THE NIGERIAN FISCAL FEDERALISM AND VISION 20:2020 TARGET.

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Abstract

While Nigeria's targets for Vision 20:2020 are based on a dynamic comparative analysis of the country's potential growth rate, the country's ability to achieve the vision depends heavily on effective and efficient policies and public spending by both the national and sub national governments. Contrary to extant literatures on fiscal federalism, this paper seeks to establish whether the expenditure profiles of the federal and sub-national governments are being leveraged upon towards achieving Vision 20:2020. Using juxtaposition of the theoretical autonomy (revenue raising powers and responsibilities) and descriptive statistics, the paper found that federal government expenditure items of Vision 20:2020 largely fall short of their international standards and that there is a gross mismatch between expenditure responsibilities and revenue raising powers of the sub-national governments. On this basis, the paper, submits that there is need to restructure the fiscal federalism in favour of the sub-national governments which are the drivers of the Vision 20:2020 related spending.

Keywords: Fiscal federalism, Vision 20:2020, Nigeria.

INTRODUCTION

While Nigeria's targets for Vision 20:2020 are based on a dynamic comparative analysis of the country's potential growth rate (Vision 20:2020 document), the country's ability to achieve the 20:2020 targets depends heavily on effective and efficient policies and public spending by both the national and sub-national governments. Therefore, no setting exemplifies a mixture of opportunities and risks for Vision 20:2020 better than the Nigerian fiscal federalism where different levels of government have overlapping fiscal and policy space (Eboh,2008). Consequently, Nigerian Vision 20:2020 targets may be hindered or accelerated depending on spending synergy across the levels of government. This is because Nigeria's state and local governments ideally should be the closest to the people in terms of providing vision 20:2020 related public goods and services. Hence their actions or inactions could impact greatly on Vision 20:2020 targets. Given the growing yearnings for fiscal autonomy by state and local governments, Nigerian fiscal federalism presents the right context for critical investigation of the impact of sub national governments on vision 20:2020.

Within a federation, fiscal and policy roles and responsibilities are shared between the central and sub national governments (Anyanwu, 1999). While fiscal responsibility refers to sharing of revenue powers and expenditure functions, policy federalism implies distribution of policy roles and responsibilities between central and sub national governments (Ekpo,2004). There are standard political and economic arguments for the practice of policy and fiscal federalism (Eboh, 2009). While political arguments often relate to dealing with heterogeneity within countries and the imperative of accountable, responsive and effective governance, economic rationale is often premised on the need to achieve fiscal accountability, distributional equity, allocative efficiency and the harnessing of economies of scale (Musgrave and Musgrave, 1976). On this basis, the federation defines the system of government whereby revenue powers and expenditure responsibilities are shared among the levels of government, for instance, federal, state and local governments in Nigeria (Anyanwu, 1999). While these premises are logical, a federation is usually faced with several challenges including intergovernmental fiscal relations, policy coordination and public accountability (Jimoh,2003). In a federation, the constitution delineates powers and responsibilities for different levels of government (Musgrave and Musgrave,1984). Therefore, the actions of the central government may directly or indirectly affect the sub national governments (Ajakaiye, 2008). The sharing of powers and responsibilities and the exercise of them can raise tension, tendencies and conflicts that are counter-productive (Ugwuoke and Agot, 2016). The Nigeria example is instructive (Eboh, 2009).

Fiscal federalism allows autonomy for state and local governments to decide expenditures for providing public goods and services (Bello-Immam,2004). Moreover, more than half of the consolidated public spending including expenditure for vision 20:2020 related public goods and services is accounted for by states and local governments (Vission20;2020 Document). But over the years, the lack of fiscal coordination between the central and sub national governments tended to undermine sound public spending that will invariably tend towards the achievement of Vision 20:2020. Infact, it is often argued that there is lack of correspondence between the spending responsibilities and tax powers assigned to different levels of government (Ekpo and Englama, 2008). Many public goods and services bearing on the vision 20:2020 for example health, education, agriculture, environment, governance and poverty reducing instrument are statutorily concurrent responsibility of the three levels of government. The situation raises the risk of overlapping and duplication of policy spaces and consequently wastes of government's scarce resources in the absence of strong horizontal and vertical co ordinations of public spending. Nigeria as a federation comprises the federal government, 36 state governments, Federal Capital Territory (FCT) and 774 local governments. Therefore, Nigeria has a total of 812 separate political jurisdictions, synonymous with 812 different centres of policy decision making and revenue allocations. The fundamental principles of the sharing of roles or responsibilities are broadly enshrined in the country's 1999 constitution. In the same constitution, the exclusive list containing sixty eight (68) functions is reserved for the federal government only. In the concurrent list containing eight (8) functions, both the federal and state governments could function. However, in the event of conflict, the federal government shall prevail. The functions assigned to the states are found in the residual list. These are functions not assigned to local governments and neither contained in the exclusive nor concurrent lists.

By the 1999 Nigerian constitution, the responsibility for Vision 20:2020 related public goods and services are shared among the three levels of government. However, given the constitutionally assigned preoccupation of the central government with universal issues like defense, security and macroeconomic policies (Qates,2006), achieving the vision 20:2020 in healthcare, poverty reduction, access to portable water and basic sanitation will largely depend on the efforts of state and local governments. Ironically, state and local governments still lack strong framework needed to effectively mobilize and utilize public resources and enhance public service delivery for the Vision 20:2020. The potentials of the state and local governments in accelerating the national match to 2020 are largely untapped. Therefore, the Vision 20:2020 targets of the federal government could be compromised by incommensurate and poorly designed federal structure. Where there is a mismatch between revenue and responsibilities, as is currently evident in the present Nigerian situation, Vision 20:2020 may remain elusive. The situation underscores the need to investigate whether fiscal policy of state and local governments is being leveraged for the achievement of the Vision 20:2020.

To achieve this objective, this paper is structured into five sections. Section one is the introduction. The section contains the background information about the key question and focus of the study. It also, describes the objective and motivation for the study. Section two reviews the theoretical literature on decentralization and fiscal federalism in relation to the roles of sub national governments. Section three describes the methodology of the study as well as anticipated impact of the findings. Section four examines the Vision 20:2020 in Nigeria in relation to intergovernmental sharing of fiscal powers and responsibilities. Finally, section five gives the conclusion and policy implications of the study.

Theoretical Discourse

Extant literature on public finance are rich with theoretical discourse on the principles and practice of decentralization of public goods and services to sub national governments within a country (Bahl,1999). A growing body of the discourse relates decentralization with the global imperatives of democratization, policy accountability and effective public service delivery (Jose, 2003). However, in recent decades, particularly within the neo-liberal context, there has been renewed advocacy for greater decentralization by Breton Woods institutions like the World Bank and International Monetary Fund as a frame work for the promotion of a variety of developmental objectives (World Bank,2000). Now, decentralization questions are very central in the conceptual analyses of fiscal federalism (Bahl, 1999). In fact, decentralization and its varying forms of devolution of power and responsibilities is well thought-out as a vital vehicle for promoting reforms and development in developing and transition economies (Ekpo,2004).

There is a general consensus in the literature that political and non-economic factors play equally critical roles in shaping decentralization to or autonomy of sub national governance within a country (Gurr and Robert,2000). Therefore, these literatures (for instance, Eboh, 2009,Ekpo, 2004, Ugwuoke and Agot, 2009, Musgrave and Musgrave, 1984, Bello-Immam,2004 argued for more decentralization and autonomy within the unique country contexts defined by political-cum-economic experience and nationhood negotiation. Such an approach, as argued, will yield a better and more complete understanding of the country's strengths, weakness, constraints and opportunities in promoting social and economic development including Vision 20;2020 within the frame work of extant power relations between the central and sub national governments.

Economic theories of fiscal federalism stress the imperatives of promoting growth, optimal use of national resources and economic development by ensuring a proper alignment of responsibilities and fiscal powers (Bird,2009). The argument is that achieving economic efficiency and welfare maximization requires an optimal balance of fiscal and policy jurisdictions between central and sub national governments (Anwar,1990). Economic arguments for fiscal federalism are founded on the theories about the role of the state in maximizing social welfare (Randall, 1997). The theory emphasizes that different layers of government have comparative advantages for providing public goods (Qates,2006). It is argued that the role of the state in maximizing social welfare necessitates that governance be decentralized in a manner that locally consumed public goods (that is public goods not national in character) should be produced by respective local jurisdictions (Qates, 1972). Qates, (1972:35) states:

> *" For a public good–the consumption of which is defined over geographical subsets of the total population, and for which the costs of providing each level of output of the good in each jurisdiction are the same for the central or for the respective local government–it will always be more efficient for local governments to provide the Pareto-efficient levels of output for their respective jurisdictions than for the central government to provide any specified and uniform level of output across all jurisdictions".*

To the decentralization theorem, the production of local outputs for local demands by local authorities, rather than by central governments, constitutes the building blocks for maximizing national social welfare ((Qates,2006). Qates (200*6:2)* argued that:

> *"Regional or local governments are in a position to adapt outputs of public services to the preferences and particular circumstances of their constituencies, as compared to a central solution which presumes that one size fits all".*

Where the consumption of a public good is dominated by spatial or geographical scope, there is economic merit for lower levels of government to assume responsibilities. In Musgrave frame work (Musgrave,1964) "finance must follow function". That is expenditure functions should be matched with revenue powers.

METHODOLOGY

The study used mostly secondary data from federal, state and local governments as well as ministries, departments and agencies (MDAs). The study collected and analyzed data relating to federal government capital expenditure, federal government total expenditure, federal government expenditure on key Vision 20:2020 related public goods like health, education and agriculture. Also, collected and analyzed are data on state government independent's revenues, state governments' expenditure as well as local governments' independent revenues and expenditures.

The analytical framework of the study is based on the juxtaposition of the theoretical autonomy (revenue raising powers and responsibilities) of the federal, state and local governments alongside the exercise of the autonomy for the production of the Vision 20:2020 related goods and services. Data analyses were basically descriptive.

NIGERIA'S FISCAL FEDERALISM AND THE VISSION 20:2020

a) Historical Perspective of the Nigerian Federalism.

Nigerian federalism dates back to as far as 1954 when it adopted the federal system based on the provisions of the Littleton Constitution of 1954 in response to nationalists' clamour for constitutional reform as part of the agitations for political independence (Eboh,2009). The 1954 constitution laid emphasis on the principles of derivation and fiscal autonomy, emphasizing increased share of the regions (then three regions) in the total revenue relative to the centre (Littleton Constitution, 1954). Subsequently, Nigeria's federal units grew from three to four regions during the period of 1960-1966. In 1967, the regions were split into a total of twelve states. In 1976, there was a local government reform drawn heavily from the Brazilian experience (Akindele and Olaopa, 2002). This reform made local governments part of the mainstream of the country's intergovernmental fiscal relations with its own share of the federation account among other statutorily enshrined administrative and spending powers (Bello-Immam,2004). This so far has reflected in the 1979, 1989 and 1999 Constitutions of the Federal Republic of Nigeria. By 1976, additional seven states plus FCT were created making a total of 19 states. Subsequently state creation exercises increased the number of states to 21, 30 and 36 in 1987, 1991 and 1996 respectively.

Although the reform of 1976 articulated the idea of a three-tier level of government, the 1999 constitution had largely constituted local governments as a hand maiden of the state governments (Ugwuoke and Agot 2016). Currently, there is some ambiguity about the status and roles of local governments as the third tier of government (Khemani,2001). For instance, article 7 of the 1999 constitution empowers the state government to make legislation with regard to the establishment, structure, composition, finance and functions of democratically elected local government councils (1999 Constitution of the Federal Republic of Nigeria). The fourth schedule of the 1999 constitution assigns some roles to the local governments in the provision of critical basic services like primary education, health services and development of agriculture which are critical in the attainment of Vision 20:2020. However, in practice, the state governments exercise virtually complete responsibility in the same areas. The contradiction regarding the status of local governments is even more pronounced in the handling of revenues. Section 162(5)-(6) of the 1999 Constitution provides for the establishment of state joint local government account in which shall be paid all allocations to the local government councils of the state from the federation account and from the government of the state (1999 Constitution of the Federal Republic of Nigeria). As a result of this discretional power enjoyed by state governments over local governments, different states accord different levels of autonomy to local governments. Therefore, in most cases, local governments' functions are the extensions of the state governments.

a. Federal Government's Vision 20:2020 Related Expenditure

Vision 20:2020 is an articulation of the long-term intent to launch Nigeria into a path of sustained social and economic progress (Vision 20:2020 Document). Nigeria's targets for 2020 are based on a dynamic comparative analysis of the country's potential growth rate and economic structure vis-à-vis those of other top 20 economies in the world. This implies that the Nigerian economy must grow at an average of 13.8 percent during the time horizon driven by the agricultural and industrial sectors (Vision 20:2020 Document). Fundamental to the vision are two broad objectives:- optimizing human and natural resources to achieve rapid economic growth and translating that growth into equitable social development for all citizens. These aspirations are defined across four dimensions:-

i. Social Dimension: A peaceful, equitable, harmonious and just society where every citizen has a strong sense of national identity and citizens are supported by an educational and healthcare system that caters for all and sustains a life expectancy of not less than 70 years.

ii. Economic Dimension: A competitive economy that is resilient and diversified within a global economy.

iii. Institutional Dimension: A stable and functional democracy where the rights of the citizens to determine their leaders are guaranteed and adequate infrastructure to support market-friendly and globally competitive business environment.

iv. Environmental Dimension: A level of environmental consciousness that enables and supports sustainable management of the nation's God-given natural endowments to ensure their preservation for the benefit of present and future generations.

Public spending is a crucial tool for creating and maintaining public goods and services related to the achievement of vision 20:2020 targets. All the levels of government spend public money to actualize these policy objectives in line with their respective budgets. Below is the outlook of federal government vision 20:2020 related expenditures.

Table I: Outlook of Federal Government's Vision 20:2020 Related Expenditures.

Year	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**8-year average (2009-2016)**
Capital spending as % of total spending	**33**	**21**	**19**	**19**	**21**	**17**	**9**	**30**	**21**
Recurrent spending as % of total spending	**62**	**74**	**70**	**72**	**71**	**75**	**91**	**44**	**70**
Capital spending on Education as % of total spending	**4**	**4**	**7**	**8**	**8**	**7**	**11**	**6**	**7**
Capital spending on Agric as % of total spending	0.6	0.7	0.9	0.7	0.8	0.7	0.9	0.6	0.8
Capital spending on Health as % of total spending	3	2	5	4	3	4.3	5.9	3.7	3.7

Sources: Author's computation from CBN statistical bulletin

As revealed from Table I above, over the study period from 2009-2016, on the average, federal government's recurrent expenditure guzzled about 70 percent of total spending while capital spending that is supposed to drive the Vision 20;2020 targets stood at 21 percent. Furthermore, the combination of recurrent and capital spending is an important reflection of the underlying fiscal circumstances of the government. Better understanding of these underlying conditions in relation to intergovernmental fiscal relations is essential for articulating an optimal mix of capital and recurrent spending for realizing the vision 20:2020 targets. Also, the major federal government's related vision 20:2020 expenditure items especially health and education fall short of international standard of 15 and 26 percents for health and education respectively. Furthermore, the average expenditure on agricultural sector during the study period shows that government is only paying lip services to diversification policy as a driver of vision 20; 2020 anchored on agriculture.

Table 2: Government Revenue as share of GDP

Tiers of Government	Revenue as share of GDP (%)								
	2009	2010	2011	2012	2013	2014	2015	2016	6-Year Average
Fed. Govt. Revenue	10.7	9.1	9.5	9.0	9.5	4.0	NA	NA	8.6
State Govt. Revenue	1.9	2.2	1.4	1.4	1.5	0.9	NA	NA	1.6
Local Govt. Revenue	0.01	0.07	0.008	0.006	0.007	0.04	NA	NA	0.02
State and Local Govt. Revenue	1.9	2.3	1.4	1.4	1.6	0.9	NA	NA	1.6

Source: Author's computation from data in CBN statistical bulletin.

Table 3: Government Expenditure as share of GDP

Tiers of Government	Govt. Expt. as share of GDP (%)								
	2009	2010	2011	2012	2013	2014	2015	2016	6-Year Average
Fed. Govt. Expt.	14	12.3	12.6	11.4	12.2	5.1	NA	NA	11.3
State Govt. Expt.	11.2	9.6	9.5	9.5	9.5	4.5	NA	NA	9.0
Local Govt. Expt.	4.3	4.0	4.4	4.1	4.3	1.8	NA	NA	3.8
State and Local Govt. Expt.	15.5	13.6	13.9	13.6	13.8	6.3	NA	NA	12.8

Source: Author's computation from data in CBN statistical bulletin

Table 2 and 3 above showed that during the study period 2009-2016, on the average, state and local governments' expenditures together was about 12.8 percent of the country's GDP compared to 11.3 percent of the federal government while their revenue were 1.6 percent of the country's GDP against 8.6 percent of the federal government. This means that there is a gross mismatch between expenditure responsibilities and revenue raising power of the sub national governments in Nigeria. This has serious negative implications on achieving Vision 20:2020.

Table 4: State Government Fiscal Profile

YEAR	Total Revenue ₦M/B	Independent Revenue	Ind. Rev % Total Rev	Federal Allocation	Fed. Rev % Total Rev	Total Expenditure	Ind.Rev as percentage of Total Expenditure
1980	3817.1	1329.7	34.8	2487.4	65.2	7234.4	18.4
1981	4874.8	142.6	2.9	4732.2	97.1	10990.9	1.3
1982	5232.5	1315.8	25.2	3916.7	74.8	10680.5	13.3
1983	4329.4	38	0.88	4291.4	99.1	11090.9	0.34
1984	4503.5	1381.3	30.7	3122.2	69.8	4776.2	28.9
1985	4844.9	1584.1	32.7	3260.8	67.3	5857.1	27
1986	4704.4	1860.6	39.6	2843.8	60.4	5774.7	32
1987	8151.6	1954.5	24	6197.1	76	8263.5	23.7
1988	10360.1	2178.8	21	8181.3	79	10778.5	20.2
1989	11502.1	1602.3	13.9	9899.8	86.1	12974.7	12.3
1990	19967.4	2721.7	13.6	17245.7	86.4	20049.3	13.6
1991	24772.2	3181.2	12.8	21591	87.2	27023.7	11.8
1992	32673.6	5244.7	16	27428.9	83.9	37060.6	14.2
1993	42323	7602.3	18	34576.3	77	45833.3	16.6
1994	49506.1	10920.8	20.1	38576.3	77	55916.4	19.5
1995	69641.1	16992.9	24.4	52648.8	75.8	77895.5	21.8
1996	89529.1	19467	21.7	70062.1	78.3	83987	23.2
1997	96962.6	27368.2	28.2	69594.4	71.8	92686	29.5
1998	143202.5	29213.9	20.4	113988.6	80	143169	20.4
1999	168990.1	34109	20.2	134881.1	80	167896	20.3
2000	359072.1	37788.5	10.5	321283.6	89.5	359671	10.5
2001	573548.2	59416	10.3	514132.2	89.6	596956	10
2002	669817.7	89606.9	13.4	580210.8	86.6	724537	12.4
2003	854997.1	118753.5	13.9	736243.6	86.1	921160	12.9
2004	1113943.7	134195.3	12.1	979748.4	88	1125057	11.9
2005	1419637	122737.8	8.6	1296899.2	91.4	1478585	8.3
2006	1543770.1	125228.9	8.1	1418541.2	91.9	1586797	7.9
2007	2065406	305706.3	14.8	1759699.6	85.2	2116139	14.4
2008	2852138	353064	12.4	1693969	59.4	2899537	12.2
2009	2590673	461225	17.8	973790	37.6	2776913	16.6
2010	2739369	420455	15.3	1353174	49.4	2871467	14.6
2011	3410.54	318	19.4	3410.1	99.9	3542	8.1
2012	3572.52	347.69	21.1	3572.52	100	3844.93	9
2013	3905.39	389.53	21.5	3905.38	99.9	4046.8	9.6
2014	3672.03	388.85	24.1	3672.03	100	3983	9.8

Source: Authors' computation

Table 5: Local Government Fiscal Profile

Year	Total Rev(TR)	Ind. Rev(IR)	IR as % of TR	Federal Allocation (FA)	FA as %TR	State Allocation(SA)	SA as% TR	Total Expt (TE)	IR as % TE
1993	19874.5	1035.6	5.210697	18316.4	92.16031	253.1	1.273491	19475.3	5.317505
1994	19223.1	1205.9	6.273182	17321.3	90.10669	466.4	2.426248	18967.1	6.357851
1995	24412.7	2110.8	8.646319	17875.5	73.22213	625.4	2.561781	22443.3	9.405034
1996	23789.6	2211.1	9.294398	17586.5	73.92516	685.1	2.87983	22665.6	9.755312
1997	31254.4	2506.9	8.020951	20443.3	65.40935	578.9	1.852219	29939.9	8.373107
1998	44948.2	3331.6	7.412088	30600.9	68.08037	750.4	1.669477	44056.9	7.562039
1999	60800.6	4683.8	7.703542	43870.3	72.15439	419.8	0.690454	60441.2	7.74935
2000	151877.3	7152.9	4.709657	118589.4	78.08237	1923.1	1.26622	153864.8	4.648822
2001	171523.1	6020.4	3.509965	128500.5	74.91731	1598.6	0.932003	171374.5	3.513008
2002	172151.1	10420.8	6.053287	128896.7	74.87417	1672.3	0.971414	169820.2	6.136372
2003	370170.9	20175.5	5.45032	291406.9	78.72226	2119.8	0.572654	361713.2	5.577762
2004	468295.2	22407.8	4.784973	375656.3	80.21784	3625.7	0.774234	461050.6	4.860161
2005	597219.1	24042.5	4.025742	493000.3	82.54932	3243.9	0.543167	587977.8	4.089015
2006	674255.7	23225.1	3.444554	550796.3	81.68953	3434.8	0.509421	665838	3.488101
2007	832300	21300	2.559173	568300	68.28067	3000	0.360447	827400	2.574329
2008	1387871	22731.4	1.637861	722568.6	52.06308	3317.4	0.239028	1387900	1.637827
2009	1069365	26064.2	2.437353	26064.2	2.437353	19735.7	1.845553	1067614	2.441351
2010	1359161	26150	1.923981	26150	1.923981	12673.9	0.932479	1356652	1.927539
2011	1636.25	31.59	1.930634	940.03	57.45027	35.21	2.151872	1631.92	1.935757
2012	1648.23	26.62	1.615066	977.4	59.29998	8.74	0.530266	1644.88	1.618355
2013	1810.05	29.29	1.618187	1106.97	61.15687	12.79	0.70661	1806.91	1.620999
2014	1614.8	36.49	2.259723	1125.08	69.67302	4.13	0.255759	1613.34	2.261768

Source: Authors' computation

From table 4 and 5, the heavy reliance by the state and local governments on transfers from the federal government underscores the high fiscal sustainability risks faced by the sub national governments in Nigeria. The fact that many states and local governments cannot meet up to half of their recurrent spending from Internally Generated Revenue (IGR) raises serious questions about the fiscal relations across the tiers of government which has a serious implication on achieving Vision 20:2020 targets. Also, this heavy dependence on transfers from the federation account raises concern about state and local governments' accountability to the local population, fiscal autonomy, responsiveness to public goods and services that have direct bearing to Vision 20:2020. Furthermore, the fiscal vulnerability of the state and local governments as starkly revealed in the table above raises serious questions about state and local governments' ability to carry out their Vision 20:2020 related functions on a sustainable basis, particularly given the volatile nature of the transfers from the federal government. This exclusive reliance on federal transfers always create conditions for lack of accountability as state and local governments always shift blame and responsibility for service delivery to higher tiers of government that control the bulk of government revenues.

CONCLUSION

State and local governments are essential to achieving the Vision 20:2020 targets, because they together constitute the largest single portion of the country's fiscal space. In fact, state and local governments are by statutes, mainly responsible for financing of Vision 20:2020 related basic public services such as education, health and agriculture. Also, the ability of the state and local governments to effectively and efficiently exercise constitutionally guaranteed autonomy in the process of delivering on the Vision 20:2020 related activities have not been leveraged upon due to weak and dislocated fiscal federalism.

RECOMMENDATIONS

On the basis of the findings, the following recommendations were advanced.

i. Inter-governmental coordination both vertically and horizontally is crucial for accelerated match to Vision 20:2020 targets.

ii. Revenue constraints reduce Vision 20;2020 related spending efficiency among state and local governments. Consequently, state and local governments need to upgrade extant effort for internally or independent revenues within their jurisdictions.

iii. There is need to restructure the fiscal federalism in favour of state and local governments who are the drivers of the Vision 20:2020 related spending.

iv. There is need to revisit the budgeting system to make it more capital spending oriented than recurrent.

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