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CLERK-AT THE-TABLE:	Inzofu Mwale, HSC

THE AUDITOR-GENERAL

ON

NATIONAL RESEARCH CRIME CENTRE

FOR THE YEAR ENDED
30 JUNE, 2025



NATIONAL CRIME RESEARCH CENTRE

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)

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1. Acronyms and Abbreviations

CEO	Chief Executive Officer
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
NCRC	National Crime Research Centre
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
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations

2. Key Centre's Information and Management

Background information

The National Crime Research Centre (NCRC) is a State Corporation established by the National Crime Research Centre Act No. 4 of 1997 Laws of Kenya. The Centre is mandated to carry out research into the causes of crime and its prevention and to disseminate its research findings and recommendations to the agencies of Government concerned with the administration of criminal justice and other stakeholders.

The Centre was operationalised in 2010 and was domiciled in the Office of the Attorney General with its first research activity undertaken in 2011. The Centre is currently domiciled under the Ministry of Interior and National Administration.

Principal Activities

The Centre is mandated to:

- i. carry out co-ordinated research into, and evaluate the impact of, programmes pursued by the agencies responsible for the administration of criminal justice;
- ii. collate all crime-related data;
- iii. carry out research into any criminal activity and in particular: crime causation and prevention; group or culture related crimes; socio-political and economic causes of criminal behaviour including drug trafficking, peddling or addiction; the modus operandi of persons engaged in any criminal activity; and juvenile delinquency;
- iv. carry out research into deviations from the criminal justice system with a view to increasing the awareness and responsibility of the community in the rehabilitation of criminal offenders;
- v. carry out research into the efficacy and adequacy of criminal investigation and prosecution agencies, the penal system and treatment of criminal offenders;
- vi. disseminate its research findings through publications, workshops, seminars, the mass media and other appropriate means of dissemination;
- vii. communicate its research findings and recommendations to the agencies of Government concerned with the administration of criminal justice, with a view to

- assisting them in their policy formulation and planning;
- viii. liaise with any other research bodies within or outside Kenya engaged in the pursuit of similar or related research; and
 - ix. do all such things as appear necessary or expedient for the performance of its functions.

Vision

A Centre for Excellence in Crime Research.

Mission

To undertake quality crime research towards informing policy and programmes in crime management for a safe and secure society

Core Values

1. Excellence
2. Integrity
3. Impactfulness
4. Collaboration and knowledge sharing
5. Respect for diversity

Strategic Objectives

The strategic objectives of the Centre are drawn from its Strategic Plan 2023 – 2027 with the following key result area:

i. Strategic Crime Research and Information Management

The Centre intends to continue undertaking reliable policy-action crime research into causes of crime and its prevention and enhance access and sharing of crime research information with its stakeholders to inform relevant policies and programmes.

ii. Sustainable Institutional Growth, Adaptability and Visibility

The Centre will work towards strengthening its institutional capacity, enhance resource mobilization strategies and increase its visibility.

iii. Digitalization of the Centre’s Processes

The Centre purposes to re-engineer its business processes towards enhancing its efficiency and effectiveness in service delivery. The Centre will digitalize and automate its processes in line with the Government’s agenda of a digital economy.

iv. Strategic Collaboration, Partnership and Networking

The Centre endeavours to enhance and build new mutual collaborations, partnership and networking frameworks with relevant government agencies/departments, private sector, development partners, academia, civil society and the public to leverage shared synergies, resource mobilization efforts and joint research undertakings.

(a) Key Management

The Centre’s strategy and management is under the following key organs:

- Governing Council
- Director/CEO
- Heads of Departments
-

(b) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Director/CEO	Dr. Mutuma Ruteere
2.	Assistant Director, Research	Mr. Stephen Masango Muteti
3.	Assistant Director, Research	Mr. Vincent Odhiambo Opondo
4.	Principal Research Officer	Mr. Dickson Gitonga Njiru
5.	Principal Research Officer	Ms. Phyllis Wanjiku Muriuki

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No.	Designation	Name
6.	Principal Accountant	Mr. Samuel Ng'ang'a Maina
7.	Principal Legal Officer	CS Wanjiku Mwai
8.	Principal Corporate Communication Officer	Ms. Nancy Jebet Naburuki
9.	Principal Supply Chain Management Officer	Mr. Kennedy Kipchirchir Kwambai
10.	Principal Administration Officer	Mr. John Kiptoo Kipkoros
11.	Principal Human Resource Management Officer	Mr. Ronald Tsuma Ruwa
12.	Principal ICT Officer	Ms. Rose Wanja Weru
13.	Principal Internal Auditor	Mr. Simon Ndahi Ndiritu

(d) Fiduciary duties at the Centre

3. NCRC Governing Council

In ensuring sustainable growth of the Centre, the Council provided strategic direction, exercised control and remained accountable through effective leadership, enterprise, integrity and objective judgement.

The Council is mandated to:

- a) Determine the Centre's mission, vision, purpose and core values;
- b) Review, evaluate and approve, on a regular basis, long-term plans for the Centre;
- c) Review, evaluate and approve the Centre's budget and financial forecasts;
- d) Review, evaluate and approve major resource allocations and capital investments;
- e) Ensure availability of adequate resources for the Centre;
- f) Ensure that the procurement process is cost-effective and delivers value for money;
- g) Review, approve and monitor the operating and financial results of the Centre;
- h) Ensure effective, accurate, timely and transparent disclosure of pertinent information on the Centre's operations and performance;
- i) Ensure that effective processes and systems of risk management and internal controls are in place;
- j) Review, evaluate and approve the overall Centre's structure, the assignment of senior management responsibilities and plans for senior management development and succession;

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- k) Review, evaluate and approve the remuneration structure of the Centre;
- l) Adopt, implement and monitor compliance with the Centre's Code of Conduct and Ethics;
- m) Review on a quarterly basis the attainment of targets and objectives set out in the agreed performance measurement framework with the Government of Kenya;
- n) Review periodically the Centre's strategic objectives and policies relating to sustainability and social responsibility/investment;
- o) Protect the rights of shareholders and optimize shareholder value;
- p) Enhance the Centre's public image and ensure engagement with stakeholders through effective communication;
- q) Monitor compliance with the Constitution, all applicable laws, regulations and Standards;
- r) Review, monitor and ensure that the Centre is effectively and consistently delivering on its mandate; and
- s) Any other role they are called upon to do by any relevant authority.

To effectively discharge its duties and responsibilities the Council functions through the following committees:

Research and Development Committee

The Council has authorized the Committee to:

- a) Make recommendations to Council on the direction, themes and focus of research and development activities at the Centre;
- b) Consider and recommend to Council the establishment of local, regional and global research partnerships/collaboration;
- c) Support resource mobilization for research and to make recommendations to Council on the development of research and development capacity and infrastructure;
- d) Recommend to Council the establishment of a quality assurance and improvement programme for research and development for NCRC researchers;
- e) Recommend to Council the Centre's has research and development standard operating procedures and guiding documents;
- f) Review and recommend to Council research activities of the Centre;
- g) Recommend to Council dissemination of research findings through various fora;

- h) Make proposals to Finance and Administration Committee for funding of research activities;
- a. Recommend to Council the Centre's Annual Performance Contract Targets;
- i) Recommend development and review the Centre's research policies; and
- j) Carry out any other activities necessary for the fulfilment of the mandate of the Committee.

Finance and Administration Committee

The Council has authorized the Committee to:

Finance and Accounts

- a) Advise and report on matters related to finance, accounting, revenue and expenditure at the Centre;
- b) Recommend approval by Council of the Centre's annual budget and work plan;
- c) Recommend revision of the work-plan and budget rationalization to the Council;
- d) Ensure proper books and records of account of income, expenditure, assets and liabilities of the Centre are maintained;
- e) Recommend approval of annual report & financial statements and quarterly financial statements; and
- f) Recommend resource mobilization strategies.

Human Resource & Administration

- a) Review, monitor development and implementation of the Centre's human resource strategy to determine whether human resource plans and initiatives will enable the Centre achieve its strategic objectives;
- b) Recommend approval and monitor implementation of Human Resource policy instruments;
- c) Recommend approval and monitor implementation of succession management strategies;
- d) Review and recommend the terms and conditions of employment for management; and
- e) Recommend to the Council on the Centre's compliance with employment and labour laws.

ICT

- a) Recommend to Council ICT strategies and policies and provide progress reports; and
- b) Recommend and monitor implementation of ICT disaster recovery and business continuity strategies.

Procurement

- a) Recommend procurement policies and provide progress reports to Council;
- b) Recommend and monitor implementation of annual Procurement and Asset Disposal Plans; and
- c) Cause to be kept clearly documented audit trails of all procurement and asset disposal activities at the Centre.

Performance Management

- a) Recommend to Council the Centre's Strategic Plan to ensure consistency with the National Development Goals and Plans; and
- b) Monitor and evaluate implementation of the Centre's Strategic Plan.

Legal and Governance Committee

The Council has authorized the Committee to:

Legal duties and responsibilities

- a) Identify legal opportunities and propose remedies for identified gaps and challenges in the operationalization of the National Crime Research Act;
- b) Receive, interrogate and advice on legal issues arising from deliberations of other Committees;
- c) Advice the Governing Council on all legal matters touching on the administration and operation of the Centre; National Crime Research Centre;
- d) Review any other legislations and policies related to the Centre's mandate and
- e) propose necessary action;
- f) Continuously review and propose amendments to the National Crime Research Centre Act and regulations thereto; and
- g) Carry out any other activity necessary for the fulfilment of the mandate of the Committee.

Corporate Governance Duties and Responsibilities

- a) Recommend to Council development/ review of the Governing Council Charter;
- b) Recommend and monitor implementation of Council Induction policy;
- c) Recommend and monitor training needs assessment for Council members to ensure continuous skills development for Council members;
- d) Receive and recommend adoption by Council of the Governance and Legal Compliance audit reports;
- e) Recommend to Council remuneration and benefits to Council members in line with government guidelines;
- f) Recommend and monitor implementation of Council and Senior Management Succession policy;
- g) Receive and recommend to Council the Centre's corporate culture reports;
- h) Receive and Recommend to Council the Centre's sustainability reports;
- i) Recommend and monitor implementation of the Corporate Social
- j) Responsibility and Investment Policy;
- k) Recommend and monitor implementation of Risk Management Policy; and
- l) Carry out any other activity necessary for the fulfilment of the mandate of the Committee.

Audit Committee

The Council has authorized the Committee to:

- a) Evaluate the adequacy of management procedures with regard to issues relating to risk management, control and governance and to provide regular feedback to the Council on the adequacy and effectiveness of risk management at the Centre including the recommendations for improvement;
- b) Reviewing and approving the Internal Audit Charter, Annual Work plans, budget, activities, staffing, skills and organizational structure of the audit function;
- c) Reviewing the internal and external audit findings, recommendations and proposing corrective and preventive actions where necessary;
- d) Reviewing the systems established to ensure sound public financial management and internal controls, as well as compliance with policies, laws, regulations, procedures, plans and ethics;

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- e) Initiating special audit/investigation on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency;
- f) Regularly report to the Governing Council about Committee activities, issues and related recommendations; and
- g) Monitoring utilization of the Centre's assets.

Office of the Auditor General (OAG)

The oversight of the OAG is to audit and report on the use and management of public resources allocated to the Centre in line with Article 229 (6) of the Constitution of Kenya 2010.

(e) NCRC's Headquarters

P.O. Box 21180-00100
ACK Garden Annex
1st Ngong Avenue, Off Bishop's Road
Nairobi, Kenya

(f) NCRC's Contacts

Telephone: (254) 20 2714735/722980102
E-mail: director@crimeresearch.go.ke
Website: www.crimeresearch.go.ke

(g) NCRC's Bankers

KCB Bank Kenya Ltd
Milimani Branch
P.O. Box 69696-00400
Nairobi, Kenya



(h) Independent Auditors

Auditor-General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084-00100
Nairobi, Kenya



(i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112-00200
Nairobi, Kenya

The Governing Council


PHOTO	PROFILE
 <p>Hon. Ms. Dorcas Oduor SC, EBS</p>	<p>Hon. Ms. Dorcas Oduor SC, EBS, OGW was appointed the Chairlady of the Governing Council of National Crime Research Centre on 20th August, 2024.</p> <p>She is a distinguished advocate who holds a Bachelor of Laws degree (LLB) from the University of Nairobi, a Master of Arts in International Conflict Management from the University of Nairobi and a Post-graduate Diploma in Law from the Kenya School of Law. She is a member of the Law Society of Kenya (LSK).</p> <p>Currently she serves as the Attorney General of the Republic of Kenya and previously served as the Secretary, Office of the Director of Public Prosecution.</p> <p>She was born on 12th November, 1965</p>
 <p>Hon. Justice Jessie W. Lesiit, MBS</p>	<p>Hon. Justice Jessie W. Lesiit, MBS was appointed on 11th May, 2016 as an alternate Council Member representing the Chief Justice of the Republic of Kenya.</p> <p>She holds a Diploma in Law from the Kenya School of Law and a Bachelor of Laws degree (LLB) from the University of Nairobi and a member of the Law Society of Kenya (LSK).</p> <p>Hon. Justice Lessit is a Court of Appeal Judge with over 40 years cumulative work experience on the bench.</p> <p>She is the Vice-Chairperson of the Governing Council of the National Crime Research Centre. She serves as the Chairperson of the Legal and Governance Committee and a member of the Finance and Administration Committee.</p> <p>She was born on 8th April, 1959.</p>

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PHOTO	PROFILE
 <p>Mr. Douglas Kanja Kirocho, MGH, EBS, OGW</p>	<p>Mr. Douglas Kanja Kirocho, MGH, EBS, OGW is the Inspector General of Police. He was appointed on 19th September, 2024 as an ex-officio Council Member.</p> <p>He holds a Bachelor of Commerce Degree.</p> <p>He has 39 years cumulative work in the police service.</p> <p>He is a member of the Research and Development and Audit Committees.</p> <p>He was born in 1964.</p>
 <p>Mr. Patrick Aranduh, MBS</p>	<p>Mr. Patrick Aranduh was appointed on 12th July, 2024 as an ex-officio Governing Council member of the National Crime Research Centre.</p> <p>He holds a Master in Leadership and Governance and Bachelor of Security Management and Policing Studies from Kenyatta University.</p> <p>Mr. Aranduh is the Commissioner General of Prisons, Kenya Prisons Service.</p> <p>He serves in the Audit Committee.</p> <p>He was born on 15th March, 1969.</p>

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PHOTO	PROFILE
 <p>Christine A.Obondi (Mrs), PhD, OGW</p>	<p>Christine A.Obondi (Mrs), PhD, OGW was appointed on 23rd August, 2023 as a Council member of the National Crime Research Centre.</p> <p>She holds a Doctor of Philosophy Degree in Project Planning and Management specializing in Planning Design and Implementation, a Master of Art in Project Planning and Management and a Bachelor of Arts. She is the Secretary, Probation and Aftercare Services and formally the Director of Probation Service with over 35 years cumulative work experience in the Public Service. She is a member of Kenya Association of Project Management (KAPM) and Kenya National Association of Probation Officers (KNAPO).</p> <p>She is a member of Research and Development Committee and Legal and Governance Committee.</p> <p>She was born on 25th December 1965</p>
 <p>Ms. Marygorret Mogaka, HSC</p>	<p>Ms. Marygorret Mogaka was appointed in March as an alternate Governing Council Member representing the Principal Secretary, Ministry of Labour and Social Protection.</p> <p>She holds a Master of Arts in Rural Sociology and Community Development, Bachelor of Arts and Higher Diploma in Psychological Counselling.</p> <p>She is a member of the Finance and Administration and Legal and Governance Committee.</p> <p>She was born on 7th November, 1966.</p>

PHOTO	PROFILE
 <p data-bbox="268 840 555 873">Mr. Feisal Mohamed</p>	<p data-bbox="683 309 1449 454">Mr. Feisal Mohamed was appointed on 23rd November, 2023 as an alternate Governing Council member representing the Principal Secretary, National Treasury and Economic Planning.</p> <p data-bbox="683 495 1449 786">He holds a Master of Science in Comparative Political Economy and a Bachelor of Science, Financial Mathematics. He is a Public Financial Management Specialist with an interest in Public Policy and Public Finance. He currently heads the Global Fund Program at the National Treasury. He has previously worked at the Office of the Controller of Budget. He has over 15 years cumulative work experience.</p> <p data-bbox="691 824 1398 898">He is a member of the Institute of Certified Investment and Financial Analysts (ICIFA).</p> <p data-bbox="683 936 1449 1003">He is a member of the Finance and Administration Committee and Audit Committee.</p> <p data-bbox="691 1041 1102 1077">He was born on 10th May, 1981.</p>
 <p data-bbox="226 1630 647 1666">Ms. Jacinta N. Nyamosi, OGW</p>	<p data-bbox="691 1081 1449 1189">Ms. Jacinta N. Nyamosi, OGW was appointed on 10th November, 2020 as an alternate Governing Council Member representing the Director of Public Prosecution.</p> <p data-bbox="691 1227 1449 1335">She is an Advocate of the High Court of Kenya who holds a Post Graduate Diploma in Law from the Kenya School of Law and a Bachelor of Laws (LLB).</p> <p data-bbox="691 1373 1449 1554">Currently, she is the Deputy Director, in the Department of Offences Against the Person (OAP) with 27 years cumulative work experience in the Office of the Director of Public Prosecutions and a member of the Law Society of Kenya (LSK).</p> <p data-bbox="691 1592 1449 1666">She is the Chairperson of the Audit Committee and a member of the Research and Development Committee.</p> <p data-bbox="691 1704 1150 1740">She was born on 1st October, 1968.</p>




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PHOTO	PROFILE
 <p>Mr. Samuel N. Wakanyua</p>	<p>Mr. Samuel N. Wakanyua was appointed on 3rd October 2022 as an Independent Governing Council member of the National Crime Research Centre representing academia.</p> <p>He holds a Master of Arts (Sociology) and Bachelor of Arts degree (Sociology)</p> <p>He is a senior lecturer and dean of students, School of Social Sciences at the Catholic University of Eastern Africa (CUEA) with over 28 years cumulative work experience in academia.</p> <p>He is the Chairperson, Research and Development Committee and a member of the Audit Committee.</p> <p>He was born on 11th February, 1967.</p>
 <p>Mrs. Laureen N. Muisyo-Njiru</p>	<p>Mrs. Laureen N. Muisyo-Njiru was appointed on 3rd October 2022 as an Independent Governing Council member of the National Crime Research Centre representing academia.</p> <p>She is an advocate of the High Court of Kenya and holds a Master's degree in Corporate and Business Law from Birmingham UK, Bachelor of Laws (LLB) and Diploma in Criminology and Social Order from the University of Nairobi.</p> <p>She is a Law Lecturer, at the Catholic University of Eastern Africa (CUEA) with over 19 years cumulative work experience in Legal, Public Service and Academia.</p> <p>She is a member of the Law Society of Kenya (LSK).</p> <p>She is the Chairperson Finance and Administration and a member of the Legal and Governance Committee.</p> <p>She was born on 2nd February, 1984.</p>


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PHOTO	PROFILE
 <p data-bbox="228 853 485 887">Dr. Judith A. Oloo</p>	<p data-bbox="681 311 1445 416">Dr. Judith A. Oloo was appointed on 3rd October 2022 as an Executive Governing Council member of the National Crime Research Centre representing academia.</p> <p data-bbox="681 456 1445 562">She is an Advocate of the High Court of Kenya who holds a Ph.D. in Law (LLP), Master of Laws (LLM), Bachelor of Laws (LLB), Bachelor of Academic Laws (BAL).</p> <p data-bbox="681 602 1445 748">She is a Senior Lecturer and Head of Public Law, Jomo Kenyatta University of Agriculture and Technology (JKUAT) Law School with 11 and 13 years of experience in the legal practice and academia respectively.</p> <p data-bbox="681 788 1445 965">She is a member of the Law Society of Kenya (LSK), Federation of Women Lawyers (FIDA-K), East Africa Law Society and Federation of Women Educationalists (FAWE). She is a member of the Research and Development and Legal and Governance Committee.</p> <p data-bbox="681 1005 1104 1039">She was born on 28th July, 1982.</p>
 <p data-bbox="228 1599 643 1632">Mr. Shariff A. Hussein, OGW</p>	<p data-bbox="681 1079 1445 1184">Mr. Shariff A. Hussein, OGW was appointed on 26th January, 2024 as an independent Governing Council member.</p> <p data-bbox="681 1225 1445 1402">He holds vast experience and knowledge in crime and security matters. He has accumulated 40 years work experience in the Kenya Police Service where he rose in ranks from 1978 and retired as the Director of Operations, Nairobi Region in October, 2018.</p> <p data-bbox="681 1442 1445 1514">He is a member of the Research and Development Committee and Legal and Governance Committee.</p> <p data-bbox="681 1554 1128 1588">He was born on 15th October, 1958</p>

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PHOTO	PROFILE
 <p>Mr. Samson Alosa</p>	<p>Mr. Samson Alosa was appointed on 13th June, 2025 as an independent Governing Council Member.</p> <p>He holds a Master of Laws (LLM) in Constitutional and Administrative Law, a Bachelor of Laws (LLB) and a Post-Graduate Diploma in Law. He has over 17 years cumulative work experience in the legal practice.</p> <p>He is a member of the Law Society of Kenya (LSK).</p> <p>He was born on 18th December, 1977.</p>
 <p>Capt. (Rtd) Kenneth Kiptoo Boit</p>	<p>Capt. (Rtd) Kenneth Kiptoo Boit was appointed on 13th June, 2025 as an independent Governing Council Member.</p> <p>He holds a Bachelor's Degree in Bachelor of Arts (International Relations). He is a retired Captain from the Kenya Defence Forces with 9 years' experience in the Kenya Defence Forces and 12 years in the Kenya Police Reserve. He has 40 years cumulative work experience from the Kenya Defence Forces, Kenya Police Reserve and security consultancy.</p> <p>He was born on 9th March, 1964</p>
 <p>Dr. Mutuma Ruteere</p>	<p>Dr. Mutuma Ruteere was appointed on 1st August, 2023 as the Director/CEO and Secretary to the Governing Council.</p> <p>He holds a PhD in Political Science, Master of Arts in Human Rights Theory and Practice and Bachelor of Education. He has 28 years cumulative work experience in the Public Service and Private Sector.</p> <p>He was born on 10th February, 1971</p>



4. Management Team

MANAGEMENT	DETAILS
 <p data-bbox="228 920 517 954">Dr. Mutuma Ruteere</p>	<p data-bbox="679 450 882 483">Director/CEO,</p> <p data-bbox="687 524 1094 557">National Crime Research Centre</p> <p data-bbox="679 598 1334 703">Dr. Mutuma Ruteere was appointed on 1st August 2023 as the Director/CEO and Secretary to the Governing Council.</p> <p data-bbox="687 743 1347 848">He holds a PhD in Political Science, Master of Arts in Human Rights Theory and Practice and Bachelor of Education.</p>
 <p data-bbox="228 1532 560 1565">Mr. Stephen M. Muteti</p>	<p data-bbox="679 981 1078 1014">Assistant Director - Research</p> <p data-bbox="679 1055 1347 1160">He holds a Master of Arts in Sociology, Bachelor of Arts, Sociology and Higher Diploma Human Resources Management.</p> <p data-bbox="679 1200 1355 1274">Member of Kenya National Association of Probation Officers (KNAPO)</p>

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MANAGEMENT	DETAILS
 <p data-bbox="215 913 544 943">Mr. Vincent O. Opondo</p>	<p data-bbox="667 331 1070 360">Assistant Director - Research</p> <p data-bbox="676 439 1294 544">He holds a Master of Arts Development Studies and Bachelor of Arts, Political Science & Sociology.</p> <p data-bbox="667 584 1225 656">Member of Kenya Professionals Society of Criminology (KEPSOC)</p>
 <p data-bbox="236 1503 536 1532">Mr. Dickson Gitonga</p>	<p data-bbox="667 954 1034 983">Principal Research Officer</p> <p data-bbox="667 1023 1385 1128">He holds a Masters of Arts in Conflict, Governance and International Development, Bachelor of Arts in Criminology and Security Studies.</p> <p data-bbox="667 1169 1225 1240">Member of Kenya Professionals Society of Criminology (KEPSOC)</p>

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MANAGEMENT	DETAILS
 <p>Ms. Phyllis Muriuki</p>	<p>Principal Research Officer</p> <p>She holds a Bachelors degree in Sociology and Communication.</p>
 <p>Mr. Samuel Ng'ang'a</p>	<p>Principal Accountant</p> <p>He holds a Bachelor's degree in International Business Administration and a Certified Public Accountant (CPA-K).</p> <p>Member of Institute of Certified Public Accountants of Kenya (ICPAK).</p>


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MANAGEMENT	DETAILS
 <p>CS Wanjiku Mwai</p>	<p>Principal Legal Officer</p> <p>She is an Advocate of the High Court of Kenya who holds a Master of Laws (LLM), Bachelor of Laws (LLB) and a Post Graduate Diploma in Law. She is a Certified Secretary (CPS-K).</p> <p>Member of the Law Society of Kenya (LSK) and Institute of Certified Secretaries (ICS).</p>
 <p>Mr. John Kipkoros</p>	<p>Principal Administration Officer</p> <p>He holds a Bachelor of Arts, Political Science & Sociology and Higher Diploma in HRM.</p> <p>Member of Institute of Human Resource Management.</p>

MANAGEMENT	DETAILS
 <p data-bbox="225 875 663 947">Mr. Ronald Ruwa</p>	<p data-bbox="676 327 1396 405">Principal Human Resource and Management Officer</p> <p data-bbox="676 439 1396 584">He holds a Bachelors of Business Administration HRM option and Diploma in University of Nairobi and Higher Diploma (KNEC) in Human Resource Management</p> <p data-bbox="676 618 1396 663">Member of Institute of Human Resource Management.</p>
 <p data-bbox="225 1487 663 1570">Mr. Kennedy K. Kwambai</p>	<p data-bbox="676 947 1396 992">Principal Supply Chain Management Officer</p> <p data-bbox="676 1025 1396 1205">He holds a Master’s Degree in Public Policy and a Bachelor of Business Management and Information Technology, Post Graduate Diploma in Purchasing & Supplies. Member of MKISM, MCIPS</p>

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MANAGEMENT	DETAILS
 <p>Ms. Rose W. Weru</p>	<p>Principal ICT Officer</p> <p>She holds Bachelor of Business Information Technology (BBIT) and Diploma in Information Technology</p> <p>Member of ISACA and Computer Society of Kenya</p>
 <p>Mr. Simon N. Ndiritu</p>	<p>Principal Internal Auditor</p> <p>He holds a Bachelor’s degree in Business Administration and is a Certified Public Accountant (CPA-K)</p> <p>He is a member of Institute of Internal Auditors (IIA) and Institute of Certified Public Accountants of Kenya (ICPAK).</p>

MANAGEMENT	DETAILS
 <p data-bbox="225 891 660 965">Ms. Nancy J. Naburuki</p>	<p data-bbox="676 331 1398 371">Principal Corporate Communication Officer</p> <p data-bbox="676 405 1377 445">She holds Bachelor of Arts degree (Communications).</p> <p data-bbox="676 479 1347 519">Member Public Relations Society of Kenya (PRSK)</p>

5. Chairman's Statement

The National Crime Research Centre is a State Corporation established by the National Crime Research Act No. 4 of 1997. Its mandate is to carry out research into the causes of crime, its prevention and to disseminate research findings and recommendations to the Agencies of the Government concerned with Administration of Criminal Justice with a view to assisting them in their policy formulation and planning.

It is with great pride and commitment to national service that I present the Chairman's Statement for the Financial Year 2024/2025. This year marked a pivotal phase in the implementation of the National Crime Research Centre's (NCRC) 2023–2027 Strategic Plan. Guided by our vision to be '*A Centre of Excellence in Crime Research*' that informs evidence-based policy, planning, and strategy, we anchored our efforts on the four Key Result Areas (KRAs): Strategic Crime Research and Information Management; Sustainable Institutional Strengthening, Adaptability and Visibility; Digitalization and Automation of Centre's Processes; and Strategic Collaboration, Partnership and Networking.

During the Financial Year 2024/2025, the Governing Council executed its broad mandate towards realization of the Centre's mandate by delivering a number of key activities and successes in all the four Key Result Areas.

With regard to the Key Result Area on 'Strategic Crime Research and Information Management', the Centre successfully conducted and published several critical studies aligned to the national priorities and emerging crime trends. Notably, comprehensive research was undertaken on: Proliferation and Resilience of Criminal Gangs in Kenya; Impact of Community Policing in Kenya; Homicides in Kenya; Environmental Crimes and Threats to the Forest Ecosystem in Kenya. These studies generated actionable policy recommendations and contributed to enhanced evidence-based interventions by relevant government agencies. The Centre also improved the quality and utility of its data by leveraging technology in data collection and analysis, enhancing its reliability for use by state agencies, development partners, and researchers. Further, NCRC utilized social media platforms in dissemination of research findings and recommendations and communicated thematic Issue Briefs with relevant agencies to inform urgent responses on security and the administration of criminal justice.

During the period under review, there were deliberate undertakings towards 'Sustainable Institutional Strengthening, Adaptability and Visibility' of the Centre. In pursuit of institutional resilience, the Governing Council approved eight (8) policies. It also initiated internal restructuring efforts to enhance efficiency in research operations, despite staff shortages. This involved capacity building of existing staff, external research resource persons and Public Service Commission-

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allocated interns, through targeted training in online and offline data collection and analysis, sensitization on the application of data science, and strategic communication. Visibility of the Centre was strengthened through regular media engagements, publication dissemination forums, and public sensitization workshops, which broadened stakeholder awareness and engagement on crime management.

Significant progress was made in digitizing and automating key Centre processes towards implementing the Key Result Area on ‘Digitalization and automation of Centre’s processes’. A digital data collection and analysis platform was utilized, reducing research turnaround time and improving accuracy. The Centre also scaled up digitization of a number of its administrative functions to automated platforms, including document management, external resource persons’ application forms, industrial attachment application forms and customer feedback forms. Additionally, preliminary groundwork was laid for developing a Crime Data Repository to support policy interventions by government agencies, particularly the criminal justice sector.

On ‘Strategic Collaboration, Partnership and Networking’, the Centre enhanced collaboration with both national and international stakeholders. Partnerships were deepened with key state institutions such as the National Intelligence Service, Judiciary, National Police Service, Kenya National Bureau of Statistics, the Ministry of Interior and National Administration, and academic institutions, particularly the universities. Internationally, engagements were initiated with foreign international university scholars and research counterparts for joint crime research-related webinars. At the grassroots, the Centre expanded its networks with civil society organizations and community-based groups to enhance crime management awareness and to tap into localized knowledge-base for effective crime data collection and utilization.

Despite these strides, the Centre continues to face critical challenges. For instance: inadequate financial resources have limited the scope and depth of some planned studies, especially in remote and high-risk areas; human resource constraints remain a major concern, with only a fraction of the approved staff establishment in place; delays in full-scale automation infrastructure rollout, occasioned by budgetary constraints and procurement bottlenecks, slowed the digital transformation agenda; and limited outreach capacity has constrained full national coverage, especially in volatile regions needing intensified crime research and awareness.

Looking ahead, the Centre remains steadfast in delivering on its mandate through the following strategic focus areas: resource mobilization and advocacy for increased funding, including through partnerships with development partners and research grant applications; full implementation of the digital transformation agenda, including launch of the Crime Data Repository and integration with national security systems; strategic recruitment and capacity development to enhance internal competencies and meet the demands of emerging crime research; and deepening collaborations

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with national, regional and international institutions to strengthen data sharing, joint research, and policy influence. With continued collaboration and investment, I am confident that NCRC will scale new heights in crime research and policy influence, contributing to a safer and more secure Kenya.

In conclusion, I commend the management and staff of the NCRC for their unwavering dedication, despite the prevailing constraints. I also extend our appreciation to the Ministry of Interior and National Administration, the National Treasury, and all our stakeholders for their continued support and collaboration. As we forge ahead into the new financial year, we remain committed to delivering timely, reliable, and actionable research outputs that will shape Kenya's security and development agenda.



**HON. MS. DORCAS ODUOR, SC, EBS
ATTORNEY GENERAL /CHAIRLADY
GOVERNING COUNCIL
NATIONAL CRIME RESEARCH CENTRE**

6. Report of The Chief Executive Officer

The Financial Year 2024/2025 marked a critical juncture in the implementation of the National Crime Research Centre's (NCRC) 2023–2027 Strategic Plan. Guided by our vision to be "*A Centre of Excellence in Crime Research*", the Centre's activities were steered by four Key Result Areas (KRAs): Strategic Crime Research and Information Management; Sustainable Institutional Strengthening, Adaptability and Visibility; Digitalization and Automation of Centre's Processes; and Strategic Collaboration, Partnership and Networking.

Despite prevailing fiscal and operational constraints, the Centre delivered measurable progress and outcomes across all strategic pillars, contributing to national security and justice sector reforms through evidence-based crime research and policy advice.

During the year under review, the Centre intensified its research agenda with the successful implementation and publication of flagship studies on critical and emerging crime issues. The research themes addressed during the year included: Proliferation and Resilience of Criminal Gangs in Kenya; Impact of Community Policing in Kenya; Homicides in Kenya; and Environmental Crimes and Threats to the Forest Ecosystem. These studies not only provided deep insight into crime patterns and underlying socio-economic drivers but also generated practical policy recommendations adopted by various stakeholders, including national security agencies and criminal justice institutions.

The Centre deployed enhanced data collection and analysis, incorporating digital tools, thereby improving data accuracy, timeliness, and relevance. The Centre's commitment to real-time research dissemination was further demonstrated through the publication of targeted Thematic Issue Briefs and the use of social media platforms for timely communication of findings. The Centre also strengthened its internal crime information systems and shared data with law enforcement agencies to support strategic crime prevention and law enforcement operations.

In response to internal capacity challenges, the Centre initiated organizational restructuring efforts aimed at streamlining operations and increasing output efficiency. With only a fraction of the approved staff establishment in-post (that is, 23 staff in-post against an approved establishment of 134), the Centre maximized productivity through the additional deployment of six (6) Public Service Commission (PSC)-allocated interns, strategic partnerships with external research resource persons (who number over 300), and continuous capacity development initiatives, with key training sessions specific to individual staff (for 17 internal staff and 20 external research staff) focused on research skills (specifically on online and offline data collection techniques), Doctorate degree sponsorship, ICT, transport management, and Continuous Professional Development

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(CPD) in human resource management, accounts, audit, supply chain management, legal and corporate governance.

Visibility of the Centre was enhanced through stakeholder engagement forums (such as research expert methodology and validation workshops), media briefings, research outreach activities in the universities (such as Great Lakes University of Kisumu) and vocational training institutions (such as Molo Technical and Vocational Training College – Elburgon and National Youth Service (NYS) College), and public sensitization forums (such as the People Dialogue Festival), helping to mainstream crime research as an essential component of national development planning.

During the year, the Centre achieved notable progress in its digital transformation journey. For instance, the Centre: enhanced the operationalization of a digital data collection and analytics platform by deploying it in three of the four studies undertaken during the year thus enhancing research efficiency and reduced turnaround time; automated several administrative processes including external resource application, industrial attachment applications, document management, and feedback mechanisms; developed a concept on the operationalization of a National Crime Data Repository, intended to serve as a central hub for crime statistics to support evidence-based policy making across the criminal justice chain. Despite limited ICT infrastructure and financial constraints, these steps have laid a strong foundation for full-scale automation in the years ahead.

Strategic partnerships remained a core pillar of the Centre’s operational success. During the year, the Centre signed one (1) Memorandum of Understanding with Chuka University. Nationally, NCRC also worked closely with: National Intelligence Service; Judiciary; National Police Service; Kenya National Bureau of Statistics; Kenya Institute for Public Policy Research and Analysis (KIPPRA); Ministry of Interior and National Administration; and Public and private universities. At the international level, the Centre engaged in webinars and academic forums with crime research scholars from international institutions, opening avenues for cross-border comparative studies and knowledge exchange. Locally, collaborations with civil society organizations such as Equality Now, MIDRIFT HURINET and Centre for Human Rights and Policy Studies (CHRIPS), and community-based groups provided valuable localized insights into crime trends and supported grassroots crime management initiatives. These collaborations with both state and non-state actors facilitated joint dissemination of research outputs, policy dialogues, and data sharing to inform national and county responses to evolving crime dynamics.

While the year recorded remarkable achievements, the Centre continued to face persistent challenges and these included: inadequate financial resources, limiting the scope of nationwide studies and automation projects among other priorities; human resource gaps, with only 17.0% of approved staff in-post, affecting optimal implementation of programmes; procurement-related

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delays in automation infrastructure and tools; and limited outreach capacity in hard-to-reach and high-crime regions requiring intensive field research and stakeholder engagements. To mitigate these challenges, the Centre has adopted a phased implementation approach, prioritized high-impact activities, strengthened inter-agency partnerships, and intensified its resource mobilization efforts.

With regard to the financial performance overview, the Centre operated under tight fiscal constraints during the year, occasioned by limited budgetary allocations due to other national and international financial contexts and priorities. The total budgetary allocation for FY 2024/2025 of Ksh. 184 Million was below the ideal funding level requirements of Ksh. 1,004.99 Million to implement all components of the Strategic Plan. However, through prudent financial management, NCRC ensured that all priority research projects and operational functions were completed within the available resource envelope.

The budgetary allocation to the Centre was solely for recurrent expenditure, with a significant proportion directed towards staff emoluments (KSh. 97.1 Million), Rentals (KSh. 21.8 Million) and research operations (KSh. 21.1 Million). The Centre also explored resource mobilization through partnerships, grant proposals, and stakeholder support to supplement the exchequer funding.

A detailed breakdown of the financial statements is presented in the accompanying sections of this Annual Report.

In the coming financial year, the Centre will pursue several priorities, key among them being: phased operationalization of the National Crime Data Repository; advocacy for increased budgetary allocation and donor engagement to fund high-priority crime research; recruitment and training of additional staff to address internal capacity gaps; intensified research on emerging crimes such as crimes involving vulnerable populations (with a focus on child trafficking, and crime victimization in informal urban areas) and evaluative research (with a focus on County Action Plans to address women involvement in terrorism, and integration of institutional and community-based interventions for addressing criminogenic factors of recidivism); and strengthened collaborations with both local and international state and non-state actors to promote data-driven crime management discourse.

**DR. MUTUMA RUTEERE
DIRECTOR/CEO
NATIONAL CRIME RESEARCH CENTRE**

7. Statement of Performance Against Predetermined Objectives for FY 2024/25

The National Crime Research Centre has four (4) Key Result Areas (KRAs) and nine (9) strategic objectives within the current Strategic Plan for the FY 2024/2025 as shown in the Table Below.

Table 1: Key Result Areas and Strategic Objectives

Key Result Area/Strategic Focus Areas	Strategic Objectives
KRA 1: Strategic Crime Research and Information Management	1.1. To Undertake 20 thematic crime researches
	1.2. To undertake timely publication, dissemination and communication of research reports
KRA 2: Sustainable Institutional strengthening, Adaptability and Visibility	2.1. To strengthen and sustain good corporate governance
	2.2. To strengthen human resource capacity
	2.3. To enhance financial resources for effective implementation of NCRC mandate
	2.4. To modernize NCRC's tangible and technological assets
	2.5. To enhance the visibility of NCRC
KRA 3: Digitalization and Automation of the Centre's processes	3.1. To enhance digitalization and automation of Centre's processes
KRA 4: Strategic Collaboration, Partnership and Networking	3.2. To strengthen mutual collaboration, partnerships and networks

The Centre develops its annual work plans based on the above Key Result Areas and strategic objectives. Assessment of the Governing Council's performance against its annual work plan is done on a quarterly basis. The Centre achieved its performance targets set for the FY 2024/2025 period for its Key Result Areas, as indicated in the table below.

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Table 2: Achievements Against Strategic Plan Targets

Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance-C (B-A)	
KRA1: Strategic Crime Research and Information Management	1.	Crime Research Report	No. of reports	4	4	0	Reports for studies undertaken on: 1. Survey on Proliferation and Resilience of Criminal Gangs in Kenya 2. Impact of Community Policing in Kenya 3. Homicides in Kenya 4. Environmental Crimes and Threats to the Forest Ecosystem in Kenya
	2.	Published, communicated and disseminated research report	No. of reports	5	13	+8	Publication, communication and dissemination through full reports, summary reports, stakeholder presentations and Issue Briefs of study reports on: 1. Managing the Dangerous Drift in Livestock Rustling and Banditry in Kenya 2. Enforcement Challenges to Illicit Alcohol in Kenya 3. Mapping Cannabis Trafficking in Kenya 4. Impact of the Bail and Bond Policy Guidelines in the

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Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance-C (B-A)	
							Administration of Criminal Justice in Kenya 5. Religion and Crime in Kenya 6. Proliferation and Resilience of Criminal Gangs in Kenya 7. Impact of Community Policing 8. Homicides in Kenya 9. The Problem of Human Trafficking in Kenya 10. Rapid Assessment of Arsons in Secondary Schools in Kenya 11. Probation Orders in Kenya 12. Community Service Orders in Kenya 13. Delivery of Community Service Orders in the Meru High Court Administrative Jurisdiction, Kenya
	3.	Research reports converted into infographics	No. of Research Reports converted into infographics	5	4	-1	Reports on: 1. Managing the Dangerous Drift in Livestock Rustling and Banditry in Kenya 2. Impact of Community in Kenya 3. Proliferation and Resilience of Criminal Gangs in Kenya 4. Analysis of Violent Crimes

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Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance- C (B-A)	
	4.	Copyrighted research reports	No. of Copyright certificates	4	9	+5	The certificates were for the following reports: 1. Enforcement Challenges to Illicit Alcohol in Kenya 2. Managing the Dangerous Drift in Livestock Rustling and Banditry in Kenya 3. Impact of the Bail and Bond Policy Guidelines in the Administration of Criminal Justice in Kenya 4. Religion and Crime in Kenya 5. Gender-based Violence in Kenya 6. Factors Shaping Police Performance 7. Election Crimes and Offences in Kenya 8. Delivery of Community-Based Sentences 9. Corruption in the Public Service
	5.	Operational Resource Centre	No. of operational Resource Centres	1	0	-1	Prioritized in FY 2025/2026
KRA2: Institutional	6.	Trained Governing Council	No. of GC training report	2	5	+3	Trainings were for: 1. Governing Council

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Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance-C (B-A)	
Strengthening, Adaptability and Visibility							<ul style="list-style-type: none"> 2. Finance and Administration Committee 3. Research and Development Committee 4. Legal and Governance Committee 5. Audit Committee
	7.	Approved Policies.	No. of policies developed and/or reviewed	3	8	+5	Policies were: <ul style="list-style-type: none"> 1. Revised Governing Council Charter 2. Revised Finance and Administration Committee Charter 3. Revised Research and Development Committee Charter 4. Revised Legal and Governance Committee Charter 5. Risk Management Policy 6. Procurement Manual 7. Data Protection Policy 8. NCRC Staff Welfare Constitution
	8.	NCRC Act (Amendment) Bill 2023	No. of Bills	1	0	-1	Final Drafting Instructions on GC composition and size were adopted by the Council and forwarded to the

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Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance- C (B-A)	
							Office of the Attorney General through the parent Ministry.
	9.	Governing Council meetings	No. of GC meetings	28	27	-1	Meetings were as follows: Full GC (6); Finance and Administration Committee (7); Research and Development Committee (6); Legal and Governance Committee (4) and Audit Committee (4).
	10.	GC evaluation report	No. of GC Evaluation Reports	1	1	0	GC scored 95.73% in the evaluation for FY 2023/2024 which was undertaken in FY 2024/2025
	11.	Risk-based internal audit reports	No. of Audit Reports	4	5	+1	Audits undertaken were: 1. Cash Management Audit 2. Research Process Audit 3. Human Resource Management Audit 4. Procurement Audit 5. Quarterly Auditing of Implementation of Governing Council Resolutions
	12.	Asset management plan	No. of Asset management Plans	1	1	0	
	13.	Human Resource policy instruments developed and/or reviewed	No. of Human Resource policy instruments	3	0	-3	Human Resource policy instruments were approved in FY2023/2024 and are due for review after three years.

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Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance-C (B-A)	
			developed and/or reviewed				
	14.	Staff recruited	No. of staff recruited	10	2	-8	Only two (2) Principal Research Officers who had exited the Centre were replaced due to non-budgetary allocations for new recruitments
	15.	Performance appraisal reports	No. of individual staff appraisal reports	40	23	-17	Appraisal undertaken for 23 Staff in-post
	16.	Interns and attachees engaged	No. of interns engaged	14	13	-1	Only 10 interns from the Public Service Commission and 3 from the Presidential Digital Talent Programme were deployed to the Centre
	17.		No. of attachees engaged	36	48	+12	
	18.	Customer satisfaction surveys conducted	No. of customer satisfaction survey reports	0	1	+1	Impact Assessment Survey (incorporating Customer Satisfaction Survey) conducted
	19.	TNA Report	No. of TNA Report	1	0	-1	Not actualized due to inadequate budgetary allocation
	20.	Staff trained	No. of staff trained	40	17	-23	Only 23 staff were in-post
	21.	Mortgage Schemes in operation	No. of schemes operationalized	1	0	-1	Not actualized due to inadequate budgetary allocation

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Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance- C (B-A)	
	22.	Car Loan Schemes	No. of schemes Operationalized	1	0	-1	Not actualized due to inadequate budgetary allocation
	23.	Secretariat Staff placed under NCRC Medical Scheme	No. of Secretariat staff beneficiaries of Medical Scheme	40	23	-17	Beneficiaries were only 23 Secretariat Staff in-post
	24.	GC Staff placed under NCRC Medical Scheme	No. of GC members beneficiaries of Medical Scheme	5	3	-2	Two (2) GC members joined the Centre in June, 2025
	25.	Reviewed resource mobilization strategy	No. of reviewed resource mobilization strategies	1	1	0	
	26.	Enhanced budgetary allocation incremental	Amount of funds allocated in KSh	786.12	182.32	-603.8	Low budgetary allocation occasioned by other national priorities
	27.	Additional funding sources engaged	No. of additional sources secured	1	0	-1	Although numerous institutions such as National Research Fund and Equality Now were approached for funding, they did not offer funds due to the current change in donor-fund landscape.
	28.	Additional funding in Million KSh.	Amount of additional funding in Million KSh.	30.0	0	-30.0	Not realized due to changed donor-fund landscape

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Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance-C (B-A)	
	29.	Cost-benefit analysis report on generation of AIA	No. of Cost-benefit analysis reports	1	0	-1	Prioritized in FY 2025/2025
	30.	Additional vehicles acquired	No. of motor vehicles acquired	3	0	-3	Not actualized due to inadequate budgetary allocation
	31.	Assorted ICT equipment acquired	No. of ICT equipment acquired	70	0	-70	Not actualized due to inadequate budgetary allocation
	32.	ICT security system acquired and installed	No. of ICT security systems	1	0	-1	Not actualized due to inadequate budgetary allocation
	33.	Annual ICT Licence Subscriptions for Sage Pastel, ADOBE in Design, Antivirus, Website Hosting, E-Board	No. of ICT Licences Renewed	4	5	+1	Licences renewed were: 1. Sage Accounting 2. Sage People Payroll 300 3. Eset Anti-virus 4. E-Board 5. SSL Certificate
	34.	Maintained and updated systems	No. of Service level agreements on system maintenance	5	5	0	Service Level Agreements were: 1. Website and Email hosting - with Safaricom Limited 2. Servicing of heavy-duty printer - with Kyocera 3. Maintenance of online/offline data collection system – with Borasoft Limited 4. Air Conditioning

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Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance-C (B-A)	
							5. Cloud-hosting of online/offline data collection system at Konza Technopolis
	35.	NCRC Communication Strategy developed	No of strategies	1	0	-1	This target was achieved in FY 2023/2024
	36.	Corporate Social Responsibility and Corporate Social Investment Policy events	No. of events	4	5	+1	<p>Events were:</p> <ol style="list-style-type: none"> 1. On 27th June 2025, in partnership with the Security of Government Buildings (SGB) and VIP Protection Unit at Uhuru Camp, the National Crime Research Centre (NCRC) planted 800 tree seedlings within the camp as part of its environmental conservation efforts. 2. On 27th June 2025, NCRC engaged Administrative Police Officers stationed at the Security of Government Buildings (SGB) and VIP Protection Unit at Uhuru Camp, by creating awareness about the Centre's mandate and exploring areas of potential collaboration between NCRC and the Unit.

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Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance- C (B-A)	
							<p>3. On 24th June 2025, the Centre held a Health Awareness Day, during which staff received various health talks from medical practitioners. The session was followed by free health screening and counselling services for all employees, in support of the Centre's social pillar initiatives.</p> <p>4. On 19th June, 2025, NCRC donated 700 tree seedlings to Strathmore University and supported the preparation of the planting grounds at the University's Sports Complex</p> <p>5. Mentoring of Chuka University Law Students during the signing of MOU between the University and NCRC on 12th February, 2025</p>
	37.	Branded IEC materials	Types of IEC materials branded and distributed	5	10	+5	Distributed branded materials included research reports, banners, brochures, infographic flyers, newsletters, notebooks, diaries, notepads. For instance, research reports, branded

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Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance- C (B-A)	
							gift bags and brochures were distributed during the People Dialogue Forum in Nairobi.
	38.	Mass media engagements effected	No. of mass media engagements	13	64	+51	<p>These included: dissemination of research reports launched; validation workshops; Methodology workshops, webinars; participation in TV programmes at KTN, Spice FM and TV 47 to discuss on GBV and Femicide; and participation in TV programmes to dialogue on Community Policing and Criminal Gangs reports.</p> <p>The Centre further received coverage of the two reports from 43 mass media platforms covering the reports in detail.</p>
	39.	Social media followers	No. of additional followers	1,500	1,250	-250	
	40.	Stakeholder engagements	No. of stakeholder engagements	5	17	+12	<p>This included engaging stakeholders during:</p> <ol style="list-style-type: none"> i. The Nairobi International Trade Fair (NITF), hosting various stakeholders at The Centre for meetings,

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Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance-C (B-A)	
							<ul style="list-style-type: none"> validation workshops, methodology workshops and media engagements. ii. The Kerio Valley forum, Femicide forum in Nairobi, launch of Strategic Plan and various research report, webinars and media engagements. iii. The People Dialogue Festival, media engagements, webinars and students during signing of MoU between NCRC and Chuka University
	41.	Exhibitions and open days participated in	No. of participations	4	2	-2	<ul style="list-style-type: none"> i. NCRC participated in the Nairobi International Trade Fair, 2024 at Jamhuri Grounds. ii. NCRC exhibited during the People Dialogue Festival held at Uhuru Park-Nairobi.

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Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance-C (B-A)	
KRA 3: Digitalization of the Centre's processes		Digitalized and automated processes	No. of processes digitalized and automated	3	6	+3	The following services were Digitised and On-Bonded on E-Citizen portal: <ul style="list-style-type: none"> i. Recruitment of External Resource Persons Forms ii. Recruitment of Interns Forms iii. NCRC Recruitment Forms iv. Digitalization of Customer feedback forms v. Digitalization of Visitors Register vi. Use of QR Code During Launch of 2023-2027 Dissemination of 4 Research Reports

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Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance-C (B-A)	
	42.	Research staff trained on digital data collection, analysis and management systems	No. of Research staff trained on digital data collection, analysis and management systems	10	39	+29	Training involved both internal (substantive and Interns) and external Researchers during the rolling of the three studies on 'Impact of Community Policing in Kenya', 'Proliferation and Resilience of Criminal Gangs in Kenya' and 'Environmental Crimes and Threats to the Forest Ecosystem in Kenya': i. Three (3) substantive internal Research Officers ii. Thirty-six (6) external Research staff (including Interns)
	43.	Upgraded Crime Reporting Mobile Phone Application system.	No. of upgraded Applications system	1	0	-1	There were proposals to retire the Crime Reporting Mobile Phone Application system due to its low uptake by the public
KRA 4: Strategic Collaboration, Partnership and Networking	44.	Additional collaborators and partnerships secured	No. of additional collaborators and partnerships	5	14	+9	The additional collaborators and partnerships included: Pwani University; MIDRIFT HURINET; Toolkit Organizers/Ghetto Foundation – Mathare, Nairobi; Equality Now; and Chuka University

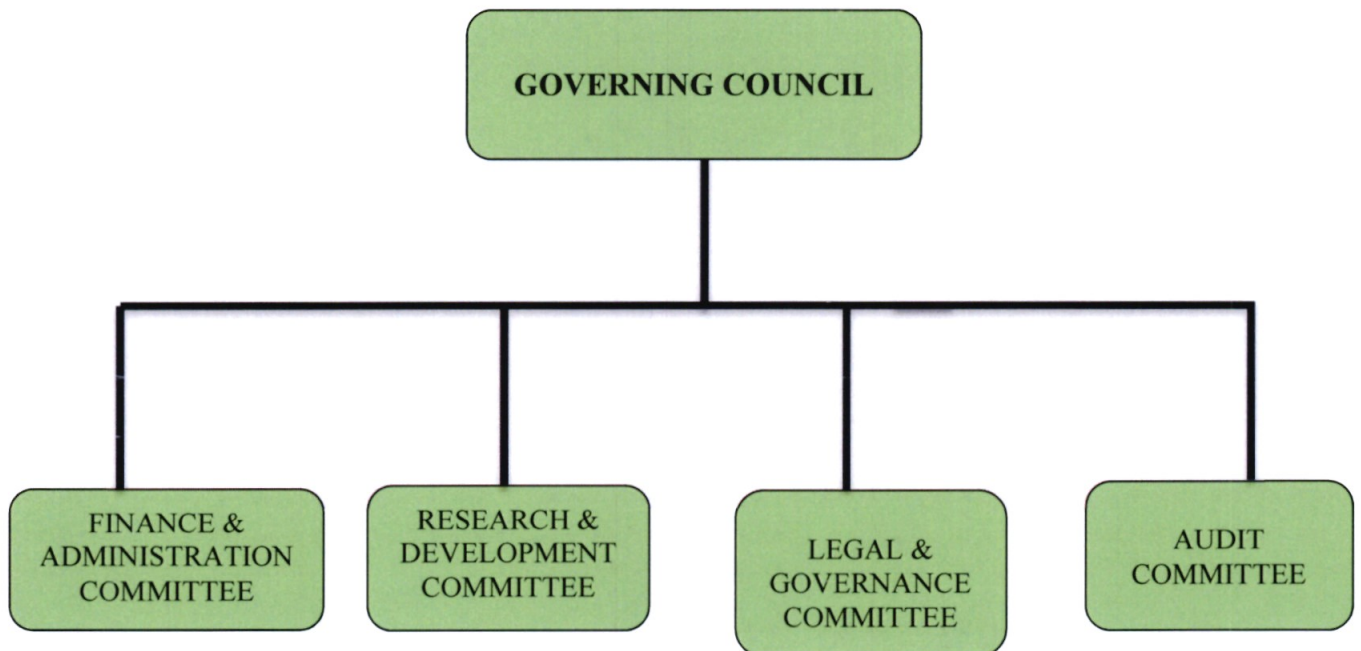
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Key Result Area	No.	Expected Output	Output indicator	Strategic Plan Targets for FY 2024/2025, Actual Achievements and Variance			Details
				Target (A)	Actual (B)	Variance-C (B-A)	
	45.	Memorandum of Understanding (MOU)/Agreements signed on crime research and institutional capacity.	No. of MOUs	2	1	-1	Memorandum of Understanding (MOU) signed with Chuka University on 12 th February, 2025. Discussions are underway for entering into MOUs with Kenya Coast Guard Services, Witness Protection Agency and Kabarak University

8. Corporate Governance Statement

The Centre’s Governing Council is established under section 6 of the National Crime Research Centre Act, No. 4 of 1997 Laws of Kenya. The Council is mandated to formulate research policy and programmes of the Centre; direct the research activities of the Centre with a view to ensuring that its objects under the Act are attained and plan and organize fund-raising activities to generate funds for the Centre. In doing so, the Council is guided by the NCRC Governing Council Charter.

The Centre’s Governance Structure is summarized in the chart below:



Governing Council Size, Composition and Independence

The Governing Council consists of fifteen (15) members as follows: the Attorney General as the Chairperson; Principal Secretary to the National Treasury; the Chief Justice; Director of Public Prosecutions; Inspector General National Police Service; Commissioner for Social Services; Commissioner General of Prisons; Secretary, Probation and Aftercare Services; three representatives of universities in Kenya being persons eminently qualified in the fields of criminal law, sociology or criminology; one representative from non-governmental organizations nominated by the National Council of Non-Governmental Organizations and three other persons appointed by the Cabinet Secretary by virtue of their knowledge or expertise in specific aspects of crime-oriented research work.

Governing Council Appointment, Cessation and Removal

The Cabinet Secretary responsible for the Centre selects and appoints Council members. Every appointment is by name and by notice in the Kenya Gazette. A member ceases to be a Council member if they die, resign from the office in which they represent in the Council, is convicted of a criminal offence and sentenced to a term of imprisonment or is adjudged bankrupt. A member is removed from office if they violate the Constitution or any other written law, are found guilty of gross misconduct in performance of their duties, if physically or mentally incapable of performing the functions of a Council member, if declared incompetent or neglect their duties or if absent from three consecutive meetings of the Council without a reasonable explanation.

Governing Council Responsibility

The Governing Council is the Centre's governing body mandated to provide the strategic direction of the Centre; monitor the Centre's performance and ensure its sustainability; approve key policies; ensure effective communication with stakeholders among other functions. In discharging their obligation, the members rely on the honesty and integrity of the Centre's management, staff and external professional advisors and auditors. In furtherance of its responsibilities, the Council will:

- a) Determine the Centre's mission, vision, purpose and core values;
- b) Review, evaluate and approve, on a regular basis, long-term plans for the Centre;

- c) Review, evaluate and approve the Centre's budget and financial forecasts;
- d) Review, evaluate and approve major resource allocations and capital investments;
- e) Ensure that the procurement process is cost-effective and delivers value for money;
- f) Review and approve the operating and financial results of the Centre;
- g) Ensure effective, accurate, timely and transparent disclosure of pertinent information on the Centre's operations and performance;
- h) Ensure that effective processes and systems of risk management and internal controls are in place;
- i) Review, evaluate and approve the overall Centre's structure, the assignment of senior management responsibilities and plans for senior management development and succession;
- j) Review, evaluate and approve the remuneration structure of the Centre;
- k) Adopt, implement and monitor compliance with the Centre's Code of Conduct and Ethics;
- l) Review on a quarterly basis the attainment of targets and objectives set out in the agreed performance measurement framework with the Government of Kenya;
- m) Review periodically the Centre's strategic objectives and policies relating to sustainability and social responsibility/investment;
- n) Protect the rights of shareholders and optimize shareholder value;
- o) Enhance the Centre's public image and ensure engagement with stakeholders through effective communication;
- p) Monitor compliance with the Constitution, all applicable laws, regulations and Standards;
- q) Review, monitor and ensure that the Centre is effectively and consistently delivering on its mandate; and
- r) Any other role they are called upon to do by any relevant authority.

Council Induction and Continuous Skills Development

New Council members undertake an effective induction programme in order to familiarize themselves with their responsibilities and general principles of corporate governance, Council practices as well as familiarize themselves with the mandate and operations of the Centre. Council members have access to annual continuous development programs that are designed to keep them abreast with the latest developments in the research sector and corporate governance best practices.

Chairperson and Director/Chief Executive Officer

The roles of the Chairperson of the Governing Council and the Director/CEO remain distinct and separate. The Chairperson is primarily responsible for the activities of the Council. The Director/CEO is responsible for implementation of Council directions and policies; effective and efficient day-to-day running of the Centre and serving as the link between the Council and the Management.

Council Remuneration

Council members are compensated in accordance with the prevailing relevant legislative provisions and/or guidelines from the relevant authority.

Council and Committee Meetings

The Council and its four committees meet at least once in every three months. During the FY 2024/2025, the Council was guided by its approved almanac in discharge of its duties and responsibilities. This was guided by the Governing Council Charter, Committee Charters and government guidelines issued from time to time.

Council and Committee Meetings held during FY 2024/2025

In Compliance with the National Crime Research Centre Act, 1997, Council Charter, Committee Charters and other relevant statutes and regulations, Council members dedicated adequate time and met in order to effectively run the Centre's mandate. Attendance of Council and Committee meetings was as follows:

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Schedule of Attendance of Council and Committee Meetings during FY 2023/2024

Table 1: Schedule of Attendance of Council and Committee Meetings during FY 2023/2024

GOVERNING COUNCIL MEETINGS				MEETINGS OF THE COMMITTEES							
	Name	No. of Meetings Held	No. of Meetings Attended	Finance & Administration		Research & Development		Legal & Governance Committee		Audit Committee	
				No. of Meetings Held	No. of Meetings Attended	No. of Meetings Held	No. of Meetings Attended	No. of Meetings Held	No. of Meetings Attended	No. of Meetings Held	No. of Meetings Attended
1	Hon. Ms. Dorcas Oduor SC, EBS, OGW	5	2	*	*	*	*	*	*	*	*
2	Justice Jessie Wanjiku Lesiit, MBS	6	6	7	6	*	*	4	4	*	*
3	Dr. Resila Onyango PhD, HSC, AIG Representing Inspector General of Police	4	2	*	*	5	3	*	*	3	1
	Mr. Michael Nyaga Muchiri, AIG Representing Inspector General of Police	2	2	*	*	1	0	*	*	1	1
4	Mr. Patrick M. Aranduh, MBS	6	4	*	*	*	*	*	*	4	1
5	Ms. Jacinta Nyamosi, OGW	6	5	*	*	6	5	*	*	4	4
6	Dr. Christine Obondi, OGW	6	5	*	*	6	6	4	4	*	*
7	Ms. Marygorret Mogaka, HSC	6	6	7	7	*	*	4	3	*	*
8	Mr. Feisal Mohamed	6	5	7	5	*	*	*	*	4	3

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9	Mr. Samuel Ndiritu Wakanyua	6	6	*	*	6	6	*	*	4	4
10	Dr. Judith Adongo Oloo	6	6	7	7	6	6	*	*	*	*
11	Mrs. Lauren Muisyo-Njiru	6	6	7	7	*	*	4	4	*	*
12	Mr. Shariff A. Hussein, OGW	6	6	*	*	6	6	4	4	*	*
13	Mr. Samson Alosa	1	0	*	*	*	*	*	*	*	*
14	Capt. (Rtd) Kenneth Kiptoo Boit	1	1	*	*	*	*	*	*	*	*

Key: * Not a Member of the Committee

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Conflict of Interest

Council members are guided by the Centre's Conflict of Interest and Whistle-Blowing policies. Further, Council members are required to declare conflict of interest if and when it arises and during each Council or Committee meeting. The Director/ CEO is the custodian to the Conflict of Interest Register.

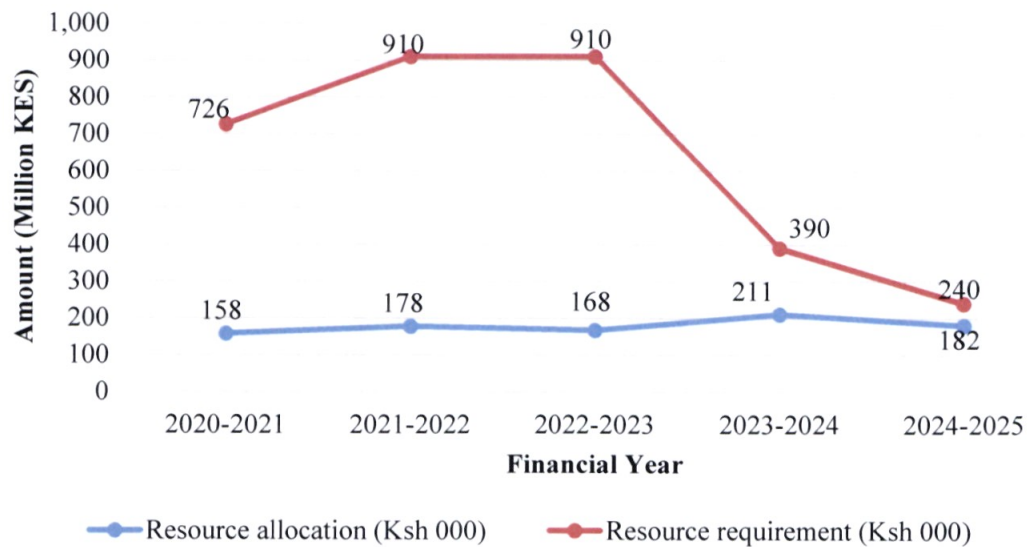
Governance and Legal Audit

Governance audits are conducted periodically to ensure that the Centre complies with all relevant laws, ensure efficiency of internal control systems, policies, procedures and regulations are implemented to the needs of the Centre's stakeholders.

9. Management Discussion and Analysis

a) Financial Performance

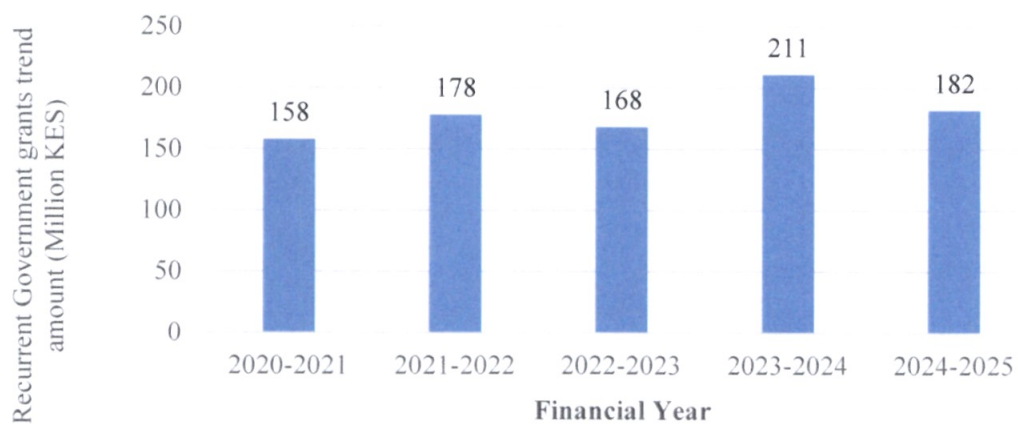
i. Resource Requirement vs Resource Allocation



The Centre has resource gaps which include inadequate staffing levels, inadequate budget allocation and lack of critical infrastructure which include motor vehicles and technological resources.

Due to the inadequacy of resources the allocated funds are utilised based on the strategic plan prioritising on the areas that have most significant impact and urgency.

ii. Recurrent Government Grants Trend for the years 2020/2021 – 2024/2025



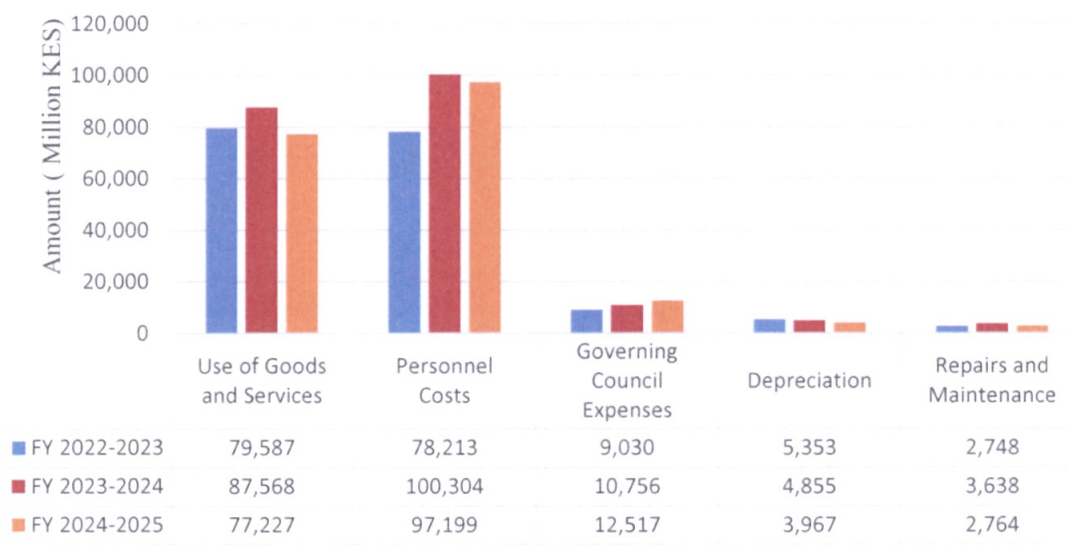
Recurrent Government grants trend amount (Million KES)

From the analysis the Centre sole relies on exchequer funding which has caused operational inefficiencies in achiving the Centre’s mandate. The austerity measures by the Government has culminated to reduction of recurrent grants.

Recurrent Expenditure Analysis Financial Years 2022/2023 – 2024/2025

The recurrent expenditure refers to expenses that the Centre incurs regularly nad consistently in order to maintain the operations and achieve its mandate.

The expenses include personnel emoluments, administrative costs, operational costs, finance costs and other consumables. The Centre has strived to ensure that spending aligns with the strategic objectives and that expenditure is within the budgeted amounts.



Notes:

The major cost for the Centre related to Personnnel costs during the financial year.

iii. Centre’s Compliance with Statutory Requirements

There is no major non-compliance that is likely to expose the Centre to potential liability.

iv. Key Projects and Investment decisions the Centre is planning to implement

No project was implemented during the Financial Year due to lack of budgetary allocations. The Centre has a plan to construct a data repository system and open offices in the devolved units.

v. Major Risks facing the Centre

Due to budgetary constraints and late receipt of transfer of the grants, the Centre is exposed to both operational and liquidity risks. There is also human capital risk in that there is non-replacement of exiting staff and

recruitment of new staff. The Centre had 22 substantive staff compared to the approved staff establishment of 134.

vi. Material Arrears in Statutory/Financial Obligations

There were no material arrears in statutory and financial obligations for the Centre during the Financial Year.

vii. The Centre's financial probity and serious Governance issues

The Centre maintained financial integrity and there were no negative governance issues during the Financial Year.

e) Centre's Compliance with Statutory Requirements

The Centre has fully complied with the remission of statutory deductions.

10. Environmental and Sustainability Reporting

During the period under review the Centre developed strategies to ensure its sustainability. These strategies are anchored in the Strategic Plan 2023-2027 and they are to ensure that the Centre has human, financial and infrastructural resource capability and ability to adopt to the dynamic operational environment with a special focus on dynamic nature of crime.

Below is an outline of the organisation's policies and activities that promote sustainability.

i) Environmental Performance

In ensuring environmental sustainability and biodiversity the Centre partnered with Strathmore University and National Police Service and planted trees.

ii) Employee Welfare

The Centre is an equal opportunity employer ensuring a diverse workforce reflective of the communities in Kenya. The Centre strives to create a work environment where employees are empowered to thrive, grow and nurture talent. In doing so the Centre is guided by its Human Resource and Procedures Manual.

On skill improvements; the Centre utilized Performance Appraisal System (PAS) forms to undertake training needs assessment in order to determine officers to be trained, courses for training, identify performance gaps and aid in allocation of training budget.

During the year, NCRC officers undertook sponsored training through collaborations with state and non-state organizations such as ReInvent; attended sponsored Continuing Professional Development (CPD) trainings; and were sensitised on cross cutting issues; benefitted from Centre-paid annual membership subscription fees. The Centre also undertook performance appraisal and evaluation of all staff with the aim of rewarding best performers and gifted retiring and exiting staff.

The policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA) is provided for in the Human Resource and Procedure Manual. In compliance with the policy, the Centre provided Group Personal Accident, Group Life and Medical cover. The Centre also maintained a clean and safe working environment by providing adequate office space, putting signage and fire extinguishers and providing sanitary equipment and clean drinking water to all staff.

iii) Market place practices

National Crime Research Centre Supply Chain Section prepares an Annual Procurement Plan using the template issued by Public Procurement Regulatory Authority which details: the description of goods and service, time of acquisition, cost and method of procuring for the Centre. The Centres allocates 30% of its procurement to the Disadvantaged Groups through different competitive tendering process to enhance transparency and openness.

a) Responsible competition practice.

The Centre upheld high standards of integrity and various mechanisms were put in place to ensure that this was achieved. The mechanisms included: all bidders were required to sign a sworn affidavit not to participate in any corrupt activity during bidding; a corruption reporting procedure was put in place to enable corruption complaints to be channelled for action; and strict adherence to the Public Procurement and Assets

Disposal Act 2015 and Regulation 2020 during tendering process helped achieve good practice, fair competition and respect to suppliers.

b) Responsible Supply Chain and Supplier relations

Responsible supply chain was ensured by way of preparing and implementing an approved procurement plan. Good supplier relations were achieved through provision of information and prompt payments to suppliers as stipulated in the Centre's Service Charter.

c) Responsible marketing and advertisement

Responsible advertisement was ensured by posting of the Centre's procurement opportunities on the Public Procurement Information Portal.

d) Product stewardship

The main products of the Centre were crime research reports and related Issue, Policy, briefs and crime advisories. These products adhered to the requirements of research ethics such as informed consent and confidentiality (especially as regards information provided by research subjects) and consent. The products were also aligned to the requirements and interest of the criminal justice system agencies and the general public in relation to security and crime prevention.

iv) Corporate Social Responsibility/Community Engagements

The Centre runs a Young Researchers Programme which is a mentorship and experience building program for the Centre's young external resource persons and students studying relevant courses in the field of social sciences. This is geared towards growing interest, experience and exposure in research processes.

11. Report of the Governing Council

The Governing Council submits their report together with the audited financial statements for the year ended June 30, 2025, which show the state of the Centre's affairs.

i) Principal Activities

The principal activities of the Centre are to:

- Carry out research into trends, root causes, consequences of crime its prevention and management and evaluate impact of programmes pursued by the agencies responsible for the administration of criminal justice.
- Disseminate research findings to institutions in the criminal justice system and other relevant stakeholders

ii) Results

The results of the Centre for the year ended June 30, 2025, are set out on page 1 to 5.

iii) Surplus Remission

In accordance with Regulation 219 (2) of the Public Financial Management (National Government) Regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year.

The Centre is not a regulatory entity and did not make any surplus during the year Financial Year 2024/2025. Hence there were no surplus remittance to the Consolidated Fund.

iv) Auditors

The Auditor-General is responsible for the statutory audit of the Centre in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 for the year ended June 30, 2025.

By Order of the Governing Council


.....

Name *Nuria Njere*
Secretary to the Governing Council

12. Statement of Governing Council Responsibilities

Section 81 of the Public Finance Management Act, 2012 and section 14 of the State Corporations Act, and section 17 of the NCRC Act 1997 require the Governing Council members to prepare financial statements in respect of the Centre, which give a true and fair view of the state of affairs of the Centre at the end of the financial year and the operating results of the Centre for that year. The Council members are also required to ensure that the Centre keeps proper accounting records which disclose with reasonable accuracy the financial position of the Centre. The Council members are also responsible for safeguarding the assets of the Centre.

The Council members are responsible for the preparation and presentation of the Centre's financial statements, which give a true and fair view of the state of affairs of the Centre for and as at the end of the financial year 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 Centre; (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 Centre; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Council members accept responsibility for the Centre'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, the State Corporations Act and NCRC Act 1997. The Council members are of the opinion that the Centre's financial statements give a true and fair view of the state of Centre's transactions during the financial year ended June 30, 2024, and of the Centre's financial position as at that date.

The Council members further confirms the completeness of the accounting records maintained for the Centre, which have been relied upon in the preparation of the Centre's financial statements as well as the adequacy of the systems of internal financial control.

**National Crime Research Centre
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Nothing has come to the attention of the Council members to indicate that the Centre 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 Centre's Financial Statements were approved by the Governing Council on 21st Aug., 2025 and signed on its behalf by:



.....
Name Hon. Mr. Dorcas Oduor
Chairperson of the Governing Council



.....
Name MUTUMU KIRIKIRI
Accounting Officer

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL CRIME RESEARCH CENTRE 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 the 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 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 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, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report 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

Opinion

I have audited the accompanying financial statements of National Crime Research Centre set out on pages 1 to 15, 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 cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Crime Research Centre 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 Crime Research Act, 1997 (Revised 2012) and the Public Finance Management Act, 2012.

Basis for Opinion

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final expenditure budget and actual on comparable basis of Kshs.182,524,957 and Kshs.189,709,995 respectively, resulting to an over expenditure of Kshs.7,185,038. Management did not provide evidence of a supplementary budget to support the over expenditure. This was contrary to Regulation 44(2) of the Public Finance Management (National Government) Regulations, 2015 which states that National Government entities shall execute their approved budgets based in the annual appropriations, and the approved annual cash flow plan with exception of unforeseen and unavoidable spending dealt with through the Contingencies Fund, or supplementary estimates.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

The Management is responsible for the other information set out on page iii to lxiii which comprise of Key Centre's Information and Management, National Crime Research Centre Governing Council, Management Team, Chairman's Statement, Report of the Chief Executive Officer, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Governing Council, and Statement of Governing Council Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the National Crime Research Centre 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 USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter 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 overall governance were not effective.

Basis for Conclusion

Understaffing of the Centre

Review of the staff establishment revealed that the Centre had twenty-three (23) staff in post against an authorized staff establishment of one hundred and thirty-four (134) employees resulting in understaffing of one hundred and eleven (111) or 83%.

In the circumstances, the understaffing may hinder the effective and efficient delivery of services by the Centre.

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 Management and those Charged with Governance

The 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 the 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, the Management is responsible for assessing the National Crime Research Centre ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, the 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 National Crime Research Centre financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


04 December, 2025


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


	Notes	2024-2025	2023-2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from State Department for Internal Security & National Administration	5	182,321,500	211,990,000
Finance Income	6	203,457	11,965
Other Income	7	0	361,057
Total revenue		182,524,957	212,363,022
Expenses			
Use of goods and services	8	77,227,292	87,568,632
Employee costs	9	97,200,487	100,304,300
Governing Council Expenses	10	12,517,591	10,756,150
Depreciation and amortization expense	11	3,967,772	4,855,838
Repairs and maintenance	12	2,764,625	3,628,728
Total expenses		193,677,767	207,113,648
Surplus/(deficit) for the period/year		(11,152,810)	5,249,374

The Notes set out on pages 6 to 14 form an integral part of these Financial Statements.

The Financial Statements set out on pages 1 to 5 were signed on behalf of the Governing Council by:


 Name MUTUMA WANJAU
 Accounting Officer
 Date 4/12/2025



 Name Samuel Njagi
 Head of Finance 13520
 ICPAK Member Number:
 Date 4/12/2025



 Name Hon. Mr. Dorcas Oduor
 Chairman of the Council
 Date 4/12/2025


15. Statement of Financial Position as at 30 June 2025

	Notes	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	13	7,189,190	6,523,727
Receivables from Non-Exchange Transactions	14	11,600,541	11,738,032
Inventories	15	813,653	1,254,017
Total Current Assets		19,603,384	19,515,776
Non-Current Assets			
Property, Plant and Equipment	16	22,004,587	25,972,360
Total Non- Current Assets		22,004,587	25,972,360
Total Assets		41,607,971	45,488,136
Liabilities			
Current Liabilities			
Trade and Other Payables	17	11,851,443	4,578,798
Total Current Liabilities		11,851,443	4,578,798
Non-Current Liabilities			
Total Non- Current Liabilities			
Total Liabilities		11,851,443	4,578,798
Net Assets			
Accumulated Reserves		13,882,731	21,067,769
Capital Fund		15,873,797	19,841,569
Total Net Assets		29,756,528	40,909,338
Total Net Assets and Liabilities		41,607,971	45,488,136

The financial statements set out on pages 1 to 5 were signed on behalf of the Governing Council by:


 Name Miriam A. Mutebe
 Accounting Officer
 Date 4/12/2025


 Name Samuel Nyanga
 Head of Finance 13520
 ICPAK Member Number:
 Date 4/12/2025


 Name Hon. Ms. Dorcas Odior
 Chairman of the Council
 Date 4/12/2025

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

	Retained earnings	Capital/ Development Grants/Fund	Total
	Kshs	Kshs	Kshs
As at July 1, 2022	13,039,110	28,718,139	41,757,249
Surplus/ deficit for the year	(6,097,285)	-	(6,097,285)
Transfer of Depreciation/amortisation from capital fund to retained earnings	5,353,832	(5,353,832)	-
As at June 30, 2023	12,295,657	23,364,307	35,659,964
As at July 1, 2023	12,295,657	23,364,307	35,659,964
Surplus/ deficit for the year	5,249,374	-	5,249,374
Transfer to capital fund	(1,333,100)	-	(1,333,100)
Asset additions	-	1,333,100	1,333,100
Transfer of Depreciation/amortisation from capital fund to retained earnings	4,855,838	(4,855,838)	0
As at June 30, 2024	21,067,769	19,841,569	40,909,338
As at July 1, 2024	21,067,769	19,841,569	40,909,338
Surplus/ deficit for the year	(11,152,810)	-	(11,152,810)
Transfer of Depreciation/amortisation from capital fund to retained earnings	3,967,772	(3,967,772)	0
As at June 30, 2025	13,882,731	15,873,797	29,756,528

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

		2024-2025	2023-2024
	Notes	Kshs	Kshs
Cash flows from Operating Activities			
Receipts			
Transfers from State Department of Internal Security & National Administration	1	182,321,500	211,990,000
Total receipts		182,321,500	211,990,000
Payments			
Use of goods and services	8	71,372,890	85,933,774
Employee costs	9	95,204,388	105,099,780
Governing Council Expenses	10	12,517,591	10,756,150
Repairs and maintenance	12	2,764,625	3,628,728
Total payments		181,859,494	205,418,432
Net cash flows from/ (used in) Operating Activities		462,006	6,571,568
Cash flows from investing activities			
Purchase of office equipment	16	0	(1,333,100)
Net cash flows from/(used in) investing activities		0	(1,333,100)
Cash flows from financing activities			
Interest Income	6	203,457	11,965
Other Income	7	0	361,057
Net cash flows from financing Activities		203,457	373,022
Net increase/(decrease) in cash & Cash equivalents		665,463	5,611,490
Cash and cash equivalents at 1 July		6,523,727	912,237
Cash and cash equivalents at 30 June		7,189,190	6,523,727

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18. Statement of Comparison of Budget and Actual amounts for the year ended 30th June, 2025

	Original budget	Adjust-ments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
Revenue						
Transfers from State Department of Internal Security & National Administration	182,321, 500	-	182,321,500	182,321,500	-	100%
Other Income	203,457	-	203,457	203,457	-	100%
Total Income	182,524,957	-	182,524,957	182,524,957	-	100%
Expenses						
Use of Goods and Services	32,000,000	-	32,000,000	33,728,129	(1,728,129)	105%
Employee costs	97,859,500	-	97,859,500	97,200,487	659,913	99%
Remuneration of Governing Council	9,500,000	-	9,500,000	12,517,591	(3,017,591)	132%
Repairs and Maintenance	3,000,000	-	3,000,000	2,764,625	235,375	92%
Administrative expenses	38,265,457	-	38,265,457	41,784,713	(3,722,713)	109%
Contracted Services	1,900,000	-	1,900,000	1,714,450	185,550	90%
Total Expenditure	182,524,957		182,524,957	189,709,995	(7,185,038)	106%
Deficit for the period				(7,185,038)		

Budget Notes

The budgeted costs for the Financial Year 2024-2025 were based on historical data, forecasts and assumptions. The Centre adhered to the budget by ensuring that spending aligned with the financial plans.

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Reconciliation of Statement of comparison of budget for the year ended 30th June, 2025

Item	Kshs
Deficit from the statement of budget comparison	(7,185,038)
Less accrued expenditure	
Depreciation and amortization expense	3,967,772
Deficit from the statement of financial performance	(11,152,810)

19. Notes to the Financial Statements

1. General Information

The National Crime Research Centre is established by and derives its authority and accountability from National Crime Research Centre Act. The Centre is wholly owned by the Government of Kenya and is domiciled in Kenya. The Centre's principal activity is crime research and crime management.

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 Centre'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 Centre.

The financial statements have been prepared in accordance with the PFM Act 2012, the State Corporations Act 1986, National Crime Research Centre Act 1997 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

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other Government Entities

Revenues from non-exchange transactions with other government entities 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 Centre and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income.

b) Budget information

The original budget for FY 2024-2025 was approved by the National Assembly on 28th June, 2024. 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 Centre upon receiving the respective approvals in order to conclude the final budget.

The Centre'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 16 of these financial statements.

c) 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.

Depreciation rates are as below:

The assets are depreciated annually on reducing balance basis and charged to the statement of comprehensive income at the rates shown below;

Furniture and Fittings	12.5%
Office Equipment	12.5%
Computers	33%
Motor Vehicles	25%

Full depreciation is charged in the year of acquisition and none in the year of disposal.

d) Inventories

The Centre inventory comprises of consumable stores at the end of the financial year. Inventory is valued at an average cost as at the end of the financial year.

e) Provisions

Provisions are recognized when the Centre has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate is made of the amount of the obligation. The Centre gives provision for gratuity as per staff's contract.

f) Employee Benefits

Retirement benefit plans

The Centre provides retirement benefits for its permanent and pensionable employees and gratuity for the contracted staff. The contributions to fund the obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

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g) Related Parties

The Centre regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Centre, or vice versa. The National Government, Council members, the CEO and Centre's senior managers are regarded as related parties.

h) Cash and cash equivalents

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

i) Comparative figures

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

j) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

5. Transfers from Other Government Entities

Description	2024-2025	2023-2024
	KShs	KShs
Unconditional Grants		
Operational Grant	182,321,500	211,990,000
Total Unconditional Grants	182,321,500	211,990,000

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

Name of the entity sending the Grant	Amount recognized to Statement of Financial performance KShs.	Amount deferred under deferred income KShs.	Amount recognised in capital fund.	Total transfers 2024-25	Prior year 2023-2024
			KShs.	KShs.	KShs.
State Department Internal Security & National Administration	182,321,500	-	-	182,321,500	211,990,000
Total	182,321,500	-	-	182,321,500	211,990,000

6. Finance Income

Description	2024-2025	2023-2024
	KShs	KShs
Interest income from deposits	203,457	11,965
Total Finance Income	203,457	11,965

7. Other Income

Description	2024-2025	2023-2024
	KShs	KShs
Skills development levy	0	361,057
Total other income	0	361,057

8. Use of Goods and Services

Description	2024-2025	2023-2024
	Kshs	Kshs
Research	21,138,910	20,717,200
Subscriptions	101,355	314,505
Advertising	1,582,179	512,040
Audit Fees	232,000	232,000
Conferences and Delegations	2,370,882	5,673,190
Consulting Fees	2,581,582	6,487,042
Consumables	3,947,284	2,830,673
Fuel and Oil	3,325,590	2,736,328
Insurance	362,095	436,641
Printing and Stationery	1,310,996	67,400
Bank Charges	338,974	307,740
Rental	21,842,619	21,369,170
Telecommunication	1,714,450	1,811,450
Training	4,149,774	3,773,783
Travel, Subsistence & Other Allowances	7,636,755	6,474,750
Foreign Travel	707,647	0
Other General Expenses	3,884,200	13,824,720
Total	77,227,292	87,568,632

9. Employee Costs

Description	2024-2025	2023-2024
	Kshs	Kshs
Salaries and wages	36,904,298	36,773,422
Employer contribution to health insurance schemes	10,511,165	10,345,876
Employer contribution to pension schemes	4,843,315	4,474,143
Travel, accommodation, subsistence, & other allowances	28,263,768	31,596,867
Housing benefits and allowances	13,246,520	13,803,412
Gratuity	3,431,421	3,310,580
Employee costs	97,200,487	100,304,300

10. Governing Council Expenses

Description	2024-2025	2023-2024
	Kshs	Kshs
Honoraria	720,000	880,000
Sitting Allowances	4,932,341	4,493,300
Induction and Training	5,939,250	5,290,850
Telephone Allowance	723,000	0
Travel and Accommodation	203,000	92,000
Total	12,517,591	10,756,150

11. Depreciation and Amortization Expense

Description	2024-2025	2023-2024
	Kshs	Kshs
Property, plant and equipment	3,967,772	4,855,838
Total depreciation and amortization	3,967,772	4,855,838

12. Repairs and Maintenance

Description	2024-2025	2023-2024
	Kshs	Kshs
Vehicles	2,081,382	2,506,800
Furniture and Fittings	683,243	1,121,928
Total Repairs and Maintenance	2,764,625	3,628,728

13. Cash and Cash Equivalents

Description	2024-2025	2023-2024
	Kshs	Kshs
Current Account	899,738	6,523,727
Total Cash and Cash Equivalents	899,738	6,523,727

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13 (a) Detailed Analysis of the Cash and Cash Equivalents

		2024-2025	2023-2024
Financial Institution	Account number	Kshs	Kshs
a) Current Account			
Kenya Commercial Bank	1122479417	899,738	3,193,663
Kenya Commercial Bank	1314414895	6,286,987	3,314,969
Sub- Total		7,186,725	6,508,632
b) Others (Specify)			
Cash in Hand		2,465	15,095
Sub- Total		2,465	15,095
Grand Total		7,189,190	6,523,727

14. Receivables from Exchange Transactions

	2024-2025	2023-2024
Description	Kshs	Kshs
Lloyd Masika – Rental Deposits	1,949,026	1,949,026
Lloyd Masika – Parking Fees Deposits	108,000	108,000
Lloyd Masika - Rent 1 st Floor	770,439	770,439
Lloyd Masika – Service charge	191,081	110,649
Lloyd Masika – Rent Ground Floor	1,228,912	0
Lloyd Masika – Service charge Ground Floor	365,748	0
CIC Insurance – General Life	0	720,594
CIC Insurance – Medical Cover	0	6,527,835
Pacis Insurance Ltd	6,106,041	0
Postal Corporation of Kenya	4,725	4,725
The Standard Group	0	54,000
Vista Prime Ltd	0	128,364
Institute of Certified Public Accountants	5,600	5,600
Human Resource Institute	6,750	6,750
CIC Insurance GPA	0	170,348
Training Levy	864,219	1,181,702
Total Current Receivables	11,600,541	11,738,032

15. Inventories

Description	2024-2025	2023-2024
	Kshs	Kshs
Consumable Stores	813,653	1,254,017
Total	813,653	1,254,017

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16. Property, Plant and Equipment

	Motor vehicles	Furniture and fittings	Computers	Equipment	Total
Cost	Kshs	Kshs	Kshs	Kshs	Kshs
At 30th June 2023	29,038,724	65,811,555	14,390,177	4,048,830	113,289,286
Additions	0	0	1,333,100	0	1,333,100
Disposals	0	0	0	0	0
At 30th June 2024	29,038,724	65,811,555	15,723,277	4,048,830	114,622,386
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
At 30th June 2025	29,038,724	65,811,555	15,723,277	4,048,830	114,622,386
Depreciation and impairment					
At 30 June 2024	25,632,290	45,881,481	14,052,784	2,833,297	88,399,852
Depreciation	851,608	2,491,260	472,964	151,940	3,967,772
At 30 June 2025	26,483,898	48,372,741	14,525,748	2,985,237	92,367,624
Net book values					
At 31 st June 2025	2,554,826	17,438,814	947,354	1,063,593	22,004,587
At 31 st June 2024	3,406,434	19,930,074	1,420,318	1,215,533	25,972,359

17. Trade and Other Payables

Description	2024-2025	2023-2024
	Kshs	Kshs
Office of the Auditor General	464,000	464,000
Gratuity	6,110,896	4,005,598
Lloyd Masika Ltd	5,276,547	0
Total trade and other payables	11,851,443	4,578,798

18. Cash Generated from Operations

	2024-2025	2023-2024
	Kshs	Kshs
Surplus/Deficit for the year before tax	(11,151,850)	5,249,374
Adjusted for:		
Depreciation	3,967,772	4,855,838
Working capital adjustments		
Increase/Decrease in inventory	440,360	(729,801)
Increase/Decrease in receivables	137,496	(2,469,223)
Increase/Decrease in payables	7,272,645	38,403
Net cash flow from operating activities	666,423	6,944,591

19. Financial Risk Management

The Centre'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.

20. Events after the Reporting Period

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

21. Ultimate and Holding Entity

The Centre is a State Corporation under the Ministry of Interior and National Administration. Its ultimate parent is the Government of Kenya.

22. Currency

The financial statements are presented in Kenya Shillings (Kshs).

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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)
1.	Understaffing Review of the staff establishment revealed that the Centre had twenty-three (23) staff in post against an authorized establishment of one hundred and thirty-four (134) employees resulting in understaffing of one hundred and eleven (111) or 83%.	The National Treasury granted the Centre a budget to recruit 21 officers during the Financial Year 2025-2026.	Resolved	FY 2025-26



.....
Director/CEO

Date: 4/12/2025


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Appendix II: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/Recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
State Dept.for Internal Security & National Administration	01.08.2024	Recurrent	15,193,458	15,193,458	-	-	-	-	15,193,458
State Department for Internal Security & National Administration	05.09.2024	Recurrent	15,193,458	15,193,458	-	-	-	-	15,193,458
State Department for Internal Security & National Administration	08.10.2024	Recurrent	15,193,458	15,193,458	-	-	-	-	15,193,458
State Department for Internal Security & National Administration	08.11.2024	Recurrent	15,193,458	15,193,458	-	-	-	-	15,193,458
State Department for Internal Security & National Administration	13.12.2024	Recurrent	15,193,458	15,193,458	-	-	-	-	15,193,458
State Department for Internal Security & National Administration	02.01.2025	Recurrent	15,193,458	15,193,458	-	-	-	-	15,193,458
State Department for Internal Security & National Administration	07.02.2025	Recurrent	15,193,459	15,193,459	-	-	-	-	15,193,459
State Department for Internal Security & National Administration	12.03.2025	Recurrent	15,193,458	15,193,458	-	-	-	-	15,193,458
State Department for Internal Security & National Administration	07.04.2025	Recurrent	15,193,459	15,193,459	-	-	-	-	15,193,459
State Department for Internal Security & National Administration	29.04.2025	Recurrent	15,193,459	15,193,459	-	-	-	-	15,193,459
State Department for Internal Security & National Administration	10.06.2025	Recurrent	15,193,458	15,193,458	-	-	-	-	15,193,458
State Department for Internal Security & National Administration	30.06.2025	Recurrent	15,193,459	15,193,459	-	-	-	-	15,193,459
Total			182,321,500	182,321,500	-	-	-	-	182,321,500

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Appendix III: Confirmation of Inter-Entity Transfers


OFFICE OF THE PRESIDENT
MINISTRY OF INTERIOR AND NATIONAL ADMINISTRATION

21 OCT 2025
P. O. Box 30510-0100
Nairobi

Telegraphic address -Ruta
Telephone -Nairobi 2227411
When replying please quote

Ref. No MOINA/SEC.8/25/1 (101) 9th October, 2025


Director/ CEO
National Crime Research Centre
NAIROBI

RE: CONFIRMATION OF GRANT TRANSFERS FOR THE FY 2024/25

We refer to your letter Ref No: NCRC/ACCTS/GEN/VOL1/ (128) dated 7th October, 2025 on the above subject matter.

We confirm disbursement of recurrent grants to your organization as per the following schedule:-

S/No.	Month	Amount
1.	July 2024/2025	15,193,458
2.	August 2024/2025	15,193,458
3.	September 2024/2025	15,193,458
4.	October 2024/2025	15,193,458
5.	November 2024/2025	15,193,458
6.	December 2024/2025	15,193,458
7.	January 2024/2025	15,193,459
8.	February 2024/2025	15,193,458
9.	March 2024/2025	15,193,459
10.	April 2024/2025	15,193,459
11.	May 2024/2025	15,193,458
12.	June 2024/2025	15,193,458
	Total	182,321,499


JOSEPH KIMANI
For: PRINCIPAL SECRETARY
INTERNAL SECURITY AND NATIONAL ADMINISTRATION