety of financial risks including credit and liquidity. Risk management is carried out by the management under policies approved by the board of directors. Management identifies, evaluates and where appropriate, hedges financial risks.

The Authority's financial risk management objectives and policies are detailed below:

**iv) Capital Risk Management**

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

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Revaluation Reserve	36,868,247	71,118,247
Retained Earnings	(2,785,739,561)	(2,348,869,357)
Government Reserves	2,066,811,903	1,811,811,903
Capital Reserve	1,998,938,958	1,716,352,359
<b>Total Funds</b>	<b>1,316,879,546</b>	<b>1,250,413,153</b>
Total Borrowings	0	0
Less: Cash and Bank Balances	(327,203,105)	(161,795,503)
Net Debt/(Excess Cash And Cash Equivalents)	<b>989,676,441</b>	<b>1,088,617,650</b>
<b>Gearing</b>	<b>75%</b>	<b>87%</b>

**37. Related Party Disclosures**

**Nature of Related Party Relationships**

Entities and other parties related to the Authority include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

**Government of Kenya**

The Government of Kenya is the principal shareholder of the Authority, holding 100% of the Authority's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Entity, both domestic and external.

**Other Related Parties Include:**

- i) The Parent Ministry.
- ii) Key Management
- iii) Other SCs and SAGAs

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**Notes to the Financial Statements (Continued)**

- iv) Key management.
- v) Board of directors.

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
<b>Transactions with related parties</b>		
<b>a) Grants /Transfers from the Government</b>		
Grants from National Govt	855,400,000	372,505,000
European Union & World Bank (HoAGDP) Project Funds Transferred through the SDoT	386,030,986	440,876,797
Donations in kind (HoAGDP Equipment paid directly through the Designated account at the CBK)	101,980,227	370,746,260
<b>Total</b>	<b>1,343,411,213</b>	<b>1,184,128,057</b>

**38. Contingent Assets and Contingent Liabilities**

**Contingent Assets**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
<b>Contingent Assets</b>		
Insurance Reimbursements	0	0
Assets Arising from Determination Of Court Cases	0	0
Receivables From Other Government Entities	0	0
Others (Specify)	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

The Authority had no contingent assets except those disclosed under summary of significant accounting policies. The Authority notes however that it has secured ownership titles for Thika Inspection Centre, and Miritini Inspection Centre in Mombasa which are currently awaiting valuation and ultimately incorporation in the books of accounts in the subsequent financial year. Further the titling process for Likoni Inspection Centre is also at its final stages.

**Notes to the Financial Statements (Continued)**

**Contingent Liabilities**

Description	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
<b>Contingent Liabilities</b>		
Court Cases against the Authority	0	0
Bank Guarantees in Favour of Subsidiary	0	0
Contingent Liabilities arising from Contracts Including PPPs	0	0
Others (Specify)	0	0
<b>Total</b>		

There were no contingent liabilities or assets that were reported in the financial year ended June 30,2024.

**39. Capital Commitments**

Capital Commitments	Current FY2023-24	Comparative FY2022-23
	Kshs	Kshs
Authorised for	0	0
Authorised and Contracted for	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

NB: The Authority did not have any capital commitments to be carried out in the next financial year and/or disclosed in accordance with IPSAS 17.

**40. Events after the Reporting Period**

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

**41. Ultimate And Holding Entity**

The Authority is a Semi- Autonomous Government Agency under the Ministry of Roads & Transport. Its ultimate parent is the Government of Kenya.

**42. Currency**

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

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**43. Appendices**

**Appendix 1: Implementation Status of Auditor-General's Recommendations**

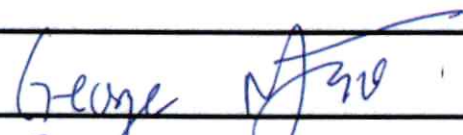
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
<b>FY202021 Issue No 1</b>	Derived value for money in the receipt and continued storage of the obsolete Smart Driving Licenses valued at Kshs 91.1Million	Management has engaged the supplier who has agreed to replace the entire batch of the 296,000 blank smart cards under the new arrangement of the Public Private Partnership which is at the final stages of execution.	Resolved	Nov. 2023
<b>FY202021 Issue No 2</b>	Lack of approved Audit Committee & Internal Audit Charters	Management has already presented both the Audit Committee Charter and the Audit Charters to the committee for review and subsequent approval by the Board. The process is still in progress.	Resolved	Nov. 2023
<b>FY2021-22 Issue No. 1</b>	Non- Maintenance of Retentions Payables Account	Management, cognizant of the growing value of the retention fee has initiated the process of approval to open and operate a separate and distinct bank account for the Retention Payable.	Resolved	Nov. 2023
<b>FY2021-22 Issue No. 2</b>	Unexplained Reduction in E-Sticker Fees	The E-Sticker revenue inadvertently posted to the exchequer has since been remitted back to the Authority. The matter has now been addressed accordingly.	Resolved	Nov. 2023
<b>FY2022-23 Issue No.1</b>	Inefficient reporting module in Transport Information Management System(TIMs)	Management has initiated the procurement of a reporting module to ascertain the revenue collection.	Not Resolved	30th June 2025
<b>FY2022-23 Issue No.1</b>	Lack of risk Assessment	Management has reviewed HR instruments to be used to recruit staff to operationalize risk dept.	Not Resolved	31st December 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeliness (Date due when you expect the issue to be resolved)
		Management will present the Internal Audit Charter for approval by the Board in Q1	Not Resolved	31st July 2024
		Risk Mgt committee to undertake all matters risk.	Not Resolved	31st Dec.2024
<b>FY2022-23 Issue No.1</b>	Failure to enforce Smart Driving Licence and unutilized Smart card driving licenses	Management in Consultation with The National Treasury, the Attorney General , and the vendor has commenced the process of converting the project into a PPP as a way of addressing all emerging challenges	Not Resolved	31st Dec.2024
<b>FY2022-23 Issue No.2</b>	Weaknesses in inventory Management	Management has initiated the procurement of a new ERP system with an enhanced Inventory module to address the challenges in inventory management.	Not Resolved	30th June 2025
<b>FY2022-23 Issue No.3</b>	Inefficient reporting module in Transport Information Management System(TIMs)	Management has initiated the procurement of a reporting module to ascertain the revenue collection.	Not Resolved	30th June 2025
<b>FY2022-23 Issue No.4</b>	Lack of risk Assessment	Management has reviewed HR instruments to be used to recruit staff to operationalize risk dept. Management will present the Internal Audit Charter for approval by the Board in Q1 Risk Mgt committee to undertake all matters risk.	Not Resolved Not Resolved Not Resolved	31st Dec. 2024 31st Sept.2024 31st Dec. 2024
<b>FY2022-23 Issue No.5</b>	Failure to enforce Smart Driving Licence and unutilized Smart	Management in Consultation with The National Treasury, the Attorney General , and the vendor has commenced the process of converting the	Not Resolved	31st Dec.2024

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Reference No. of the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	card driving licenses	project into a PPP as a way of addressing all emerging challenges		
<b>FY2022-23 Issue No.6</b>	Weaknesses in inventory Management	Management has initiated the procurement of a new ERP system with an enhanced Inventory module to address the challenges in inventory management.	Not Resolved	30th June 2025
<b>FY2022-23 Issue No.7</b>	Inefficient reporting module in Transport Information Management System(TIMS)	Management has initiated the procurement of a reporting module to ascertain the revenue collection.	Not Resolved	30th June 2025
<b>FY2022-23 Issue No.8</b>	Lack of risk Assessment	Management has reviewed HR instruments to be used to recruit staff to operationalize risk dept. Management will present the Internal Audit Charter for approval by the Board in Q1 Risk Management committee to undertake all matters risk.	Not Resolved  Not Resolved  Not Resolved	31st Dec. 2024  31st July 2024  31st Dec.2024
<b>FY2022-23 Issue No.9</b>	Failure to enforce Smart Driving Licence and unutilized Smart card driving licenses	Management in Consultation with The National Treasury, the Attorney General , and the vendor has commenced the process of converting the project into a PPP as a way of addressing all emerging challenges	Not Resolved	31st Dec. 2024
<b>Director General</b> 				
<b>Date:</b> 20/12/2024				

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**Appendix II: Projects implemented by The National Transport & Safety Authority**

Projects implemented by the NTSA Funded by development partners and/ or the Government.

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements, (Yes/No)
Smart Driving Licence		GoK	5		No	Yes
1021106701 Safe Raods/ Usalama Barabarani Programme (NTSA)	KE/FED/0 37-778	EU	5		Yes	Yes
1021107400 HoAGDP	67680KE	WB	8		Yes	Yes

**Status of Projects completion**

SN	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1	Smart Driving License	Ksh.2.1B	Kshs.1.7M	80%	Kshs.500	Kshs.250M	GoK
2	Usalama Barabarani Project	Kshs.676M	Kshs.382.6M	57%	Kshs.207M	Kshs.217.3M	European Union
3	HoAGDP	Kshs.3.2B	Kshs.972.8M	31%	Kshs.360M	Kshs.328.2M	World Bank

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

Name of the MDA/Donor Transferring the funds	Date Received	Nature: Recurrent/ Development/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers
	As per bank statement				Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Road & Transport(SDoT)	13-Sept-2023	Recurrent	69,000,000	69,000,000	-	-	-	-	69,000,000
Ministry of Road & Transport(SDoT)	13-Sept-2023	Recurrent	68,600,000	68,600,000	-	-	-	-	68,600,000
Ministry of Road & Transport(SDoT)	08-Nov-2023	Recurrent	46,000,000	46,000,000					46,000,000
Ministry of State Department of Transport(SDoT)	29-Nov-2023	Recurrent	45,600,000	45,600,000					45,600,000
Ministry of State Department of Transport(SDoT)	03-Jan-2024	Recurrent	46,000,000	46,000,000					46,000,000
Ministry of State Department of Transport(SDoT)	02-Feb-2024	Recurrent	46,000,000	46,000,000					46,000,000
Ministry of State Department of Transport(SDoT)	13-Feb-2024	Donor Project Development	211,250,521	0	211,250,521				211,250,521

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Name of the MDA/Donor Transferring the funds	Date Received	Nature: Recurrent/ Development/ Others	Total Amount - KES	Where Recorded/recognized					Total Transfers
	As per bank statement			Statement of Financial Performance	Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of State Department of Transport(SDoT)	27-Feb-2024	Development	125,000,000	0	125,000,000				125,000,000
Ministry of State Department of Transport(SDoT)	27-Feb-2024	Development	125,000,000	0	125,000,000				125,000,000
Ministry of State Department of Transport(SDoT)	27-Feb-2024	Recurrent/ Counterpart- HoAGDP	7,500,000	7,500,000	0				7,500,000
Ministry of State Department of Transport(SDoT)	27-Feb-2024	Recurrent/ Counterpart- HoAGDP	7,500,000	7,500,000	0				7,500,000
Ministry of State Department of Transport(SDoT)	27-Feb-2024	Recurrent/ Counterpart- Safe Roads Usalama Barabarani	5,000,000	5,000,000	0				5,000,000
Ministry of State Department of Transport(SDoT)	27-Feb-2024	Recurrent/ Counterpart- Safe Roads Usalama Barabarani	5,000,000	5,000,000	0				5,000,000

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Name of the MDA/Donor Transferring the funds	Date Received	Nature: Recurrent/ Development/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers
	As per bank statement				Capital Fund	Deferre d Income	Receivables	Others - must be specific	
Ministry of State Department of Transport(SDoT)	12-Mar-2024	Recurrent	46,000,000	46,000,000	0				46,000,000
Ministry of State Department of Transport(SDoT)	27-Mar-2024	Recurrent/ Counterpart- Safe Roads Usalama Barabarani	30,000,000		30,000,000				30,000,000
Ministry of State Department of Transport(SDoT)	05-Apr-2024	Recurrent	45,600,000	45,600,000					45,600,000
Ministry of State Department of Transport(SDoT)			174,780,465		174,780,465				174,780,465
Ministry of State Department of Transport(SDoT)	09-May-2024	Recurrent	46,000,000	46,000,000					46,000,000
Ministry of State Department of Transport(SDoT)	06-June-2024	Recurrent	45,800,000	45,800,000					45,800,000

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Name of the MDA/Donor Transferring the funds	Date Received	Nature: Recurrent/ Development/ Others	Total Amount - KES	Where Recorded/recognized					Total Transfers
	As per bank statement			Statement of Financial Performance	Capital Fund	Deferre d Income	Receivables	Others - must be specific	
Ministry of State Department of Transport(SDoT)	27-June-2024	Recurrent	45,800,000	45,800,000					45,800,000
<b>Total</b>			<b>1,241,430,986</b>	<b>550,400,000</b>	<b>691,030,986</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,241,430,986</b>

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



National Transport & Safety Authority  
 316 Upperhill Chamber  
 2nd Ngong Avenue  
 P.O. Box 3602-00506  
 Nairobi, Kenya

The NTSA wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June 2024 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below. Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by National Transport & Safety Authority as at 30 <sup>th</sup> June 2023							
Reference Number	Date Disbursed	Amounts Disbursed by [SC/SAGA/Fund] (KShs) as at 30th June (Current FY)				Amount Received by NTSA (KShs) as at 30 <sup>th</sup> June (Previous FY) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
	13-Sept-2023	69,000,000			69,000,000	73,650,000	0
	13-Sept-2023	68,600,000			68,600,000	92,303,292	0
	08-Nov-2023	46,000,000			46,000,000	73,650,000	0
	29-Nov-2023	45,600,000			45,600,000	194,671,774	0
	03-Jan-2024	46,000,000			46,000,000	73,650,000	0
	02-Feb-2024	46,000,000			46,000,000	151,555,000	0
	13-Feb-2024	0	211,250,521		211,250,521	153,901,731.20	0
	13-Sept-2023	69,000,000					
	27-Feb-2024	0	125,000,000		125,000,000		
	27-Feb-2024	0	125,000,000		125,000,000		

National Transport & Safety Authority  
 Annual Reports and Financial Statements  
 for the year ended June 30, 2024.

Confirmation of amounts received by National Transport & Safety Authority as at 30<sup>th</sup> June 2023

Reference Number	Date Disbursed	Amounts Disbursed by [SC/SAGA/Fund] (KShs) as at 30th June (Current FY)			Total (D)=(A+B+C)	Amount Received by NTSA (KShs) as at 30 <sup>th</sup> June (Previous FY) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)			
	27-Feb-2024	7,500,000			7,500,000		
	27-Feb-2024	7,500,000			7,500,000		
	27-Feb-2024	5,000,000			5,000,000		
	27-Feb-2024	5,000,000			5,000,000		
	12-Mar-2024	46,000,000			46,000,000		
	27-Mar-2024	30,000,000			30,000,000		
	05-Apr-2024	45,600,000			45,600,000		
		0	174,780,465		174,780,465		
	09-May-2024	46,000,000			46,000,000		
	06-June-2024	45,800,000			45,800,000		
	27-June-2024	45,800,000			45,800,000		
<b>Total</b>		<b>674,400,000</b>	<b>636,030,986</b>	<b>0</b>	<b>1,241,430,986</b>	<b>813,381,797.20</b>	<b>0</b>

In confirm that the amounts shown above are correct as of the dates indicated.

Head of Accountants department of beneficiary Entity:

Name ..... Sign ..... Date .....

**Appendix VI: Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

*National Transport & Safety Authority*  
**Annual Reports and Financial Statements**  
**for the year ended June 30, 2024.**

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**Appendix VII: Reporting on Disaster Management Expenditure**

<i>Column I</i>	<i>Column II</i>	<i>Column III</i>	<i>Column IV</i>	<i>Column V</i>	<i>Column VI</i>	<i>Column VII</i>
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

7  
2  
1



NATIONAL TRANSPORT AND  
SAFETY AUTHORITY  
Dept. of Finance  
25 JUL 2024  
**RECEIVED**

**MINISTRY OF ROADS AND TRANSPORT**

**STATE DEPARTMENT FOR TRANSPORT**

Telegrams: "TRANSCOMS". Nairobi  
Telephone: 2729200  
E-mail: info@transport.go.ke  
When replying please quote

NGONG ROAD  
P. O. Box 52692-00200  
NAIROBI, KENYA

**REF: MOT&I/ACCTS/062 Vol. I (78)**

**17<sup>th</sup> July, 2024**

**The Managing Director**  
National Transport and Safety Authority (NTSA)  
**NAIROBI**

**(Attn: Head of Finance/Accounts)**

**RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS FINANCIAL  
YEAR 2023/2024**

The **State Department for Transport** wishes to confirm the amounts *disbursed to you* as at 30 June 2024 as indicated in the table below. Please compare the amounts *disbursed to you* with the amounts *you received* and populate them in column D in the table below. Then please sign and stamp this request in the space provided and return it to us by the 29<sup>th</sup> July 2024.

Confirmation of amounts <i>received by</i> as at 30 June 2024						
Reference Number	Date Disbursed	Amounts <i>Disbursed by State Department for Transport</i> as at 30 June 2024			Amount <i>Received</i> as at 30 June 2024 (Kshs) (D)	Difference <i>s</i> (Kshs) (E)=(C-D)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Total (Kshs) (C)=(A+B)		
FT23256D4XKM	13-Sep-23	69,000,000.00		69,000,000.00		
FT23263HCKTW	20-Sep-23	68,600,000.00		68,600,000.00		
FT23312NSNNF	08-Nov-23	46,000,000.00		46,000,000.00		
FT233337RL8L	29-Nov-23	45,600,000.00		45,600,000.00		
FT240036CQ89	03-Jan-24	46,000,000.00		46,000,000.00		
FT24033NJ9TW	02-Feb-24	46,000,000.00		46,000,000.00		

NATIONAL TRANSPORT AND  
SAFETY AUTHORITY  
COPY  
24 JUL 2024  
RECEIVED BY:.....  
TIME:.....

FT24072RQS00	12-Mar-24	46,000,000.00		46,000,000.00		
FT24096FPLG4	05-Apr-24	45,600,000.00		45,600,000.00		
FT241301PMXR	09-May-24	46,000,000.00		46,000,000.00		
FT24158R41XR	06-Jun-24	45,800,000.00		45,800,000.00		
FT24179C6HQJ	27-Jun-24	45,800,000.00		45,800,000.00		
FT24044NM1C4	13-Feb-24		211,250,521.00	211,250,521.00		
FT24058XS2RG	27-Feb-24		5,000,000.00	5,000,000.00		
FT24058L7YS2	27-Feb-24		5,000,000.00	5,000,000.00		
FT2405890XKM	27-Feb-24		7,500,000.00	7,500,000.00		
FT24058J2XC5	27-Feb-24		7,500,000.00	7,500,000.00		
FT24058PSNJK	27-Feb-24		125,000,000.00	125,000,000.00		
FT24058CMDX3	27-Feb-24		125,000,000.00	125,000,000.00		
FT240874YNJD	27-Mar-24		30,000,000.00	30,000,000.00		
FT24121NS64K	30-Apr-24		174,780,465.30	174,780,465.30		
<b>Total</b>		<b>550,400,000</b>	<b>691,030,986.3</b>	<b>1,241,430,986.3</b>		

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

Head of Accounting Unit – State Department for Transport

Name JAMES W THURIA Signature [Signature]

Date 17-7-24 Stamp \_\_\_\_\_

Head of Accounts Department – NTSA

Name Wycliffe Wasike Signature [Signature]

Date 24th July 2024 Stamp \_\_\_\_\_



