



COUNTY GOVERNMENT OF NANDI

COUNTY TREASURY

QUARTER TWO NANDI COUNTY BUDGET IMPLEMENTATION REVIEW REPORT

FINANCIAL YEAR 2023/2024

JANUARY, 2024

County Government of Nandi

1.1.1 Overview of FY 2023/24 Budget

The County's approved supplementary budget for the FY 2023/24 is Kshs.9.36 billion, comprising Kshs.3.16 billion (33.8 per cent) and Kshs.6.20 billion (66.2 per cent) allocation for development and recurrent programmes respectively. The approved budget estimates represented an increase of 10 per cent compared to the previous financial year when the approved budget was Kshs.8.51 billion and comprised of Kshs.2.36 billion towards development expenditure and Kshs.6.15 billion for recurrent expenditure.

To finance the budget, the County expects to receive Kshs.7.85 billion (83.9 per cent) as the equitable share of revenue raised nationally, Kshs.938.82 million (10 per cent) as additional allocations/conditional grants, and generate Kshs.515.56 million (5.5 per cent) as gross own source revenue. The own-source revenue includes Kshs.155.23 million (1.7 per cent) as Facility Improvement Fund (revenue from health facilities), and Kshs.360.33 million (3.8 per cent) as ordinary own-source revenue. A breakdown of the additional allocations/conditional grants is provided in **Table 1**.

1.1.2 Revenue Performance

In the first six months of FY 2023/24, the County received Kshs.3.03 billion as the equitable share of the revenue raised nationally and raised Kshs.136 million as own-source revenue (OSR). The raised OSR includes Kshs.42.02 million as FIF and Kshs.93.98 million ordinary OSR. The total funds available for budget implementation during the period amounted to Kshs.3.17 billion, as shown in Table -1.

Table -1: Nandi County, Revenue Performance in the First Half of FY 2023/24

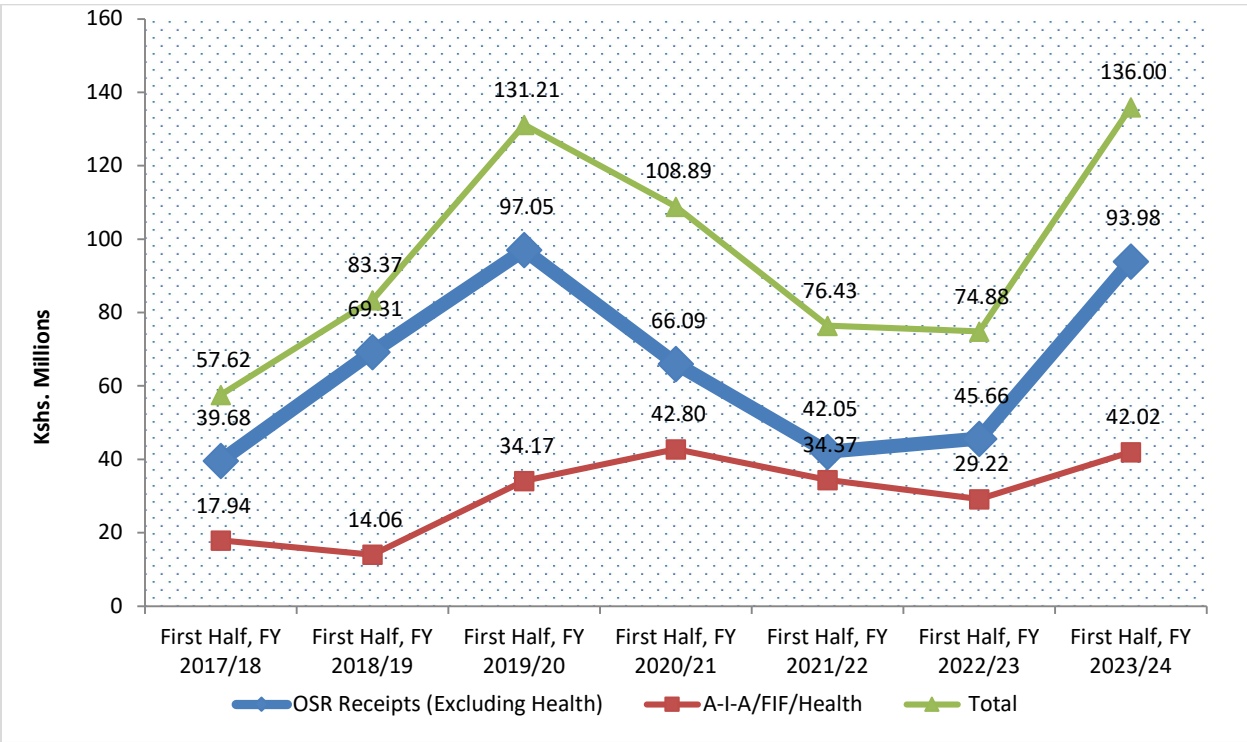
S/No	Revenue	Annual Budget Allocation (in Kshs)	Actual Receipts (in Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
A.	Equitable Share of Revenue Raised Nationally	7,305,294,585	3,031,697,025	41
Sub Total		7,305,294,585	3,031,697,025	41
B	Conditional Grants			
1	Aggregated Industrial Parks Programme	100,000,000	-	-
2	Provision of Subsidised Fertilizer Programme	128,705,606	-	-
3	Livestock Value Chain Support Project	57,294,720	-	-
4	DANIDA -Health Sector Programme Support III	24,759,750	-	-
5	W B. -National Agricultural and Rural Growth	150,000,000	-	-
6	IDA (WORLD BANK). -National Agricultural Value Chain Development project (NAVCDP)	250,000,000	-	-
7	Nutrition International	35,500,000	-	-
8	KISIP-Kenya Informal Settlements Improvement Project	50,000,000	-	-
9	Financing Locally Led Climate Action (FLLoCA)	126,000,000	-	-
10	FLLoCA County Climate Institutional Support (CCIS) Grant	11,000,000	-	-

S/No	Revenue	Annual Budget Allocation (in Kshs)	Actual Receipts (in Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
11	Transfer for Library Services	5,047,663	-	-
12	Agricultural Sector Development Support Program (ASDSP)	516,946	-	-
Sub-Total		938,824,685	-	-
D	Other Sources of Revenue			
1	Ordinary Own Source Revenue	360,325,820	93,978,542	26.1
2	Balance b/f from FY2022/23	-	-	-
3	Facility Improvement Fund (FIF)	155,231,711	42,019,297	27.1
4	Other Revenues	55,110,901	-	-
Sub Total		515,557,531	135,997,839	23.8
Grand Total		8,759,676,801	3,167,694,864	33.8

Source: Nandi County Treasury

Figure 1 shows the trend in own-source revenue collection from the first half of FY 2017/18 to the first half of FY 2023/24.

Figure 1: Trend in Own-Source Revenue Collection from the First Half of FY 2017/18 to the First Half of FY 2023/24

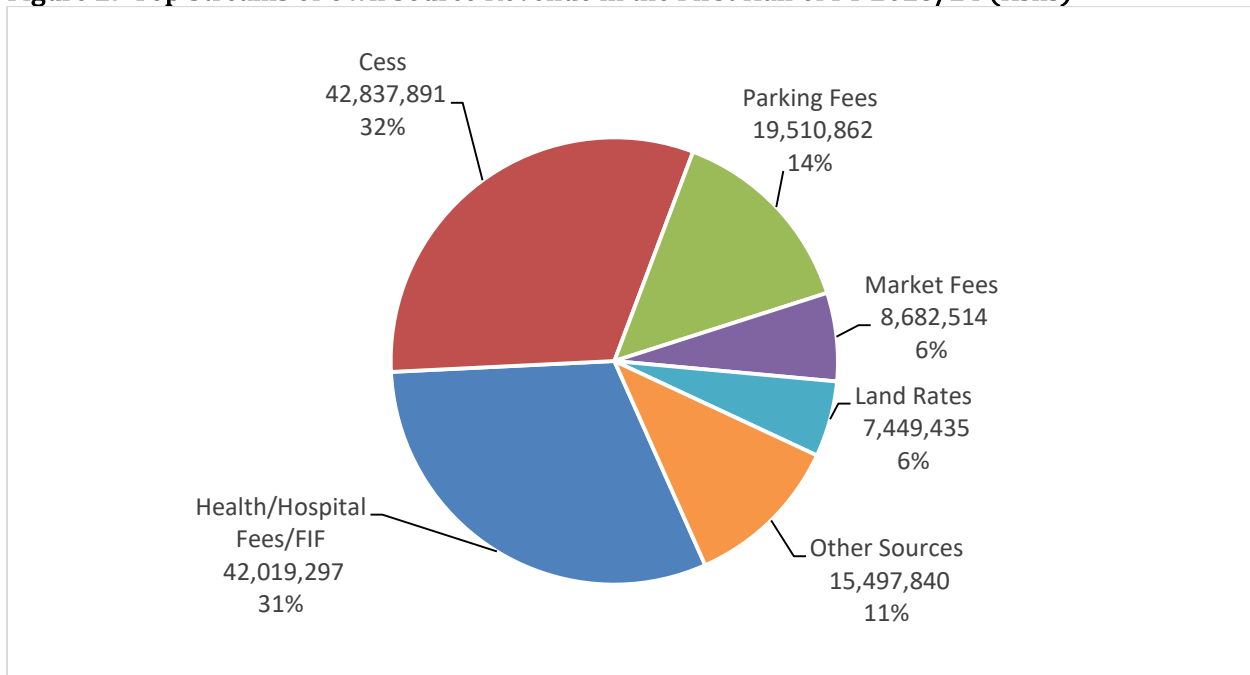


Source: Nandi County Treasury

In the first half of FY 2023/24, the County generated a total of Kshs.136 million from its sources of revenue inclusive of FIF and ordinary AIA. This amount represented an increase of 81.6 per cent compared to Kshs.74.88 million realised in a similar period in FY 2022/23 and was 26.4 per cent of

the annual target and 4.5 per cent of the equitable revenue share disbursed during the period. The revenue streams which contributed the highest OSR receipts are shown in Figure 2.

Figure 2: Top Streams of Own Source Revenue in the First Half of FY 2023/24 (Kshs)



Source: Nandi County Treasury

The highest revenue stream of Kshs.42.84 million was from Cess, contributing to 32 per cent of the total OSR receipts during the reporting period.

1.1.3 Exchequer Issues

The Controller of Budget approved withdrawals of Kshs.3.28 billion from the CRF account during the reporting period which comprised Kshs.329.97 million (10.1 per cent) for development programmes and Kshs.2.94 billion (89.9 per cent) for recurrent programmes. Analysis of the recurrent exchequers released in the first half of FY 2023/24 indicates that Kshs.1.75 billion was released towards Employee Compensation and Kshs.616.46 million was for Operations and Maintenance expenditure.

The available cash balance in the County Revenue Fund Account at the end of the first half of FY 2023/24 was Kshs.621.45 million.

1.1.4 County Expenditure Review

The County spent Kshs.3.41 billion on development and recurrent programmes in the reporting period. The expenditure represented 104.2 per cent of the total funds released by the CoB. This comprised Kshs.355.53 million and Kshs.3.06 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 11.2 per cent, while recurrent expenditure represented an absorption rate of 49.3 per cent.

1.1.5 Settlement of Pending Bills

At the beginning of FY 2023/24, the **County Executive** reported a stock of pending bills amounting to Kshs.177.97 million, comprising Kshs.96.46 million for recurrent expenditure and Kshs.81.51 million for development activities. In the first half of FY 2023/24, no pending bills were settled. **However, the County Treasury revised the outstanding pending bills to Kshs.285.91 million as of 31st December 2023.**

The outstanding pending bills for the **County Assembly** were Kshs.20.65 million as of 31st December 2023.

1.1.6 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that the County Executive spent Kshs.1.75 billion on employee compensation, Kshs.857.16 million on operations and maintenance, and Kshs.334.88 million on development activities. Similarly, the County Assembly spent Kshs.164.36 million on employee compensation, Kshs.280.89 million on operations and maintenance, and Kshs.20.65 million on development activities. as shown in Table 2.

Table 2: Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	5,402,203,084	796,999,461	2,610,202,807	445,248,070	48.3	55.9
Compensation to Employees	3,697,989,243	495,475,129	1,753,047,696	164,362,747	47.4	33.2
Operations and Maintenance	1,704,213,841	301,524,332	857,155,111	280,885,323	50.3	93.2
Development Expenditure	3,064,114,377	100,000,000	334,875,890	20,651,079	10.9	20.7
Total	8,466,317,461	896,999,461	2,945,078,697	465,899,149	34.8	51.9

Source: Nandi County Treasury

1.1.7 Expenditure on Employees' Compensation

In the first half of FY 2023/24, expenditure on employee compensation was Kshs.1.92 billion, or 60.5 per cent of the available revenue. This expenditure represented an increase from Kshs.1.83 billion reported in a similar period in FY 2022/23. The wage bill included Kshs.1.38 billion paid to health sector employees, translating to 72 per cent of the total wage bill.

Further analysis indicates that PE costs amounting to Kshs.1.77 billion were processed through the Integrated Personnel and Payroll Database (IPPD) system, while Kshs.142.63 million was processed through manual payrolls. The manual payrolls accounted for 7.4 per cent of the total PE cost.

The County Assembly spent Kshs.4.75 million on committee sitting allowances for the 45 MCAs and the Speaker against the annual budget allocation of Kshs.30.89 million. The average monthly sitting allowance was Kshs.17,608 per MCA. The County Assembly has established 21 Committees.

1.1.8 County Emergency Fund and County-Established Funds

Section 110 of the PFM Act 2012 establishes the Emergency Fund, while Section 116 of the PFM Act 2012 allows County governments to establish other public funds with approval from the County Executive Committee and the County Assembly.

The County allocated Kshs.230 million to county-established funds in FY 2023/24, 2.5 per cent of the County's overall budget. Table 3 summarises each established fund's budget allocation and performance during the reporting period.

Table 3: Performance of County Established Funds in the First Half of FY 2023/24

S/No.	Name of The Fund	Approved Budget Allocation in FY 2023/24 (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Submission of Financial Statements as of 31 st December 2023 (Yes/No.)
County Executive Established Funds					
1.	Nandi County Education Fund	150,000,000	41,000,000	11,500,000	NO
2.	Nandi County Emergency Fund	100,000,000	45,041,585	-	NO
3.	Nandi County Executive Car Loan and Mortgage Scheme Fund	80,000,000	50,000,000	50,000,000	NO
County Assembly Established Funds					
5.	Car Loan & Mortgage Fund	97,328,000	30,968,000	30,968,000	NO
	Total	230,000,000	167,009,585	42,468,000	

Source: Nandi County Treasury

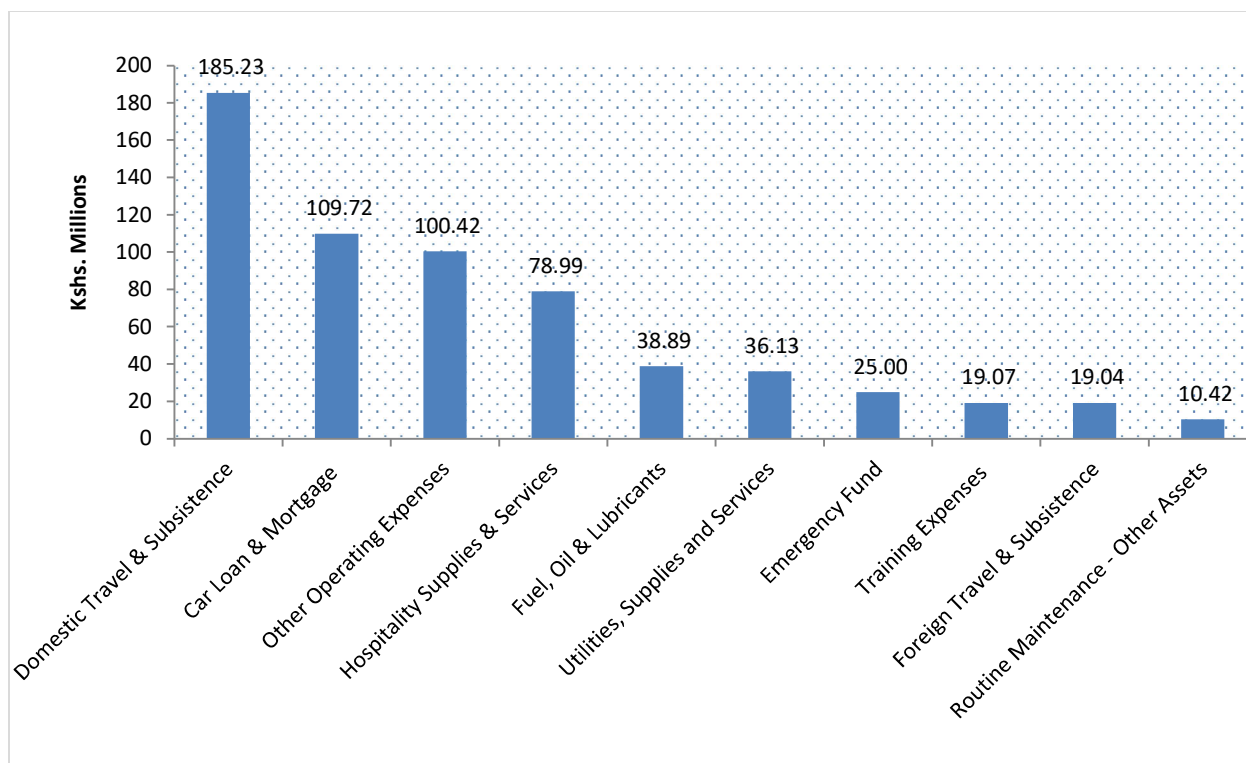
During the reporting period, the CoB did not receive quarterly financial returns from Fund Administrators of 4 funds as indicated in Table 3, contrary to the requirement of Section 168 of the PFM Act, 2012.

Further, the OCoB notes that the County government uses commercial bank accounts to operate the above-established public funds contrary to Regulations 82(1)(b) of the PFM (County Governments) Regulations, 2015 which require that County government bank accounts must be opened and maintained at the Central Bank of Kenya.

1.1.9 Expenditure on Operations and Maintenance

Figure 2 summarises the Operations and Maintenance expenditure by major categories.

Figure 2: Nandi County, Operations and Maintenance Expenditure by Major Categories



Source: Nandi County Treasury

During the period, expenditure on domestic travel amounted to Kshs.185.23 million and comprised Kshs.102.50 million spent by the County Assembly and Kshs.82.72 million by the County Executive. Expenditure on foreign travel amounted to Kshs.19.04 million and comprised Kshs.1.98 million by the County Assembly and Kshs.17.06 million by the County Executive. The highest expenditure on foreign travel was incurred as summarised in Table 2 below; -

Table -2: Summary of Highest Expenditure on Foreign Travel as of 30th December 2023

Arm of County Government	No. of Officers Travelled	Dates Travelled	Purpose of Travel	Destination	Total Costs of the travel (Kshs.)
Executive	2	22-Aug-23	Facilitation to France to attend international conference on food safety and security international conference on vaccines	France	1,823,840
Executive	4	27-Sep-23	Facilitation to South Africa to attend solar system street lighting	South Africa	1,773,478
Executive	1	18-Aug-23	Facilitation to attend UN food systems summit in Rome, Italy	Italy	829,308
Executive	2	21-Aug-23	Facilitation to attend 7th International Conference on food safety and Security in France	France	816,530
Executive	2	05-Dec-23	Facilitation to attend 7th Africa Conference on Agriculture and the 60th annual AEASA Conference in South Africa	South Africa	757,250

Arm of County Government	No. of Officers Travelled	Dates Travelled	Purpose of Travel	Destination	Total Costs of the travel (Kshs.)
Executive	1	22-Nov-23	Facilitation to China to participate in the Third Belt and Road Forum	China	718,842
Executive	1	07-Dec-23	Facilitation to New Delhi, India to accompany H.E The President	India	618,668

Source: Nandi County Treasury

1.1.10 Development Expenditure

In the first half of FY 2023/24, the development expenditure incurred of Kshs.355.53 million represented an increase of compared to a similar period of FY 2022/23 when the County spent Kshs.165.36 million. The table summarises development projects with the highest expenditure in the reporting period.

Table 4: Nandi County, List of Development Projects with the Highest Expenditure

No	Department	Project Name	Project Location	Contract Sum (Kshs)	Amount Paid to Date	Implementation Status (% of Completion)
1.	County Assembly	Part Payment for Construction of Modern County Assembly chambers, Offices and Its Auxiliary Amenities	Kapsabet	469,469,934	20,651,079	75
2.	Health and Sanitation	Part Payment For Construction of Mother and Child Unit at the Nandi County Referral Hospital	Kapsabet	20,007,931	20,007,931	100
3.	County Executive	Construction of Perimeter Wall at Governor's Building	Kapsabet	14,370,570	14,370,570	100
4.	Transport and Infrastructure	Hire of Machinery For Roadworks	Countywide	9,937,272	9,937,272	100
5.	Health and Sanitation	Construction of Mother and Child Hospital at Kapsabet County Referral Hospital	Kapsabet	9,527,586	9,527,586	100
6.	Transport and Infrastructure	Supply of Fuel	Countywide	8,906,329	8,906,329	100
7.	Transport and Infrastructure	Hire of Excavator For Roadworks	Countywide	7,545,848	7,545,848	100
8.	Education	Supply of ECDE Books	Countywide	4,365,000	4,365,000	100
9.	Lands and Natural Resources	Purchase of Water Treatment Chemicals	Kapsabet	3,547,282	3,547,282	100

No	Department	Project Name	Project Location	Contract Sum (Kshs)	Amount Paid to Date	Implementation Status (% of Completion)
10.	Education	Provision For Purchase of Land For Operationalization of Kipsergech Vocational Training Centre	Chepkunyuk	3,000,000	3,000,000	100

Source: Nandi County Treasury

1.1.11 Budget Performance by Department

Table summarises the approved budget allocation, expenditure and absorption rate by departments in the first half of FY 2023/24.

Table 5: Nandi County, Budget Allocation and Absorption Rate by Department (Kshs. Million)

Department	Budget Allocation (Kshs.Million)		Exchequer Issues (Kshs.Million)		Expenditure (Kshs.Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
County Executive	446.62	71.50	242.05	25.00	245.77	19.62	101.5	78.5	55.0	27.4
Finance and Economic Planning	520.49	71.00	259.00	6.56	245.34	6.56	94.7	100.0	47.1	9.2
Administration, Public Service and ICT	295.32	51.50	106.45	-	87.14	-	81.9	-	29.5	-
Health and Sanitation	2,901.40	302.42	1,344.30	49.98	1,596.87	41.90	118.8	83.8	55.0	13.9
Agriculture and Co-operative Development	273.80	817.43	110.16	10.53	119.64	18.53	108.6	176.0	43.7	2.3
Sports, Youth Affairs, Gender and Social Welfare Arts	119.52	75.07	35.29	3.00	29.90	11.05	84.7	368.3	25.0	14.7
Education, and Vocational Training and Development	408.53	254.79	265.13	46.48	127.64	35.78	48.1	77.0	31.2	14.0
Lands, Physical Planning, Housing, Environment, Water, Natural Resources and Climate Change	102.66	492.45	45.00	65.94	30.47	75.23	67.7	114.1	29.7	15.3
Transport, Public Works and Infrastructure Development	145.80	439.59	60.00	89.25	54.97	88.85	91.6	99.6	37.7	20.2
Trade, Tourism, Industrialization and Enterprise Development	75.34	416.37	-	12.59	25.59	37.35	-	296.7	34.0	9.0

Department	Budget Allocation (Kshs.Million)		Exchequer Issues (Kshs.Million)		Expenditure (Kshs.Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
County Public Service Board and Labour.	44.30	-	44.30	-	21.51	-	48.6	-	48.6	-
County Assembly	797.00	100.00	423.67	20.65	445.25	20.65	105.1	100.0	55.9	20.7
Kapsabet Municipality	11.33	72.00	-	-	-	-	-	-	-	-
Office of the County Attorney	57.10	-	6.91	-	25.35	-	366.8	-	44.4	-
Total	6,199	3,164	2,942	330	3,055	356	103.8	107.7	49.3	11.2

Source: Nandi County Treasury

Analysis of expenditure by department shows that the Department of County Executive recorded the highest absorption rate of development budget at 27.4 per cent, followed by the County Assembly at 20.7 per cent. The County Assembly had the highest absorption rate of recurrent budget at 55.9 per cent while the Department of Sports, Youth Affairs, Gender and Social Welfare Arts had the lowest at 25 per cent.

1.1.12 Budget Execution by Programmes and Sub-Programmes

Table 6 summarises the budget execution by programmes and sub-programmes in the first half of FY 2023/24.

Table 6: Nandi County, Budget Execution by Programmes and Sub-Programmes

Sub Program	Description	Revised Estimates		Expenditure		Absorption	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
	Health	-	-	-	-	-	-
0	Default - Non Programmatic	-	-	-	-	-	-
		-	-	-	-	-	-
101014410	Administration and support services	-	-	-	-	-	-
		-	-	-	-	-	-
107014410	Preparation of Regional & Local Physical Development	-	-	-	-	-	-
		2,901,397,474	154,208,242	1,601,389,839	45,545,298	55.19	29.53

Sub Program	Description	Revised Estimates		Expenditure		Absorption	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
401014410	Health Service Delivery Administration Services	2,901,397,474	154,208,242	1,601,389,839	45,545,298	55.19	29.53
		-	-	-	-	-	-
402014410	Community Health Services	-	-	-	-	-	-
		-	-	-	-	-	-
403014410	Medical Supplies	-	-	-	-	-	-
403024410	Curative Health Management Services	-	-	-	-	-	-
		-	-	-	-	-	-
404024410	Ambulance Vehicles Acquisition	-	-	-	-	-	-
404014410	Infrastructure Construction, Expansion and Maintenance	-	-	-	-	-	-
404034410	Purchase of Medical Equipment	-	-	-	-	-	-
		-	-	-	-	-	-
405034410	County Health Facilities Support (DANIDA)	-	-	-	-	-	-
405014410	County Supportive Supervision (DANIDA)	-	-	-	-	-	-
	Total	2,901,397,474	154,208,242	1,601,389,839	45,545,298	55.19	29.53
:	45261					-	-
:	4424-Nandi-Kapsabet Municipality					-	-
		-	-	-1,194,559	-	-	-
0	Default - Non Programmatic	-	-	-1,194,559	-	-	-
		11,330,000	18,000,000	2,691,000	2,339,915	23.75	13.00
701024410	General Administration and Support Services	11,330,000	18,000,000	2,691,000	2,339,915	23.75	13.00

Sub Program	Description	Revised Estimates		Expenditure		Absorption	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
		-	18,000,000	-	-	-	-
726024410	Infrastructure and Development	-	18,000,000	-	-	-	-
	Total	11,330,000	36,000,000	1,496,441	2,339,915	13.21	6.50
	County Assembly					-	-
		-	-	-	-	-	-
0	Default - Non Programmatic	-	-	-	-	-	-
		-	-	-	-	-	-
701024410	General Administration and Support Services	-	-	-	-	-	-
		-	-	-	-	-	-
721014410	Administrative Support Services	-	-	-	-	-	-
		-	-	-	-	-	-
723014410	Physical Infrastructure and Equipment	-	-	-	-	-	-
		-	-	-	-	-	-
724044410	Support and Co-ordination of Committees	-	-	-	-	-	-
724064410	Capturing and Recording of Assembly Proceedings	-	-	-	-	-	-
724024410	Financial Services	-	-	-	-	-	-
		796,999,461	50,000,000	449,476,631	20,651,079	56.40	41.30
725014410	Personnel services	796,999,461	50,000,000	449,476,631	20,651,079	56.4	41.30
		-	-	-	-	-	-
901014410	Administration and support services	-	-	-	-	-	-
	Total	796,999,461	50,000,000	449,476,631	20,651,079	56.4	41.30
:	County Public Service					-	-
		1,200,000	-	580,700	-	48.4	-

Sub Program	Description	Revised Estimates		Expenditure		Absorption	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
101014410	Administration and support services	1,200,000	-	580,700	-	48.4	-
		43,100,087	-	21,428,571	-	49.7	-
721014410	Administrative Support Services	43,100,087	-	21,428,571	-	49.7	-
		-	-	-	-	-	-
722054410	Human Resources Management and Development	-	-	-	-	-	-
	Total	44,300,087	-	22,009,271	-	49.68	-
	County Executive					-	-
Sub Program	Description					-	-
		-	-	-	-	-	-
0	Default - Non Programmatic	-	-	-	-	-	-
		-	-	-	-	-	-
101014410	Administration and support services	-	-	-	-	-	-
		-	-	-	-	-	-
404014410	Infrastructure Construction, Expansion and Maintenance	-	-	-	-	-	-
		-	-	-	-	-	-
501014410	General Administration & Support Services	-	-	-	-	-	-
		446,624,277	45,750,000	245,869,081	19,624,037	55.05	42.89
701024410	General Administration and Support Services	446,624,277	45,750,000	245,869,081	19,624,037	55.05	42.89
		-	-	-	-	-	-
702014410	County Executive Services Coordination	-	-	-	-	-	-
		-	-	-	-	-	-

Sub Program	Description	Revised Estimates		Expenditure		Absorption	
		Recurrent	Development	Recurrent	Development	Recurrent	Development
703024410	County Hospitality Services	-	-	-	-	-	-
703014410	County Public Service Coordination	-	-	-	-	-	-
		-	-	-	-	-	-
704014410	Economic, Political & Social Advisory Services	-	-	-	-	-	-
		-	-	-	-	-	-
705014410	Facilitation of Public Participation Forums	-	-	-	-	-	-
		-	-	-	-	-	-
706014410	Enforcement of domesticated or enacted laws and regulations	-	-	-	-	-	-
		-	-	-	-	-	-
707014410	Construction of Governor's Residence	-	-	-	-	-	-
707034410	Construction of other Offices	-	-	-	-	-	-
707024410	Construction of Governor's Offices	-	-	-	-	-	-
		-	-	-	-	-	-
708014410	Disaster Preparedness and Response	-	-	-	-	-	-
		-	-	-	-	-	-
709014410	County Bursary Scheme	-	-	-	-	-	-
	Total	446,624,277	45,750,000	245,869,081	19,624,037	55.05	42.9
	Grand Total	4,200,651,299	285,958,242	2,320,241,263	88,160,329	55.24	30.83

Source: Nandi County Treasury

Sub-programmes with the highest levels of implementation based on absorption rates were County Bursary Scheme in the Department of County Executive at 42.9 per cent, Personnel Services in the County Assembly at 41.3 per cent, and Health Service Delivery Administration Services in the Department of Health at 29.53 per cent of budget allocation.

1.1.13 Accounts Operated Commercial Banks

The County government operated a total of 7 accounts with commercial banks. This is contrary to Regulations 82(1)(b) of the PFM (County Governments) Regulations, 2015 which required that County government bank accounts must be opened and maintained at the Central Bank of Kenya. The only exemption is for imprest bank accounts for petty cash, and revenue collections accounts.

1.1.14 Key Observations and Recommendations

In the course of overseeing and reporting on the implementation of the County budget, the COB identified the following challenges which hampered effective budget implementation;

1. Late submission of financial reports by the County Treasury to the Controller of Budget affected the timely preparation of the budget implementation report. The report was submitted after the required timeline of 15th January 2024.
2. Failure by Fund Administrators to submit copies of quarterly financial and non-financial reports to the COB, which is against the requirement of Section 168 of the PFM Act, 2012. The Fund Administrators did not submit copies of the financial statements within the timelines in law.
3. Delay in disbursement of the equitable share by the National Treasury which led to challenges in budget implementation.
4. The underperformance of own-source revenue at Kshs. 136 million against an annual projection of Kshs. 515.56 million, representing 26.4 per cent of the annual target.

The County should implement the following recommendations to improve budget execution:

1. *The County Treasury should ensure timely preparation and submission of financial reports to the Office of the Controller of Budget in line with Section 166 of the PFM Act, 2012.*
2. *The CECMF should follow up to ensure Fund Administrators prepare and submit statutory reports in line with the PFM Act, 2012.*
3. *The National Treasury should put measures in place to ensure that the equitable share of revenue raised nationally is disbursed according to the disbursement schedule.*
4. *The County should address its own-source revenue performance to ensure the approved budget is fully financed.*