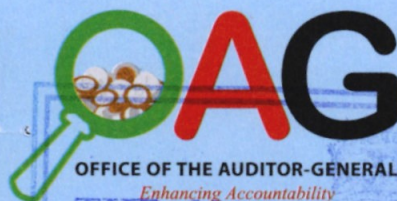


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

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BY:

Hon. Naomi Wago, MP

Deputy Majority Whip

modo Afabo

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

NATIONAL TRANSPORT AND SAFETY
AUTHORITY

FOR THE YEAR ENDED
30 JUNE, 2025



NATIONAL TRANSPORT & SAFETY AUTHORITY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

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

National Transport & Safety Authority
Annual Report and Financial Statements
for the year ended June 30, 2025

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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

Fiduciary Management-	Members of Management directly entrusted with the responsibility of financial resources of the organisation
Comparative Year-	Means the prior period.
Financial Performance-	Means the financial report on working capital deployed on the operational activities of the entity.
Financial Position-	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. The Authority is represented at the Cabinet level by the Cabinet Secretary responsible for Transport to guide on policy and strategic direction. In accordance with Section 5 of the NTSA Act, the Authority has its headquarters in Nairobi and regional offices in Mombasa, Voi, Meru, Kisumu, Nakuru, Kericho, Kakamega, Nyeri, Embu, Machakos, Garissa and Eldoret, among others.

(b) Functions of the Authority

The mandate of the Authority as outlined under Section 4 of the NTSA Act, is to:-

- (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 2 and 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 Government on National Policy about road transport sector.

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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 30th 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 Shalakha
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	1. Lilian Nyabonyi Mogendi- Chairperson w.e f 14th Nov. 2024 2. Ms. Caroline Achieng Oduor- Chairperson upto 13th Nov. 2024 3. Richie Munyao Mweka-w.e f 14th Nov. 2024 4. Mr. Joseph Kariuki Kimemia	Provides oversight on all internal Audit functions of the Authority

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Committee	Members	Function
	5. Johnson Kalo Losilian- w.e.f 14th Nov. 2024 6. Mr. Ephraim Karimi Macharia- upto 13th Nov. 2024	
Finance, Human Resources and Strategy Committee	1. Ms. Caroline Achieng Oduor- Chairperson w.e.f 14th Nov. 2024 2. Paul Posh Abwora- Chairperson upto 13th Nov. 2024 3. Mr. Ephraim Karimi Macharia-w.e.f 14th Nov. 2024 4. Regina Nderitu 5. Richie Munyao Mweka- upto 13 th Nov. 2024 6. Lilian Nyabonyi Mogendi upto-13 th Nov. 2024 7. Paul Kingori-upto 13 th Nov. 2024	Provides oversight on all Finance, Human resources and corporate planning and strategy matters
Transport & Technical Committee	1. Paul Posh Abwora- Chairperson- w.e.f 14th Nov. 2024 2. Richie Munyao Mweka- Chairperson upto 13th Nov. 2024 3. Paul Kingori 4. Ms. Caroline Achieng Oduor 5. Johnson Kalo Losilian 6. Lilian Nyabonyi Mogendi- upto 13 th Nov. 2024 7. Regina Nderitu- upto 13 th Nov. 2024	Provides oversight on registration and licensing activities as well as motor vehicle inspection activities
Road Safety & Communication Committee	1. Ephraim Karimi Macharia- Chairperson w.e.f 14th Nov. 2024 2. Johnson Kalo Losilian- Chairperson upto 13th Nov. 2024 3. Lilian Nyabonyi Mogendi- w.e.f 14 th Nov. 2024 4. Richie Munyao Mweka- w.e.f 14 th Nov. 2024 5. Dr. Meshack Musyoki-- w.e.f 14 th Nov. 2024 6. Paul Posho Abwori- upto 13th Nov. 2024 7. Edward Mwamburi- upto 13th Nov. 2024	Provides oversight on Road Safety and communication activities

There Board Committees were reconstituted in the current FY 2024-25 ending 30th June 2025.

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- (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
Website: www.ntsago.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
- (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

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3. The Board of Directors

The Authority's Board Members comprise of the following

1	Hon Khatib Abdallah Mwashetani Chairman		Hon. Mwashetani was appointed to the Board of National Transport and Safety Authority on 28th March 2025. Prior to his appointment as the chairperson, Hon. Mwashetani was a Member of Parliament for LungaLunga Constituency in Kwale County and a member of various Parliamentary Committees including the Lands, Trade, Business and Appointment Committees. He is credited for initiating and steering a number of development projects in his constituency. He is a distinguished leader with over 20 years' experience both in leadership and management in the public and private sectors Hon. Mwashetani has a Bachelor's degree in business management (Banking and Finance Option) from Moi University with a Master in Business Administration and Strategic Management. He has done Senior Management Courses beside attending a number of seminars in management and leadership
	Dr. Manoj Shah, EBS, HSC, CSTJ Chairperson		Dr. Manoj Shah was appointed to the Board of National Transport and Safety Authority on 7th June 2023 upto 17th January 2025. Prior to his appointment as the chairperson, Dr. Manoj was the managing director and executive head of many entities. Dr. Shah is an agrochemicals entrepreneur with over 45 years with a wealth of experience in the Automotive, Hospitality, Heath, 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.

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2	Ms. Caroline Achieng Oduor Member		Ms. Caroline Achieng Oduor was appointed to the Board of National Transport and Safety Authority from 3rd February, 2023. 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.
3	Mr. Richie Munyao Mweka Member		Mr. Richie Munyao Mweka was appointed to the Board of National Transport and Safety Authority on 3rd 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. He holds an MSc in International Business and Bachelors of Law (LLB) from Nottingham University, United Kingdom.

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4	Mr. Ephraim Karimi Macharia Member 	Mr. Ephraim Karimi Macharia was appointed to the Board of National Transport and Safety Authority on 3rd February 2023. 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. 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.
5	Mr. Johnson Kalo Losilian Member 	Mr. Johnson Kalo Losilian was appointed to the Board of National Transport and Safety Authority on 7th June 2023. 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 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.
6	Mr. Paul Posh Abwora Member 	Mr. Paul Posh Abwora was appointed to the Board of National Transport and Safety Authority on 7th June 2023. Prior to his appointment to the Board, Mr. Posh worked as an advisor in Economic & Planning Affairs in the County Government of Kakamega & 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. 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 & economic management from Jiangxi College of Foreign Studies in China.

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7	Ms. Lilian Nyabonyi Mogendi Member 	Ms. Lilian Nyabonyi Mogendi was appointed to the Board of National Transport and Safety Authority on 7th June 2023. 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. She holds a Bachelor's degree in Education from Kenyatta University and a Master's degree from the same university.
8	Mr. Mohamed Daghar, CBS Principal Secretary, State Department for Transport 	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 The Alternate to the Principal Secretary on the Board of NTSA is Mr. Paul Kingori.

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9	Dr. Chris K. Kiptoo, CBS Principal Secretary, The National Treasury 	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 & Financial Management Institute of Eastern & 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 & Cooperatives. The Alternate to the Principal Secretary is Mr. Joseph Kariuki Kimemia.
10	The Hon. AG. Dorcas Oduor Agik The Attorney General 	The Hon. Dorcas Oduor is the Attorney General of the Republic of Kenya Mrs. Oduor holds a bachelor of LLB Degree from the University of Nairobi, a Master's degree in International Conflict Management and a Law Diploma, from the Kenya School of Law. Prior to her appointment she was the Secretary, Public Prosecutions and the Principal Deputy to the Director of Public Prosecutions. Mrs. Oduor has previously served in the Public Prosecutions space for over 30 years having begun her career as a State Counsel in 1991. She has been an outstanding assisting counsel in many commissions including the Akiwumi Commission of Inquiry on Land Clashes, the Bosire Commission on the Goldenberg Affair and the Kiruki Commission on the Artur Brothers, Joint Secretary of the Police Reform Commission (Ransley Commission), chair of the board on Criminal Psychiatry (on behalf of the Attorney General), and a member of the National Task Force on Money Laundering and Terrorist Financing. The Alternate to the Attorney General is Ms. Regina Nderitu.

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11	Mr. Douglas Kanja Kirocho, EBS, OGW The Inspector General of Police 	Mr. Douglas Kanja Kirocho, EBS, OGW is the Inspector General of the National Police Service and a Commissioner at the National Police Service Commission. Prior to his appointment, Mr. Kanja was the Deputy Inspector General responsible for the General Service Unit where he previously served as commandant since 2018. He has also served in various capacities, including as the Director of Criminal Investigations (DCI), the Commandant of the Anti-Terrorism Police Unit (ATPU), and the Director of Operations at the National Police Service (NPS). Mr. Kanja began his career as a recruit Police Constable in 1985 and was then promoted to Police Constable, Police Corporal, Acting Inspector of Police, Inspector of Police (IP), Chief Inspector of Police, Acting Superintendent of Police, Superintendent of Police, Senior Superintendent of Police, Senior Assistant Commissioner of Police, Commissioner of Police, Assistant Inspector General, Senior Assistant Inspector General. The Alternate to the Inspector General is Dr. Meshack Musyoki
12	Mr. George Gerishon Njao, EBS 	Director General 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. He holds a Master's degree and a Bachelor of Science degree from Central Missouri State University, USA.

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13	Ms. Millicent Ngetich Corporate Secretary 	Ms. Millicent Ngetich is the corporate secretary representing Image Registrars Limited; the corporate body contracted for secretarial services. Ms. Cherotich is a member of ICPSK
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4. Key Management Team

	NAME	POSITION
1	Mr. George Gerishon Njao, EBS 	Director General 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 	Director, Registration and Licensing Mr Ngeso is the Director Registration and Licensing with effect from 4th 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.

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3	CS Jacob Kipketer Sisey 	Director, Corporate Support Services 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 County Chief Officer. He has vast experience in management and strategic planning gained from public service in various capacities. 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.
4	Eng. Angela Wanjira 	Director Motor Vehicle Inspection & Safety Audits Eng. Angela is the Director Motor Vehicle Inspection & Safety Audit responsible for motor vehicle inspection, safety audits and accident analysis from 27th November 2023. 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. 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.

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6	Dr. Andrew Kipkosgey Kiplagat 	Director Road Safety Dr. Kiplagat is the Director Road Safety responsible for Road Safety strategies and enforcement from 27th November 2023. 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 & Geoinformatics at the University of Eldoret (formerly Department of Environmental Monitoring, Planning & Management) and Head of Agroforestry & 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.
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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 Shalakha	Deputy Director, Supply Chain Management
6	Dr. Duncan Kibogong	Deputy Director, Road Safety Strategies
7	Mr. Mohammed Khamsin	Ag. Deputy Director, Registration
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	Deputy Director, Licensing

5. Chairman's Statement

It is my pleasure to present to you the twelfth Financial Statements and Annual Reports of the National Transport and Safety Authority (NTSA) for the year ended 30th June 2025. The Authority is mandated by the NTSA Act (2012) to plan, manage and regulate the road transport sector. The management of the Authority is vested in the Board in accordance with Section six of the Act. This is carried out through the formulation, development and implementation of five-year strategic plans.

During the year, the Authority demonstrated resilience to manage the storms in the external environment and maintained a performance ranking under the Very Good Category. The Authority's strategic focus on safer roads and road users; policy, legislation and compliance; Operational efficiency in road safety management; Institutional capacity and financial sustainability has yielded:

- growth in internal financial resources and human capital through capacity development and additional revenue stream (Transfer of Ownership of Motor Vehicle),
- reduction in road traffic crashes and injuries index from 39.73 to 37.15, achieved through collaboration, public education, registration and licensing, motor vehicle inspection, safety audits and monitoring implementation of audit recommendations, among others.
- finalized the development of various Traffic Rules including Drink Driving, School Transport and Motor Vehicle Inspection to expand NTSA inspection capacity to cover all vehicles as stipulated in the Traffic Act,
- promoting Public-Private Partnership in licensing through issuance of the Smart-Card Driving Licenses. This initiative aimed to increase 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
- the alignment of the NTSA's strategy with the structure for effective execution and achievement of NTSA goals focused on promoting safety in the road environment and enhancing organizational capacity.
- Consistence and proactive approach to changes and challenges in the road transport sector, through the provision of road infrastructure facilities in collaboration with road authorities, intensified public education and awareness in liaison with decentralized regional offices and county transport safety committees, increased digitalization and adoption of best practices through quality management systems, which has enabled NTSA to capitalize on new opportunities and mitigate risks.

I take this opportunity to extend my sincere gratitude to the Board members in their dedication to policy and oversight role, the management and all members of staff, NTSA partners especially the European Union and the World Bank, for their financial support, the Ministry for Roads and Transport, and all others. As a Board, we are looking ahead with confidence and strategic focus.



Hon. Khatib Mwashetani
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, 2025.

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's revenues consists of Appropriations in Aid, government support in form of Exchequer/ grants (both recurrent and development) remitted through the parent Ministry as appropriated by Parliament. Additional revenue is sourced externally from Development Partners with support from The National Treasury in accordance with the Constitution of Kenya (2010). The Authority also generates exchequer revenues from its services which is remitted directly to the Exchequer.

The Authority's approved budget for the FY2024-25 was Kshs. 5,553Million comprising of Kshs.4,653Million as Appropriations in Aid (AIA), Kshs.300 Million as GoK Grants and Kshs. 600Million as grants and loans from Development Partners. The Authority relies on these funds to carry out its operations and execute its core mandate. During the year ended June 30,2025, the Authority's revenue performance was as summarised below:

Table 1: Summary of NTSA Revenues for FY 2024/2025

No.	Revenue Type	Current FY2024-25 Kshs.Million	Prior Period FY2023-24 Kshs.Million	Growth in Kshs Kshs.Million	%Growth
1	AIA	3,455	3,021	434	14%
2	GoK-Recurrent Grant	210	550	-340	-62%
3	GoK-Dev't Grant	0	255	255	-100%
4	GoK Counter Part Funding	90	50	40	80%
5	Grants for the EU- Safe Roads Usalama Barabarani Project	0	211	0	-100%
6	Loans for the World Bank HoAGD Project	326	175	151	86%
	Total	4,081	4,262	-181	-4%
	Exchequer Revenues Generated	2,924	3,780	-856	-23%

Based on the above analysis, we are delighted to report that there was a 14% or Kshs. 434 million growth in revenue as comparison to the previous year FY 2023-2024 while the GoK Counter Part Funding recorded an 80% growth. The World Bank HoAGDP however recorded a remittance growth

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of Kshs.181 Million or 86% in comparison to the previous period. No remittance was received for the European Union's Safe Roads Usalama Barabarani Project.

The finances generated were applied to finance core mandate activities, 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. During the year ending 30th June 2025, the Authority expended Kshs 3.961 Million on recurrent activities and Kshs. 478 Million on the development.

6.2 Operational Performance:

During the year under review, the Authority made concerted efforts to improve efficiency and effectiveness in service delivery through automation and digitization of its operational platform. The Authority was in this respect the lead entity in driving Government business in this front resulting in a presidential commendation as the lead agency in terms of number of transactions and revenue generated. Further, concerted efforts were also made to conform to the Presidential directive on climate change by undertaking activities that mitigate carbon emission through afforestation. As a result, the Authority facilitated the planning and growing of 411,579 trees.

In fulfilment of its core mandate, the Authority carried inspection of 493,512 motor vehicle in comparison to 501,100 motor vehicles in the previous period. Towards aligning its key activities towards its mandate, the Authority continued the implementation of the National Road Safety Action Plan (NRSAP) 2024-2028 by undertaking various programs geared towards ensuring safer roads. Safer road users and good road infrastructure. To improve the regulatory framework several regulations and policies were prepared and legislative processes commenced to facilitate road safety in the country. These included; The Traffic (School Transport) Rules 2025, The Traffic (Motor Vehicle Inspection) Rules 2024, The Traffic (Drink Driving) Rules 2025 and The National Transport and Safety Authority (Operation of Commercial Vehicles) Regulations, 2025.

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.

In order to ensure financial sustainability and financial wellbeing of the Authority, numerous efforts were made to upscale revenue growth and promote uptake of its products. In effect, the Authority secured approval for Vehicle Transfer as an AIA resulting into an additional Kshs. 1,243 Million being added to the revenues and an overall 14% or Kshs.434 million growth in AIA revenue as compared to the previous period. The Authority also received Kshs. 326 Million for the World Bank Horn of Africa Gateway Development Project.

In summary, the Authority made the following milestones during the year FY2024-25:

- 1) The approval of Vehicle Transfer revenue as an AIA by The National Treasury.
- 2) The Presidential recognition and commendation of the Authority as the lead agency in the uptake and drive of automation and digitization of Government services under the single signature program and biggest mover of online government service.
- 3) Commencement of the upgrade of the ERP Microsoft System, the development of The Big Data Analytics System and the Customer Relationship Management system.
- 4) Advancement of The Traffic (School Transport) Rules 2025, The Traffic (Motor Vehicle Inspection) Rules 2024, The Traffic (Drink Driving) Rules 2025 and The National Transport and Safety Authority (Operation of Commercial Vehicles) Regulations, 2025 to the Regulatory Impact Assessment stage
- 5) Enhanced multi-agency enforcement and compliance of traffic rules to promote road safety among various road users.
- 6) Award of tenders worth Kshs. 239.6 Million under the Access to Government Procurement Opportunities (AGPO)
- 7) Securing of Letters of Reservation for the remaining parcels of land where the Authority undertakes its operations ahead of acquisition of titles of ownership.
- 8) Gazettement of all the County Transport and Safety Committee (CTSC) a critical enabler on road safety management at the county level.

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

Challenges

- 1) Budgetary constraints to finance core mandate programmes and the National Road Safety Action Plan (NRSAP). Road Safety is a cost centre and does not generate any revenues thus mobilization of adequate financial resources to finance the various programmes.
- 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 eCitizen platform on application processing and payment for NTSA services which impacts service delivery.
- 5) Development of a new standard; KNSA 3006:2024 – Video Telematics Systems for Motor Vehicles
- 6) Completion of the development and integration of School Children Road Safety Curriculum in all basic education levels from PP1 to Grade 12
- 7) Completion and hand-over of the Intelligent Road Safety Management System (IRSMS)

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 2025.

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



Eng. Angela Wanjira,
Ag. DIRECTOR GENERAL

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

The Authority's strategic model for the 2024-2025 was founded on the following strategic goals:

- i. To promote safety in the road environment
- ii. To enhance organizational capability

And the following key result areas:

- (i) Safer Vehicles and Road users
- (ii) Policy, Legislation, and Compliances
- (iii) Operational efficiency in Road Safety Management
- (iv) Institutional Capacity and Financial Sustainability

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 key result 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 2024/2025 were as summarized below:

Table 2: NTSA Performance based on the Work Plan for FY 2024/2025

Strategic Goals	Strategic Objectives	Planned Activities	Key Performance Indicators	Achievements
To promote safety in the road environment	Reduce annual fatalities and injuries by 6% and 4% respectively	Automate the motor vehicle inspection center (MVI) in Likoni	Automated MVI centre at Likoni	The construction works at Likoni MVI centre is at 25%.
		Maintain two (2) automated MVI centers in Miritini and Likoni Road	2 functional MVI centers	Maintenance of Miritini and Likoni road MVI centre was done.
		Implement NTSA activities from the National Road Safety Action Plan (NRSAP)	% Implementation of the NRSAP	The implementation of the NRSAP has begun with an investment plan developed and several proposals presented to UNOPS and World Bank.

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Strategic Goals	Strategic Objectives	Planned Activities	Key Performance Indicators	Achievements
		Coordinate the development and implementation of county-specific Road safety Action plans	Number of County Specific Road Safety Action Plans developed and Percentage of implementation of the action plans	The Authority, through the Ministry of Roads and Transport, gazetted all the 47 CTSCs. 38 CTSCs have been inducted and are now implementing their County Specific Road Safety Action Plans (CSRSAPS).
		Conduct user groups education and awareness	Number of user groups education and awareness undertaken	4200 PSV drivers and conductors from different PTOs all over the country were sensitized on road Safety. The positive variance was accelerated by the ongoing compliance audit exercise on the implementation of Internal Road safety policies for PTOs and PSV regulations requirements for PSVS, implementation of the IRSMS, stakeholder partnerships and collaborations. 6200 M/cycle riders sensitized on road safety. This was made possible by increased stakeholder engagement and partnerships targeting Bodaboda riders in Kenya e.g KMTC, CG, TTI, National Assembly, Office of the President, Ministry

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Strategic Goals	Strategic Objectives	Planned Activities	Key Performance Indicators	Achievements
				of Interior and coordination of National Government, CBO, NGO's. 770 HCV drivers were sensitized on Road Safety. The Sensitization of the HCV drivers was made possible by strengthened partnerships and collaboration between the Authority and the industry players and the joint Enforcement with the NPS. More sensitizations would have been done but due to lack of regulations for commercial vehicles which made sensitization of the drivers rely on the partnerships and goodwill from the sector players
		Develop and implement school children safety curriculum	School children safety curriculum developed and % implementation of the curriculum	The development of the school children safety curriculum is complete awaiting development of Teachers Guide Book and training which is underway. The curriculum was rolled out in January 2024.

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Strategic Goals	Strategic Objectives	Planned Activities	Key Performance Indicators	Achievements
		Inspection of motor vehicles targeting 500,000 in the financial year	No. of vehicles inspected	A total of 454,036 motor vehicles were inspected during the year to ensure roadworthiness.
		Ensure compliance with KS 372 Standard	Reports	A total of 17 bus body builders were vetted -12 renewals and 5 new applications. 10 vehicles which had been involved in accident were all compliant with the standard and injuries were minimised due to the standard. 270 conventional buses built as per the standards and 694 conventional buses built as per the standard and 500monocoque (vans converting to PSV) complying to the standard
To promote safety in the road environment	To increase compliance with traffic legislation and safety standards by 90%	Complete and operationalize the Intelligent Road Safety Management application and monitoring center	% completion of the Intelligent Road Safety Management application and monitoring center	The development of Intelligent Road Safety Management application and monitoring center complete. Handover of the project to NTSA developers has been completed. Customization of additional business requirements is being developed in-house.
		Monitor compliance with traffic legislation by PSV operators, commercial	Compliance with traffic legislation	% compliance for the operators is at 75%

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Strategic Goals	Strategic Objectives	Planned Activities	Key Performance Indicators	Achievements
		service vehicle operators, private motorists, driving schools, and Bus Body Builders and dealers		
		Carry out targeted joint enforcement operations	Number of joint enforcement operations	In liaison with the National Police Service (NPS), the Authority conducted continuous joint enforcement operations across the country during the months of August, December, January, April, May, and June.
	To enhance policy, legislation and standards	Develop/ review legislation: • Commercial Vehicle Rules • Operation of PSV rules; and • Traffic Drunk driving Rules • Traffic Motor Vehicle Inspection Rules	% development/ review of the legislations	A regulatory impact assessment for the regulations has been conducted and gazetted. This is a requirement before publication of the regulation under the Statutory Instruments Act. Awaiting publication.
To enhance organizational capability	To promote the improvement of road environment.	Undertake regular safety audits (2 per quarter)	Number of road safety audits	30 road safety audits were conducted during the year
		Monitor implementation of safety audit recommendations by road authorities	Number of monitoring reports	Implementation of 13 RSA recommendations were analysed and the impact evaluated

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Strategic Goals	Strategic Objectives	Planned Activities	Key Performance Indicators	Achievements
To enhance organizational capability	To enhance institutional capacity.	Conduct customer satisfaction surveys	% of customer satisfaction	The Authority attained 100% score based on assessment by the Ombudsman/Commission on Administration of Justice (CAJ).
		Develop/review human resource policies and instruments (including organization structure and governance issues).	% completion of development/ review of HR instruments.	Review of the HR instruments was completed, awaiting implementation in FY 2025/2026.
		Undertake Staff training.	Number of staff trained.	All staff were trained under GoK funded training programme by the World Governance Group from December 2024 to March 2025. 693 staff were trained under E.U Usalama Barabarani funded project at KSG on the Fundamentals of Road Safety. A total of 463 staff were trained under HoAGDP World Bank funded project by March 2025.
		Promote Work-life balance.	Report	Mental health and wellness programmes were conducted every quarter. Team building for all staff was undertaken during the World Governance Training in Naivasha.

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Strategic Goals	Strategic Objectives	Planned Activities	Key Performance Indicators	Achievements
		Conduct Continuous Professional Development.	Number of staff trained under CPD.	Staff from Finance, HR, Procurement, Motor vehicle inspection and Internal Audit attended the required CPD training during the year.
		Undertake Internal Quality Audits.	Number of internal quality audits conducted.	Two Internal quality audits were conducted for HQ and all Regional offices.
	To improve financial capability.	Undertake Internal Financial Audit.	Financial Audit report.	Financial audits were done during the year.
		Lobby for retention of exchequer funds.	% retention of exchequer funds.	1.5 billion of transfer money was retained from the exchequer funds.
		Enhance A-I-A collection by 20%.	% growth in A-I-A.	There was growth in A-I-A revenue by 4.9% from Ksh. 3,000,143,085 in FY 2023/24 to Ksh. 3,145,790,041 in FY 2024/25.

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, 2025

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
Hon. Khatib A. Mwashetani	Chairperson	6	1	0		0	0		0	0	0	0	0
Dr. Manoj Shah	Chairperson	6	4	0	0	0	0		0	0	0	0	0
Richie Munyao	Member	6	6	0	0	10	5	4	2	4	2	5	2
Caroline Oduor	Member	6	4	0	0	10	5	4	1	4	0	5	2
Losilian Kalo	Member	6	6	0	0	0	0	4	2	4	2	5	5
Paul Posh	Member	6	6	0	0	10	10	4	2	4	2	5	0
Lilian Mogendi	Member	6	6	0	0	10	5	4	2	4	2	5	3
Ephraim Karimi	Member	6	6	0	0	10	3	4	0	4	3	5	2
Regina Nyaga	Member	6	4	0	0	10	4	4	2	4	0	5	0
Paul Kingori	Member	6	4	0	0	10	4	4	2	4	0	5	0
Edward Mwamburi	Member	6	1	0	0	0	0	4	0	4	1	5	0
Joseph Kimemia	Member	6	4	0	0	0	0	4	0	4	0	5	4
Dr. Meshack Musyoki	Member	6	4	0	0	0	0	4	0	4	3	0	0

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

Note: A new Chairman was appointed and the Board Committees reconstituted during the year ending 30th June 2025.

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>
Caroline Achieng Oduor	10	5	50%
Ephraim Karimi Macharia	10	3	30%
Regina Nderitu	10	4	40%
Paul Posh Abwora	10	10	100%
Richie Munyao Mweka	10	5	50%
Lilian Nyabonyi Mogendi	10	5	50%
Paul Kingori	10	4	40%

Transport & Technical Committee (TTC)

<i>Directors Name</i>	<i>No. of Meetings Held</i>	<i>No. of Meetings Attended</i>	<i>%Attendance</i>
Johnson Kalo Losilian	4	2	50%
Richie Munyao Mweka	4	2	50%
Lilian Nyabonyi Mogendi	4	2	50%
Caroline Achieng Oduor	4	1	25%
Regina Nderitu	4	2	50%
Paul Kingori	4	2	50%
Paul Posho Abwori	4	2	50%

Road Safety & Communication Committee (RCC)

<i>Directors Name</i>	<i>No. of Meetings Held</i>	<i>No. of Meetings Attended</i>	<i>%Attendance</i>
Ephraim Karimi Macharia	4	3	75%
Johnson Kalo Losilian	4	2	50%
Richie Munyao Mweka	4	2	50%
Lilian Nyabonyi Mogendi	4	2	50%
Paul Posho Abwori	4	2	50%
Edward Mwamburi	4	1	25%
Dr. Meshack Musyoki	4	3	75%

Audit & Risk Committee (ARC)

<i>Directors Name</i>	<i>No. of Meetings Held</i>	<i>No. of Meetings Attended</i>	<i>%Attendance</i>
Lilian Nyabonyi Mogendi	5	3	60%
Richie Munyao Mweka	5	2	50%
Caroline Achieng Oduor	5	2	50%
Johnson Kalo Losilian	5	5	100%
Ephraim Karimi Macharia	5	2	50%
Joseph Kariuki Kimemia	5	4	80%

9. Management Discussion and Analysis

The Authority undertakes four main programmes in fulfilling its mandate. Under the technical operational activities, the Authority undertook the following programme during the financial year ended 30 June 2025 were as:

9.1 Road Safety & Enforcement Operations

Road Traffic injuries have been on the rise globally, in the WHO report (2023) about 1.2 million people lose their lives through road traffic injuries and about 50 million people get injured annually. The report further states that road crashes are the 8th 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 passengers).

9.2 Road Crash Fatalities and Injuries

The Authority exists mainly to facilitate road safety within the road transport industry. This it does through an advisory role, planning, management, regulation and implementation of policies in place. 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. (Fatality/No. of Registered Vehicles*10,000) =Fatality Index and (Fatality/Country's Population*100,000)=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 2025, the Authority achieved a fatality index 9.4.

In the period under review, the Authority continued with the implementation of the activities under the National Road Safety Action Plan to facilitate road safety. Some of the activities geared towards ensuring road safety included driver and road user behavioural change and sensitization programs.

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 2025, 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 2025

Class of Victims	FY2024-2025	FY2023/2024	FY2022/2023	FY2021/2022	FY2020/2021
Fatalities	4,798	4,386	4,634	4,723	4,477
Serious Injuries	11,697	11,703	10,106	10,148	9,418
Slight Injuries	7,677	8,252	7,304	6,774	5,324
TOTAL	24,172	24,341	22,044	21,645	19,219

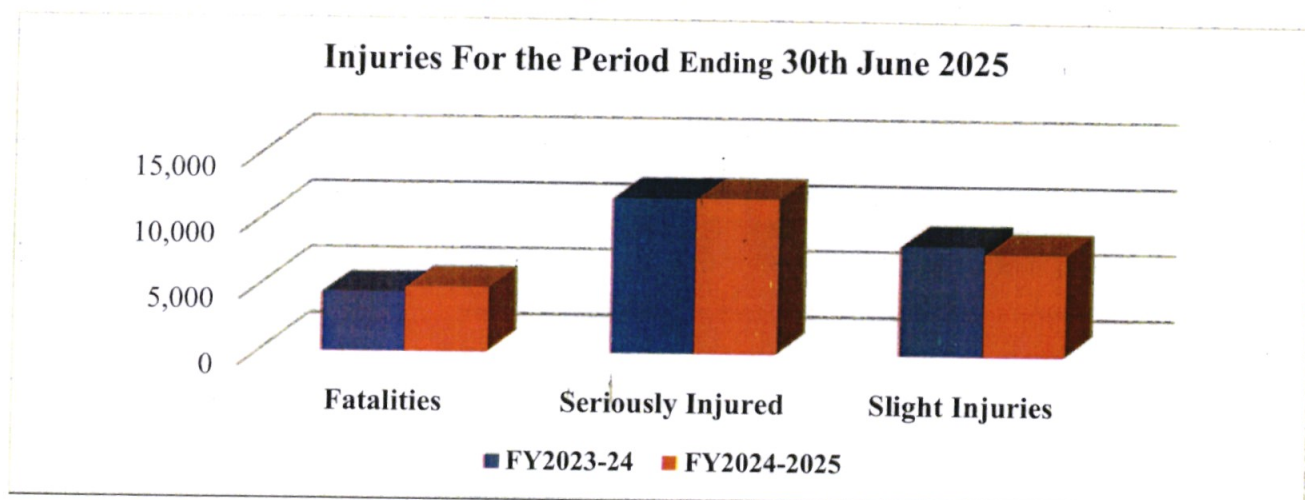
During the financial year ending 30 June 2025, the number of fatalities and injuries decreased by by -0.7 % in comparison with the previous period.

Whereas the Authority remains optimistic that strategies in place will ultimately bear fruits over time, the road crashes during the period ending 30th June 2025 were as below:

Table 4: Fatalities Based on Class of victims

Class of Victims	FY2024-2025	FY2023-24	Var	% Var
Fatalities	4,798	4,386	412	9.4
Serious Injuries	11,697	11,703	-6	-0.1
Slight Injuries	7,677	8,252	-575	-7
TOTAL	24,172	24,341	-169	-0.7

Diagram 1: Comparative Crashes by Class of Victims



The fatalities trend over the five-year period ending 30 June 2025 was summarised below:

Table 5: Fatalities Trends Based on Categories of Road User Group over the five-year Period ending 30 June 2025

Road User	FY2024-2025	FY2023/2024	FY2022/2023	FY2021/2022	FY2020/2021
Pedestrians	1,777	1,667	1,654	1,667	1,502
Drivers	411	386	410	431	444
Passengers	834	783	870	793	697
Pillion Passenger	454	384	422	477	455
Pedal Cyclist	74	83	74	70	104
Motor Cyclist	1,248	1,083	1,204	1,285	1,275
TOTAL	4,798	4,386	4,634	4,723	4,477

Based on category of road users, pedestrians and motor cyclists were the main casualties of road carnage with pedal cyclists reporting the greatest decline.

Diagram 2: Comparative Fatalities by Categories of Road Users

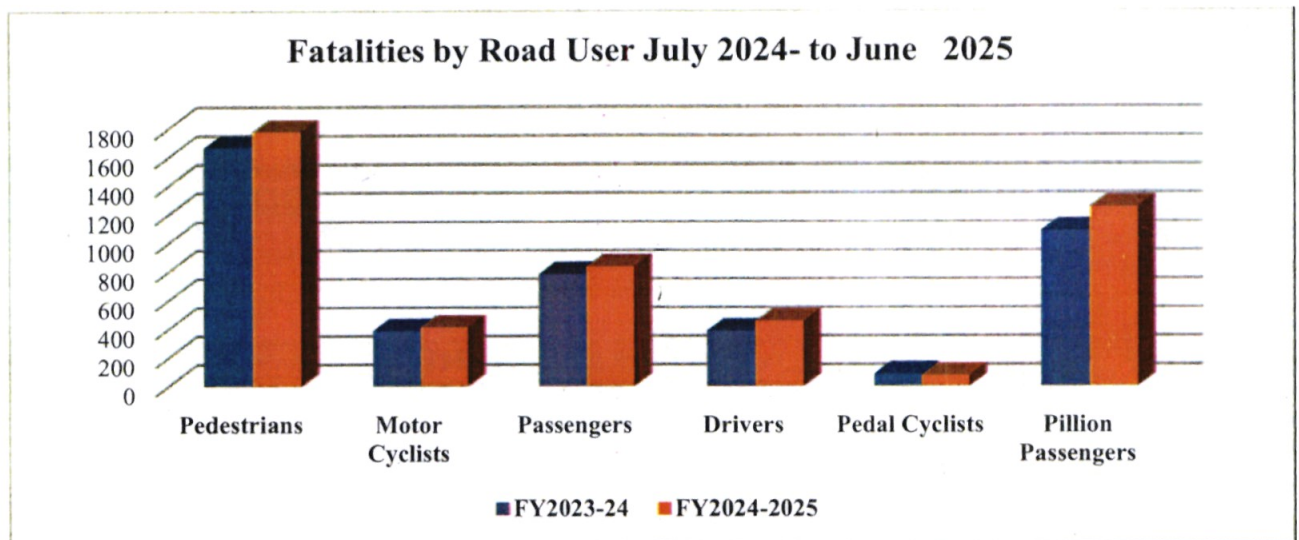


Table 6: Fatalities Based on Categories of Road User Group

Road User	FY2024-2025	FY2023/2024	Var	% Var
Pedestrians	1,777	1,667	110	6.6
Drivers	411	386	25	6.5
Passengers	834	783	51	6.5
Pillion Passenger	454	384	70	18.2
Pedal Cyclist	74	83	-9	-10.8
Motor Cyclist	1,248	1,083	165	15.2
TOTAL	4,798	4,386	412	9.4

The period under review shows an increase of fatalities among pedestrians, drivers, passengers, pillion passengers and motorcyclists by 6.6%, 6.5%, 6.5%, 18.2%, and 15.2% respectively. Pedestrians contribute 37.04% of the total fatal injuries.

It was also noted that pillion passengers fatalities were the highest under this category contributing 18.2% (454 out of the total fatalities of 4,798) of the total fatal injuries during the year.

Table 7: Distribution of fatalities and Injuries as per registered vehicles

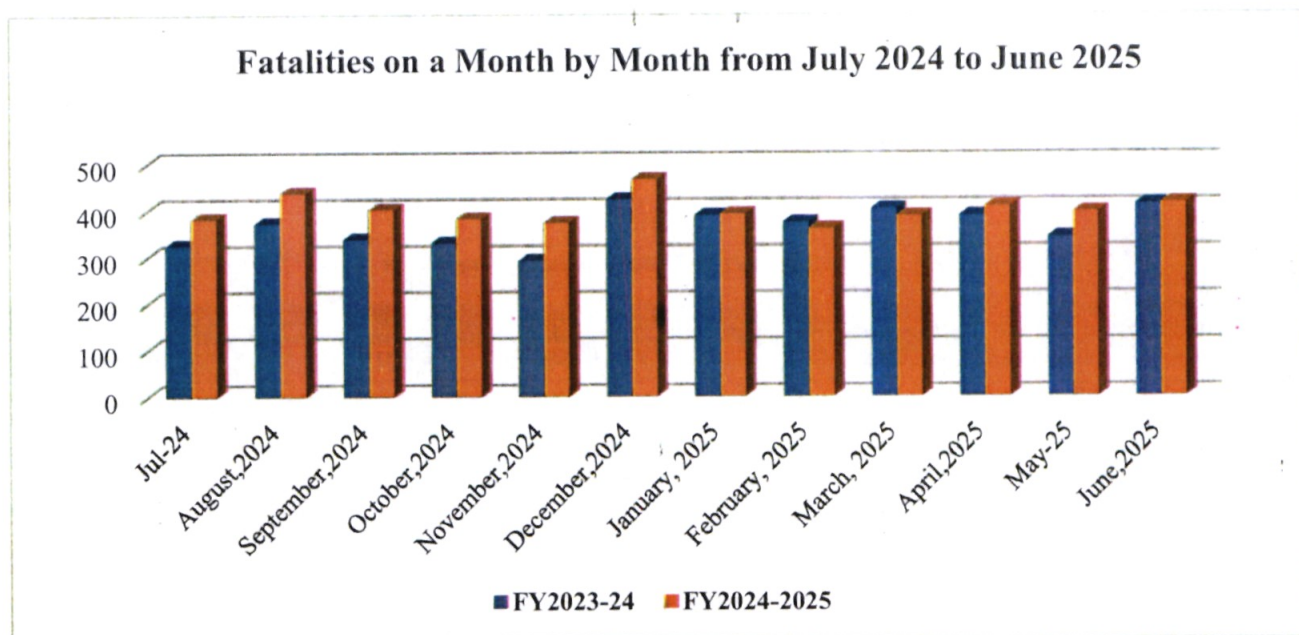
	FY 2023/2024	FY 2024/2025	VAR	% VAR
Number of Registered Vehicles	5,022,049	5,215,722	193,673	3.86
FATALITIES	4,386	4,798	412	9.39
Fatalities Per 10,000 Vehicles	8.7	9.2	0	5.38
SERIOUS & SLIGHT	19,955	19,374	-581	-2.91
Injuries Per 10,000 Vehicles	39.73	37.15	-2.58	-6.49

Based on distribution of fatalities as per registered Number of motorized vehicles, there was an increase in fatalities of 5.38% .

Table 7: Fatalities on a Month by Month for the period ending June 30, 2025

Category of Victims	FY2023-24	FY2024-2025	VAR	% VAR
July 2024	325	382	57	17.5385
August,2024	372	437	65	17.4731
September,2024	338	402	64	18.9349
October,2024	330	382	52	15.7576
November,2024	292	373	81	27.7397
December,2024	423	466	43	10.1655
January, 2025	389	392	3	0.7712
February, 2025	374	360	-14	-3.7433
March, 2025	403	387	-16	-3.9702
April,2025	388	408	20	5.2
May 2025	341	395	54	15.8
June,2025	411	414	3	0.7
TOTAL	4,386	4,798	412	10.3204

Diagram 3: Fatalities on a Month by Month from July 2024 to June 2025



1. Road Safety Awareness Programmes & Public Education

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. They are also the leading cause of death for people aged 5-29 years and are among the top 12 leading causes of death globally for people of all age groups.

Road Traffic Injuries (RTI) cause more than 1.35million deaths a year and 20-50 million are injured or disabled globally. It is among the top 10 causes of death whereby about 3,500 people die annually in Kenya. It is projected that the global RTI fatalities may increase to almost 2million by 2025 due rise in global economic development and accompanying high levels of motorization. Majority of these injuries are preventable.

To address the various road safety challenges and emerging issues, the Authority undertakes the following programmes;

- 1) School Safety Programmes
- 2) Stakeholder Engagements
- 3) Boda Boda Safety

- 4) County Transport & Safety Committees (CTSCs)
- 5) Public service Vehicles (PSV) Awareness Campaigns and
- 6) Heavy Commercial Vehicles Campaigns
- 7) Road Safety Mainstreaming

There are a number of road safety concerns and risk factors that have been found to cause road traffic crashes and injuries. These range from speeding, driver fatigue, drunk driving, inadequacies in driver training and recruitment, road engineering challenges, environmental conditions, low levels of awareness on road safety and vehicle condition

In order to broaden awareness and the importance of personal responsibility on road safety, the Authority conducted several awareness & sensitization campaigns as a way of equipping the public on matters road safety. These were conducted under the following categories:

1.1 School /Institutions Safety Campaign Programmes

During the period under review, the Authority undertook sensitization of 87 Educational institutions/schools on road safety where the children were given reflective bag covers, sachets, and arm bands to enhance their visibility. Further, the schools were given lollipop signs to assist the children to cross the road. 900 school drivers were equally sensitized, and 150 school directors trained on road safety under the umbrella of Kenya Private Schools Alliance (KEPSA).

Figure 1: Pictorial Presentation of the School/Institutions Safety Programmes





Figure 2-4: School sensitization program at St Catherine primary school with CFAO September





Stakeholders Engagement Programmes

Since Road safety is a shared responsibility, the Authority partnered with several stakeholders to actualize the need for a safe and reliable road safety in Kenya. Some of the partners included The Kenya Scouts Association (KSA). This is a voluntary, educational, non-political movement for young people open to all without distinction of origin, race, gender, creed or ethnical background. The Association has an average of 3000 scout boys and girls in different categories as per age group ranging from 7-29 (Sungura, Mwamba, Jasiri and Rovers).

Scouting provides an opportunity to young people to participate in programs, events, activities and projects that contribute to their growth as active citizens and become agents of positive change. This presents an opportunity to inculcate road safety culture at all levels among school going students, campus students and the management. The Association has a wide, well-structured reach which will make integration of road safety education seamless across the country.

The Authority in collaboration with the Traffic Department partnered with Kenya Scouts Association under the banner; ***First Step Road Safety Initiative*** to introduce road safety in the Scouts movement. The road safety awareness campaign was rolled out to over 3,000 scout boys and girls who camped at Rowallan Scout Camp for the 2024 Annual National Scouts Competition. This is an annual event to evaluate the scouts' proficiency in scouting knowledge and equip them with skills to be able to work together in small teams.

The partnership agreed that integration of Road Safety in the Kenya Scouts Association will be key in enhancing road safety awareness in Kenya and promote a culture of road safety safe among the youth and its leadership. It has the potential of being an influencer for behaviour change among road users by creating road safety champions across the association.

Figure 5 & 6: Pictorial Presentation of the Event



Figure 7 & 8: Group Photo of School drivers after sensitization



Figure 9 & 10: Member of the Kenya Scouts Association at the Rowallan Scout Camp for the 2024 Annual National Scouts Competition.

a) Public Transport Operators Capacity Building Programs

The Authority carried out capacity building for Public Transport Operators at Utalii College to enhance the efficiency, safety, and reliability of public transport systems. This initiative aimed to equip operators with the necessary skills, knowledge, and resources to improve service quality, meet regulatory standards, and promote sustainable mobility as well as assist in implementation of the National Road Safety Action Plan.

The program which focused on all public transporters within Nairobi County brought together a total of 280 participants drawn from all routes within the county.

Pictorial Presentation of the Event

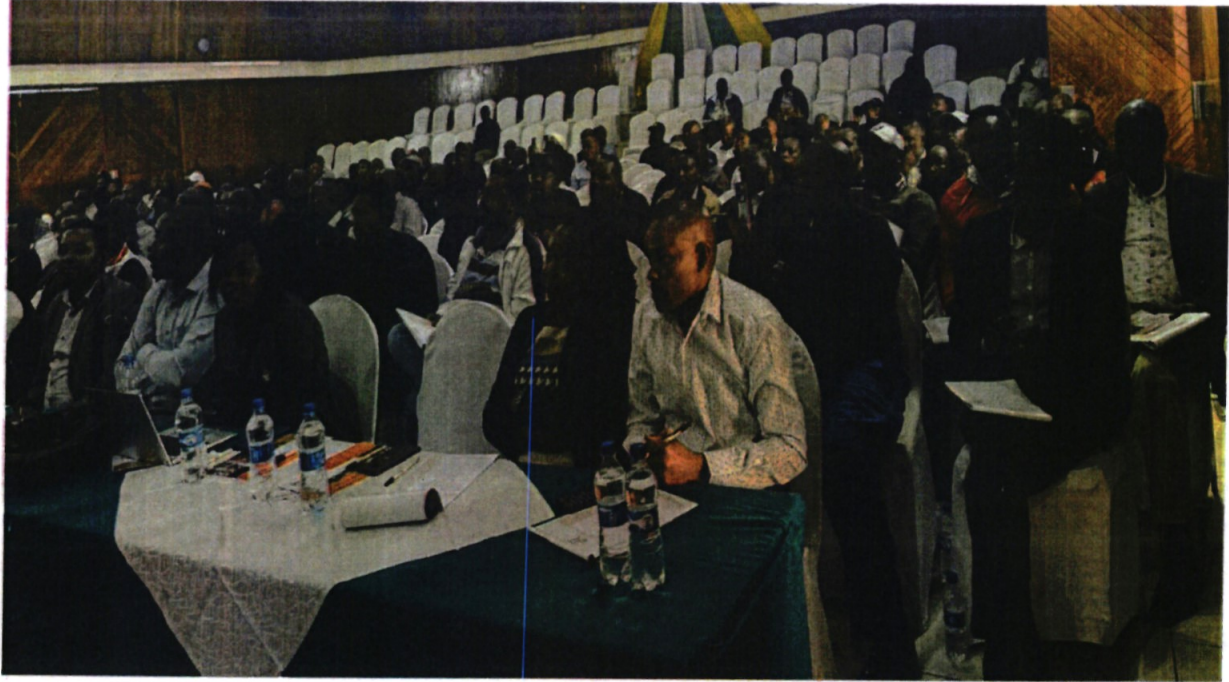


Figure 23: Public Transport Operators Capacity Building Programs

1.2 Boda-Boda Safety Awareness Campaigns

Based on the challenges relating to the Boda-boda menace, the Authority organized interactive safety forums in Boda-boda operation zones, stages and markets in various parts of the Country. These forums provided an opportunity for direct engagement with riders and market vendors.

This campaign focused on the following areas:

- 1) Motorcycle laws and Regulations
- 2) Educating riders about the importance of obeying traffic rules and regulations and customer care.
- 3) Educating riders on importance of having a driving license and how to acquire the licences.
- 4) Safe riding techniques and use of safety gears.
- 5) The importance of wearing helmets and reflective gear.
- 6) The importance of acquiring the relevant training
- 7) Basic motorcycle maintenance for safety.
- 8) Risk factors ie Overloading, Riding under the influence of alcohol and other substances, over-speeding etc
- 9) Educating riders on uptake of insurance for the motorcycle.
- 10) Raise awareness on boda-boda Sacco formation and self-regulation.

To incorporate the players in this sector as key players to ensuring safety on the Roads, the Authority partnered with various institutions including the formal and informal associations of the boda-boda players. In particular, the Authority engaged Boda boda SACCOs (Savings and Credit

Cooperative Societies) which has emerged as a crucial support system for motorcycle taxi riders in Kenya. It also partnered with the National Government-Constituency Development Fund (NG-CDF).

These organizations are designed to empower members economically and socially by providing financial services tailored to their unique challenges. The rapid growth of the boda boda industry, which has become a significant mode of transport in urban areas, has led to the establishment of various SACCOs aimed at improving the livelihoods of riders.

As a result of these engagements, the Authority carried out safety education and training programmes geared towards promoting road safety and responsible riding practices and behaviour change.



Figure 11 Hon Wamboka addressing Boda-Boda operators at Bumula Grounds



Figure 12: Members of the Boadaboda attending the awareness campaign



Figure 13: Courtesy call N TSA Huduma Westpokot



Figure 15: Boda-boda sensitization Programme for Boda-boda Saccos

1. Motorcycle Safety Action Plan

Under this initiative, the Authority sensitized 4000 riders on road safety, facilitated formation of Sacco and on self-regulation by the motorcycle riders in line to the motorcycle regulations and the Motorcycle Safety Action Plan.

The development of self-regulation guidelines on the above is still ongoing.

1.1 County Transport & Safety Committee (CTSC)

The establishment of County Transport and Safety Committees (CTSCs) in each of the 47 Counties is a critical aspect of unlocking road safety activities in the counties. The functions of the CTSC are spelt out in Section 22 of the NTSA Act, 2011 which include to:

- a) Oversee the management and regulation of the road transport system by the Authority at the county level;
- b) Prepare and submit to the Authority such audit reports as the Authority may require on the safety, reliability and efficiency of the road transport system within the county.
- c) Advise the Authority on matters affecting the road transport system within the county; and
- d) Perform such other functions as may be assigned to it by the Authority.

The Specific CTSC Road Safety related roles include:

- a) Assessing the road transport and road safety challenges and needs in each county.
- b) In consultation with the county government and the NTSA, develop and implement county specific road safety strategies and programs to reduce road crashes, road injuries and deaths;
- c) Recommend to the county government on the legislative and administrative improvements needed to improve road transport and safety in their respective counties.
- d) Facilitate the education of members of the public on road safety;
- e) Develop and implement a county specific transport plan to ensure reduction of road congestion/jams within the county's urban areas;
- f) Compile inspection reports relating on traffic crashes including collation, analysis and maintenance of county data, information and statistics;
- g) In consultation with the relevant departments within the county develop a framework for post-crash care including pre-hospital care and paramedical services especially in crash prone spots and areas;
- h) Follow up on road crash injuries admitted in various levels of health care in their respective counties and report as per template provided;
- i) Liaise with the appropriate departments in the county to ensure that Land use policies, urban planning and spatial planning practices takes critical interests and considerations of road safety issues particularly of the vulnerable road users;
- j) Liaise with the appropriate departments within county and national government to ensure that proper road signage is installed and prohibit interference of the same;
- k) In consultation with the county government designate the areas and hours of operation of motorcycles
- l) Perform such other functions as may be conferred on it by NTSA and county government in consultation with Public Service Vehicles (PSVs)

Further to the Gazettement of 38CTSC and fastracking of the remaining 9Counties, the Authority enhanced the training of the CTSC members on matters Road Safety which is a devolved function.

The training was guided by the following questions: -

- 1) Is there a CSRAP implementation structure in place?
- 2) Is there any county policy development guideline provided?
- 3) What are the county specific road safety risk factors?
- 4) What is burden of road safety in each county to inform strategy?
- 5) Is there any surveillance structure in place to increase road safety preparedness?

1.2 Heavy Commercial Vehicles(HCV)

The Authority carried out sensitization and education forums on specific road safety issues targeted Heavy Commercial Vehicle (HCV) transporters under the following umbrella bodies:

- OML Africa Logistics Limited
- CFAO- HCV Road Safety Awareness Campaign

In this regard, a total of forty (40) heavy commercial transporters were sensitized on various road safety issues affecting drivers, touts and company owners and their roles in promoting road safety. The main aim and objectives of the public education were as below

- 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 behaviour through adherence to traffic rules
- 3) To develop cost-effective road safety programs to increase knowledge, awareness, and skills among road users in Kenya.
- 4) To create a movement of transporters that promotes attitude and behaviour change regarding road safety
- 5) To encourage prudence among all road users during Easter and the festive season

2. World Day of Remembrance (WDoR)

The United Nations General Assembly in its seating in the year 2005 declared the third Sunday of November every year as the ***World Day of Remembrance for Road Traffic Victims (WDR)***, pursuant to the General Assembly Resolution 60/5. Based on the declaration, nations are required to use the day to increase public awareness on the burden of road traffic collisions on individuals, families, and communities and to emphasize the need to initiate and promote efforts to control this major public health and development problem. Kenya is a subscriber to this convention and has continuously marked this great day with NTSA as the lead agency in this.

The specific objectives for the WDoR-2024 were to:

- a) Remember all people killed and seriously injured on the roads.
- b) Emphasize on the importance of constructing and maintaining safe streets for all road users.
- c) Draw attention to the vulnerable road users and inclusion of infrastructure that their safety.
- d) Advocate for better support for road traffic victims and victim families.
- e) Promote evidence-based actions to prevent and eventually stop further road traffic deaths and injuries

In commemorating the WDoR-2024, the Authority under the slogan **Remember. Support. Act** and hashtag **#That Day**, partnered with both private and government institution through the Road Safety Mainstreaming programme to mark the event in all the regions and nationally. The Authority through its regional offices and the headquarters together with various actors and organizations organized for various commemoration events regionally across the country. Commemoration activities were coined to reflect the theme and to serve the event objectives also categorized into three categories, pre-activities, main day activity and post-activities.

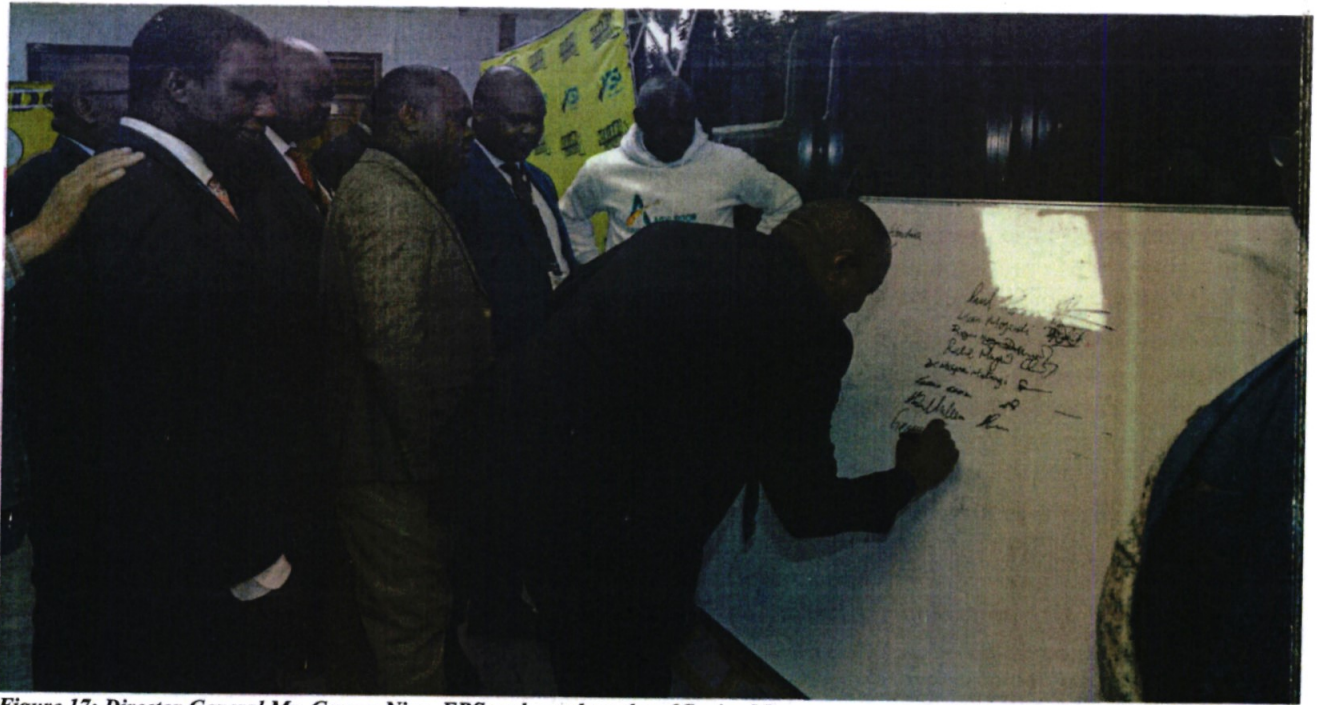
This year's main commemoration event was held at Nithi Bridge, in Tharaka Nithi County with the key activities being;

- 1) Road safety awareness campaigns targeting different road users - Boda Boda riders, pedestrians, drivers and school going children.
- 2) Road Safety sensitization and Free MVI clinic
- 3) Media campaigns through Radio/TV shows on road safety and WDoR
- 4) Digital Media campaigns including digital media posters etc
- 5) Direct engagement with key stakeholders in the education sector including the Teachers Service Commission (TSC), Kenya Primary School Headteachers Association (KEPSA), and Kenya National Union of Teachers (KNUT), and Parliamentary Education Committee

A pictorial presentation of some of the activities carried out during the period were as below:



Figure 16: NTSA Chairperson of the Board Dr. Manoj Shah (Right) and members of the Board Mr Paul Posh and Mr Johnson Losilian (Centre) lighting candles to commemorate the victims of Road Crashes



9.1.1 National Road Safety Action Plan-2024-2028

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 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.

9.1.2 Safety Compliance and Driver Testing

9.1.2.1 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 2024/2025, 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 (2024–2028), 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. In light of the importance of this initiative, the Authority in collaboration with National Police Service (NPS) conducted targeted joint enforcement operations especially during the festive seasons and school opening and closing seasons. These initiatives are mitigation measures geared towards reducing road carnage and fatalities on Kenyan roads.

A Pictorial Presentation of the Joint Enforcement Programme



Figure 19: Joint enforcement Kyumbi... Machakos County



Figure 20 & 21: Joint Operations in Kikuyu, Kiambu County



Figure 22: Joint Operations in Kikuyu, Kiambu County

1.1 Drunk Driving Operations

Drunk driving is a significant contributor to road traffic crashes, particularly during weekends and festive seasons. The Authority has planned several drunk driving exercises for execution especially during the school holidays and festive seasons. The program is a key mitigation measure and deterrent to drunk driving which impacts greatly on road crashes on Kenya roads.

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 2025, the Authority is responsible for monitoring of speed on PSV and HCV operators. As of 30th June 2025, **fifty-seven (57)** public transport operators and **four (4)** HCV operators that were involved in Fatal Accidents and Traffic violations were summoned and directed to undertake Road Safety measures critical in averting further loss of lives. Additionally, a total of 8,149 vehicles belonging to the forty-six (46) operators were analysed as per the table below:

Table 5: Analysis of Vehicles Belonging to 46 Operators

S/No.	Compliance Area	No. of Vehicles Compliant	% Compliance
1.	RSL	6,544	80%
2.	Inspection	6,860	84%
3.	Speed data transmission	3,164	39%

The operations of Super Metro limited were suspended during this period following an incident involving a passenger who was thrown out of a moving coach. A total of 535 vehicles were operating beyond the speed limit of 80Kph. The transport operators were directed to undertake the following Road Safety measures Road Safety to avert further loss of lives:

The Road Safety measures issued included:

- Presenting vehicles with various violations to the respective speed limiter vendors for compliance check and onboarding on Intelligence Road Safety Management System (IRSMS).
- Presenting vehicles for compliance inspection and submitting the compliance reports of the vehicles to the Directorate of Road Safety.
- Conducting Road Safety Sensitization for **ALL** drivers and conductors
- Retest of drivers involved in traffic violations.
- Conducting compliance Audit on the Company/Sacco.

iii. Performance Monitoring of Licensed Speed Limiters Vendors:

The Authority monitors the performance of speed limiter companies through IRSMS and makes recommendations to the relevant departments for further action. As of 30th June 2025, the system had onboarded a total of 179,461 limiters, with 106,631 limiters transmitting data. Through continuous stakeholder engagement and the use of the NTSA platform during inspections.

The summary of the performance is as shown in the table below:

Table 6: Performance of Licensed Speed Limiters

S/No	Month	Cummulative Onboarded	Ever Transmitted	Online	% Online
1.	July	126,432	84,326	43,282	51%
2.	August	136,056	97,428	47,299	48%
3.	September	144,144	103,745	46,097	44%
4.	October,2024	154,256	113,826	52,235	45%
5.	November,2024	163,729	121,369	60,387	50%
6.	December,2024	176,267	130,791	44,662	34%
7.	January 2025	186,921	93,389	58,866	63%
8.	February 2025	200,926	99,953	52,401	52%
9.	March 2025	179,461	106,631	47,127	44%
10.	April,2025	189,672	118,457	50,023	42%
11.	May,2025	196,277	121,233	36,433	30%
12.	June,2025	200,827	130,488	42,689	33%

In the period under review, there was a reduction in the cumulative vehicles onboarded in the system due to the ongoing data cleaning process to remove duplicates in the system. As a result even the vehicles that have ever transmitted also went down,

iv. Compliance with PSV Regulations, 2014:

With regard to compliance with PSV regulations 2014, two hundred and twenty-three (223) drivers who were involved in speed violations, traffic violations and fatal accidents and were found to be culpable were subjected for retest and had their licences suspended pending retest or court outcome.

The summary of the violators was as below:

Table 7: Compliance with PSV Regulations, 2014

S/No.	Period FY 2024/2025	Total Drivers Retested and Suspended
1.	July,2024	56
2.	August,2024	53
3.	September,2024	40
4.	October,2024	44
5.	November,2024	22
6.	December,2024	8
7.	January 2025	70
8.	February 2025	104
9.	March 2025	98
10.	April,2025	41
11.	May,2025	43
12.	June,2025	30
Total		609

9.1.2.2 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 2025, the Authority revalidated and licensed 73 driving schools and renewed 230 instructors licenses.

Further, the Authority tested 231,758 new drivers in the country with a pass rate of 88% as summarised in the table below

Table 7: Driver Test Statistics for the Period FY 2024-25 ending 30th June 2025

S/No	Month	Total	Pass	Fail	Pass Rate
1	July,2024	29,001	25,548	3,453.00	88%
2	August,2024	28,912	25,754	3,158.00	89%
3	September,2024	25,280	22,362	2,918.00	88%
4	October 2024	27,311	24,323	2,918	89%
5	November,2024	24,397	21,964	2,988	90%
6	December,2024	23,371	21,357	2,433	91%
7	January 2025	16,490	14,640	1,850	89%
8	February 2025	26,800	23,551	3,249	88%
9	March 2025	30,196	25,603	4,593	85%
10	April 2025	29,162	25,726	3,436	88%
11	May 2025	24,729	21,959	2,770	88%
12	June 2025	24,664	22,105	2,559	90%
	Totals	231,758	205,102	27,560	88%

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 30th June,2025, the Authority made the following milestones under this programme.

Table 8: Services Rendered on Number Plates During the FY2024-25

S/No	Month	Application for Reflective No. Plate	Personalised No. Plates	Security Plates	Specialised No Plates	Replacement of No. Plates	Total
		Total	Pass	Fail	Pass Rate	Pass Rate	Pass Rate
1	July,2024	12,400	1	33	208	22	12,664
2	August,2024	9,536	1	36	142	17	9,732
3	September,2024	8,753	3	32	417	44	9,249
4	October 2024	8,245	2	38	217	21	8,523
5	November,2024	7,487	1	30	143	9	7,670
6	December,2024	5,961	1	19	361	31	6,373
7	January 2025	6,240	4	27	225	15	6,511
8	February 2025	5,442	1	22	155	10	5,630
9	March 2025	4,820	2	28	325	19	5,194
10	April 2025	4,243	1	16	292	38	4,590
11	May 2025	4,560	1	24	184	19	4,788
12	June 2025	7,494	3	34	394	46	7,971
	Totals	85,181	21	339	3,063	291	88,895

Table 9: Services Rendered under Registration During the FY2024-25

S/No	Month	Application Asset Finance	Motor Re- Registration	Third No. Plate Sticker(RFID)	Vehicle Transfer
		Total	Pass	Fail	
1	July,2024	4,398	807	7,051	84,377
2	August,2024	4,935	863	5,866	91,066
3	September,2024	4,973	975	8,254	79,820
4	October 2024	5,073	887	7,356	78,099
5	November,2024	4,943	718	6,456	77,465
6	December,2024	4,429	832	10,008	65,177
7	January 2025	5,524	632	6,819	82,848
8	February 2025	4,894	731	6,264	85,666

		Application Asset Finance	Motor Re- Registration	Third No. Plate Sticker(RFID)	Vehicle Transfer
S/No	Month	Total	Pass	Fail	
9	March 2025	4,722	708	7,348	77,553
10	April 2025	5,447	873	7,590	83,402
11	May 2025	5,885	929	7,136	95,757
12	June 2025	5,215	932	9,458	82,168
	Totals	60,438	9,887	89,606	983,398

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 63,394 Road Service Licences across the country. The low uptake of the service was attributed to lack of persistent enforcement ,economic hard times and general low level of compliance by some Public Transport Operators (PTOs). The summary of the RSLs issued during the period is as per table below:

The table below shows the number of Road Service licenses issued during FY 2024-2025

Table 10: RSLs issued for the Months of July 2024 to 30th June 2025

S/No.	Month	No. of Applications Processed
1.	July,2024	5,133
2.	August, 2024	5,082
3.	September, 2024	4,832
4.	October,2024	5,201
5.	November,2024	4,761
6.	December,2024	6,155
7.	January 2025	5,304
8.	February 2025	5,111
9.	March 2025	5,141
10	April,2025	5,231
11	May,2025	5,897
12	June,2025	5,546
	TOTALS	63,394

9.2.2.2 Issuance of Driver and Conductor Badges

With regard to driver & conductor badges, the Authority issued 150,129 badges during the period commencing July 2024 to June 2025. The following table details the number of driver and conductor badge applications processed for the months of July 2024 to June 2025:

Table 11: Issuance of Driver and Conductor Badge for the Months of July 2024 to 30th June 2025

S/No.	Month	No. of Applications Processed
1	July, 2024	11,765
2	August, 2024	13,384
3	September, 2024	13,352
4	October, 2024	12,584
5	November, 2024	11,831
6	December, 2024	11,937
7	January 2025	14,782
8	February 2025	11,375
9	March 2025	11,282
10	April, 2025	12,429
11	May, 2025	13,758
12	June, 2025	12,050
	TOTALS	150,529

The low uptake of PSV badge is mainly attributed to widespread non-compliance due to weak enforcement measures and prolonged delays in the development of crucial system modules. Essential modules: such as short-term RSLs, conductor exemptions, and night travel authorizations remain in development. These modules are critical revenue-generating components, and their delayed implementation has resulted in a backlog of unprocessed applications and notable revenue losses for the Authority.

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 341,526 Smart Driving Licenses, bringing the total number of driving licenses issued since inception to 1,979,456. 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 period ending 30th June 2025, the Authority did the following under this category;

Table 8: Total Number of New and Renewed KD, KG, KT and KC Identification Plates as at 30th June 2025

S/No	Month	No. of Applications
1.	July, 2024	125
2.	August, 2024	152
3.	September, 2024	76
4.	October, 2024	293
5.	November, 2024	227
6.	December, 2024	188
7.	January 2025	165
8.	February 2025	319
9.	March 2025	215
10.	April, 2025	348
11.	May, 2025	326
12.	June, 2025	229
	TOTAL	2,663

Table 9: Total Number of New and Renewed KD, KG, KT and KC Licenses as at 30th June 2025

S/No	Month	No. of Applications
1	July, 2024	36
2	August, 2024	37
3	September, 2024	21
4	October, 2024	40
5	November, 2024	88
6	December, 2024	68
7.	January 2025	56
8.	February 2025	38
9.	March 2025	11
10.	April, 2025	20
11.	May, 2025	25
12.	June, 2025	18
	TOTAL	458

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.

1.1 Multi-Agency Revalidation

During the period ending 30th June 2025, the Authority conducted a revalidation exercise for motor vehicle dealers, manufacturers, repairers, tow truck operators, and garage owners from 11th to 18th November 2024 in the Mombasa and Nairobi regions. This initiative was executed by a Multi-Agency team comprising officers from the National Transport and Safety Authority (NTSA), Kenya Revenue Authority (KRA), National Police Service (NPS), National Intelligence Service (NIS), Financial Reporting Centre (FRC), and the State Department of Interior & Citizen Services.

The objectives of the revalidation exercise was to assess and verify the level of compliance with relevant legal provisions and to identify and eliminate non-compliant entities operating illegally in the sector. This exercise aimed to increase revenue collection and enhance accountability and ensure adherence to the law within the motor vehicle industry. In effect, there was a significant growth in revenue resulting from the exercise.

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 30th June 2025 are as follows,

9.3.1 Motor Vehicle Inspections

During the year under review, a total of 493,512 vehicles were inspected for roadworthiness as summarised below:

Table 12: Number of Motor Vehicles Inspected During the FY2024-25

Number Motor Vehicles Inspected During The Financial Year 2024/25					
Type of Inspection	Jul-Sept 24	Oct-Dec.24	Jan-Mar 25	Apr-June 25	Total
Annual, Compliance & Change of Particulars & Pre-registration Inspection	119,182	119,768	127,915	126,647	493,512
Accident Inspection	0	0	0	0	0
Total Inspections	119,182	119,768	127,915	126,647	493,512

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.

The other activities carried under the motor vehicle inspection included the following:

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 on boarded 200,827 vehicles 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 conventional and 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 2024/2025:

- a) Capacity building of Road Safety Auditors-
- b) Road Safety Audits-
- c) Road Safety Audit Evaluation Program-.

9.3.2.1 Blackspots Analysis Report

In FY 2024/2025, 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.

Most the activities carried under this programme were funded under the European Union-Usalama Barabarani/Safe Roads Project where the same have been reported.

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

- a) 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
- b) Northern Corridor Transit and Transport Authority- Survey on Roadside Stations and Road Safety Audits along Northern Corridor covering Kenya, Uganda, Rwanda
- c) National Industrial Training Authority – Developed Training Curriculum for Motor Vehicle Inspectors
- d) 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 Financing of Various Programmes

Financial resources remain a critical and integral component of any organization. In light of the increased demand for financial resources, the Authority undertook a financial sustainability study and initiated strategic interventions for financial wellness and sustainability. The Authority generates revenues broadly from three categories namely; Licenses, Fees & Permits, Sale of Goods and other specified revenues. There are also receipts from GoK in form of grants as well as Development Partners grants and loans.

During the period ending 30th June 2025, the Authority generated Kshs. 3,665 Million as revenue comprising of Kshs. 3,455 Million as AIA, Kshs. 210 Million as GoK Recurrent Grant. A further Kshs. 256 Million was appropriated as recurrent grant and loan to finance the Donor Funded projects of European Union for the Safe Roads/Usalama Barabarani Project and the Horn of Africa Gateway Development Project. Further the Authority also received Kshs. 326 Million from the World Bank for the Horn of Africa Gateway Development Project and Kshs. 90 Million as Counterpart funding from the Government of Kenya. No funds were received from the European Union for the Safe Roads/Usalama Barabarani Project during the period.

The biggest milestone made in the financial front was that the Authority successfully secured an additional revenue stream following The National Treasury's approval of ***Transfer of Ownership of Motor Vehicles or Trailers*** as AIA. The stream commonly known as Vehicle Transfer of Ownership Fees was the main contributor to the revenue growth and generated Kshs. 1,243 Million. In view of these efforts, the Authority managed to finance all key programmes carried out during the FY2024-25.

9.4.2 Procurement of Various Programmes

During the financial year ending 30 June 2025, the Authority awarded contracts and tender to support various programs. These included award of contracts under the Access to Government Procurement Opportunities (AGPO) and promotion of local contents.

1) Affirmative Action On Procurement For Youth, Women and Persons With Disabilities (PWDs)

The Authority remains committed to fulfilling the requirements on Access to Government Procurement Opportunities (AGPO). During the period under review, the Authority awarded contracts worth Kshs.239.6 Million comprising of Kshs. 97.4 Million to women, Kshs. 114.6 Million to Youth and Kshs. 27.6 Million to PWDs.

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

Table 13: Procurement under AGPO During the FY2024-25

Description		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative	
S/No	Category	No. of Contr acts	Total Value of contracts	No. of Contr acts	Total Value of contracts	No. of Contr acts	Total Value of contracts	No. of Contr acts	Total Value of contracts	No. of Contr acts	Total Value of contracts
		Units	Kshs.'000	Units	Kshs.'000	Units	Kshs.'000	Units	Kshs.'000	Units	Kshs.'000
1.	PWD	2	15,204	0	0	10	12,369	0	0	27,573	2
2.	Women	99	46,639	45	9,328	224	41,441	9	284	97,408	99
3.	Youth	12	88,007	5	4,446	20	22,187	0	0	114,640	12
	Total	113	149,850	50	13,774	254	75,997	9	284	239,621	113

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 13: Procurement under Promotion of Local Content (Buy Kenya Build Kenya) in the FY2024-25

Description		Quarter 4	Quarter 3	Quarter 2	Quarter 1	Total
S/No	Activity	Calculation Kshs.000	Calculation Kshs.000	Calculation Kshs.000	Calculation Kshs.000	Calculation Kshs.000
1.	Actual for local content per quarter	594,705	22,608	124,277	1,708	743,298
	TOTAL	594,705	22,608	124,277	1,708	743,298

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 State Corporation Advisory Council (SCAC) had been received and engagements with the Public Service Commission (PSC) to secure the final approval were at an advanced stage as the year came to an end. The Authority remained optimistic that this final approval could be obtained within the first quarter of the next financial period of FY2025-26.

9.4.4 Corporate Research, Strategy, and Planning Functions

The Authority continued with the implementation of its strategic plan as 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 Compliance) and Goal 2: To enhance organizational capability (KRA 3: Operational efficiency in Road Safety Management; KRA 4: Institutional Capacity and Financial Sustainability).

During the period under review, the Authority developed, vetted, and cascaded its performance contract (PC) for FY 2024/2025 as per the 21st PC cycle 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 also continued with its ambition to gain the prestigious ISO 9001:2015 certification. It completed the external certification audit by the Kenya Bureau of Standards (KEBS) and addressed the few non-conformities identified in the process. Management is now awaiting the grant of the certification to conclude the process.

9.4.5 Legal Services Functions

The Authority continuously faces litigation and greater exposure to the risk on application of various legal instruments in the processes of executing its mandate. Further the emerging issues and challenges posed by enforcement of the various regulations and the Traffic Act and the need to seal legal gaps.

During the year under review, the Authority enhanced the gazettment of several regulations to facilitate safer roads, vehicles and good road infrastructure. The included the following:

- a) The Traffic (Motor Vehicle Inspection) Rules, 2025
- b) The Traffic (School Transport) Rules, 2025
- c) The Traffic (Drink Driving)Regulations, 2025
- d) The National Transport and Safety Authority (Operations of Commercial Service Regulations, 2025

The legal instruments were at various stages of approval as at 30th June 2025.

9.4.6 Information Communication &Technological Platform and Operational Functions

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. The ICT function plays a pivotal role in supporting the core mandate of the Authority by delivering critical technical services and infrastructure.

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

2) Recognition of the Digitization And ICT Performance

The Authority has been playing a critical role in the decentralization of Government services from a manual to a digital platform. This entails promoting access of services by Citizens and the general public through the online platform at the comfort of their home, and propelling payment for the services through the designated government Paybill 222222. This has multiplier effect of enhancing revenue growth.

In view of Management's concerted efforts to push operations in the digital space, the Authority through the Ministry of Interior & National Administration received a special Presidential recognition and commendation for its outstanding contributions to the success of the eCitizen platform .

The Authority's was commended for its exceptional commitment to enhancing road safety, and responsible road transport in Kenya as a lead agency on two categories on the eCitizen platform. These categories were;

- **All-Time Highest Transactions** by completing millions of transactions in a year. This accomplishment reflects the Authority's dedication to digital innovation, making services more efficient and accessible nationwide, and ultimately impacting efficiency, livelihoods and the transport industry and
- **Transport Category** as the lead with millions of transactions, demonstrating its commitment to training and certifying drivers for safer and more efficient transport in Kenya.

The Authority also received various awards on digital innovation and transformation by leveraging on ICT to propel service delivery to the public.

Pictorial Presentation of the Awards are as below:



Figure 24: H.E Dr. William Samoei Ruto EGH, presenting the award to the Cabinet Secretary & Principal Secretary Roads & Transport and NTSA Director General at the KICC



Figure 25: The Head of ICT Mr. Nashon Kondiwa with NTSA staff receive the Award for best Entity on Digitization at the KICC



Figure 26: Members of NTSA ICT Department pose for a photo at the CIO100 award function in Naivasha



The Authority has also initiated the upgrade of the existing ERP System and is currently implementing the Big Data Analytics System installation and set-up. This will be expected to enhance data analysis and research.

9.4.7 Corporate Affairs & Communication

i. Road Safety Publicity Campaign

During the FY 2024/2025, the Authority carried out 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 stakeholder's engagement policy was and various institutions reached including the media to support various road safety programs.

iii. Complaints Management and Resolution

The Authority like any responsible corporate body is committed to ensuring complaints management and resolution from time to time to uphold its corporate image. Measures have been put in place to ensure that the complaints from the public are responded to as they resolved within a stipulated time 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 500,000 trees. Management made a tremendous effort to comply and as a result, the Authority planted a total of 411,792.



Joint Tree Planting Exercise with Kenya Forestry Services





During the period under review, the following proactive media initiatives were undertaken to boost the Authority corporate image while at the same time provided information to the public.

Table 14: Proactive Media Initiatives

	DATE	ACTIVITY	IMPACT
1.	11 th July 2024	Take a pledge to save lives campaign,	-Road safety awareness
2.	16 th July 2024	Launch of Africa Road Safety Report by WHO	-Road safety awareness
3.	8 th to 12 th October, 2024	Customer Service Week	-Enhanced relationship between public and the organization. -The staff were highly motivated
4.	27 th October, 2024	Nairobi Stanchart Marathon	- Reputation of the Authority - Motivation of participants
5.	30 th October, 2024	NTSA - Nairobi County Bodaboda Clinic	- Increased revenue through enrolment - Road safety awareness
6.	30 th October 2024	Makueni County DL Outreach	- Increased revenue - Road safety awareness
7.	2 nd November, 2024	NTSA - AA Kenya Auto Clinic fun day	- Authority's SCR - Increased visibility
8.	4 th to 8 th November, 2024	KEPSHA Conference outreach	- Rose safety campaign - Increased revenue - Visibility and public reach

	DATE	ACTIVITY	IMPACT
9.	15 th November, 2024	World Day of Remembrance Candle Lighting.	- Road safety campaign - Increased visibility - Public education and awareness.
10.	17 th November, 2024	World Day of Remembrance (WDoR)	- Road safety campaign - Increased visibility - Public education and awareness
11.	27 th November 2024	eCitizen Digital Service Delivery Award	- Public award and recognition - Motivation
12.	10 th December, 2024	Slow Down, Speed Ruins Lives campaign launch in Mombasa	- Road safety campaign and awareness through media publicity
13.	23 rd December 2024	Slow Down Speed Ruins Lives Media Campaign	- Road safety awareness and publicity
14.	14 th April 2025	Kofi Annan Road Safety Awards in Eswatini	- Road safety awareness and publicity
15.	28 th May 2025	Public Transport Operators stakeholders' engagement in Western region	- Road safety awareness and publicity
16.	4 th June 2025	UN Secretary General special envoy on road safety visit	- Road safety awareness and publicity
17.	5 th June 2025	World Environmental Tree Planting Exercise	- Environmental awareness and sustainability
18.	14 th June 2025	NikoFit2 Drive Health campaign	- Health for drivers and Road Safety



Figure 28: UN Secretary General special envoy on road safety visit to Director General



Figure 29: NikoFit2 Drive Health campaign

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, 2025, the Authority was given a special recognition by The National Gender & Equality Commission (NGEC) and ranked highly 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.

9.6 GoK Development Grant & Development Partner Support

The Authority has engaged World Bank, European Union and African Development Bank and successfully 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.

The key development objective of the Project's Agreement is to strengthen NTSA capacity through implementation of the following project activities:

- a) Upgrading and reconfiguration of the Transport Integrated Management System (TIMS)
- b) Automation of motor vehicle inspection centres and a driving school.
- c) Carrying out research on road safety management (safe systems approach) to establish baseline data on road safety performance indicators in Kenya.
- d) Strengthening of NTSA management information systems and building NTSA's institutional capacity in monitoring, evaluation, and learning.

- e) Enhancing NTSA capacity in: carrying out road safety audits, evaluation of road designs, identification of hazardous locations based on crash data, recommending remedial measures appropriate for hazards, and post audit evaluation of hazardous locations; (ii) facilitating NTSA contribution in harmonization of safety regulations among similar agencies in East Africa and Horn of Africa and in development of specific road safety rules and regulations for transit traffic within the region and specifically for the transport of hazardous materials on regional road corridors; and (iii) undertaking public sensitization and awareness on road safety matters and design of improved protocols/guidelines for emergency response.

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
- iii. The absorption rate for the period ending 30th June 2025 was 60% compared to 72% in the FY 2023-24, and 81% in FY 2022/23 .
- 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).

Below is summary of the completed projects as at 30th June 2025

S/No	Project Activity Completed
1	KE-NTSA-204278-GO-RFB/ Supply Delivery and Installation of Primary Data Centre Core Switches, Servers, Storage and Data Centre Firewall Upgrade
2	KE-NTSA-204278-GO-RFB/ Supply Delivery and Installation of Integrated Data Centre Infrastructure/ Intelligent Racks for Primary Data Centre (LOT 2)
3	KE-NTSA-204278-GO-RFB/ Supply and Installation of Virtual Desktop Infrastructure Solution (LOT 3)
4	KE-NTSA-204278-GO-RFB/ Supply and Delivery of 200 Laptops, 40 Printers and 5 Projectors (LOT 4)
5	KE-NTSA-204278-GO-RFB/ Provision of Cloud Services for High Availability Architecture (LOT 5)
6	KE-NTSA-204305-GO-RFB / Supply, delivery and installation of intelligent road safety management application and monitoring centre...Currently Transforming the solution into Vehicle telematics in collaboration with Konza
7	KE-NTSA-216855-CS-QCBS / Consultancy Services for Project Management to Support National Transport and Safety Authority ICT Projects Implementation and Quality Assurance
8	KE-NTSA-204331-GO-RFQ / Procurement of motor vehicle
9	KE-NTSA-231634-CS-INDV/ Consultancy Services for Design Enterprise Architecture of ICT Systems and Services for Optimal Service Delivery and Operations (International Consultant)
10	KE-NTSA-231640-CS-INDV: Consultancy Services for the Design of Enterprise Architecture of ICT Systems and Services for Optimal Service Delivery and Operations (Local Consultant)
11	KE-NTSA-238600-CS-QCBS / Consultancy Services for Review and Development of NTSA Strategic Plan, Strategy Monitoring, Evaluation, and Learning Frameworks

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement:

Below we provide the progress on attaining the stated objectives:

	Project Activities	Objective	Outcome	Indicator	Performance/Milestones
1.	Project Name: : (KE-NTSA-338830-CW-RFB). Construction of Motor Vehicle Inspection and Driver Testing Centre in Thika Town-Kenya. Contract type: Works, Goods.	To facilitate the automation of Thika Motor Vehicle Inspection Centre and a driving testing unit.	A modern Motor vehicle inspection centre and driver testing unit.	% of project completion	• Construction works is 60% complete. • Certified works submitted have been fully paid for.
2.	Project Name: KE-NTSA-351726-CW-RFB. ConstructionWorks at Likoni Motor Vehicle Inspection Centre Contract type: Works, Goods.	Automation of Likoni Motor Vehicle Inspection Centres	A modern Motor vehicle inspection centre	% of project completion	• Construction works is 60% complete. • Certified works submitted have been fully paid for.
3.	Project Name: KE-NTSA-381592-GO-RFB: Lot 1 - Supply Delivery Installation and Support of Contact Center, Customer Relationship Management, and IP Telephony System. Lot 2- Upgrade and Support of Microsoft Dynamics	Delivery of a new Enterprise Architecture for NTSA services that cover the four main architecture domains (i.e. business, data, application & technology).	Having Reliable and secure ICT Infrastructure for efficient Service delivery.	% of project completion	• The project is 30% complete.

	Project Activities	Objective	Outcome	Indicator	Performance/Milestones
	Enterprise Resources Planning (ERP) System to Latest Version of Microsoft Dynamics 365 Finance and Operations ERP.	Delivery of a new Enterprise Architecture for NTSA services that cover the four main architecture domains (i.e. business, data, application & technology).	Having Reliable and secure ICT Infrastructure for efficient Service delivery	% of Project completion	• The project is 30% complete.
	Lot 3- Supply, Delivery, Installation, and Support of Big Data Analytics System Contract type: Goods and Services	Delivery of a new Enterprise Architecture for NTSA services that cover the four main architecture domains (i.e. business, data, application & technology).	Having Reliable and secure ICT Infrastructure for efficient Service delivery	% of Project completion	• The project is 70% complete. • Data warehouse established • Platform for data analysis

Summary of Project Compliance:

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

9.8 Safe Roads / Usalama Barabarani Programme

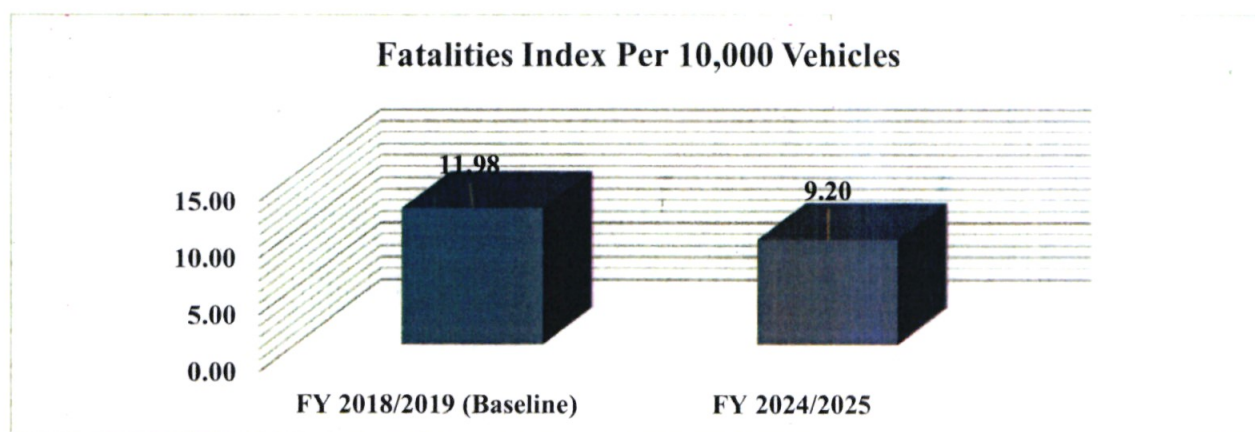
The project is in the fifth year of implementation and activities undertaken during the period under review were targeted towards rolling-out key programmes earmarked under the first tranche of financing from the contracting Authority.

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 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, 105% for FY 2023/24 and 106% for the period ending June FY 2024/25 which is as a result of a budget carryover from the previous FY. There was a **23%** reduction in the fatalities index per 10,000 registered vehicles in the Financial Year 2024/25 (ending June 2025) as compared to the baseline period 2018/19 before the inception of the project.

The following key activities were undertaken in the respective project outputs;



a) Enhanced Capacity of NTSA Staff

The project trained all NTSA staff on road safety. The training focused on equipping the officers with advanced knowledge and practical skills to manage road safety challenges, enforce traffic laws, and respond effectively to road safety incidents. Core modules included: **Fundamentals of Road Safety** and **Leadership in Road Safety** for Senior Management staff. By building the capacity of NTSA officers, the program is positioned to create a ripple effect across Kenya's road transport sector, improving safety standards and reducing road traffic injuries and fatalities.

The primary objective of the program is to align with Kenya's commitment to the United Nations Sustainable Development Goals (SDGs), particularly the target of reducing road traffic deaths and injuries by 50% by 2030. The comprehensive training offered to NTSA officers is a key part of the national road safety strategy outlined in the National Road Safety Action Plan (NRSAP) 2024-2028.

b) Support to County Transport and Safety Committees (CTSCs) to enhance Road Safety Management

During this period, the European Union approved the implementation plan of key activities under the CSRSAPs for the six pilot counties. The implementation of activities commenced with the induction training workshop for all the six counties that was conducted in the month of February 2025.

The workshop aimed at inducting the new CTSC members and to take stock of the achievements made to date and share challenges and experiences in preparation for the full implementation of the key activities under the CSRSAPs. The other activities will be implemented in the next reporting period.



The Director General and County Executive Committee Members (CECMs) address the media on the sidelines of the workshop

The implementation of key activities under the County Specific Road Safety Action Plans commenced thereafter with specific activities such as public education campaigns for vulnerable road users such as school children undertaken within the 6 counties.

c) 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).

The project conducted public education and awareness campaigns in all the six pilot counties. The activities included sensitization of various vulnerable road users and was mainly conducted as workshops and on ground activations where the teams would visit bus stages, motorcycle stages, schools and other locations to educate the road users on road safety.

d) Improved Driver Testing (Automation of Driver Testing)

During the period under review, the consultant submitted the final report on the automation of driver testing. The report included a review of the legal framework, review of curriculum books, financial assessment and architectural designs for a model testing center that includes a theory room, maneuver yard amongst other features.

e) Road Safety Audits

During the period under review, the following road safety audits were conducted;
The road safety audits conducted during the period included;

- a) Likoni Road Road safety Inspection
- b) Likoni Road Safe schools zone audit

- c) Dagoretti Road Road safety inspection
- d) Jogoo Road
- e) Outering Road
- f) Kipchimchim Kiptebeswet Road (M&E)
- g) Pedestrian safety audit Kericho County
- h) Pedestrian Safety Audit Nakuru County
- i) Naivasha Nakuru Road (M&E)
- j) Kibwezi River Athi (M&E)
- k) Sultan Hamud-(M&E)
- l) Kisumu Busia Road
- m) Mambo Leo-Miwani-Chemilil-Muhoroni-Kipsitet Road
- n) Kakamega Chavakali (M&E)
- o) Kakamega-Ikero-Mumias-Mayoni-Korinda (M&E)
- p) Pedestrian Safety Audit Kisumu County

f) Development of School Children Road Safety Curriculum

The mainstreaming and implementation of the Child Road Safety curriculum in all levels of basic education was enhanced during the period under review. Key deliverables on development of materials, stakeholder engagement forum and orientation of teachers across the country were finalized. The publishing of materials also commenced during the period, and this is expected to be disseminated across various schools in the country. The materials published will include picture books, booklets, teachers guides, posters and flyers for the various grades from Pre-Primary 1 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.

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.

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,

9.9 African Development Bank

The African Development Bank has committed to support the Construction of Garissa Motor Vehicle Inspection Centre. The Authority's continued engagements with the various stakeholders to actualize the implementation of the project with expectations of ground breaking of the project in the subsequent financial year FY 2025-26.

a) 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 30,2025, a total of 341,526 driving licenses were issued bringing the overall total driving licenses issued to 1,979,456. The composition of driving licenses issued during the period is as summarised below:

Table 14: Smart Driving Licenses Issued During the Period ending June 30,2024

S/No	Month	Total
1	July,2024	28,704
2	August,2024	28,808
3	September,2024	25,396
4	October,2024	21,864
5	November,2024	26,289
6	December,2024	23,178
7	January 2025	26,516
8	February 2025	26,897
9	March 2025	31,849
10	April 2025	39,250
11	May 2025	32,867
12	June 2025	29,908
	Totals	341,526

In the period under review, the Authority was able to generate and remit a total of Kshs. 1,033.3 Million directly to the exchequer through this project and a cumulative Kshs.5,727Million since its inception. To increase uptake of the project, the Authority deployed staff to 42 Huduma Centres and operationalised personalization and registration of drivers in 16 Centres by offering Smart driving License services. The centres includes, Embu, Eldoret, Garissa, Nairobi GPO, Kakamega, Kericho, Kiambu, Kibra, Kilifi, Kisii, Kisumu, Machakos, Meru, Mombasa, Nakuru and Nyeri Huduma Centers.

Further, the Authority received eight (8) additional Smart Driving License enrolment kits which are currently being configured and will be deployed in the following Huduma centres:-

Table 16: Distribution of Equipment in Various Huduma Centers

S/No.	Huduma Centers	Biometrics Kits
1.	Bungoma	1
2	Narok	1
3	Wajir	1
4	Migori	1
5	Kirinyaga	1
6	Baringo	1
7	Bomet	1
8	Siaya	1

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 thematic 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 411,792 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 Policies 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 2024/2025, the Authority in collaboration with various stakeholders undertook various CSR initiatives.

Corporate Social Responsibility Initiatives undertaken during the FY2024-2025



Figure 27: NTSA Staff Participating in the Standard Chartered Marathon

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, 2025, and the operating results of the Authority for that year (period) ended June 30 2025. 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, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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, 2025, 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 27th August 2025 and signed on its behalf by:



Name Hon. Khatib Mwashetani
Chairperson of the Board

A. WANIIRA

Name A. Waniira
Director General

11 Report of the Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2025, 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, 2025, 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 2024-2025, the Authority reported a surplus of Kshs. 20,956 Million in the Unaudited financial statements which will be remitted to the Consolidated Fund on conclusion of the audit as envisaged in law.

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

Mc Millent Ngetich

Corporation Secretary

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL TRANSPORT AND SAFETY AUTHORITY FOR THE YEAR ENDED 30 JUNE, 2025

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 are aimed at addressing the statutory roles and responsibilities of the Auditor-General 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 42, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, 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 the 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 National Transport and Safety Authority as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the 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.1,692,337,472 which, as disclosed in Note 25 to the financial statements includes an amount of Kshs.264,749,747 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 established 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.264,749,747 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 the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The Statement of Comparison of Budget and Actual Amounts reflects final receipts budget and actual amounts of Kshs.5,552,680,000 and Kshs.4,080,629,727 respectively, resulting to under- funding of Kshs.1,472,050,273 or 27% of budget. However, the Authority spent Kshs.4,274,632,867 against actual receipt amount of Kshs.4,080,580,253 resulting to over-performance of Kshs.194,052,614 or 5% of the budget.

The underfunding may have affected planned activities of the Authority and may have impacted negatively on service delivery to the public fund.

2. Long Outstanding Payables

The statement of financial position and as disclosed in Note 30 to the financial statements reflects trade and other payables balance of Kshs.836,067,585 which showed an increase of Kshs.197,504,727 or 31% from the prior year reported amount of Kshs.638,562,858. Further, review of records revealed that trade creditors amount of Kshs.158,547,797 and staff creditors of Kshs.11,893,568 has been outstanding for over one year. Management did not provide explanations why the payables were not settled when due. Delayed settlement of pending bills may attract penalties and interest resulting to loss of public funds.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter described in the Basis for Qualified Opinion section, There are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the prior year audit report, several issues were raised under the Basis for Qualified Opinion, Emphasis of matter, Report on Lawfulness and Effectiveness in the Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the Authority in 2024/2025 revealed that the following five (5) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Inaccuracy in property, plant and equipment
2	2023/2024	Long outstanding trade and other Payables
3	2023/2024	Inefficient reporting module in Transport Information Management System
4	2023/2024	Failure to enforce Smart Driving License and Un-Utilized Smart Card driving Licenses
5	2023/2024	Weaknesses in ERP System

Other Information

Management is responsible for the Other Information set out on page v to lxxxv 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 conclusion 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 the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Low Uptake of Smart Driving Licenses

As previously reported, on 8 March, 2017 the Authority entered into a contract with the National Bank of Kenya Consortium 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, 2025 revealed that one million nine hundred and seventy-nine thousand four hundred and thirty-six cards (1,979,436) or 40% of total contracted cards had been printed since inception with three hundred and forty-one thousand five hundred and twenty-six (341,526) or 7% having been printed during the year under review, an indication of very low performance. Further, 231,148 cards valued at Kshs.71,147,354 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.

2. Lack of Scalability of ERP System

Review of the Authority's systems revealed that the Authority uses an ERP System which was procured from a company in March, 2015 at a cost of Kshs.51,052,255.23. However, it was noted that the system is outdated and has diminished in functionality. The System does not perform key functions in the various user departments such as generation of reports, printing of payment vouchers and is slow in responding to commands, making it difficult for different user departments to achieve efficiency in the performance of their tasks. This has brought challenges in service delivery. Although Management has

indicated that they have initiated implementation of an upgraded system, no evidence was provided to support claim. Further, the ERP Inventory System Module does not generate stock balances since it is not fully integrated into the ERP system’.

In the circumstances, the effectiveness of the ERP System 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Multiple Applications Outside Intelligence Transport Integrated Management System (iTIMS)

During the year under review, the Authority operated multiple Applications outside Intelligence Transport Integrated Management System (iTIMS). The practice resulted to transactions amounting to Kshs.546,264,539 transacted outside the Integrated Transport Management System (iTIMS). Further, there is a likelihood for the amounts collected outside iTIMS failing to be accounted for fully and may result to loss of public funds.

In the circumstances, the effectiveness of internal controls on revenue collection through the multiple applications could not be confirmed.

2. Gaps in Business Continuity (BCP) and Disaster Recovery Preparedness (DRP)

Review of the Authority Disaster Recovery Plan and Business continuity plan revealed the following gaps:

- i. The Disaster Recovery Plan identifies seven (7) personnel assigned as disaster recovery leads to guide the recovery process. However, the Plan does not specify a designated team leader responsible for declaring a disaster and initiating the response, which could lead to confusion and delays in mobilizing the disaster recovery efforts.
- ii. The Disaster Recovery Plan does not specify alternative sites or workplace arrangements in the event of a disaster for regional offices and the Head Office.

- iii. The disaster recovery plan does not clearly identify the key personnel responsible for preparing communications during a disaster. In addition, contact details of the communication lead and team members are not specified, which may hinder timely and coordinated communication efforts during an emergency.
- iv. During the year under review, Management did not conduct critical disaster recovery test contrary to NTSA's ICT Security Policy and Disaster Recovery Policy provisions that requires annual testing to ensure system resilience.

In the circumstances, the effectiveness of internal controls on disaster management could not be confirmed.

3. Weak Software Asset Management

Review of software asset management revealed the following gaps:

- i. The Authority's antivirus monitoring tool revealed that out of approximately one thousand three hundred and sixty-seven (1,367) devices, around six hundred (600) were inactive and not monitored by the antivirus software, increasing exposure to outdated signature updates and vulnerability to attacks.
- ii. The devices are not receiving regular updates, which poses a security risk as they could be exploited to gain unauthorized access to the organization's network;
- iii. The device inventory recorded in the antivirus tool does not align with the inventories maintained in the SIEM and vulnerability management tools and as a result the security team could not confirm that all devices within the organization are being reviewed and monitored, increasing the risk of untracked and potentially vulnerable assets remaining in the environment;
- iv. Microsoft corporation, the sole manufacturer of window 10 operating system through their website issued retirement notifications for Windows 10 on October 14, 2025 ending their mainstream support. However, it was noted that the Authority was still using unsupported windows 10 operating system.
- v. The Integrated Transport Management System (iTIMS platform) serves multiple high-volume users and handles sensitive vehicle ownership and transaction data. The Authority has implemented an information security unit to oversee the critical system. However, the Management has not established a Security Operations Center (SOC) whose mandate shall be to ensure 24/7 real time monitoring and proactively identify, analyze, and mitigate security threats that could affect data confidentiality, integrity, and availability. Lack of a dedicated Security Operations Center (SOC) exposes the system to increased cybersecurity risks, including data breaches, system compromise, and service interruptions, which may result in reputational damage, legal liabilities, and loss of public trust.

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 December, 2025

National Transport & Safety Authority
Annual Report and Financial Statements
for the year ended June 30, 2025.

14 Statement of Financial Performance for the year ended 30 June 2025

	Note	FY 2024-2025	FY 2023-2024
Revenue from Non-Exchange Transactions		Kshs	Kshs
Transfers from Ministry - Grants and other Authorities	6	180,000,000	550,400,000
EU Usalama Barabarani Recurrent Receipts	6	172,580,392	217,440,684
WB-HOGDP-Recurrent Receipts	6	85,399,049	53,428,341
		437,979,441	821,269,025
Revenue from Exchange Transactions			
Licenses, Fees & Permits	7	2,339,580,638	1,096,016,239
Sale of Goods	8	1,010,585,563	1,910,726,530
Other Incomes	9	104,440,944	15,014,845
Total Revenue from Exchange Transactions		3,454,607,145	3,021,757,614
Total Revenue		3,892,586,586	3,843,026,640
Expenses			
Use of Goods & Services	11	1,886,462,820	2,271,404,652
Employee Costs	13	1,457,505,928	1,331,339,491
Board Expenses (Remuneration of Directors)	15	39,967,593	44,828,715
Depreciation & Amortization Expense	16	111,960,654	246,533,350
Repairs & Maintenance	17	149,749,546	150,423,612
Donor Funded Usalama Barabarani Expenses	18	171,037,467	217,440,684
Donor Funded HOAGDP Expenses	18	84,999,049	53,428,341
TOTAL EXPENSES		3,901,683,058	4,315,398,844
Surplus/(deficit) for the period		(9,096,471)	(472,372,205)
Balance as at 30th June 2025		(2,725,316,537)	(2,785,739,562)

The notes set out on pages 10 to 41 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:

A. WANJIRA

Name:

Director General

Name:

Head of Finance

ICPAK M/No: **4267.**

Name:

Chairman of the Board

Date **16th Dec. 2025**

Date **16th Dec. 2025**

Date **16th Dec. 2025**

National Transport & Safety Authority
Annual Report and Financial Statements
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15 Statement of Financial Position as at 30 June 2025

ASSETS	Note	FY 2024-2025	FY 2023-2024
Current Assets		Kshs	Kshs
Cash and Cash Equivalents	19	186,766,417	327,203,105
Receivables from Exchange Transactions	20	141,654,338	33,141,149
Refundable Deposits & Bank Guarantee	21	9,315,500	5,315,500
Prepayments & Advances	22	234,401,128	130,892,328
Inventory	23	130,742,332	207,274,600
Staff Debtors	24	18,246,918	9,732,016
		721,126,632	713,558,698
Non-Current Assets			
Property, Plant and equipment	25	1,692,337,472	1,319,387,662
Intangible Assets	29	-	-
		1,692,337,472	1,319,387,662
TOTAL ASSETS		2,413,464,104	2,032,946,360
LIABILITIES			
Current Liabilities			
Staff Gratuity	26	43,289,334	28,488,661
Retention Payable	27	39,033,052	22,233,252
Trade and Other Payables	30	836,067,585	638,562,858
Contingent Liabilities-Legal	31	-	26,782,043
TOTAL LIABILITIES		918,389,971	716,066,813
NET ASSETS			
Capital Reserves	32	2,130,776,858	1,998,938,958
Government Reserve	33	2,066,811,903	2,066,811,903
Revaluation Reserve	34	22,801,908	36,868,247
Accumulated surplus		(2,725,316,537)	(2,785,739,562)
		1,495,074,132	1,316,879,546
TOTAL NET ASSETS AND LIABILITIES		2,413,464,104	2,032,946,359

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The notes set out on pages 10 to 41 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: *A. Wanjira*
Director General


.....
Name: *WYCLIFFE WANJIRA*
Head of Finance

ICPAK M/No: *4267*

Date *16th Dec. 2025*

Date *16th Dec. 2025*


..... for
Name: *Hon. Khatib Mwashetani*
Chairman of the Board

Date *16th Dec. 2025*

10. Statement of Changes in Net Assets for the year ended 30 June 2025

	Capital Reserves	Government Reserves	Revaluation Reserves	Accumulated Surplus	TOTAL
	Kshs	Kshs		Kshs	Kshs
Balance as at July 1, 2023	1,716,352,360	1,811,811,903	71,118,247	(2,348,869,357)	1,250,413,153
ADD					
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	0	0	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)
Balance as at June 30, 2024	1,998,938,959	2,066,811,903	36,868,247	(2,785,739,561)	1,316,879,547
Balance as at July 1, 2024	1,998,938,959	2,066,811,903	36,868,247	(2,785,739,561)	1,316,879,547
ADD					
Donations-Dev't Partners Projects	(255,464,095)				(255,464,095)
Transfer of Development Funds from Ministry-State Dept. of Transport	415,973,108	-	-	-	415,973,108
Adjustments for Revaluation of Motor Vehicles Disposed		-	(14,066,339)	14,066,339	-
Adjustments for Write Back of Contingent Liability		-	-	26,782,043	26,782,043
Adjustments for Projects Depreciation Charge at Transition Date	(28,671,114)	-	-	28,671,114	-
Surplus/(deficit) for the period	-	-	-	(9,096,471)	(9,096,471)
Balance as at June 30, 2025	2,130,776,858	2,066,811,903	22,801,908	(2,725,316,537)	1,495,074,133

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11. Statement of Cash Flows for the year ended 30 June 2025

	Note	FY 2024-2025	FY 2023-2024
Cash flows from Operating Activities		Kshs	Kshs
Receipts			
Government Grants and Subsidies	6	180,000,000	550,400,000
Recurrent Receipts for EU-Usalama Barabarani Project	6	-	217,440,684
Recurrent Receipts for WB HoAGD Project	6	-	53,428,341
Revenues through Direct Deposit, KRA & e-Citizen	10	3,346,093,956	3,011,575,385
		3,526,093,956	3,832,844,411
Payments			
Use of Goods	12	1,682,650,893	2,128,019,015
Compensation of Employees	14	1,453,457,169	1,321,275,738
Donor Funded Usalama Barabarani Expenses	18	171,037,467	217,440,684
Donor Funded WB-HOAGDP Expenses	18	84,999,049	53,428,341
Board Expenses	15	39,967,593	44,828,715
Repair & Maintenance Expenses	17	149,749,546	150,423,612
Staff Debtors	24	18,246,918	9,732,016
Net cash flows from Operating Activities		3,600,108,635	3,925,148,120
Cash flows from Financing Activities		(74,014,679)	(92,303,710)
State Dept. of Transport	6	-	255,000,000
European Union-Usalama Barabarani Payable from the Authority	32	(15,452,519)	80,952,005
Counter Part Funding from State Dept of Transport	32	120,000,000	50,000,000
Receipts from the Authority for WB-Horn of Africa Gateway Development Project Payable	32	32,967,866	(65,507,594)
WB-Horn of Africa Gateway Development Project Payable from the Authority	32	(45,000,000)	-
Development Receipts for EU-Usalama Barabarani Project	32	-	(42,660,219)
Development Receipts for WB-HoAGD Project	32	325,973,108	157,822,180
Net Cash flows used in Financing Activities		418,488,455	435,606,372
Cash flows from Investing Activities			
Purchase of Property, Plant & Equipment	25	484,910,464	177,895,061
Net Cash flows used in Investing Activities		484,910,464	177,895,061
Net Increase/(decrease) in Cash and Cash Equivalents		(140,436,688)	165,407,602
Cash and Cash equivalents as at 1 July		327,203,105	161,795,503
Cash and Cash Equivalents as at 30 June		186,766,417	327,203,105

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12. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% Variance
	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from Other Governments entities	320,000,000	(20,000,000)	300,000,000	300,000,000	-	-
Revenue from Licenses, Fees & Permit	1,113,000,000	1,501,700,000	2,614,700,000	2,339,580,638	(275,119,362)	(11)
Revenue from Sale of Goods	1,184,500,000	850,400,000	2,034,900,000	1,010,585,563	(1,024,314,437)	(50)
Other Income	2,500,000	580,000	3,080,000	104,440,944	101,360,944	3,291
Grants from Dev't Partners	760,000,000	(160,000,000)	600,000,000	325,973,108	(274,026,892)	-46
Total income	3,380,000,000	2,172,680,000	5,552,680,000	4,080,580,253	(1,472,099,747)	27
Expenses						
Use of Goods and Services	1,107,515,236	1,255,087,034	2,362,602,270	1,886,462,820	476,139,451	20
Compensation of employees	1,325,648,571	315,754,113	1,641,402,684	1,457,505,928	183,896,756	11
Remuneration of Directors	30,000,000	-	30,000,000	39,967,593	(9,967,593)	(33)
Repairs and Maintenance	26,836,193	111,838,852	138,675,045	149,749,546	(11,074,501)	(8)
Other payments	890,000,000	490,000,000	1,380,000,000	740,946,980	639,053,020	46
Total Expenditure	3,380,000,000	2,172,680,000	5,552,680,000	4,274,632,867	1,278,047,133	(23)
Surplus for the Period	(0)	0	0	(194,052,614)	(194,052,614)	

Budget notes

1. The under-collection of revenue from exchange transactions was occasioned by low uptake and replaced of the old generation number plates by the citizens as anticipated by Management and the hard economic times which slowed down various services.
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.

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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;

RECONCILIATION STATEMENT	
Particulars	Total (Kshs)
Reported Surplus as per Statement of Budget as at 30 June 2025	(194,052,614)
Add Back	
Capital Expenditure in Statement of Budget	740,946,980
Adjusted Surplus	546,894,366
Less: Non-Cash Transactions in the Statement of Performance	
Non-Cash Receipts for Project Depreciation expense during the year	(1,942,925)
Depreciation charge & Amortization Expense	111,960,654
Total Non-Cash Transactions	110,017,729
Adjust for Development Grant	
Development Partner funding	325,973,108
Grant from State Dept. of Transport	120,000,000
Total Development Grant	445,973,108
Sub-Total Non-Cash and Total Development Grant	555,990,837
Surplus for the period as per Statement of Performance as at 30 June 2025	(9,096,471)

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 2025.
- 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 30,2025.

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 30,2025.

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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 30,2025.

b) Budget information

The original budget for the Current FY 2024-25 was approved by the National Assembly on 30th June,2025. 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.

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 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.

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 30,2025.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

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:

Asset	Depreciation Rate
Buildings	2.5%
Motor Vehicles	25%
Motorcycles	25%
Computer Equipment	33.333%
Intangible Assets	33.333%
Furniture, Fixtures & Fittings	12.5%
Other Assets	12.5%

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

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, 2025.

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, 2025.

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, 2025.

h) Research and Development Costs

The Authority had no expenditure under Research and development in the year ending June 30, 2025.

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

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, 2025.

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 2025 stood at Kshs 1,659Million which was a notable increase from the previous year's Kshs. 1,147Million. 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 30,2025.

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:

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

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

Following the transition of Project accounts from IPSAS Cash basis of accounting to IPSAS accrual basis of accounting, an adjustment for prior periods depreciation charges on project assets was effected to facilitate the preparation of their opening balances. This affected the Capital reserves as well.

Save for the above issue, there were no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

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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6. Transfers from Other Government entities

There were no transfers from other Government entities during the year ending June 30, 2025

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

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 (FY2024-25)	Comparative FY2023-24
	KShs	KShs	KShs	KShs	KShs
Operational Grant- Ministry/State Department Transport	180,000,000	0	0	180,000,000	550,400,000
Development Grant from Ministry/State Dept of Transport	0	0	0	0	255,000,000
Receipts for EU Usalama Barabarani Project from State Dept of Transport	0	0	0	0	0
Receipts for WB HoADP Project from State Dept of Transport	0	0	325,973,108	325,973,108	211,250,521
GoK-Counter Part Funding for Donor Funded Projects	0	0	120,000,000	120,000,000	50,000,000
Total	180,000,000	0	445,973,108	625,973,108	1,241,430,986
Recurrent Receipts for EU Usalama Barabarani Project from	0	0	172,580,392	172,580,392	217,440,684

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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 (FY2024-25)	Comparative FY2023-24
	KShs	KShs	KShs	KShs	KShs
State Dept of Transport					
Recurrent Receipts for WB HoADP Project from State Dept of Transport			85,399,049	85,399,049	53,428,341
Total			257,979,441	257,979,441	270,869,025

Included in the receipts for Donor Funded Projects was depreciation charges for assets held and funded by the projects in compliance with the IPSAS Accrual Basis of Accounting and the Generally Accepted Accounting Principles (GAAPs.)

7. Licenses, Fees and Permits

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Road Service License	193,993,895	192,056,168
Driver Test Booking	340,686,950	323,329,600
Instructor Test Booking	1,146,575	784,025
Motor Vehicle Inspection Fee	493,511,380	501,100,080
Vehicle Transfer of Ownership fee	1,243,126,880	-
Application for FMVP	67,114,958	78,746,366
Total	2,339,580,638	1,096,016,239

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 FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Sale of goods		
PSV Badges	147,986,851	139,004,650
E-Sticker Fees	44,959,950	66,402,700
Number Plate	817,638,762	1,705,319,180
Total Revenue from the sale of goods	1,010,585,563	1,910,726,530

Notes to the Financial Statements (Continued)

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

9. Other Income

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Body Builders License	876,800	664,760
Speed Limiter License	1,366,000	3,295,915
Transport Network Company License	2,500,000	200,000
Unremitted Revenues from E-Citizen	73,404,869	-
Receipts from HoAGDP Project(Reimbursement)	19,827,286	-
Receipts from Disposal of Assets	5,465,989	7,352,000
Other Income	1,000,000	3,502,170
Total Other income	104,440,944	15,014,845

The unremitted revenues from E-Citizen relates to revenues netted off at source at the point of collection of various revenues while the receipts from HoAGDP relates to reimbursement of expenses incurred by the Authority on behalf of the Project in prior periods. During the period, the Authority disposed a number of motor vehicles which had been fully depreciated.

10. Cashflow-Revenues from Exchange Transactions

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Revenue collected through e-Citizen, KRA & Direct Bank Deposits	3,454,607,145	3,021,757,614
Less: Accrued Revenue Receivable in the year	(141,654,338)	(33,141,149)
Add:2023-24 Revenue Received	33,141,149	22,958,920
Total Other income	3,346,093,956	3,011,575,385

11. Use of Goods and Services

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Electricity, Water & Utilities	25,196,690	23,198,436
Contracted Guards & Cleaning Services	66,844,024	64,185,861
Contracted Professional Services	19,757,002	15,087,178

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Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Membership Fees & Subscriptions	1,501,214	2,056,252
Smart-Card Driving License Expense	81,036,661	73,981,600
Printing of Number Plates	450,780,790	1,038,438,224
Specialised Materials & Supplies	59,046,400	59,856,000
Rent expenses	102,436,447	125,709,696
Medical Insurance & Group Life	145,386,431	197,258,907
Refined Fuel and Oil	28,373,050	25,326,010
Motor Vehicle Insurance & Other Assets Insurance	3,769,534	3,743,305
Internet, Telephone & Postal Services	73,689,431	64,005,223
Conference, Hospitality, Suppliers & Services	198,315,291	169,200,656
Training	186,040,049	5,093,934
Bank Service and Commission Charges	2,847,261	2,836,161
Publicity, Printing, Advertising & Information Supply Services	43,363,094	45,700,739
Legal Expenses	810,452	3,489,164
Other General Expenses	22,168,143	19,463,195
Road Safety Stakeholders Engagement, Operations & Travel	69,117,010	79,798,195
Travel, Subsistence & Other Allowances*	305,983,846	252,975,916
Total Use of Goods & Other services	1,886,462,820	2,271,404,652

12. Cashflow from Use of Goods

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Total Use of Goods	1,886,462,820	2,271,404,652
Less: Creditors & Stores Movement	(827,909,021)	(688,806,756)
Add: 2022/23 FY Creditors settled	624,097,095	545,421,119
Total	1,682,650,893	2,128,019,015

13. Employee Costs

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Salaries and wages	1,313,706,743	1,196,826,625
Employer contribution to pension schemes	128,998,512	118,159,428
Gratuity	14,800,673	16,353,437
Employee costs	1,457,505,928	1,331,339,491

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Notes to the Financial Statements (Continued)

14. Cashflow from -Employee Costs

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Total Employee Cost	1,457,505,928	1,331,339,491
Less: Accrued Costs & Gratuity	(92,102,330)	(88,053,571)
Add:2023/24 FY Creditors settled	88,053,571	77,989,818
Cashflow from Employee Costs	1,453,457,169	1,321,275,738

15. Board Expenses

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Chairman/Directors' Honoraria	960,000	960,000
Sitting Allowances	9,439,160	20,041,082
Induction and Training	845,200	3,070,475
Travel and Accommodation	17,734,833	11,544,339
Conferences & Seminars	10,988,400	9,212,819
Total	39,967,593	44,828,715

16. Depreciation and Amortization Expense

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Property, plant and equipment	111,960,654	246,533,350
Intangible assets	-	-
Total depreciation and amortization	111,960,654	246,533,350

17. Repairs and Maintenance

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Motor Vehicles	9,084,872	12,690,249
Repairs & Maintenance of Smart Driving License	-	-
Office Furniture & Equipment, maintenance of Computer software and Networks	140,664,675	137,733,363
Total Repairs and Maintenance	149,749,546	150,423,612

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	14,277,583	12,936,262
EU-Purchase of Goods & Services	156,759,884	204,504,422
HOAGDP-Purchase of Goods & Services	84,999,049	53,428,341
Total Donor Funded Project Expenses	256,036,516	270,869,025

There were no contracted services incurred by the Authority in the year ending June 30,2025.

19. Cash and Cash Equivalents

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
KCB Operations Account	2,176,756	577,417
KCB Capital Account	37,203	10,328
KCB Revenue Account	3,180,538	7,216
KCB Dollar Account (@ Kshs.129.2343 to the Dollar)	2,141,103	3,202
KCB EU Account	6,409,021	106,607,363
KCB WB HoAGDP Account	159,774,723	197,664,210
KCB Retention Payable A/C	12,859,081	22,233,252
KCB Staff Gratuity A/C	98,935	-
NBK-Traffic Fines Revenue Account	221	221
NBK-Cash Bails Deposit Account	67,050	68,924
Cash-on-hand (Petty Cash Held in Offices)	21,785	30,973
Total Cash And Cash Equivalents	186,766,417	327,203,105

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.

The USD held in the USD account have been translated at the CBK closing rate on 30th June 2025 of Kshs. 129.2343 to the dollar.

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Notes to the Financial Statements (Continued)

20. Receivables from Exchange Transactions

(a) Receivables from Exchange Transactions (Current)

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Receivables		
June, 2025 Revenue collections due from KRA	24,646,458	9,431,500
Revenue collection through e citizen Government Digital Payment in USD (@Kshs129.2343 to the dollar)	359,271	401,534
Revenue collection through e citizen Government Digital Payment for June 2025	42,093,740	23,308,115
Other Unremitted Revenues	1,150,000	-
Unremitted Revenues from E-Citizen Government Digital Payment	73,404,869	-
Total Current Receivables	141,654,338	33,141,149

Except for unremitted revenues of Kshs. 73,404,869, all receivables carried forward were remitted directly to the Authority's back accounts in the subsequent financial year.

(c) Ageing analysis for Receivables from Exchange Transactions

Description	Current FY2024-25		Comparative FY2023-24	
	Kshs		Kshs	
	Current FY2024-25	% of the total	Comparative FY2023-24	% of the total
Less than 1 year	141,654,338	100%	33,141,149	100%
Between 1- 2 years	0	0%	0	0%
Between 2-3 years	0	0%	0	0%
Over 3 years	0	%	0	0%
Total (a+b)	141,654,338	100%		100%

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

21. Deposits & Bank Guarantees

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Balance as at the beginning	5,315,500	28,174,315
KCB -Vivo Energy Ltd	-	500,000

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Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
KCB -Rubies Energies Kenya PLC	4,000,000	-
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)
Total Deposits & Advances	9,315,500	5,315,500

22. Prepayments & Advances

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Balance as at the beginning	130,892,328	34,833,802
Universal Trends Limited	47,000,000	-
National Bank of Kenya	-	101,980,227
Kenya Institute of Curriculum Development- EU Usalama Barabarani	-	(5,921,701)
Data Integrated Ltd	(16,530,182)	
Pesaflow Limited	46,677,096	-
Sybyl Kenya Limited	21,848,885	-
Pathways Limited	4,513,000	-
Total Prepayments & Advances	234,401,128	130,892,328

23. Inventories

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Number Plates	15,573,630	14,527,536
Smart-Card Driving License Expense	95,317,657	176,269,057
Consumable Stores	17,261,864	14,512,279
Specialised Materials	2,589,181	1,965,727
Total inventories at the lower of cost and net realizable value	130,742,332	207,274,600

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

24. Staff Debtors-Outstanding Imprest

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Outstanding Imprest	18,246,918	9,732,016
Total Staff Debtors	18,246,918	9,732,016

The outstanding staff imprest mainly relates to imprest for activities that were ongoing beyond the end of the FY2024-25 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
As At 1 July 2023	304,982,445	286,548,721	1,080,000	1,010,091,791	431,309,013	107,292,522	297,769,769	726,431,123	3,165,505,385
Additions	-	-	-	43,464,388	-	-	14,186,570	120,244,103	177,895,061
Disposals	-	(103,441,087)	-	-	-	-	-	-	(103,441,087)
Transfers/Adjustments	-	-	-	-	-	-	-	-	-
As at 30th June 2024	304,982,445	183,107,635	1,080,000	1,053,556,179	431,309,013	107,292,522	311,956,340	846,675,226	3,239,959,359
Additions	-	-	-	114,223,327	-	1,508,409	229,960	368,948,768	484,910,464
Disposals	-	(72,774,815)	-	-	-	-	-	-	(72,774,815)
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As at 30th June 2025	304,982,445	110,332,820	1,080,000	1,167,779,506	431,309,013	108,800,932	312,186,300	1,215,623,994	3,652,095,009
Depreciation And Impairment									
At 1 July 2023	24,983,576	274,600,555	-	764,911,256	431,309,013	81,461,477	200,213,558	-	1,777,479,434
Depreciation	7,624,561	9,443,667	270,000	180,451,294	-	12,711,907	36,031,921	-	246,533,350
Transfers/ Adjustments	-	(103,441,087)	-	-	-	-	-	-	(103,441,087)
Transfers/ Adjustments	-	-	-	-	-	-	-	-	-
As at 30th June 2024	32,608,137	180,603,135	270,000	945,362,550	431,309,013	94,173,384	236,245,479	-	1,920,571,697
Depreciation	7,624,561	2,504,500	270,000	64,271,259	-	12,830,547	24,459,787	-	111,960,654
Disposals	-	(72,774,815)	-	-	-	-	-	-	(72,774,815)
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As at 30th June 2025	40,232,698	110,332,820	540,000	1,009,633,809	431,309,013	107,003,931	260,705,266	-	1,959,757,537
			-						

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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
Net Book Values									
As at 30 th June 2025	264,749,747	-	540,000	158,145,696	-	1,797,001	51,481,033	1,215,623,994	1,692,337,472
As at 30 th June 2024	272,374,308	2,504,500	810,000	108,193,628	-	13,119,139	75,710,861	846,675,226	1,319,387,662

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

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Notes to the Financial Statements (Continued)

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	40,232,698	264,749,747
Motor Vehicles,	110,332,820	110,332,820	0
Motorcycles	1,080,000	540,000	540,000
Computers And Related Equipment	1,167,779,506	1,009,633,809	158,145,696
Other Assets	108,800,932	107,003,931	1,797,001
Intangible Assets	431,309,013	431,309,013	0
Office Equipment, Furniture, And Fittings	312,186,300	260,705,266	51,481,033
Work In Progress	1,215,623,994	0	1,215,623,994
Total	3,645,076,933	1,959,757,537	1,692,337,472

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
Total	360,644,761	118,565,032

Included in this list are vehicles for both the HoAGDP and EU-Usalama Barabarani projects which were fully depreciated as at the date of transition from IPSAS Cash Basis of Account to IPSAS Accrual Basis of Accounting.

Valuation

The Authority did not undertake any valuation of its assets in the year ending June 30,2025.

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26. Staff Gratuity to Staff on Contract

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Balance as at the beginning	28,488,661	23,921,292
Charge for the year	14,800,673	16,353,437
Gratuity paid during the year	-	(11,786,068)
Total Staff Gratuity to Staff on Contract	43,289,334	28,488,661

27. Retention Payable

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Balance as at the beginning	22,233,252	99,983,479
National Bank of Kenya	-	(28,979,546)
Corporate Consultants	-	(2,286,668)
Juniper Intakes	-	(8,934,752)
Copy Cat Ltd	-	(37,549,261)
Data Integrated Ltd	(4,129,995)	-
Universal Trends	4,935,281	-
Gedwell Solutions	4,979,624	-
Sybyl Kenya Limited	8,027,916	-
Agile Business Solutions	1,655,640	-
Pathways Limited	1,331,335	-
Total Retention Payable	39,033,052	22,233,252

28. Cashflow from Acquisition of Non-Current Assets

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Cost		
Work In Progress (WIP)	368,948,768	120,244,103
Other Equipment	1,508,409	-
Furniture & Fittings	229,960	14,186,570
Computer & Other Equip.	114,223,327	43,464,388
Cash Purchases (Cash flow)	484,910,464	177,895,061

Notes to the Financial Statements (Continued)

29. Intangible Assets

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Cost		
At beginning of the year	431,309,013	431,309,013
Additions	0	0
At end of the year	431,309,013	431,309,013
Amortization and impairment		
At beginning of the year	431,309,013	431,309,013
Amortization	0	0
At end of the year	0	0
Impairment loss	0	0
At end of the year	0	0
NBV	0	0

30. Trade and Other Payables

Description	Current FY2024-25		Comparative FY2023-24	
	Kshs		Kshs	
Employee payables	89,195,225		83,593,702	
Trade payables	746,872,360		554,969,156	
Total Trade and Other Payables	836,067,585		638,562,858	
Ageing analysis: (Trade and other payables)	Current FY2024-25	% of the Total	Comparative FY2023-24	% of the Total
Under one year	588,324,563	79%	450,723,118	81%
1-2 years	158,547,797	21%	104,246,038	19%
2-3 years	0	0%	0	0%
Over 3 years	0	0%	0	0%
Total (tie to above total)	746,872,360	100%	554,969,156	100%

31. Contingent Liability-Legal

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
At beginning of the year	26,782,043	28,034,043
Accrued for the year	0	0
Contingent Liability Realised/Written Back	(26,782,043)	(1,252,000)
Total Contingent Liability	0	26,782,043

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Notes to the Financial Statements (Continued)

32. Capital Reserves

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
At beginning of the year	1,998,938,958	1,716,352,359
Donation in Kind- WB HOAGDP-Equipment	-	101,980,227
European Union-Usalama Barabarani Projects	-	174,780,465
WB-Horn of Africa Gateway Development Project	325,973,108	211,250,521
Counter Part Funding from State Dept of Transport	120,000,000	50,000,000
European Union-Usalama Barabarani Projects	(171,037,467)	(217,440,684)
European Union-Usalama Barabarani Payable from the Authority	(15,452,519)	80,952,005
Receipts from the Authority for WB-Horn of Africa Gateway Development Project Payable	30,680,308	(65,507,594)
Receipts from the Authority for WB-Horn of Africa Gateway Development Project Payable(Net Off)	2,287,558	-
Adjustment for Depreciation for European Union-Usalama Barabarani at Transition date	(22,671,114)	-
Adjustment for Depreciation for WB-HoAGD Project at Transition date	(6,000,000)	-
Adjustment for depreciation charge for European Union-Usalama Barabarani in the financial year	(1,542,925)	-
Adjustment for depreciation charge for WB-HoAGD Project in the financial year	(400,000)	-
WB-Horn of Africa Gateway Development Project payable from the Authority	(45,000,000)	-
WB-Horn of Africa Gateway Development Project	(84,999,049)	(53,428,341)
Total Capital Reserves	2,130,776,858	1,998,938,958

**For cashflow purposes the recurrent receipts are components of actual funds received from the Development Partners and expended in full. The depreciation expense component for projects was realised from the Capital reserve to align the reporting to IPSAS Accrual concept of accounting as required during transition from IPSAS Cash.*

Notes to the Financial Statements (Continued)

33. Government Reserves

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
At beginning of the year	2,066,811,903	1,811,811,903
Transfer of Development funds from Ministry- State Dept of Transport	0	255,000,000
Total Government Reserves	2,066,811,903	2,066,811,903

34. Revaluation Reserves

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
At beginning of the year	36,868,247	71,118,247
Disposal of Revalued Motor Vehicles	(14,066,339)	(34,250,000)
Total Revaluation Reserve	22,801,908	36,868,247

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 will not remit any amount because it made no surplus in the FY 2024-25 ending 30th June 2025.

The Surplus Remission has been computed as follows:

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Surplus for the period	(9,096,471)	0
Less: Allowable deductions by NT	(0)	(0)
90% Computation (Included in Statement of Financial Performance)	0	0

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Notes to the Financial Statements (Continued)

Surplus Remission Payable

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Payable at the beginning of the year	0	0
Paid during the year	(0)	(0)
Payable at end of the year	0	0

There was no surplus remission payable since the Authority made no surplus in the FY 2023-24 ending 30th June 2024.

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.

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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
As at 30th June 2025				
Receivables from exchange transactions	141,654,338	141,654,338	0	0
Receivables from non-exchange transactions	0	0	0	0
Bank balances	186,766,417	186,766,417	0	0
Total	328,420,755	328,420,755	0	0
As at 30 June 2024				
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
Total	360,344,254	360,344,254	0	0

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

National Transport & Safety Authority
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Notes to the Financial Statements (Continued)

Financial Risk Management

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.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade Payables	292,273,288	296,051,275	158,547,797	746,872,360
Payroll Deductions	77,301,657	0	0	77,301,657
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	32,014,975	32,014,975
Gratuity Payable	1,233,389	2,466,779	39,589,166	43,289,334
Total	370,808,334	298,518,054	242,045,506	911,371,894
As at 30th June 2024				
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
Total	456,936,046	69,575,565	164,115,558	689,284,771

- 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.

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Notes to the Financial Statements (Continued)

- 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 FY2025-26.*

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.

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 FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Revaluation Reserve	22,801,908	36,868,247
Retained Earnings	(2,725,316,537)	(2,785,739,562)
Government Reserves	2,066,811,903	2,066,811,903
Capital Reserve	2,130,776,858	1,998,938,958
Total Funds	1,495,074,132	1,316,879,546
Total Borrowings	0	0
Less: Cash and Bank Balances	186,766,417	327,203,105
Net Debt/(Excess Cash And Cash Equivalents)	1,308,807,715	989,676,441
Gearing	88%	75%

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.

National Transport & Safety Authority
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Notes to the Financial Statements (Continued)

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
- iv) Board of Directors.

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Transactions with related parties		
a) Grants /Transfers from the Government		
Grants from National Govt	300,000,000	855,400,000
European Union & World Bank (HoAGDP) Project Funds Transferred through the SDoT	325,973,108	386,030,986
Donations in kind (HoAGDP Equipment paid directly through the Designated account at the CBK)	0	101,980,227
Total	625,973,108	1,343,411,213

38. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements	0	0
Assets Arising from Determination Of Court Cases	0	0
Receivables From Other Government Entities	0	0
Others (Specify)	0	0
Total	0	0

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

Notes to the Financial Statements (Continued)

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 and the remaining parcels are also at the final stages.

Contingent Liabilities

Description	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Contingent Liabilities		
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
Total		

There were no contingent liabilities or assets that were reported in the financial year ended June 30, 2025. The provision for Contingent Liability of Kshs. 26,782,043 was written back in accordance with the provisions of IPSAS 19 due to the uncertainty in the amount and timing of the outflow.

39. Capital Commitments

Capital Commitments	Current FY2024-25	Comparative FY2023-24
	Kshs	Kshs
Authorised for	0	0
Authorised and Contracted for	0	0
Total	0	0

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

The Contingent Liability of Kshs. 26,782,043 was written back in accordance with the provisions of IPSAS 19 due to the uncertainty in the amount and timing of the outflow. Save for this provision, 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 whole number.

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.

Reference No. on 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)
FY202021 Issue No 1	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
FY202021 Issue No 2	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
FY2021-22 Issue No. 1	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
FY2021-22 Issue No. 2	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
FY2022-23 Issue No.1	Inefficient reporting	Management has commenced the set-up and ultimate roll-out of Bid Data Analytics system to bridge the	Not Resolved	31st Dec. 2025

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Reference No. on 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)
	module in Transport Information Management System(TIMs).	gap in reporting. The system will be integrated with TIMS to solve the reporting challenges in the service system and ascertain the revenue collection.		
FY2022-23 Issue No.2	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 Risk Management committee to undertake all matters risk.	Not Resolved Not Resolved Not Resolved	31st December 2025 31st Dec.2025 31st Dec.2025
FY2022-23 Issue No.3	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.2025
FY2022-23 Issue No.4	Weaknesses in inventory Management	Management has commenced the upgrade of a new ERP system with an enhanced Inventory module to address the challenges in inventory management.	Not Resolved	31st Dec 2025
FY2023-24 Issue No.1	Inaccuracies in Property, Plant and Equipment	Management notes that the 15 parcels of land where it undertakes its inspection services have not been incorporated in the books but adequate disclosure made as Contingent assets. Management as guided by The National Assets & Liabilities Management Department at The National Treasury has put in place measures for valuation of the assets for onboarding in the financial Statements of the current FY2025-26. Management also undertakes to scale up its engagements with The National Lands	Not Resolved	30 th June 2026

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Reference No. on 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)
		Commission on transfer of ownership process to expedite the titling of the remaining parcels.		
FY2023-24 Issue No.2	Long Outstanding Trade and Other Payables	Management has processed payment for the outstanding payables except for that for Prison Industries which was a subject of pending bills with The National Treasury and death benefits which has not been paid due to lack of a Bonafide beneficiary appointed by the court of law.	Not Resolved	30 th June 2026
FY2023-24 Issue No.3	Inefficient Reporting Module in Transport Information Management System (TIMS)	Management has commenced the set-up and ultimate roll-out of Bid Data Analytics system to bridge the gap in reporting. The system will be integrated with TIMS to solve the reporting challenges in the service system and ascertain the revenue collection.	Not Resolved	30 th Dec. 2025
FY2023-24 Issue No.4	Failure to Enforce Smart Driving License and Un-Utilized Smart Card Driving Licenses	Management has taken adequate measure to ensure inventory of un-utilized cards are under control through increase outreach programs. The balance in store as at 30 th June 2025 was 309,397 held mainly to facilitate operations.	Not Resolved	30 th Dec. 2025
FY2023-24 Issue No.5	Weakness in ERP System	Management has commenced the upgrade of a new ERP system with an enhanced Inventory module to address the challenges in inventory management.	Not Resolved	31 st Dec 2025
Director General <i>Mangira</i>				
Date <i>16th December 2025</i>				

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%	NIL	NIL	GoK
2	Usalama Barabarani Project	Kshs.676M	Kshs.542.8M	80%	Kshs.100M	Kshs.171M	European Union
3	HoAGDP	Kshs.3.2B	Kshs.1,236M	39%	Kshs.500M	Kshs.414.3M	World Bank

Appendix IV: Transfers from Other Government Entities

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 Road & Transport(SDoT)	16th-Aug-2024	Recurrent	16,600,000	16,600,000	-	-	-	-	16,600,000
Ministry of Road & Transport(SDoT)	29th -Aug-2024	Recurrent	16,700,000	16,700,000	-	-	-	-	16,700,000
Ministry of Road & Transport(SDoT)	1st -Oct.2024	Recurrent	16,700,000	16,700,000	-	-	-	-	16,700,000
Ministry of Road & Transport(SDoT)	24th -Dec-2024	Recurrent	50,000,000	50,000,000	-	-	-	-	50,000,000
Ministry of Road & Transport(SDoT)	15th -Jan-2025		30,000,000	0	30,000,000				30,000,000
Ministry of Road & Transport(SDoT)	28th -Jan-2025		50,000,000	50,000,000	0				50,000,000
Ministry of Road & Transport(SDoT)	28th -Jan-2025		30,000,000	0	30,000,000				30,000,000
Ministry of Road & Transport(SDoT)	19th -Mar-2025		30,000,000	0	30,000,000				30,000,000
Ministry of Road & Transport(SDoT)	24th -Mar-2025		325,973,108	0	325,973,108				325,973,108

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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 Road & Transport(SDoT)	12th -May-2025	Recurrent		30,000,000	0	30,000,000			
Ministry of Road & Transport(SDoT)	20th -May-2025			30,000,000	30,000,000	0			
Total				625,973,108	180,000,000	445,973,108	0	0	0

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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 30th June 2025 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 th 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 th June (Previous FY) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
	16th-Aug-2024	16,600,000			16,600,000	69,000,000	0
	29th -Aug-2024	16,700,000			16,700,000	68,600,000	0
	1st -Oct-2024	16,700,000			16,700,000	46,000,000	0
	24th -Dec-2024	50,000,000			50,000,000	45,600,000	0
	15th -Jan-2025	30,000,000			30,000,000	46,000,000	0
	28th -Jan-2025	50,000,000			50,000,000	46,000,000	0
	28th -Jan-2025	30,000,000			30,000,000	211,250,521	0
	19th -Mar-2025		30,000,000		30,000,000	125,000,000	

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Confirmation of amounts received by National Transport & Safety Authority as at 30th 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 th June (Previous FY) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
	24th -Mar-2025		325,973,108		325,973,108	125,000,000	
	12th -May-2025		30,000,000		30,000,000	7,5000,000	
	20th -May-2025		30,000,000		30,000,000	7,5000,000	
Total		210,000,000	415,973,108	0	625,973,108	1,241,430,986	0

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

Head of Accountants department of beneficiary Entity:

Name WYCLIFFE WASIKE Sign  Date 16th December, 2025



REPUBLIC OF KENYA

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 (94)

18th July, 2025

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

(Attn: Head of Finance/Accounts)

RE: AIA EXPENDITURE

The State Department for Transport requests for your confirmation of AIA collected during the Financial Year 2024/2025 against the allocated budget.

John Macharia
FOR: PRINCIPAL SECRETARY





REPUBLIC OF KENYA

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 (81)

16th July, 2025

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

(Attn: Head of Finance/Accounts)

**RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS FINANCIAL
YEAR 2024/2025**

The **State Department for Transport** wishes to confirm the amounts *disbursed to you* as at 30 June 2025 as indicated in the table below. Please compare the amounts *disbursed to you* with the amounts *you received* and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by (NTSA) as at 30 June 2023						
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Transport as at 30 June 2023			Amount Received by (NTSA) as at 30 June 2024 (Kshs) (D)	Difference s (Kshs) (E)=(C-D)
		Recurrent (Kshs) (A)	Developme nt (Kshs) (B)	Total (Kshs)(C)= (A+B)		
FT24242L80TM	29/08/2024	16,700,000		16,700,000	16,700,000	0
FT242750DV3S	01/10/2024	16,700,000		16,700,000	16,700,000	0
FT24316LVLT5	11/11/2024	16,600,000		16,600,000	16,600,000	0
FT24359X8MQ5	24/12/2024	50,000,000		50,000,000	50,000,000	0
FT25028B1RCH	28/01/2025	50,000,000		50,000,000	50,000,000	0

NATIONAL TRANSPORT AND
SAFETY AUTHORITY

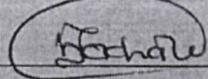
21 JUL 2025

RECEIVED BY.....
TIME.....
RECORDS MANAGEMENT UNIT

FT25140S3X26	20/05/2025	30,000,000		30,000,000	30,000,000	0
FT25015YF5CV	15/01/2025		30,000,000	30,000,000	30,000,000	0
FT250288MCFL	28/01/2025		30,000,000	30,000,000	30,000,000	0
FT2507820GR3	19/03/2025		30,000,000	30,000,000	30,000,000	0
FT25083MR4J5	24/03/2025		325,973,107.50	325,973,107.50	325,973,107.50	0
FT25132Z1GZG	12/05/2025		30,000,000	30,000,000	30,000,000	0
Total		180,000,000	445,973,107.50	625,973,107.50	625,973,107.50	0

I confirm that the amounts shown above are correct as of the date indicated.
Head of Accounting Unit – State Department for Transport

Name JOHN MACHARIA

Signature 

THE PRINCIPAL SECRETARY
STATE DEPARTMENT OF TRANSPORT
P. O. Box 52692 - 00200
NAIROBI

Date 17/7/2025

Stamp _____

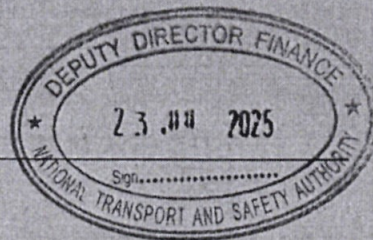
Head of Accounts Department - NTSA

Name Wasike W.

Signature 

Date 23/7/25

Stamp _____





National Transport & Safety Authority
Annual Reports and Financial Statements
for the year ended June 30, 2025.

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		

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Appendix VII: Reporting on Disaster Management Expenditure

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