

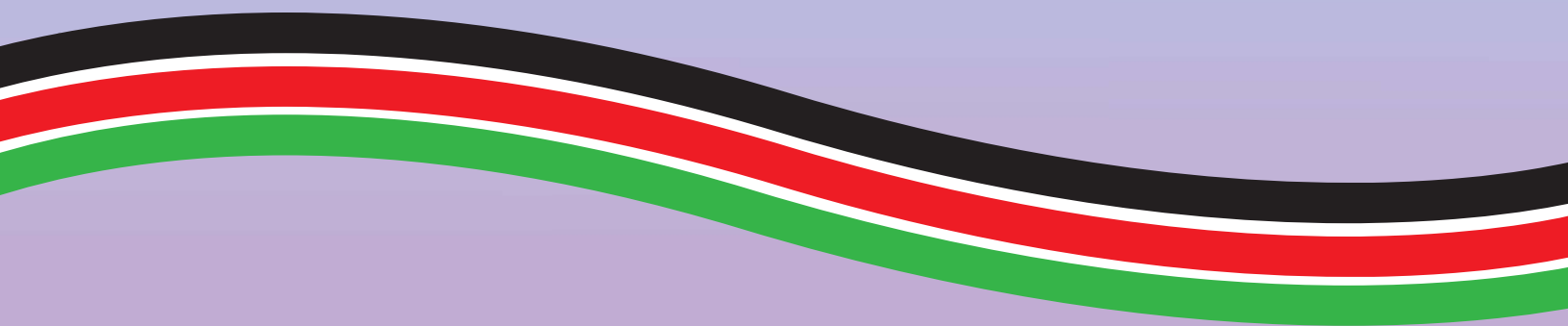
OFFICE OF THE CONTROLLER OF BUDGET



COUNTY GOVERNMENTS BUDGET IMPLEMENTATION REVIEW REPORT

FOR THE FINANCIAL YEAR
2023/24

AUGUST, 2024



OFFICE OF THE CONTROLLER OF BUDGET



COUNTY GOVERNMENTS BUDGET IMPLEMENTATION REVIEW REPORT

FOR THE FINANCIAL YEAR
2023/24

AUGUST, 2024

FOREWORD

The FY 2023/24 County Governments Budget Implementation Review Report (CBIRR) provides information on the budget performance of the forty-seven County Governments by analysing receipts into the County Revenue Fund, exchequer issues, expenditure, absorption of funds against approved budget and outlining the key issues that impeded budget implementation during the period. It also provides recommendations to address the issues. It has been prepared per Article 228 (6) of the Constitution, which requires the Controller of Budget to submit to each House of Parliament a report on the implementation of the budgets of the National and County Governments every four months.

The report is also prepared in conformity with Section 9 of the Controller of Budget Act, 2016, which prescribes the content of the budget implementation reports. It is one of the mediums the Controller of Budget uses to publicise information on budget implementation at the County Government level in line with Section 39 (8) of the Public Finance Management Act, 2012. It is based on reviewing financial and non-financial reports submitted to Controller of Budget under Sections 166 and 168 of the Public Finance Management, data extracted from the Integrated Financial Management Information System and the approved budgets for FY 2023/2024. It is further enhanced by continuous monitoring of budget implementation by the Office of the Controller of Budget.

This report will be helpful to the Legislature and Executive arms of the County Governments and the public in creating awareness of budget implementation and improving the management of public funds. I call upon the public and other stakeholders in the public finance management space to use this report to interrogate county governments' use of public funds.

The preparation of this report was made possible through the efforts and devotion to duty of both Controller of Budget and County Governments staff, whom I acknowledge and greatly appreciate.



FCPA Dr. Margaret Nyakang'o, CBS

CONTROLLER OF BUDGET

TABLE OF CONTENT

FOREWORD	I
TABLE OF CONTENT	II
LIST OF TABLES	IV
LIST OF FIGURES	XI
ACRONYMS	XV
EXECUTIVE SUMMARY	XVI
KEY HIGHLIGHTS	XVIII
1. INTRODUCTION	1
2. FINANCIAL ANALYSIS OF COUNTY GOVERNMENT BUDGET IMPLEMENTATION IN FY 2023/24	2
3. BUDGET PERFORMANCE BY COUNTY GOVERNMENTS	11
3.1. County Government of Baringo	11
3.2. County Government of Bomet	25
3.3. County Government of Bungoma	36
3.4. County Government of Busia	55
3.5. County Government of Elgeyo Marakwet	69
3.6. County Government of Embu	79
3.7. County Government of Garissa	93
3.8. County Government of Homa Bay	103
3.9. County Government of Isiolo	120
3.10. County Government of Kajiado	132
3.11. County Government of Kakamega	145
3.12. County Government of Kericho	153
3.13. County Government of Kiambu	165
3.14. County Government of Kilifi	176
3.15. County Government of Kirinyaga	189
3.16. County Government of Kisii	201
3.17. County Government of Kisumu	212
3.18. County Government of Kitui	227
3.19. County Government of Kwale	239
3.20. County Government of Laikipia	257
3.21. County Government of Lamu	271
3.22. County Government of Machakos	284
3.23. County Government of Makueni	297
3.24. County Government of Mandera	309
3.25. County Government of Marsabit	318
3.26. County Government of Meru	331
3.27. County Government of Migori	343
3.28. County Government of Mombasa	362
3.29. County Government of Murang'a	373
3.30. Nairobi City County Government	385

3.31. County Government of Nakuru	400
3.32. County Government of Nandi.....	415
3.33. County Government of Narok.....	424
3.34. County Government of Nyamira	434
3.35. County Government of Nyandarua	446
3.36. County Government of Nyeri.....	459
3.37. County Government of Samburu.....	472
3.38. County Government of Siaya.....	487
3.39. County Government of Taita Taveta.....	498
3.40. County Government of Tana River.....	511
3.41. County Government of Tharaka Nithi	524
3.42. County Government of Trans Nzoia	535
3.43. County Government of Turkana	545
3.44. County Government of Uasin Gishu	562
3.45. County Government of Vihiga	577
3.46. County Government of Wajir	588
3.47. County Government of West Pokot.....	599
4. KEY CHALLENGES AND RECOMMENDATIONS	611
4.1. Introduction	611
4.2. Failure by the National Treasury to disburse the June 2024 equitable share of revenue to County Governments.....	611
4.3. Under-Performance of Own-Source Revenue Collection	611
4.4. Low Expenditure on Development Budget.....	611
4.5. High Pending Bills	612
4.6. High Expenditure on Personnel Emoluments	612
4.7. Delay in Submission of Financial and Non-Financial Reports to the Controller of Budget.....	612
4.8. Use of Commercial Bank Accounts	613
4.9. Excessive Expenditure on Travelling.....	613
5. CONCLUSION	614

LIST OF TABLES

Table 2.1: Own Source Revenue Collection in the FY 2023/24	2
Table 2.2: Expenditure by Major Economic Classification in the FY 2023/24.....	4
Table 2.3: County Budget Allocation, Expenditure and Absorption Rate for the FY 2023/24.....	6
Table 2.4: MCAs Budget Allocation, Expenditure and Absorption Rate in the FY 2023/24	7
Table 2.5: Pending Bills for the Counties as of 30th June 2024 (In Kshs.).....	9
Table 3.1: Baringo County, Revenue Performance in the FY 2023/24	11
Table 3.2: Summary of Budget and Expenditure by Economic Classification	14
Table 3.3: Performance of County Established Funds in the FY 2023/24.....	15
Table 3.4: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	16
Table 3.5: Baringo County, List of Development Projects with the Highest Expenditure	17
Table 3.6: Baringo County, Budget Allocation and Absorption Rate by Department	18
Table 3.7: Baringo County, Budget Allocation and Absorption Rate by Department	19
Table 3.8: Bomet County, Revenue Performance in the FY 2023/24Source: Bomet County Treasury	26
Table 3.9: Summary of Budget and Expenditure by Economic Classification	28
Table 3.10: Performance of County Established Funds in the FY 2023/24	29
Table 3.11: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	30
Table 3.12: Bomet County, List of Development Projects with the Highest Expenditure.....	31
Table 3.13: Bomet County, Budget Allocation and Absorption Rate by Department	32
Table 3.14: Bomet County, Budget Execution by Programmes and Sub-Programmes	32
Table 3.15: Bungoma County, Revenue Performance in the FY 2023/24.....	37
Table 3.16: Summary of Budget and Expenditure by Economic Classification	39
Table 3.17: Performance of County Established Funds in the FY 2023/24	40
Table 3.18: Summary of Highest Expenditure on Foreign Travel as of 30 June 2024	42
Table 3.19: Bungoma County, List of Development Projects with the Highest Expenditure	42
Table 3.20: Bungoma County, Budget Allocation and Absorption Rate by Department	42
Table 3.21: Bungoma County, Budget Execution by Programmes and Sub-Programmes	43
Table 3.22: Busia County, Revenue Performance in the FY 2023/24	55
Table 3.23: Summary of Budget and Expenditure by Economic Classification	57
Table 3.24: Performance of County Established Funds in the FY 2023/24	58
Table 3.25: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	59
Table 3.26: Busia County, List of Development Projects with the Highest Expenditure.....	60
Table 3.27: Busia County, Budget Allocation and Absorption Rate by Department	60
Table 3.28: Busia County, Budget Execution by Programmes and Sub-Programmes	61
Table 3.29: Elgeyo Marakwet County, Revenue Performance in the FY 2023/24.....	69
Table 3.30: Summary of Budget and Expenditure by Economic Classification	71
Table 3.31: Performance of County Established Funds in the FY 2023/24	72
Table 3.32: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	73
Table 3.33: Elgeyo Marakwet County, List of Development Projects with the Highest Expenditure	74
Table 3.34: Elgeyo Marakwet County, Budget Allocation and Absorption Rate by Department.....	74
Table 3.35: Elgeyo Marakwet County, budget execution by programmes and sub-programmes in the FY 2023/24	75
Table 3.36: Embu County, Revenue Performance in the FY 2023/24	80
Table 3.37: Summary of Budget and Expenditure by Economic Classification	82
Table 3.38: Performance of County Established Funds in the FY 2023/24	83
Table 3.39: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	84
Table 3.40: Embu County, List of Development Projects with the Highest Expenditure	85
Table 3.41: Embu County, Budget Allocation and Absorption Rate by Department	86

Table 3.42: Embu County, Budget Execution by Programmes and Sub-Programmes	87
Table 3.43: Garissa County, Revenue Performance in the FY 2023/24	93
Table 3.44: Summary of Budget and Expenditure by Economic Classification	96
Table 3.45: Performance of County Established Funds in the FY 2023/24	97
Table 3.46: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	98
Table 3.47: Garissa County, List of Development Projects with the Highest Expenditure	98
Table 3.48: Garissa County, Budget Allocation and Absorption Rate by Department.....	99
Table 3.49: Garissa County, Budget Execution by Programmes and Sub-Programmes	100
Table 3.50: Homa Bay County, Revenue Performance in FY 2023/24	104
Table 3.51: Summary of Budget and Expenditure by Economic Classification	106
Table 3.52: Performance of County Established Funds in the FY 2023/24	107
Table 3.53: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	108
Table 3.54: Homa Bay County, List of Development Projects with the Highest Expenditure	109
Table 3.55: Homa Bay County, Budget Allocation and Absorption Rate by Department.....	110
Table 3.56: Homa Bay County, Budget Execution by Programmes and Sub-Programmes	111
Table 3.57: Isiolo County, Revenue Performance in the FY 2023/24	120
Table 3.58: Summary of Budget and Expenditure by Economic Classification	122
Table 3.59: Performance of County Established Funds in the FY 2023/24	123
Table 3.60: A breakdown of “Other Operating Expenses” in the above graph.	124
Table 3.61: Isiolo County, List of Development Projects with the Highest Expenditure	125
Table 3.62: Isiolo County, Budget Allocation and Absorption Rate by Department	125
Table 3.63: Isiolo County, Budget Execution by Programmes and Sub-Programmes	126
Table 3.64: Kajiado County, Revenue Performance in the FY 2023/24	132
Table 3.65: Summary of Budget and Expenditure by Economic Classification	135
Table 3.66: Performance of County Established Funds in the FY 2023/24	136
Table 3.67: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	137
Table 3.68: Kajiado County, List of Development Projects with the Highest Expenditure	138
Table 3.69: Kajiado County, Budget Allocation and Absorption Rate by Department.....	138
Table 3.70: Kajiado County, Budget Execution by Programmes and Sub-Programmes	139
Table 3.71: Kakamega County, Revenue Performance in the FY 2023/24.....	145
Table 3.72: Summary of Budget and Expenditure by Economic Classification	148
Table 3.73: Performance of County Established Funds in the FY 2023/24	149
Table 3.74: Summary of Highest Expenditure on Foreign Travel as of 30 June 2024	150
Table 3.75: Kakamega County, List of Development Projects with the Highest Expenditure	151
Table 3.76: Kakamega County, Budget Allocation and Absorption Rate by Department.....	151
Table 3.77: Kericho County, Revenue Performance in the FY 2023/24	154
Table 3.78: Summary of Budget and Expenditure by Economic Classification	156
Table 3.79: Performance of County Established Funds in the FY 2023/24	157
Table 3.80: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	159
Table 3.81: Kericho County, List of Development Projects with the Highest Expenditure	160
Table 3.82: Kericho County, Budget Allocation and Absorption Rate by Department	160
Table 3.83: Kericho County, Budget Execution by Programmes and Sub-Programmes	161
Table 3.84: Kiambu County, Revenue Performance in the FY 2023/24	165
Table 3.85: Summary of Budget and Expenditure by Economic Classification	168
Table 3.86: Performance of County Established Funds in the FY 2023/24	169
Table 3.87: Summary of Highest Expenditure on Foreign Travel as of 30 June 2024	170
Table 3.88: Kiambu County, List of Development Projects with the Highest Expenditure	171
Table 3.89: Kiambu County, Budget Allocation and Absorption Rate by Department	172

Table 3.90: Kiambu County, Budget Execution by Programmes and Sub-Programmes	172
Table 3.91: Kilifi County, Revenue Performance in the FY 2023/24	177
Table 3.92: Summary of Budget and Expenditure by Economic Classification	179
Table 3.93: Performance of County Established Funds in the FY 2023/24	180
Table 3.94: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	181
Table 3.95: Kilifi County, List of Development Projects with the Highest Expenditure	182
Table 3.96: Kilifi County, Budget Allocation and Absorption Rate by Department	182
Table 3.97: Kilifi County, Budget Execution by Programmes and Sub-Programmes	184
Table 3.98: Kirinyaga County, Revenue Performance in the FY 2023/24	189
Table 3.99: Summary of Budget and Expenditure by Economic Classification	191
Table 3.100: Performance of County Established Funds in the FY 2023/24	192
Table 3.101: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	193
Table 3.102: Kirinyaga County, List of Development Projects with the Highest Expenditure	194
Table 3.103: Kirinyaga County, Budget Allocation and Absorption Rate by Department.....	195
Table 3.104: Kirinyaga County, Budget Execution by Programmes and Sub-Programmes	195
Table 3.105: Kisii County, Revenue Performance in the FY 2023/24.....	201
Table 3.106: Summary of Budget and Expenditure by Economic Classification	203
Table 3.107: Performance of County Established Funds in the FY 2023/24	204
Table 3.108: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	205
Table 3.109: Kisii County, List of Development Projects with the Highest Expenditure	206
Table 3.110: Kisii County, Budget Allocation and Absorption Rate by Department.....	207
Table 3.111: Kisii County, Budget Execution by Programmes and Sub-Programmes	208
Table 3.112: Kisumu County, Revenue Performance in the FY 2023/24	212
Table 3.113: Summary of Budget and Expenditure by Economic Classification	215
Table 3.114: Kisumu County, Performance of County Established Funds in the FY 2023/24.....	216
Table 3.115: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	217
Table 3.116: Kisumu County, List of Development Projects with the Highest Expenditure	217
Table 3.117: Kisumu County, Budget Allocation and Absorption Rate by Department	218
Table 3.118: Kisumu County, Budget Execution by Programmes and Sub-Programmes	219
Table 3.119: Kitui County, Revenue Performance in the FY 2023/24	226
Table 3.120: Summary of Budget and Expenditure by Economic Classification	228
Table 3.121: Performance of County Established Funds in the FY 2023/24 Source:	229
Table 3.122: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	230
Table 3.123: Kitui County, List of Development Projects with the Highest Expenditure	231
Table 3.124: Kitui County, Budget Allocation and Absorption Rate by Department	232
Table 3.125: Kitui County, Budget Execution by Programmes and Sub-Programmes	233
Table 3.126: Kwale County Revenue Performance in the FY 2023/24	238
Table 3.127: Summary of Budget and Expenditure by Economic Classification	241
Table 3.128: Performance of County Established Funds in the FY 2023/24	242
Table 3.129: Summary of Highest Expenditure on Foreign Travel as of 30th Jun 2024	243
Table 3.130: Kwale County, List of Development Projects with the Highest Expenditure	244
Table 3.131: Kwale County, Budget Allocation and Absorption Rate by Department	244
Table 3.132: Kwale County, Budget Execution by Programmes and Sub-Programmes	245
Table 3.133: Laikipia County, Revenue Performance in the FY 2023/24.....	257
Table 3.134: Summary of Budget and Expenditure by Economic Classification	259
Table 3.135: Performance of County Established Funds in the FY 2023/24	260
Table 3.136: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	261
Table 3.137: Laikipia County, List of Development Projects with the Highest Expenditure	261

Table 3.138: Laikipia County, Budget Allocation and Absorption Rate by Department.....	262
Table 3.139: Laikipia County, Budget Execution by Programmes and Sub-Programmes	263
Table 3.140: Lamu County, Revenue Performance in the FY 2023/24.....	271
Table 3.141: Summary of Budget and Expenditure by Economic Classification.....	273
Table 3.142: Performance of County Established Funds in the FY 2023/24	274
Table 3.143: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	275
Table 3.144: Lamu County, List of Development Projects with the Highest Expenditure	276
Table 3.145: Lamu County, Budget Allocation and Absorption Rate by Department.....	276
Table 3.146: Lamu County, Budget Execution by Programmes and Sub-Programmes	277
Table 3.147: Machakos County Revenue Performance in the FY 2023/24.....	283
Table 3.148: Summary of Budget and Expenditure by Economic Classification.....	285
Table 3.149: Performance of County Established Funds in the FY 2023/24	286
Table 3.150: Summary of Highest Expenditure on Foreign Travel as of 30 June 2024	287
Table 3.151: Machakos County, List of Development Projects with the Highest Expenditure	289
Table 3.152: Machakos County, Budget Allocation and Absorption Rate by Department	290
Table 3.153: Machakos County, Budget Execution by Programmes and Sub-Programmes.....	290
Table 3.154: Makueni County, Revenue Performance in the FY 2023/24	296
Table 3.155: Summary of Budget and Expenditure by Economic Classification.....	299
Table 3.156: Performance of County Established Funds in the FY 2023/24	300
Table 3.157: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	301
Table 3.158: Makueni County, List of Development Projects with the Highest Expenditure.....	302
Table 3.159: Makueni County, Budget Allocation and Absorption Rate by Department	303
Table 3.160: Makueni County, Budget Execution by Programmes and Sub-Programmes	304
Table 3.161: Mandera County, Revenue Performance in the FY 2023/24.....	308
Table 3.162: Summary of Budget and Expenditure by Economic Classification.....	311
Table 3.163: Performance of County Established Funds in the FY 2023/24	312
Table 3.164: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	313
Table 3.165: Mandera County, List of Development Projects with the Highest Expenditure	313
Table 3.166: Mandera County, Budget Allocation and Absorption Rate by Department.....	314
Table 3.167: Mandera County, Budget Execution by Programmes and Sub-Programmes	315
Table 3.168: Marsabit County, Revenue Performance in the FY 2023/24	318
Table 3.169: Summary of Budget and Expenditure by Economic Classification.....	320
Table 3.170: Performance of County Established Funds in the FY 2023/24	321
Table 3.171: Summary of Highest Expenditure on Foreign Travel as of 30 June 2024	322
Table 3.172: Marsabit County, List of Development Projects with the Highest Expenditure	323
Table 3.173: Marsabit County, Budget Allocation and Absorption Rate by Department	324
Table 3.174: Marsabit County, Budget Execution by Programmes and Sub-Programmes	325
Table 3.175: Meru County, Revenue Performance in the FY 2023/24	331
Table 3.176: Summary of Budget and Expenditure by Economic Classification.....	334
Table 3.177: Performance of County Established Funds in the FY 2023/24	335
Table 3.178: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	336
Table 3.179: Meru County, List of Development Projects with the Highest Expenditure	337
Table 3.180: Meru County, Budget Allocation and Absorption Rate by Department	338
Table 3.181: Meru County, Budget Execution by Programmes and Sub-Programmes	339
Table 3.182: Migori County, Revenue Performance in the FY 2023/24.....	343
Table 3.183: Summary of Budget and Expenditure by Economic Classification.....	345
Table 3.184: Performance of County Established Funds in the FY 2023/24	346
Table 3.185: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	348

Table 3.186: Migori County, List of Development Projects with the Highest Expenditure	348
Table 3.187: Migori County, Budget Allocation and Absorption Rate by Department.....	349
Table 3.188: Migori County, Budget Execution by Programmes and Sub-Programmes	350
Table 3.189: Mombasa County, Revenue Performance in the FY 2023/24.....	361
Table 3.190: Summary of Budget and Expenditure by Economic Classification.....	363
Table 3.191: Performance of County Established Funds in the FY 2023/24	364
Table 3.192: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	365
Table 3.193: Mombasa County, List of Development Projects with the Highest Expenditure	366
Table 3.194: Mombasa County, Budget Allocation and Absorption Rate by Department.....	367
Table 3.195: Mombasa County, Budget Execution by Programmes and Sub-Programmes	367
Table 3.196: Murang'a County, Revenue Performance in the FY 2023/24	372
Table 3.197: Summary of Budget and Expenditure by Economic Classification.....	374
Table 3.198: Performance of County Established Funds in the FY 2023/24	375
Table 3.199: Summary of Highest Expenditure on Foreign Travel as of 30 June 2024	376
Table 3.200: Murang'a County, List of Development Projects with the Highest Expenditure	378
Table 3.201: Murang'a County, Budget Allocation and Absorption Rate by Department	378
Table 3.202: Murang'a County, Budget Execution by Programmes and Sub-Programmes	379
Table 3.203: Nairobi City County, Revenue Performance in the FY 2023/24	385
Table 3.204: Summary of Budget and Expenditure by Economic Classification.....	387
Table 3.205: Performance of County Established Funds in the FY 2023/24	388
Table 3.206: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	389
Table 3.207: Nairobi City County, List of Development Projects with the Highest Expenditure	390
Table 3.208: Nairobi City County, Budget Allocation and Absorption Rate by Department	391
Table 3.209: Nairobi City County, Budget Execution by Programmes and Sub-Programmes	392
Table 3.210: Nakuru County, Revenue Performance in the FY 2023/24	399
Table 3.211: Summary of Budget and Expenditure by Economic Classification.....	402
Table 3.212: Performance of County Established Funds in the FY 2023/24	403
Table 3.213: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	404
Table 3.214: Nakuru County, List of Development Projects with the Highest Expenditure	405
Table 3.215: Nakuru County, Budget Allocation and Absorption Rate by Department	406
Table 3.216: Nakuru County, Budget Execution by Programmes and Sub-Programmes	407
Table 3.217: Nandi County Revenue Performance in the FY 2023/24.....	415
Table 3.218: Summary of Budget and Expenditure by Economic Classification.....	417
Table 3.219: Performance of County Established Funds in the FY 2023/24	418
Table 3.220: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	419
Table 3.221: Nandi County, List of Development Projects with the Highest Expenditure	420
Table 3.222: Nandi County, Budget Allocation and Absorption Rate by Department.....	421
Table 3.223: Nandi County, Budget Execution by Programmes and Sub-Programmes	422
Table 3.224: Narok County, Revenue Performance in the FY 2023/24.....	425
Table 3.225: Summary of Budget and Expenditure by Economic Classification.....	428
Table 3.226: Performance of County Established Funds in the FY 2023/24	429
Table 3.227: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024.....	430
Table 3.228: Narok County, List of Development Projects with the Highest Expenditure	430
Table 3.229: Narok County, Budget Allocation and Absorption Rate by Department.....	431
Table 3.230: Narok County, Budget Execution by Programmes and Sub-Programmes.....	431
Table 3.231: Nyamira County, Revenue Performance in the FY 2023/24.....	435
Table 3.232: Summary of Budget and Expenditure by Economic Classification.....	437
Table 3.233: Performance of County Established Funds in the FY 2023/24	438