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ON

NATIONAL RESEARCH CRIME CENTRE

FOR THE YEAR ENDED

30 JUNE, 2024

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 00 MAR 2025 DAY	
TABLED BY:	Hon. Naomi Waga, MP Deputy Majority Party Whip
CLERK-AT-THE-TABLE:	Ar. Shibuko



NATIONAL CRIME RESEARCH CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

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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

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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 2023 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
6.	Principal Research Officer	Mr. Kenneth Bundi Mbaya
7.	Principal Accountant	Mr. Samuel Ng'ang'a Maina
8.	Principal Legal Officer	Ms. Wanjiku Mwai
9.	Principal Corporate Communication Officer	Ms. Nancy Jebet Naburuki
10.	Principal Supply Chain Management Officer	Mr. Kennedy Kipchirchir Kwambai
11.	Principal Administration Officer	Mr. John Kiptoo Kipkoros
12.	Principal Human Resource Management	Mr. Ronald Tsuma Ruwa

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No.	Designation	Name
	Officer	
13.	Principal ICT Officer	Ms. Rose Wanja Weru
14.	Principal Internal Auditor	Mr. Simon Ndahi Ndiritu

(c) 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 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

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- 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.

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) Ensure that the Centre has research and development standard operating procedures and policies;
- b) Make recommendations on the direction, themes and focus of research and development activities at the Centre;
- c) Review research activities of the Centre;
- d) Ensure the establishment of a quality assurance and improvement programme for research and development by the Secretariat;
- e) Support resource mobilization for research and to make recommendations on the development of research capacity and infrastructure;
- f) Consider and support the establishment of local, regional and global research partnerships/collaborations;
- g) Make proposals to Finance and Administration Committee for funding of research activities;

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- h) Ensure dissemination of research findings through various fora;
- i) Determine the Committee's schedule of meetings; and
- j) Recommend any amendments of the duties and responsibilities to the Governing Council.

Finance and Administration Committee

The Council has authorized the Committee to:

- a) Advise and report on matters related to finance, accounting, revenue and expenditure at the Centre;
- b) Ensure proper books and records of account of income, expenditure, assets and liabilities of the Centre are maintained;
- c) Discuss and recommend the Centre's draft copies of annual budget, annual work plan and procurement plan and submit to Council for approval and adoption;
- d) Discuss and recommend budget rationalization and submit to Council for approval and adoption;
- e) Discuss and recommend the Centre's quarterly financial statements, annual report and financial statements and submit to Council for approval and adoption;
- f) Discuss and recommend the Centre's Annual Performance Contract Targets and submit to Council for approval and adoption;
- g) Advice on matters of strategy and resolve operational matters relating to:
 - i. Resource mobilization;
 - ii. Human resource;
 - iii. Corporate affairs;
 - iv. Administrative matters; and
 - v. Investment of funds.
- h) Provide advice on policy direction in ICT related matters at the Centre;

Legal Committee

The Council has authorized the Committee to:

- a) Identify legal opportunities and propose remedies for identified gaps and challenges in

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- 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 Council on all legal matters touching on the administration and operation of National Crime Research Centre;
 - d) Review any other legislations and policies related to the Centre's mandate and propose necessary action;
 - e) Continuously review and propose amendments to the National Crime Research Centre Act and regulations thereto; and
 - f) Carry out any other activity necessary for the fulfillment 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;
- 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.

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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.

(d) NCRC's Headquarters

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

(e) NCRC's Contacts

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

(f) NCRC's Bankers

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

(g) Independent Auditors



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

(h) Principal Legal Adviser

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

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The Governing Council

PHOTO	PROFILE
 <p data-bbox="193 902 571 969">Hon. Ms. Dorcas Oduor SC, EBS</p>	<p data-bbox="659 443 1414 584">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 data-bbox="659 622 1414 835">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 data-bbox="659 873 1414 976">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 data-bbox="193 1552 611 1585">Hon. Justin B. N. Muturi, EGH</p>	<p data-bbox="659 1048 1414 1151">Hon. Justin B. N. Muturi, EGH was appointed the Chairman of the Governing Council of National Crime Research Centre on 27th October 2022.</p> <p data-bbox="659 1189 1414 1330">He is a distinguished lawyer who 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 data-bbox="659 1368 1414 1541">He currently serves as a Cabinet Secretary, Public Service and Human Capital Development and previously served as the Attorney General of the Republic of Kenya and the Speaker of the Kenya National Assembly/ Chairman of the Parliamentary Service Commission from 2013 to 2022.</p> <p data-bbox="659 1579 1070 1615">He was born on 28th April, 1956</p>

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PHOTO	PROFILE
 <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 Committee and a member of the Finance and Administration Committee.</p> <p>She was born on 8th April, 1959.</p>
 <p>Mr. Japhet N. Koome, EBS, HSC, 'ndc' (K).</p>	<p>Mr. Japhet N. Koome, EBS, HSC, ndc (K) was appointed on 22nd December 2022 as an <i>ex-officio</i> Governing Council member.</p> <p>He holds a Bachelor of Science degree in Civil Engineering. He is the Inspector General, National Police Service with over 31 years cumulative work experience in the Police Service.</p> <p>He is a member of the Research & Development Committee and Finance & Administration Committee.</p>



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PHOTO	PROFILE
 <p>Brg. (Rtd) John K. Warioba, EBS, rcds (UK), psc (K)</p>	<p>Brg. (Rtd) John K. Warioba, EBS, rcds (UK), psc (K) was appointed on 17th November, 2021 as an ex-officio Governing Council member of the National Crime Research Centre.</p> <p>He holds a Master of Arts in International Security and Strategy from Kings College London and Administration and a Bachelor of Arts degree.</p> <p>Brg. (Rtd). Warioba is the Commissioner General of the Kenya Prisons Service and formally a Brigadier in the Kenya Defence Forces.</p> <p>He serves in the Research & Development Committee and Audit Committee</p> <p>He was born in 1962.</p>
 <p>Mrs. Mary W. Mbau, HSC.</p>	<p>Mrs. Mary W. Mbau, HSC, was appointed on 13th August, 2017 as a Council member of the National Crime Research Centre.</p> <p>She holds a Master of Arts in Sociology and a Bachelor of Arts in Sociology from the University of Nairobi. She is a member of Kenya National Association of Probation Officers (KNAPO), American Sociological Association (ASA), American Probation and Parole Association (APPA) and Kenya Psychological Association (KPSYA)</p> <p>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.</p> <p>She is a member of Research & Development Committee and Legal Committee.</p> <p>She was born on 2nd August, 1963.</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 Arts in Project Planning and Management and a Bachelor of Arts.</p> <p>She is a member of Kenya Association of Project Management (KAPM) and Kenya National Association of Probation Officers (KNAPO).</p> <p>She is the Secretary, Probation and Aftercare Services with over 35 years cumulative work experience in the Public Service.</p> <p>She is a member of Finance & Administration Committee and Legal Committee.</p> <p>She was born on 25th December 1965</p>
 <p>Mr. Maurice Tsuma</p>	<p>Mr. Maurice Tsuma was appointed on 14th June 2022 as an alternate Governing Council Member representing the Principal Secretary, Ministry of Labour and Social Protection.</p> <p>He holds Master of Arts in Project Planning & Management and a Bachelor of Arts in Sociology and Kiswahili.</p> <p>He is the Director, Children’s Services, Directorate of Children Services. He has 33 years cumulative work experience in the Public Service.</p> <p>He is a member of the Research & Development Committee and Finance & Administration Committee.</p> <p>He was born on 31st December, 1963.</p> <p>He retired as a Council Member on 31st December, 2023.</p>

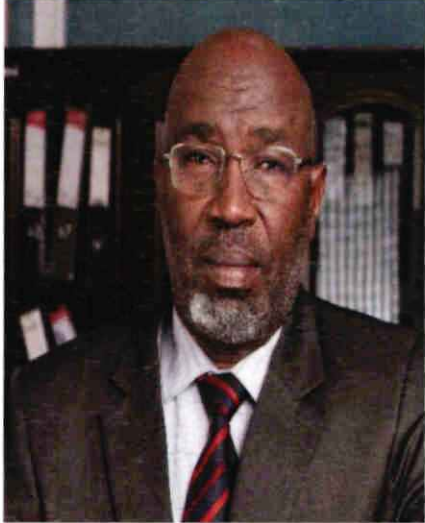

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PHOTO	PROFILE
 <p>Ms. Marygorret Mogaka, HSC</p>	<p>Ms. Marygorret Mogaka was appointed in March 2024 as an alternate Governing Council Member representing the Principal Secretary, Ministry of Labour and Social Protection.</p> <p>She holds a Master 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 Research and Development Committee and Finance and Administration Committee.</p> <p>She was born on 7th November, 1966.</p>
 <p>Mr. Kenneth A. Odhiambo</p>	<p>Mr. Kenneth Odhiambo was appointed on 9th February 2021 as an alternate Governing Council Member representing the Principal Secretary, The National Treasury.</p> <p>He holds a Bachelor of Arts in Political Science and Post-Graduate Diploma in Human Resources Management.</p> <p>He is the Deputy Director, Human Resource Management at The National Treasury and Planning with over 20 years cumulative work experience in the Public Service.</p> <p>He was the Chairperson of the Finance and Administration Committee and a member of the Audit Committee.</p> <p>He was born on 11th November, 1965.</p> <p>He ceased being a Council Member in November, 2023.</p>



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PHOTO	PROFILE
 <p>Mr. Feisal Mohamed</p>	<p>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>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>He is a member of the Institute of Certified Investment and Financial Analysts (ICIFA).</p> <p>He is a member of the Finance and Administration Committee and Audit Committee.</p>
 <p>Ms. Jacinta N. Nyamosi, OGW</p>	<p>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>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>Currently, she is the Deputy Director, in the Department of Offences Against the Person (OAP) with 28 years cumulative work experience in the Office of the Director of Public Prosecutions.</p> <p>She is a member of the Law Society of Kenya (LSK).</p> <p>She is the Chairperson of the Audit Committee and a member of the Research and Development Committee.</p> <p>She was born on October, 1st 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 February 11th 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 Committee and a member of the Legal Committee.</p> <p>She was born on 2nd February, 1984.</p>



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PHOTO	PROFILE
 <p>Dr. Judith A. Oloo</p>	<p>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>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>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>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).</p> <p>She is a member of the Legal Committee and Research and Development Committee.</p> <p>She was born on July 28th 1982.</p>
 <p>Mr. Shariff A. Hussein, OGW</p>	<p>Mr. Shariff A. Hussein, OGW was appointed on 26th January, 2024 as an independent Governing Council member.</p> <p>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>He is a member of the Research and Development Committee and Legal Committee.</p> <p>He was born on 15th October, 1958</p>



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PHOTO	PROFILE
 <p data-bbox="188 949 475 978">Dr. Mutuma Ruteere</p>	<p data-bbox="651 398 1362 501">Dr. Mutuma Ruteere was appointed on 1st August, 2023 as the Director/CEO and Secretary to the Governing Council.</p> <p data-bbox="651 539 1362 680">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 data-bbox="651 719 1102 748">He was born on 10th February, 1971</p>


4. Management Team

MANAGEMENT	DETAILS
 <p>Dr. Mutuma Ruteere</p>	<p>Director/CEO, National Crime Research Centre</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.</p>
 <p>Mr. Stephen M. Muteti</p>	<p>Assistant Director - Research</p> <p>He holds a Master of Arts in Sociology, Bachelor of Arts, Sociology and Higher Diploma Human Resources Management.</p> <p>Member of Kenya National Association of Probation Officers (KNAPO)</p>

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MANAGEMENT	DETAILS
 <p>Mr. Vincent O. Opondo</p>	<p>Assistant Director - Research</p> <p>He holds a Master of Arts Development Studies and Bachelor of Arts, Political Science & Sociology.</p> <p>Member of Kenya Professionals Society of Criminology (KEPSOC)</p>
 <p>Mr. Dickson Gitonga</p>	<p>Principal Research Officer</p> <p>He holds a Masters of Arts in Conflict, Governance and International Development, Bachelor of Arts in Criminology and Security Studies.</p> <p>Member of Kenya Professionals Society of Criminology (KEPSOC)</p>

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MANAGEMENT	DETAILS
 <p>Mr. Kenneth Bundi</p>	<p>Principal Research Officer</p> <p>He holds a Masters of Arts in Anthropology and Bachelors of Arts in Anthropology.</p> <p>Member of Anthropology Association of Kenya.</p>
 <p>Ms. Phyllis Muriuki</p>	<p>Principal Research Officer</p> <p>She holds a Bachelors degree in Sociology and Communication.</p>



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MANAGEMENT	DETAILS
 <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>
 <p>CS J. 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), Post Graduate Diploma in Law, Bachelor of Laws (LLB), and Certified Secretary (CS-K)</p> <p>Member of the Law Society of Kenya (LSK) and Institute of Certified Secretaries.</p>

MANAGEMENT	DETAILS
 <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>
 <p>Mr. Ronald Ruwa</p>	<p>Principal Human Resource and Management Officer</p> <p>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>Member of Institute of Human Resource Management.</p>

MANAGEMENT	DETAILS
 <p>Mr. Kennedy K. Kwambai</p>	<p>Principal Supply Chain Management Officer</p> <p>He holds a Masters in Public Policy and Administration, a Bachelor of Business Management and Information Technology, Post Graduate Diploma in Purchasing & Supplies.</p> <p>Member of Kenya Institute of Suppliers Management (KISM) and Chartered Institute Purchasing and Supply (CIPS).</p>
 <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>

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MANAGEMENT	DETAILS
 <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>
 <p>Ms. Nancy J. Naburuki</p>	<p>Principal Corporate Communication Officer</p> <p>She holds Bachelor of Arts degree (Communications).</p> <p>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.

During the Financial Year 2023/2024, the Governing Council executed its broad mandate towards realization of the Centre's mandate. It provided the strategic direction of the Centre, monitored the Centre's performance and ensured its sustainability, approved key policies and ensure effective communication with stakeholders among other functions. A number of specific successes were achieved during the reporting period. The Centre responded to the threats posed by crime and contributed to national development, first by undertaking research on crime trends, roots, consequences and prevention on four (4) critical thematic areas, and second, by undertaking evidence-based crime management through the dissemination of reports and issue and policy briefs on five (5) studies.

There were several achievements with regard to governance of the Centre. Three new members joined the Governing Council thus enhancing the Council's skill mix critical for the effective discharge of the Centre's core business. The Council held the statutory meetings that resulted into various achievements geared towards giving strategic, the outstanding one being the finalization and adoption of the 2023-2027 Strategic Plan. This Plan focuses on four (4) Key Result Areas, namely: Strategic Crime Research and Information Management; Sustainable Institutional strengthening, Adaptability and Visibility; Digitalization of the Centre's Processes; and Strategic Collaboration, Partnership and Networking.

During the financial year, the Governing Council adopted the use of board management software referred to as E-Board Software. The use of the software has: helped the Centre attain its Strategic Plan target of digitizing the Centre's processes; increased the efficiency of the Council by ensuring ease of access to information such as circulars and policies pertaining board matters, minute book, Council and committee agendas and documents for discussion; and increased efficiency of online meetings and eased planning of Council and committee meetings.

Continuous skill development of Council members was undertaken towards improving board efficiency. The trainings that were undertaken were on: Financial Reporting Templates and Accounting and Standards; Tax Laws and Regulations; The Role of Governing Council members; Policy Issues Governing Board Operations; Induction Programme for Chairperson and Board members for state corporations; Sensitization of Chairpersons and Board Members on

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Productivity Measurement and Improvement in Public Service; E-Board training; and Training of Audit Committee members.

In pursuit of promoting Council effectiveness and improving its corporate governance practices, the Council undertook board self-evaluation for the FY 2022/2023 facilitated by the State Corporations Advisory Committee (SCAC). The Council was able to garner an average score of 94.68% and thereafter, developed a Performance Improvement Plan that highlighted areas of improvement and their strategies.

The Centre held a Crime Data Workshop which brought together local and international experts and which led to the re-thinking of the Centre's mandate in relation to undertaking annual crime victimization. One of the outcomes of Workshop was the felt need to further revise the NCRC Act NCRC Act to incorporate a proposed additional function of the Centre of undertaking annual crime victimization surveys.

During the Financial Year, auditing and risk assurance was provided to Council through undertaking internal audits by the Centre's internal audit function and external audit by the Auditor General. The internal audit provided an assessment of the effectiveness of the Centre's system of internal controls and risk management by undertaking planned risk based audit activities of the Centre's Internal Control processes, with a focus on: Cash Management Audit; Budgetary Control Audit; Transport Audit; Information Communication Technology Audit; and Quarterly auditing of Implementation of Governing Council Resolutions. The Centre received a qualified/modified report from the external audit of the FY 2022/2023.

The realization of the milestones of the FY 2023/2024 was not without challenges, the key ones being low financial, infrastructural and human resources. These constraints played a role in slowing down the realization of the Centre's strategic targets and desired outcomes. During the FY 2024/2025, the Council will adopt strategies for enhanced financial, infrastructural and human resourcing towards improved operational capacity and efficiency.


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

6. Report of The Chief Executive Officer

Crime and its prevention is a key component of national security with profound implications for the public safety and societal progress. This is because contemporary and evolving crimes are pervasive national security threats with far-reaching effects on Kenya's social and economic well-being and international reputation.

During the Financial Year 2023/2024, the Centre, through its various directorates and departments, realized milestones that were targeted at responding to the threats posed by crime. This entailed carrying out of crime research, evaluating the impact of programmes pursued by the agencies responsible for the administration of criminal justice and collecting and collating data. Research activities also entailed preparing policy/issue briefs, dissemination of research findings and recommendations to government agencies concerned with administration of criminal justice, and collaborating and partnering with relevant agencies locally and internationally.

A number of specific key research activities were successfully undertaken. The Centre undertook four thematic crime research studies namely: Evaluation of the Bail and Bond Policy Guidelines; Managing the Dangerous Drift in Livestock Rustling and Banditry in Kenya; Mapping Illicit Alcohol and Drug Trafficking in Kenya; and Report on Religion and Crimes in Kenya. These themes were derived from the priorities of agencies in the administration of criminal justice and benefited from fundamental agenda setting questions and validation comments provided by relevant stakeholders during the study conceptualization, proposal development and finalization of the reports.

The Centre undertook dissemination of research reports through various avenues. There were four (4) dissemination activities conducted through conferences, seminars and workshops, and four (4) others undertaken through print media, Website and social media platforms and communications via emails on the thematic areas of: Efficacy and Adequacy of the Criminal Justice System in Kenya: The Case of Children in Conflict with the Law; National Crime Victimization Survey; National Crime Mapping; Public perceptions and Experience on the Access to Criminal Justice in Kenya; and ICT-Related Crimes and Offences in Kenya.

The Centre issued policy/issue briefs to the Ministry of Interior and National Administration, Office of the President and other stakeholders on: Disguised perpetrators of Corruption and Unexplained wealth accumulation; Organized Criminal Gangs; Communication Strategy on Terrorism Threats in Kenya; Violence Against Women in the Context of Femicide in Kenya; Legal and Regulatory Framework Governing Religious Organization; Livestock Rustling and Banditry in Kenya; Security Threat to the Slaughter of Donkeys; Healthy Relationships, Consent

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Education and Bystander Intervention in the Context of Femicide in Kenya; Implementation of Research Findings by County Governments; Child Protection and Juvenile Justice; Administration of Justice in Kenya; Conflict Dynamics in West Pokot County; Proliferation of Small Arms and Light Weapons; Regulation as a Crime Prevention Measure, Community of Practice for IT Professionals and Practitioners National Conference; and Donkey Slaughter in Kenya: Crime, Security and Safety Risks” High Level Multi-Agency Security Teams Workshop on Enforcement of Existing Rules and Regulations in the Livestock Sector.

A Research Strategy and Agenda was developed. It was aimed at: focusing on all functions of the Centre as set out in the National Crime Research Centre Act No. 4 of 1997; ensuring timeliness of research topics; addressing delay in dissemination of research reports; undertaking stakeholder needs assessment; ensuring quality of research; and ensuring impact of the Centre’s research outputs.

Research policies were revised with a view of improving the quality of research reports and addressing delay in dissemination of research reports. These policies were: Research Policy; Plagiarism Policy; Research Report Format; Research Roadmap; and External Research Resource Persons Policy and Procedures Manual.

The Centre convened a national workshop on crime data in March, 2024 that brought together key stakeholders in the criminal justice system in Kenya to examine crime data gaps and lay the groundwork for conducting of annual victimization surveys by the Centre. The Workshop highlighted key recommendations for implementation by the Centre. These included: Need to map out all actors involved in the generation of crime data in Kenya; Establishing a working group on crime data that meets at least annually; Liaise with the Kenya National Bureau of Statistics (KNBS) to establish a technical working group on crime statistics; Need to embrace victimization surveys in crime data collection to be achieved through collaboration by the different justice sector players; Developing a technical working paper to look at inter-agency collaboration on crime data; Ensuring that NCRC surveys are conducted with the involvement of KNBS to ensure that crime data and statistics are officially reported; and Strengthening the NCRC data and statistics capacities to ensure collection, analysis and reporting of crime data and statistics.

The Strategic Plan 2023-2027 calls for automation of the Centre’s processes. During the reporting period, the Centre automated data collection by deploying an online/offline data collection system. The Centre benchmarked with Kenya Bureau of Standards (KBS) and Population Council of Kenya while coming up with the system. This has increased efficiency of research processes. Further, the system is able to monitor location of the research assistance by

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use of Global Positioning Systems (GPS). In addition, the Centre acquired twenty-five tablets and their accessories.

The core mandate research activities were specifically aligned to MTP IV and the Bottom-Up Economic Transformation Agenda (BETA), and generally, to Sustainable Development Goals (SDGs), Agenda 2063, the Kenya Constitution and Kenya Vision 2030. The outcomes of the research activities has been increased access to evidence-based crime research information that has contributed in strengthening policy and programmes for security interventions and the administration of criminal justice in the country. The impact of the research activities undertaken during the year included: increased use of research reports by various actors as evidenced by studies referencing the Centre's research; increased requests for analysis by key policy actors; increased media requests to the Centre for analysis on crime issues; and increased requests from various actors for collaboration with the Centre.

During the reporting period, the Centre encountered financial, infrastructural and human resource challenges. Of importance to note is that the budgetary funding remained at **below 55.0% of the required** financial resource (that is, Kshs. 211.9 Million against 390.48 Million) while staffing levels remained at **17.0%** of the approved establishment (that is, 23 staff in-post against an approved establishment of 134). These constraints played a role in slowing down the realization of the Centre's strategic targets and desired outcomes. During the FY 2024/2025, NCRC will deploy measures and strategies to address the challenges experienced by, among others, ensuring prudent and efficient utilization of the available resources and closely consulting with the National Treasury, the parent Ministry and other partners and collaborators for enhanced financial, infrastructural and human resourcing towards improved operational capacity and efficiency.



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

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7. Statement of Performance Against Predetermined Objectives for FY 2023/24

During the period under review, the Centre's strategic objective were guided by the Centre's mandate as per the table below:

Strategic Theme	Objective	Key Performance Indicators	Activity	Achievement
Strategic Governance & policy direction	Adhere to corporate governance best practices	No. of Governing Council appointed.	Appointment of a diverse Governing Council	Appointment of four Governing Council members
	Implementation of 2022/2023 Performance contract	Development, vetting and evaluation of 2022/2023 Performance Contract	Implementation of 2022/2023 Performance contract	Performance contract score (Awaiting evaluation of 2023/2024 Performance Contract)
Kenya Annual Crime Year Book	Development of Kenya Annual Crime Year Book	Kenya Annual Crime Year Book	Identify four research themes	Undertook four research studies namely: Evaluation of the Bail and Bond Policy Guidelines; Managing the Dangerous Drift in Livestock Rustling and Banditry in Kenya; Mapping Illicit Alcohol and Drug Trafficking in Kenya;and Report on Religion and Crimes in Kenya
	Carry out research on thematic areas	No. of research studies conducted	Develop proposals, collect data, analyze data and write reports on research themes identified	Undertook four research studies namely: Evaluation of the Bail and Bond Policy Guidelines; Managing the Dangerous Drift in Livestock Rustling and Banditry in Kenya; Mapping Illicit Alcohol and Drug Trafficking in Kenya;and Report on Religion and Crimes in Kenya
	Disseminate research findings and recommendations to agencies in The criminal justice system and other relevant stakeholders	No. of research reports disseminated	Disseminate and communicate research findings and recommendations through different avenues	Communicated the following research reports with relevant stakeholders and disseminated through the Centre's website: Evaluation of the Bail and Bond Policy Guidelines; Managing the Dangerous Drift in Livestock Rustling and Banditry in Kenya; Mapping Illicit Alcohol and Drug Trafficking in Kenya;and Report on Religion and Crimes in Kenya

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Strategic Theme	Objective	Key Performance Indicators	Activity	Achievement
		No. of Issue and Policy briefs and/or recommendations	Issue policy recommendations and /or Issue briefs	Issued key policy recommendations on the following thematic areas: i. Disguised perpetrators of Corruption and Unexplained wealth accumulation; Organized Criminal Gangs; ii. Communication Strategy on Terrorism Threats in Kenya; iii. Violence Against Women in the Context of Femicide in Kenya; iv. Legal and Regulatory Framework Governing Religious Organization; 16 v. Livestock Rustling and Banditry in Kenya; vi. Security Threat to the Slaughter of Donkeys; vii. Healthy Relationships, Consent Education and Bystander Intervention in the Context of Femicide in Kenya; viii. Implementation of Research Findings by County Governments; ix. Child Protection and Juvenile Justice; x. Administration of Justice in Kenya; xi. Conflict Dynamics in West Pokot County; xii. Proliferation of Small Arms and Light Weapons. xiii. Regulation as a Crime Prevention Measure, Community of Practice for IT Professionals and Practitioners National Conference held on 17th October, 2023, Mombasa; xiv. Donkey Slaughter in Kenya:
		No. of research reports printed/published	Print and publish research reports	Two (2) research reports Printed and published ; Managing the Dangerous Drift in Livestock Rustling and Banditry in Kenya; Mapping

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Strategic Theme	Objective	Key Performance Indicators	Activity	Achievement
				Illicit Alcohol and Drug Trafficking in Kenya;
Crime research collaborative, partnership and networking	Develop strong and effective collaboration, partnerships and network (No. of partners and MOU's signed	Partner's engagements collaborators and partners through signing of MOUs and agreements	The Centre undertook to implement the Resource Mobilization Strategy 2023-2027. The following partners were engaged; US Embassy, Programme for Legal Empowerment and Aid Delivery (PLEAD, UNDP, Norwegian Embassy, Japan Society for the Promotion of Science, International development Law Organization (IDLO), Reinvent, African Leadership Centre and KIPPRA.
	Review of NCRC Policies/documents	No. of Policy documents developed/ reviewed	Develop NCRC Strategic Plan 2023-2027 and review NCRC Act, Human Resource Policy Instruments and Resource Mobilization Strategy	In order to improve the quality of research reports, the following research policies were revised: Research Policy; Plagiarism Policy; Research Report Format, Research Roadmap and External Research Resource Persons Policy and Procedures Manual.
Human Resource Capacity in Crime Research to facilitate crime research work at all levels of Government	Establish and enhance Human Resource Capacity	No. of officers trained.	Develop and implement a training programme	During the financial year, two (2) staff members were sponsored for PhD and Eight (8) staff members were sponsored for continuous professional development points (CPD) to enhance good professional standing
	Identify, recruit, remunerate and retain staff	No. of staff recruited and remunerated	Recruitment of additional staff and remuneration of NCRC staff members	Recruitment of director/CEO and remuneration of NCRC staff members
	Implement performance management system	No. of performance management system implemented	Coordination and implementation of Performance Contract staff appraisals conducted	staff performance management reports developed

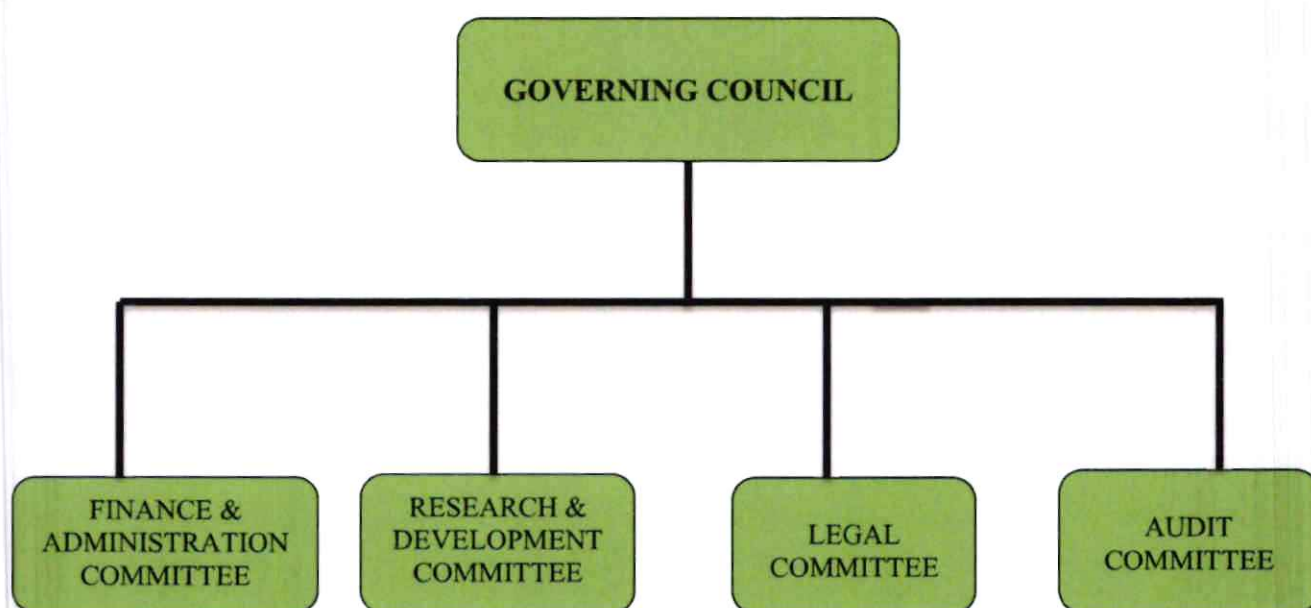
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Strategic Theme	Objective	Key Performance Indicators	Activity	Achievement
Resource Mobilization for Research activities	Develop and implement resource mobilization strategies	No. of funding sources mapped and identifies	Review of the Resource Mobilization Strategy	The following partners were engaged; US Embassy, Programme for Legal Empowerment and Aid Delivery (PLEAD, UNDP, Norwegian Embassy, Japan Society for the Promotion of Science, International development Law Organization (IDLO), Reinvent, African Leadership Centre and KIPPRA.
Upgrade ICT infrastructure and security system in the Centre	Expand and maintain ICT infrastructure and security systems	Deployment of Secure Socket Layer (SSL) Certificate	Adopted the use of board management software referred to as E-Board Software.	Attain Strategic Plan target of digitizing the Centre's processes
National Crime Research Communication Strategy	Disseminate information through mass media platforms and stakeholder foras	No. of reports disseminated through mass media platforms	Disseminate research reports in a user friendly format	Converted Crime research reports into infographics thus facilitating dissemination of the Centre's report to a wide niche in a user-friendly format
	Enhance branding of NCRC	No. of Media advertisements, exhibitions, corporate social responsibility the Centre participated in	Participated in Media advertisements, exhibitions, corporate social responsibility	Leveraged on media to disseminate its research reports. The media channels used included print media (Daily Nation, The Standard, People Daily, The Star), TV (TV47), radio (Capital FM), online media (Shahidi News, Kenyans.co.ke) and through NCRC's established social media pages. This increased the Centre's visibility, public engagement and brand building and reputation management
	Enhance stakeholder relations	No. of stakeholders engaged	Review the Centre's citizen service delivery charter in English and Kiswahili version and its conversion into audio/visual and sign language	Reviewed the Centre's Citizen Service Delivery Charter in English and Kiswahili version and its conversion into audio/visual and sign language

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;

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- 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.

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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 2023/2024, 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 2023/2024

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 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. Justin B. N Muturi, EGH	7	2	*	*	*	*	*	*	*	*
2	Justice Jessie Wanjiku Lesiit, MBS	7	4	9	9	*	*	3	3	*	*
3	Dr. Resila Onyango PhD, HSC, AIG Representing Inspector General of Police	7	6	*	*	5	3	*	*	*	*
4	Brg. (rtd) John K. Warioba, EBS, rcds (UK), psc(K)	7	7	*	*	*	*	3	3	4	3
5	Ms. Jacinta Nyamosi	7	7	*	*	5	3	*	*	4	4
6	Mr. Hitler Ogenche Rep. Mrs. Mary Mbau	2	2	3	2	*	*	0	0	0	0
	Dr. Christine Obondi, OGW	5	5	6	4	*	*	3	3	4	2

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7	Mr. Maurice Tsuma	3	3	6	3	2	2	*	*	*	*
	Ms. Marygorret Mogaka, HSC	3	3	3	3	2	2	*	*		
8	Mr. Kenneth Odhiambo	3	3	5	5	*	*	*	*	1	1
	Mr. Feisal Mohamed	4	3	4	3	*	*	*	*	3	3
9	Mr. Samuel Ndiritu Wakanyua	7	7	*	*	5	5	*	*	4	4
10	Dr. Judith Adongo Oloo	7	6	*	*	5	4	3	3	*	*
11	Mrs. Lauren Muisyo-Njiru	7	7	9	9	*	*	*	*	*	*
12	Mr. Shariff A. Hussein, OGW	3	3	*	*	3	3	2	2	*	*

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.

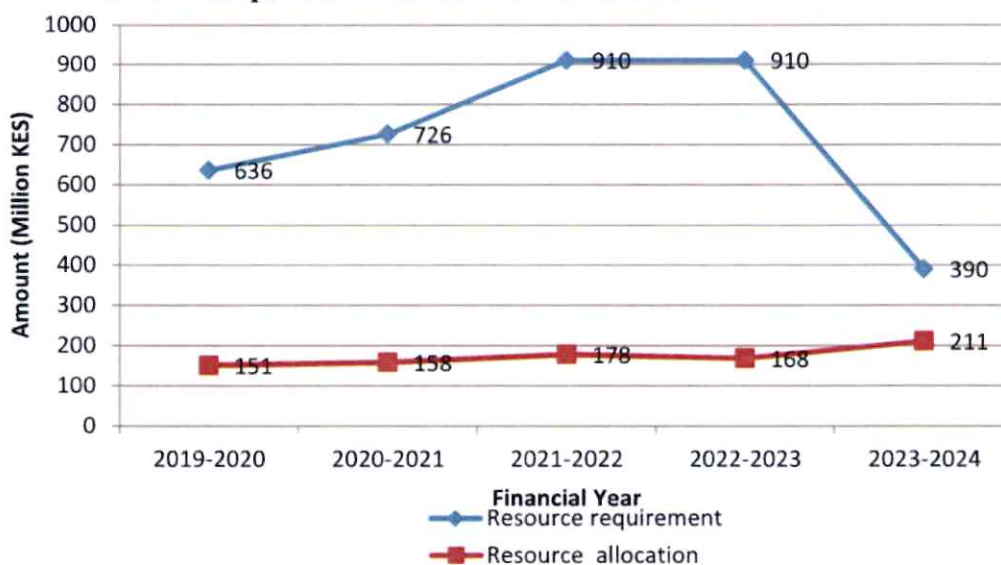
Governance and Legal Audit

The members of the Governing Council who served during the year are shown on pages xi to xvi. During the year, the following Council members ceased their membership to the Council: Mrs. Mary Mbau, HSC, Mr. Kenneth Odhiambo and four new Councill members were appointed as follows: Christine A. Obondi (Mrs), PhD, OGW, Mr. Shariff A. Hussein, OGW; Mr. Feisal Mohamed, and Ms. Marygorret Mogaka, HSC.

9. Management Discussion and Analysis

a) Financial Performance

i. Resource Requirement vs Resource Allocation

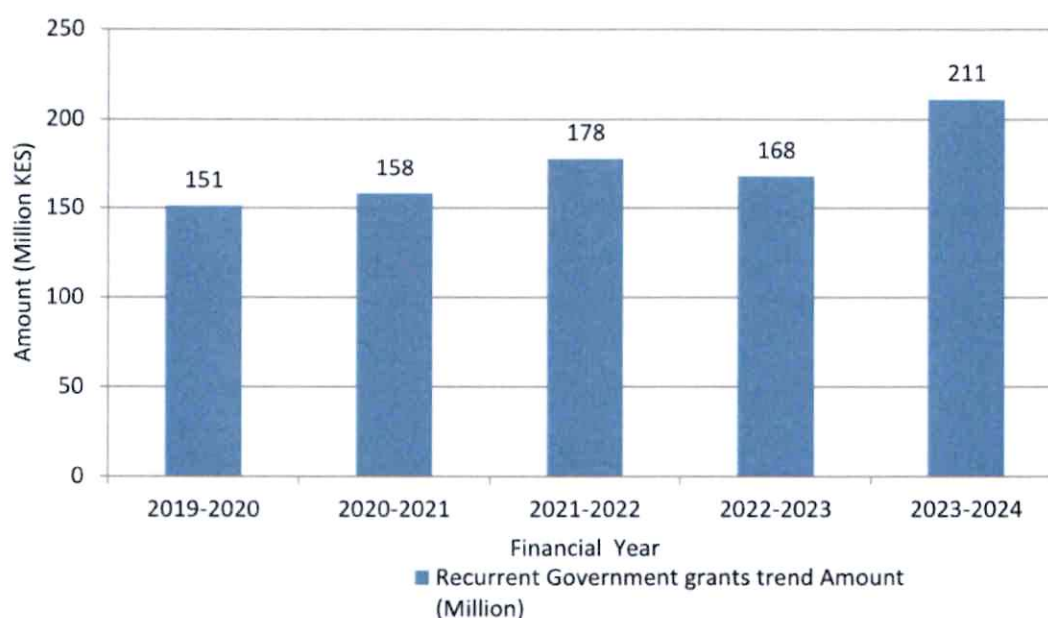


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The Centre has resource gaps which include inadequate staffing levels, inadequate budget allocation and lack of critical infrastructure which include motor vehicles and technological resources.

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 2019/2020 – 2023/2024



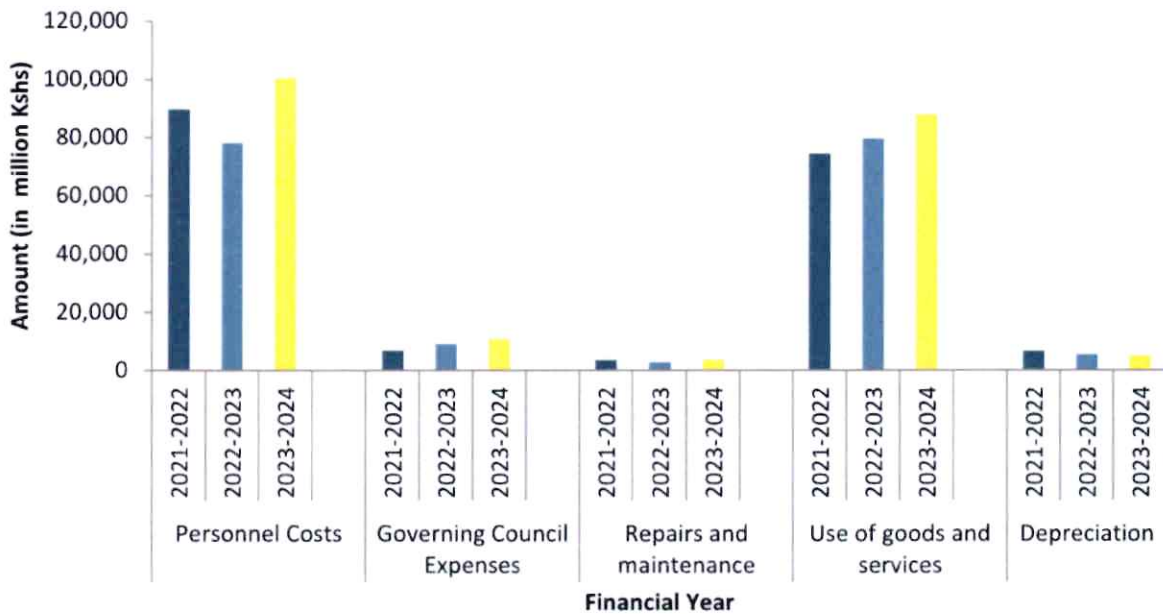
Over reliance on exchequer funding has caused operational inefficiencies in achieving the Centre’s mandate. The austerity measures by the Government has culminated to reduction of recurrent grants.

Recurrent Expenditure Analysis Financial Years 2021/2022 – 2023/2024

The recurrent expenditure refers to expenses that the Centre incurs regularly and 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.

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Notes:

The major cost for the Centre related to Personnel 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 Kinyongori Primary School, Kiambu County and donated one hundred (100) indigenous tree seedlings.

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.

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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 h 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 of 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, 2024, 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.

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- 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, 2024, 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 2023/2024. 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, 2024.

By Order of the Governing Council



.....

Name **MUTUA RUTEGWA**
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, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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.

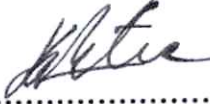
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Nothing has come to the attention of the Council members to indicate that the Centre will not remain a going concern for at least the next twelve months from the date of this statement.

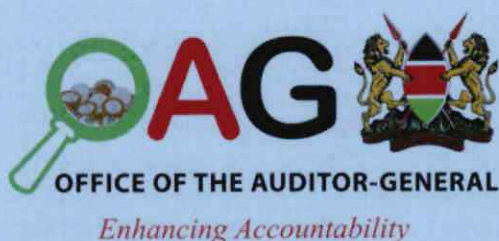
Approval of the Financial Statements

The Centre's Financial Statements were approved by the Governing Council on 27th Aug 2024 and signed on its behalf by:


.....
Name
Chairlady of the Governing Council


.....
Name MITUNA RUTEEKI
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, 2024

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 relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in 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.
- 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 aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Crime Research Centre set out on pages 1 to 16, which comprise the statement of financial position as at

30 June, 2024, and the statement of financial performance, statement of changes in net assets, statement of cash flows and 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, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the National 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

Pending Accounts Payable

The statement of financial position reflects trade and other payables of Kshs.4,578,798 as disclosed in Note 17 to the financial statements. The balance relates to pending bills in respect of supply of goods and services that were not settled during the year but were instead carried forward to the financial year 2024/2025.

Failure to settle bills during the year to which they relate adversely affects the implementation of the subsequent year's budgeted programs as the outstanding bills form a first charge to that year's budget provision.

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 li 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.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the 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 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 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 the Governing Council

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

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.

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

Auditor-General's Responsibilities for the Audit


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is

not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also 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


31 December, 2024


National Crime Research Centre
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for the year ended June 30, 2024


15. Statement of Financial Position as at 30 June 2024

	Notes	2023-2024	2022-2023
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	13	6,523,727	912,237
Receivables from Non-Exchange Transactions	14	11,738,032	9,268,809
Inventories	15	1,254,017	524,216
Total Current Assets		19,515,776	10,705,262
Non-Current Assets			
Property, Plant and Equipment	16	25,972,360	29,495,097
Total Non- Current Assets		25,972,360	29,495,097
Total Assets		45,488,136	40,200,359
Liabilities			
Current Liabilities			
Trade and Other Payables	17	4,578,798	4,540,395
Total Current Liabilities		4,578,798	4,540,395
Non-Current Liabilities			
Total Non- Current Liabilities			
Total Liabilities		4,578,798	4,540,395
Net Assets			
Accumulated Reserves		21,067,769	12,295,657
Capital Fund		19,841,569	23,364,307
Total Net Assets		40,909,338	35,659,964
Total Net Assets and Liabilities		45,488,136	40,200,359

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


.....
Name **MUTUMA KITEERE**
Accounting Officer
Date **30/12/2024**


.....
Name **Samuel Njoroge**
Head of Finance **12520**
ICPAK Member Number:
Date **30/12/2024**


.....
Name
Chairlady of the Governing
Council
Date **30/12/2024**


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


	Notes	2023-2024	2022-2023
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from State Department for Internal Security & National Administration	5	211,990,000	168,836,875
Finance Income	6	11,965	-
Other Income	7	361,057	-
Total revenue		212,363,022	168,836,875
Expenses			
Use of goods and services	8	87,568,632	79,587,211
Employee costs	9	100,304,300	78,213,440
Governing Council Expenses	10	10,756,150	9,030,729
Depreciation and amortization expense	11	4,855,838	5,353,832
Repairs and maintenance	12	3,628,728	2,748,948
Total expenses		207,113,648	174,934,160
Surplus/(deficit) for the period/year		5,249,374	(6,097,285)

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 *Amirah A. Mutere*
 Accounting Officer
 Date *30/12/2024*


 Name *Samuel Njiru*
 Head of Finance *13520*
 ICPAK Member Number:
 Date *30/12/2024*


 Name
 Chairlady of the Governing Council
 Date *30/12/2024*

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

	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

**National Crime Research Centre
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17. Statement of Cash Flows for the year ended 30 June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Cash flows from Operating Activities			
Receipts			
Transfers from State Department of Internal Security & National Administration	1	211,990,000	168,836,875
Total receipts		211,990,000	168,836,875
Payments			
Use of goods and services	8	87,568,632	79,587,211
Employee costs	9	100,304,300	78,213,440
Governing Council Expenses	10	10,756,150	9,030,729
Repairs and maintenance	12	3,628,728	2,748,948
Total payments		202,257,810	169,580,328
Working capital adjustments			
Increase/Decrease in receivables	14	(2,469,224)	(124,248)
Increase/Decrease in inventory	15	(729,801)	(335,894)
Increase/Decrease in payables	17	38,403	1,749,658
Net cash flows from/ (used in) Operating Activities		6,571,568	546,063
Cash flows from investing activities			
Purchase of office equipment	16	(1,333,100)	-
Net cash flows from/(used in) investing activities		(1,333,100)	-
Cash flows from financing activities			
Interest Income	6	11,965	-
Other Income	7	361,057	-
Net cash flows from financing Activities		373,022	-
Net increase/(decrease) in cash & Cash equivalents		5,611,490	546,063
Cash and cash equivalents at 1 July		912,237	366,174
Cash and cash equivalents at 30 June		6,523,727	912,237

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18. Statement of Comparison of Budget and Actual amounts for the year ended 30th June, 2024

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	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	211,990,000	-	211,990,000	211,990,000	0	100%
Other Income	-	-	-	373,022	373,022	100%
Total Income	211,990,000	-	211,990,000	212,363,022	373,022	
Expenses						
Use of Goods and Services	31,161,293	-	31,161,293	30,164,173	997,120	97%
Employee costs	100,910,398	-	100,910,398	100,304,300	606,098	99%
Remuneration of Governing Council	10,900,000	-	10,900,000	10,756,150	143,850	99%
Depreciation and Amortization expense	6,500,000	-	6,500,000	4,855,838	1,644,162	75%
Repairs and Maintenance	4,163,906	-	4,163,906	3,628,728	535,178	87%
Administrative expenses	49,403,468	-	49,403,468	48,669,326	734,142	99%
Contracted Services	8,950,935	-	8,950,935	8,735,133	215,802	98%
Total Expenditure	211,990,000	-	211,990,000	207,113,648		
Surplus for the period	0		0	5,249,374		

Budget Notes

The budgeted costs for the Financial Year 2023-2024 were based on historical data, forecasts and assumptions. The Centre adhered to the budget by ensuring that spending aligned with the financial plans.

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 2023/2024.

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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 2023-2024 was approved by the National Assembly on 30th June, 2023. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the 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, 2024.

5. Transfers from Other Government Entities

Description	2023-2024	2022-2023
	KShs	KShs
Unconditional Grants		
Operational Grant	211,990,000	168,836,875
Total Unconditional Grants	211,990,000	168,836,875

(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. KShs.	Total transfers 2023-24 KShs.	Prior year 2022-2023 KShs.
State Department Internal Security & National Administration	211,990,000	-	-	211,990,000	168,836,875
Total	211,990,000	-	-	211,990,000	168,836,875

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6. Finance Income

Description	2023-2024	2022-2023
	KShs	KShs
Interest income from deposits	11,965	-
Total Finance Income	11,965	-

7. Other Income

Description	2023-2024	2022-2023
	KShs	KShs
Skills development levy	361,057	-
Total other income	361,057	-

8. Use of Goods and Services

Description	2023-2024	2022-2023
	Kshs	Kshs
Research	20,717,200	22,635,638
Subscriptions	314,505	415,360
Advertising	512,040	1,483,729
Audit Fees	232,000	232,000
Conferences and Delegations	5,673,190	5,375,857
Consulting Fees	6,487,042	1,170,784
Consumables	2,830,673	2,816,683
Fuel and Oil	2,736,328	1,930,096
Insurance	436,641	458,800
Printing and Stationery	67,400	152,425
Bank Charges	307,740	662,075
Rental	21,369,170	20,935,474
Telecommunication	1,811,450	1,967,736
Training	3,773,783	2,484,940
Travel, Subsistence & Other Allowances	6,474,750	8,538,519
Other General Expenses	13,824,720	8,327,095
Total	87,568,632	79,587,211

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9. Employee Costs

Description	2023-2024	2022-2023
	Kshs	Kshs
Salaries and wages	36,773,422	27,110,991
Employer contribution to health insurance schemes	10,345,876	9,320,830
Employer contribution to pension schemes	4,474,143	4,346,035
Travel, accommodation, subsistence, & other allowances	31,596,867	27,214,251
Housing benefits and allowances	13,803,412	10,221,333
Gratuity	3,310,580	-
Employee costs	100,304,300	78,213,440

10. Governing Council Expenses

Description	2023-2024	2022-2023
	Kshs	Kshs
Honoraria	880,000	0
Sitting Allowances	4,493,300	4,812,454
Induction and Training	5,290,850	4,023,500
Travel and Accommodation	92,000	194,775
Total	10,756,150	9,030,729

11. Depreciation and Amortization Expense

Description	2023-2024	2022-2023
	Kshs	Kshs
Property, plant and equipment	4,855,838	5,353,832
Total depreciation and amortization	4,855,838	5,353,832

12. Repairs and Maintenance

Description	2023-2024	2022-2023
	Kshs	Kshs
Vehicles	2,506,800	1,954,176
Furniture and Fittings	1,121,928	794,772
Total Repairs and Maintenance	3,628,728	2,748,948

13. Cash and Cash Equivalents

Description	2023-2024	2022-2023
	Kshs	Kshs
Current Account	6,523,727	912,237
Total Cash and Cash Equivalents	6,523,727	912,237

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

		2023-2024	2022-2023
Financial Institution	Account number	Kshs	Kshs
a) Current Account			
Kenya Commercial Bank	1122479417	3,193,663	904,334
Kenya Commercial Bank	1314414895	3,314,969	-
Sub- Total		6,508,632	904,334
b) Others (Specify)			
Cash in Hand		15,095	7,903
Sub- Total		15,095	14,228
Grand Total		6,523,727	366,174

14. Receivables from Exchange Transactions

Receivables from Exchange Transactions (Current)

	2023-2024	2022-2023
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	110,649	114,649
CIC Insurance – General Life	720,594	480,631
CIC Insurance – Medical Cover	6,527,835	5,401,992
Safaricom Limited	0	4,500
Postal Corporation of Kenya	4,725	4,725
The Standard Group	54,000	76,995
Vista Prime Ltd	128,364	160,000
Institute of Certified Public Accountants	5,600	5,600
Human Resource Institute	6,750	4,500
CIC Insurance GPA	170,348	187,752
Training Levy	1,181,702	-
Total Current Receivables	11,738,032	9,268,809

15. Inventories

Description	2023-2024	2022-2023
	Kshs	Kshs
Consumable Stores	1,254,017	524,217
Total	1,254,017	524,217

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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 2022	29,038,724	65,811,555	14,390,177	4,048,830	113,289,286
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
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
Depreciation and impairment					
At 30 June 2022	22,982,841	39,780,437	13,215,883	2,461,196	78,440,357
Depreciation	1,513,971	3,253,890	387,517	198,454	5,353,832
At 30 June 2023	24,496,812	43,034,327	13,353,225	2,659,650	83,544,014
Depreciation	1,135,478	2,847,154	699,559	173,647	4,855,838
At 30 June 2024	25,632,290	45,881,481	14,052,784	2,833,297	88,399,852
Net book values					
At 31 st June 2024	3,406,434	19,930,074	1,420,318	1,215,533	25,972,359
At 30 th June 2023	4,541,912	22,777,228	786,777	1,389,180	29,495,097

17. Trade and Other Payables

Description	2023-2024	2022-2023
	Kshs	Kshs
Office of the Auditor General	464,000	232,000
PAYE June 2023	0	1,221,685
Gratuity	4,005,598	694,617
Nation Media Group PLC	109,200	-
Lloyd Masika Ltd	0	2,392,093
Total trade and other payables	4,578,798	4,540,395

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18. Cash Generated from Operations

	2023-2024	2022-2023
	Kshs	Kshs
Surplus/Deficit for the year before tax	5,249,374	(6,097,285)
Adjusted for:		
Depreciation	4,855,838	5,353,832
Working capital adjustments		
Increase/Decrease in inventory	(729,801)	(335,894)
Increase/Decrease in receivables	(2,469,223)	(124,248)
Increase/Decrease in payables	38,403	1,749,658
Net cash flow from operating activities	6,944,591	546,063

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)
4.2	Failure to Create a Sinking Fund for Asset Replacement Criteria	The Centre shall create a Sinking as per the provisions of Section 16(2)(f) of the National Crime Research Centre Act, 2012.	Resolved	FY 2023-2024
4.4	Understaffing A review of the staff establishment availed for audit revealed that the institution has an authorized establishment of 214 employees and only 22 employees were in operation representing 10% staff capacity.	The Centre has made several requests for authority to recruit but the National Treasury is yet to communicate. Follow ups are ongoing through the parent ministry and the Office of the Attorney General	Not Resolved	On going
4.5	Trade and other payables The statement of financial position reflects trade and other payables (pending Bills) of Ksh 4,540,395 and as detailed in Note 15 to the Financial Statements. Included in these payables is outstanding	The Centre is in the process of concluding the matter as per the provisions of the law to determine the fate of the gratuity amount provided for.	Resolved	FY 2024-2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	gratuity of Kshs.694,617 payable to officer P/N 201201006 in 2015/2016 Financial year.			
4.7	Failure to Update Motor Vehicle Repair Log Books	The G.P 55 (motor Vehicle Repair Log-books) have been updated and shall be maintained in future as per the requirements of Public Procurement and Asset Disposal - Regulations 2020.	Resolved	FY 2023-2024



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Director/CEO

Date: 30/12/2024

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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	02/08/2023	Recurrent	17,665,833	17,665,833	-	-	-	-	17,665,833
State Department for Internal Security & National Administration	01/09/2023	Recurrent	17,665,833	17,665,833	-	-	-	-	17,665,833
State Department for Internal Security & National Administration	06/09/2023	Recurrent	17,665,834	17,665,834	-	-	-	-	17,665,834
State Department for Internal Security & National Administration	26/10/2023	Recurrent	17,665,833	17,665,833	-	-	-	-	17,665,833
State Department for Internal Security & National Administration	01/12/2023	Recurrent	17,665,834	17,665,834	-	-	-	-	17,665,834
State Department for Internal Security & National Administration	29/12/2023	Recurrent	17,665,833	17,665,833	-	-	-	-	17,665,833
State Department for Internal Security & National Administration	01/02/2024	Recurrent	17,665,833	17,665,833	-	-	-	-	17,665,833
State Department for Internal Security & National Administration	11/03/2024	Recurrent	17,665,833	17,665,833	-	-	-	-	17,665,833
State Department for Internal Security & National Administration	12/04/2024	Recurrent	17,665,834	17,665,834	-	-	-	-	17,665,834
State Department for Internal Security & National Administration	29/04/2024	Recurrent	17,665,833	17,665,833	-	-	-	-	17,665,833
State Department for Internal Security & National Administration	12/06/2024	Recurrent	17,665,833	17,665,833	-	-	-	-	17,665,833
State Department for Internal Security & National Administration	24/06/2024	Recurrent	17,665,834	17,665,834	-	-	-	-	17,665,834
Total			211,990,000	211,990,000	-	-	-	-	211,990,000

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Appendix III: Confirmation of Inter-Entity Transfers

Amounts Disbursed by Ministry of Interior and National Administration							
Reference Number	Date Disbursed	Recurrent Gok Grants (Ksh) A	Development Gok/Donor Grants (Ksh) B	Inter-Ministerial (Ksh) C	Total (Ksh) D=(A+B+C)	Amount Received by (NCRC) as at 30th June 2024 (Ksh) E	Difference (KShs)=(D-E)
FT23214DTX22	02/08/2023	17,665,833.00	-	-	17,665,833.00	17,665,833.00	-
FT2324491J7N	01/09/2023	17,665,833.00	-	-	17,665,833.00	17,665,833.00	-
FT232490NT1Z	06/09/2023	17,665,834.00	-	-	17,665,834.00	17,665,834.00	-
FT23299G9D9Z	26/10/2023	17,665,833.00	-	-	17,665,833.00	17,665,833.00	-
FT233354DMHN	01/12/2023	17,665,834.00	-	-	17,665,834.00	17,665,834.00	-
FT23363LMZGQ	29/12/2023	17,665,833.00	-	-	17,665,833.00	17,665,833.00	-
FT24032BV64Q	01/02/2024	17,665,833.00	-	-	17,665,833.00	17,665,833.00	-
FT24071M2196	11/03/2024	17,665,833.00	-	-	17,665,833.00	17,665,833.00	-
FT24103L2H5S	12/04/2024	17,665,834.00	-	-	17,665,834.00	17,665,834.00	-
FT24120HKQFZ	29/04/2024	17,665,833.00	-	-	17,665,833.00	17,665,833.00	-
FT24164PJKBY	12/06/2024	17,665,833.00	-	-	17,665,833.00	17,665,833.00	-
FT24176GCW27	24/06/2024	17,665,834.00	-	-	17,665,834.00	17,665,834.00	-
		211,990,000.00	-	-	211,990,000.00	211,990,000.00	-

I confirm that the amounts shown above are correct as of the date indicated
Head of Accounts ,State Department for Internal Security & National
Administration

Name: Frederick R. Mwangi

Signature: [Signature]

Date: 7/30/2024

Head of Accounts & Finance, National Crime
Research Centre

Name: Samuel Njambi

Signature: [Signature]

Date: 30/07/2024