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The conceptual nature of poverty and why Nigeria is depicted a poor country

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Abstract:

In Nigeria the practice of fiscal federalism is synonymous and enhanced by the monolithic oil production. Oil is the mainstay of the country's economy and there would be no effective fiscal federalism practice without it because oil according to Alm and Boex (2002) constitutes over 85% of Nigeria's foreign earnings. Therefore oil revenue is linked to the standard of living of Nigerians of which fiscal federalism plays a cardinal part as every state in the country depends heavily on the amount of revenue they receive from revenue sharing. Today poverty is no longer seen from monetary viewpoints alone but a multidimensional term, therefore both absolute and relative terms is used to determine poverty. Whichever term that is used there is convincing evidence that Nigeria belongs to the group of countries that lack the basic necessities for human development and lower income countries with GNP per capita of $US269. This paper however argues that in case of Nigeria, and despite fiscal federalism which Nigeria has passionately practiced since 1954, Nigeria is indeed a very poor country. It uses literatures based on secondary sources of information of past and present to posit the state of Nigeria's poverty and presents Nigeria a poor country. Indeed, whether Nigeria's poverty was measured in absolute or relative terms Nigeria is a poor country.

Keywords

Fiscal Federalism, Revenue, Poverty, Poverty Alleviation. Gross National Product (GNP), Gross Domestic Product (GDP)

Introduction

Nigeria is a monolithic production economy and according to Alm and Boex (2002) and Salami (2011) oil constitutes almost 90% of foreign earnings and 38% of Nigeria's Gross Domestic Product (GDP).

Between 80%-90% of all states' spending comes from the central government in transfer of funds (Alm and Boex 2002, Okonjo-Iweala, 2007, Arowolo 2011, Salami 2011, Central Bank of Nigeria Statically Bulletin and Annual Report and Statement of Account, 2011).These figures are significant as the welfare of the country would very much depend on the revenue received by tiers of government and also how the revenues are utilized. Therefore fiscal federalism is a very important policy measure for improving the wellbeing of jurisdictional populace in the country.

Over the years the practice of fiscal federalism throughout the world has gained momentum (Tanzi, 1996) because it was hoped that its practice would lead to expansion in the public sector, thereby creating the much needed economic development with effect of poverty alleviation (Marlow, 1988, Grossman, 1989) This idea which, was originally initiated by Arrow et al (1955) and 1970 Arrow's discourse, has however been a critical feature that motivated many countries to embark on one form of decentralization program or another over the years with the hope that its desired development would lead to increase in wellbeing.

Unfortunately the dream for better economic development , hence alleviation of poverty has not been realized, instead poverty has exacerbated especially in federal developing countries than their unitary counterparts and advanced countries of the world practicing fiscal federalism (Wibbels 2000) and poverty by any indicator shows Nigeria is indeed very poor and amongst the poorest in the world (Easterly 2006).

One of the aims of fiscal decentralization is that the practice enables revenues to be spread to local jurisdictions in the form of redistribution of income to help alleviate poverty (Okojo Iweala and Kwaaka 2007). Nigeria has practiced quasi fiscal federalism to test the waters since 1946 (Ojo1980), and a full fledge fiscal federalism since 1954 when Lyttleton constitution was introduced. Despite the practice of fiscal federalism, poverty in Nigeria is not abating and is on the increase by the day. This steady increase in poverty has made many people query the use of fiscal federalism or fiscal decentralization as an effective policy for poverty alleviation in the country.

The manner in which revenue is shared amongst the tiers of government is guided by the constitution.

Therefore a meaningful discussion of fiscal federalism of Nigeria must examine the nature and character of fiscal relationship between tiers of government (Federal, state and local governments). Within this frame work, three roles are identified for the government sector. The roles of government is to correct various forms of market failure, ensuring equitable distribution of income and seeking to maintain stability in the macro-economy at full employment and stable prices (Musgrave, 1959).

The government was expected to step in where the market mechanism failed due to various types of public goods characteristics. "Government and their officials were seen as the custodians of public interest who would seek to maximize social welfare based on their benevolence or the need to ensure electoral success in democracies" (Ozo-Eson, 2005, p.1). Each tier of government is seen as seeking to maximize the social welfare of the citizen within its jurisdiction (Oates 1997).

Meanwhile literatures on poverty has shown that Nigeria is among the poorest nations of the world despite the practice of fiscal federalism, poverty in Nigeria is not abating and is on the increase by the day. This steady increase in poverty has made many people query the use of fiscal federalism or fiscal decentralization as an effective policy for poverty alleviation in the country. Even research conducted in Nigeria by (Omotola, 2008, Obi, 2007) shows this apparent failure of fiscal federalism in alleviating poverty. Nigeria suffers from a high level of poverty and rising inequality in spite of her enormous wealth in human and material resources (Obi, 2007). Research conducted by Easterly (2006) on the world's poverty shows Nigeria to be among the poorest countries of the world. In a recent survey by the Central Bank of Nigeria (2009) Nigeria was depicted to be a very poor country with a per capita income of less than $2 a day.

Concept of poverty

The meaning of poverty has for a long time generates interests of understanding but a general acceptable meaning is still very much far apart, this according to Akintola (2004) is making poverty reduction strategies more complex. The reason for this enthuses Akintola (2004), is that for individuals, the experience of poverty varies significantly. What constitutes poverty for one individual, for example, is not necessarily the same for another.

There are debates of equity and human rights that suggest that agreement is unlikely but despite this lack of consensus, defining poverty remains central to formulating appropriate policy interventions.

In practice, however, the monetary approach mostly retains its dominance in description and analysis, both nationally and internationally (Lederach et al, 2003). This approach view deprivation in terms of inadequate command over commodities proxies by consumption or income (Lipton, 1997). Unsurprisingly, most policy interventions revolve around monetary definitions that have been developed largely by experts rather than the poor (Akindola, 2010).

People are considered as poor when they lack sufficient purchasing power. Economic well-being relates to the ability of individuals to acquire a basic level of consumption or human welfare (Wagle, 2002). In supporting this concept, Sarlo (1996) and Rosenthal (1994) define poverty as deprivation of economic resources that are required to meet the food, shelter and clothing needs necessary for physical well-being. Similarly the World Bank (1992) states that people are poor if their standard of living falls below the poverty line, that is, the amount of income (or consumption) associated with a minimum acceptable level of nutrition and other necessities of everyday life. These definitions retorts Akindola (2010) are primarily concerned with income and consumption and generally, presume that poor people only suffer from limited incomes to meet their daily needs.

However there is much evidence around that suggest poverty has a dimension that goes beyond these simplistic and prescriptive definitions. If well-being and quality of life are to be considered, then vulnerability, physical and social isolation, insecurity, loss of self-respect, lack of access to information, distrust of state institutions and powerlessness can be important to the poor as low income (Robb, 2000). Hence Sen (1999) contends that economic deprivation alone cannot be the only kind of poverty that impoverishes human lives. In fact income alone represents a means to a more basic end, this Sen interprets "the expansion of human capabilities" cited in Akindola, 2010, p.123).

This implies that focusing on income alone will not overcome the problems associated with poverty; rather it will continue to divert attention away from the problems with serious implication for reduction of poverty. The importance of other facilitators in recognizing poverty was driven home by Human Development Report (1997) when it suggests that economic growth can be a powerful means of reducing poverty, also recognizes that its benefits are not immediate.

But in spite of the many other important dimensions of poverty, the bulk of empirical work still uses one dimensional yardstick to judge person's well-being (Duclos et al, 2006). This approach is attacked by Engberg-Pederson (2002) as fundamentally flawed because poverty covers a wide and diverse range of experiences and process of marginalization.

Therefore it will be right to say that there is no one universal definition of poverty that may necessarily incorporate all characteristics embracing poverty because poverty is not homogeneous. Poverty affects people in different ways and according to geographical area. According to Hodges (2001), it is a plague that afflicts people all over the world but it is more of a system of underdevelopment. In order to bring out the reasons why poverty cannot be meaningfully defined in an absolute way, it may be useful to consider the work of Rowntree, in his study of poverty in York in 1899. He was the first to consider in any detail the problems involved in defining poverty, and clearly saw his approach as being based on absolute lines; a family was considered to be living in poverty if its total earnings were "insufficient to obtain the minimum necessaries for the maintenance of merely physical efficiency" (1901, p.117)

At first sight his absolute poverty approach was seen as very attractive but it involves a number of serious conceptual difficulties. Townsend (1954), Rein (1970) enthuse there is no single subsistence level which can be used as a basis for the poverty line. Atkinson (1978) noticed that Rowntree complicated calculations of calorie intake per household or individuals, conveys misleading impression of concreteness, and that any meaningful poverty line is inevitably influenced by the contemporary living standard, but only in relation to a particular society at a particular date. Poverty must be seen not in absolute but in relative terms: The relative nature of poverty has long been recognized. Adam Smith, for example, said in his widely quoted passage:

"By necessities, I understand not only the commodities which are indispensably necessary for the support of life but whatever the custom of the country renders it indecent for creditable people, even of the lowest order, to be without. A linen shirt, for example, is strictly speaking not a necessity of life. The Greeks and Romans lived, I suppose, very comfortably though they had no linen. But in the present time --- a creditable day-labourer would be ashamed to appear in public without a linen shirt, the want of which would be supposed to denote that disgraceful state of poverty" (1776, p.691).

In the same vein, Marx referred to the fact that for a worker 'the number and extent of his so-called necessary wants … are themselves the product of historical development and depend, therefore, to a great extent on the degree of civilization of a country' (quoted by Coates and Sliburn 1970, p.24) Poverty has therefore, to be interpreted in relation to the living standards of the society in question, and in this sense it is reasonable to regard some people in the United States as poor even though, as Harrington (1962. P43) puts it, "they live better than medieval knights or Asian peasants".

One of the earliest theorists to assert influence on what makes a man fully human in a modern setting is Abraham Maslow (1954) in his book 'Scientific Management.' He asserts that a man's quest in life begins with satisfying of basic needs for survival, which includes food, shelter, and clothing. He called this the basic necessity of man. Once they are reasonably satisfied he would then move on to the second tier of needs which is the social needs, that is the need to socialize, leisure and rest. Once the social needs have reasonably been satisfied he moves to satisfy the next need, which he depicts the need to love and when that is reasonably satisfied he then moves to attain self- esteem. Finally, once self-esteem has reasonably been satisfied, he finally moves to the last tier, self-actualization or self-fulfillment, Maslow (1954) Scientific Management (cited in G.A. Cole 1986, p.49)

Although Abraham Maslow was writing on motivation, his theory recognizes that one needs to break out of poverty if he/she were to achieve something in life and in order to achieve other things in life man must reasonably satisfy the basic necessities of life of which money is very useful but other things become very important to human existence.

In Britain and in many other advanced countries of the world, official support for the 'poor' is by means tested. This approach has a number of shortcomings, but the level does represent an official view of the minimum standard of income at a certain period.

An important objection to the use of the official standards is that they are based purely on money income and ignore other aspects of deprivation. No account is taken of poor quality of housing, schools or health care, which may or may not be associated with low money incomes. No account is taken of the availability of community facilities, parks, playgrounds, transport, and of other environmental inequalities, good roads, running water, constant light supply. Moreover, poverty may represent only one aspect of a more general powerlessness, an inability to influence one's environment. As described by Kincaid (1973) "lack of money is only one element in a complex of deprivations which make up the experience of poverty" (p.172)

However there are lots of advantages for using income as a means to define poverty. One of the arguments in favor of income is that they provide a simple method for measurement and comparison, many now see statistical estimates of poverty as reflecting mainly the judgments and ideology of those who measure it or those who assert political pressure on behalf of the poor (Saunders, 2004). Chambers (1995) says when poverty is defined as low income, it is easy to measure and understand since it is only indicates the number of people that are falling below a specified poverty threshold. The World Bank for example, frequently provides statistics about trends in world poverty. By doing this the Bank is able to conveniently and convincingly compare poverty levels within and between countries. However for meaningful definition of poverty the poor people themselves must be involved in the process of identifying their own problems. Hence Chambers (1995) argues that "our views of the realities of the poor and what should be done, are constructed mainly from a distance, and can be seen to be constructed mainly for our convenience" (p.175). Also Webster and Engberg-Pedersen (2002) also suggests that the world should take as point of departure from the actions and strategies of the poor themselves.

Given the inadequacies of top-down income definitions and measurements debates are now focusing on the multidimensionality of poverty. Underpinning this important shift is the recognition that a multidisciplinary approach can significantly improve the understanding of the lives of the poor (Robb, 2000). The approach recognizes that income is important and so are other dimensions of poverty that are necessary for human development. Recognizing this fact, although many definitions of poverty are abounding, the United Nations definition is perhaps the best acknowledged and most generally acceptable.

Fundamentally, according to the UN (1998) poverty is a denial of choices and opportunities, a violation of human dignity. It means lack of basic capacity to participate effectively in society. It means not having enough to feed and clothe a family, not having a school or clinic to go to; not having the land on which to grow one's food or a job to earn one's living, not having access to credit. It means insecurity, powerlessness and exclusion on individual's households and communities. It means susceptibility to violence, and it often implies living on marginal or fragile environments without access to clean water or sanitation."(The United Nations Statement, June 1988 – signed by the head of all UN agencies: cited in Gordon. D, Indicator of Poverty and Hunger: School for Policy Studies, University of Bristol).

In 1995, 117 countries converged on a world summit on Social Development and adopted a declaration, and program of action, which included commitment to eradicate "absolute" and reduce "overall poverty". (UN1995). They break poverty into two parts: absolute poverty and overall poverty. Absolute poverty was defined as "a condition characterized by severe deprivation of basic human needs, including food, safe drinking water, sanitation facilities, health, shelter, education and information. It depends not only on income but also on access to services (UN 1995). Overall poverty takes various forms, including "lack of income and productive resources to ensure sustainable livelihoods; hunger and malnutrition; ill health; limited or lack of access to education and other services; increase morbidity and mortality from illness; homelessness and inadequate housing; unsafe environment and social discrimination and exclusion. It is also characterized by lack of participation in decision-making and in civil, social and cultural life. It occurs in all countries; as mass poverty in many developing countries, pockets of poverty amid wealth in developed countries, loss of livelihood as a result of economic recession, sudden poverty as a result of poverty of low-wage workers, and the utter deprivation of people who fell outside family support systems, social institutions and safety nets." U.N. (1995)

Accordingly, the UN (1995) affirms that poverty can be conceptualized as a continuum which ranges from no deprivation through mild, moderate and extreme deprivation. They contend that poverty must have a threshold measure to be able to ascertain who is categorized as poor within the three extremes, for example, to measure absolute poverty:

1) Food 2) Safe drinking water 3) Sanitation 4) Health 5) Shelter 6) Education

7) Information 8) Access to services.

Absolute poverty threshold is equal 2 or more deprivations of basic need. However, why the debate on the best way to perceive poverty rages on people have now recognize that poverty can no longer been viewed in one dimensional terms of absolutism any more. It definition, if it is to be useful and meaningful must embrace both absolute terms and relative terms to be effective for any policy implications.

The choice of definition by governments and stake holders ultimately dictates the parameter for measurement. When poverty is define in income term, such as low income, it depicts a monetary approach to only ascertain income levels, but a multidimensional approach, on the other hand focuses not only on low income but also on quality of life as parameter for measurement.

Nigeria's Poverty Profile

Nigeria's GNP stands at 86 billion dollars of which, oil export constitutes 80% of its foreign earnings (Federal Ministry of Finance/ Budget Office of the Federation (2007). Surely, this is not a picture, which a poor country depicts. Unfortunately, Nigeria is perhaps, according to Osaghae (1996), the most destabilized country in the world and this is no exaggerative claim because of the insistent interferences of the military since its independence in

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1960 -1999. Throughout the period, assert Alm and Boex (2002), of military rule, fiscal neglect, and mismanagement, and corruption have compounded the realm of poverty in Nigeria. There was virtually no investment and commitment to social sector provision which ranked amongst the worst in the world. This is reflected by figures such as; only 0.2% of Gross National Product (GDP) was spent on health, 0.7% on education which has left 69% of the population living below the 'official' poverty line (Federal Republic of Nigeria, Annual Abstract of Statistics 2008).

Table 1: Selected Social Indicators (2003-2004)

	Nigeria	South Africa	Low-income countries
GNI per capita. Atlas method (current US$)	430	3670	507.02
Immunization, measles (percent of children ages 12 to 23 months)	35	81	63.45
Improved sanitation facilities, urban (percentage of urban population with access)	53	79	60.56
Improved water source (% of urban population with access	48	88	75.09
Mortality rate, infant (per 1,000 live births)	101.4	54	79.52
Mortality rate, under 5 (per 1,000)	196.6	67	121.59

Source, World Bank (World Bank Development Indicator, 2004

By most measures Nigeria's Human Development Indicators are comparable to that in the least developed countries while wide spread corruption undermines the effectiveness of various public programs. For decades there were infrastructural bottlenecks which hindered private sector activities and this is illustrated by the poor condition of the power sector shoes the severity of Nigeria's infrastructure. Poverty is not only measured in the absolute terms but in relative terms. Relative to other African countries, Nigeria's per capital power consumption was estimated at 82 kilowatts (kw) compared with an average of 456kw in other Sub-Saharan African countries and 3,793kw in South Africa (World Bank 2004).

Figure1

Table 2: Selected Data on Infrastructure

	Nigeria	South Africa	SSA	LIC	HIC
Electric power consumption Kw per capita (2001)	82	3,793	456	317	8,421
Road-to-Population Ratio 1000km per million people (1995-2001)	1.1	8.5	2.6	--	--
Paved primary roads – percent of roads (1995-2001)	30.9	20.3	13.5	16	92.9
Telephone – Mainlines per 1000 people (2002)*	6	107	15	28	585
Access to sanitation – percent of population (2000)	54	87	54	43	--
Access to safe water – percent of population (2000)	62	86	58	76	--

Source: World Bank (Development Indicators, Various Years.
*Note: The number of GSM lines in Nigeria, however has increased significantly over the years to about 32 million in 2007. Nigeria is indeed the fastest growing GSM market in the world after China (Okonjo- 1waela and Osafo-Kwaaka (2007)

Nigeria's economic performance in the last two decades has been poor. It is estimated that its annual Gross Domestic Product (GDP) between 1992-2008 averaged about 2.25%, with an estimated population growth of 2.8% per annum.(Okonjo-Iweala and Osafo-Kwaako, 2009) This implied a contraction in the per capita GDP over the years that had resulted in a deterioration of living standard of most citizens. Inflation levels were high, averaging about 28.94% and by 2005 most Nigeria's human development indicators were worse than, or comparable to that of any other least developed country (Annual Abstract of Statistics 2006). The adverse effect to poverty Nigeria is experiencing is blamed on over reliance on oil earnings and weak fiscal discipline by various governments (Okojo Iweala and Osafo-Kwaako (2006). In particular, fiscal expansions financed by oil revenues often resulted in domestic currency appreciation, creating Dutch disease concerns and

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reducing competiveness of the non-oil economy (Barnett and Ossowski, 2002).

The volatility of income has not only resulted in the money available to government's treasury but also resulted in low quality government public spending. The consequence of this meant, many incomplete projects, incomplete capital projects, as well as accrue arrears of civil servants' salaries, government contractor payment, which amounted to N150 billion (US$1.17billion) Okonjo- Iwaela and Osafo-Kwaako, 2006). Secondly, macroeconomic instability also hindered long-term planning by the private sector and resulted in a concentration of economic activity in various short-term arbitrage opportunities (particularly in retail trade) rather than productive long-term investments. The overall implication of this malady is a pro-cyclical expenditure pattern coupled with poor management of oil earnings which resulted in low growth, persistent fiscal deficits, and accumulation of debts. See table.

Table 3: Consolidated Government Operations

	1999	2000	2001	2002
	(in percent of GDP)			
Total Revenue	30.7	45.0	46.9	36.4
Total Expenditure	38.0	38.6	50.2	40.7
Fiscal balance	-7.4	6.4	-3.3	-4.2
	(in percent of GDP)			
Total Debt	106.3	89.2	81.3	87.9
External Debt	81.8	69.1	62.2	67.2
Domestic Debt	24.5	20.1	19	20.7
	(in percent of GDP)			
Total Debt (in billions of US$)	37.3	39.0	38.8	40.5
External Debt	28.7	30.2	29.7	31.0
Domestic Debt	8.6	8.8	9.1	9.5

Source: IMF (2001; 2003; 2005), and Federal Government of Nigeria

In 2003, Nigeria's public debt stood at 74.8 per cent of GDP to about 14.2per cent in 2006 because of the debt relief given to Nigeria by the Paris Club. In 2004 the stock debt amounted to about $46.6 billion, comprised of $35.9 billion of external debt and $10.7 billion of domestic debt. High debt servicing costs Nigeria $30.4 billion per annum and this in no small measure placed a significant strain on government fiscal resources, thereby crowding out space for other necessary expenditure and investments in public infrastructure (Budget Office of the Federation, 2007).

Nigeria quite often finds itself in external trade shock, often caused by over reliance on oil revenues as the main foreign earnings. By some measures, according to the World Bank (2003) Nigeria's economy ranked among the most volatile in the world for the period 1960-2000. The costs of such volatility were significant for Nigeria. There is considerable theoretical and empirical evidence on the adverse effects of volatility for growth (Fata and Mihov, 2003; Serven, 2003; Bleaney and Greenway, 2010) The effects of this are two fold: first, unsteady revenue flows tend to reduce the quality of productivity of government expenditures; and two, private investments tend to be reduced in a volatile environment and both effects appear to have occurred in the case of Nigeria.

Nigeria in 2004 had a total debt of 46.6 billion US dollars, with external debt constituting 35.9 billion dollars and domestic debt totaling 10.7 billion dollar (IMF (2001, 2003; 2005) and federal government report (2005). Other indicators show that Nigeria is indeed a very poor country, take for example investments and provisions of infrastructures and other basic amenities, when compared to other countries in the developing world Nigeria always ranked amongst the worst or least providers. See table 4 below.

Figure 4: Ten worst per capital Growth Rates, 1980-2002

Country	Per Capital Growth 1980-2002 (%)	Aid/GDP 1980-2002 (%)	Time under IMF programs 1980-2002 (%)
Nigeria	-1.6	0.59	20
Niger	-1.7	13.15	63
Togo	-1.8	11.18	72
Zambia	-1.8	19.98	53
Madagascar	-1.9	10.78	71
Cote d'Ivoire	-1.9	5.60	74
Haiti	-2.6	9.41	55
Liberia	-3.9	11.94	22
Congo, Dem, Republic	-5.0	4.69	39
Sierra Leone	-5.8	0.40	0
Median	**-1.9**	**10.98**	**4**

Source: Easterly (2006:346-47) Cited in Onyeiwu, S. Iorgulescu, R and Polimeni, J. Journal of Development Societies 25. 1 (2009) p.31

Therefore one is deemed poor when the basic necessities for human existence in his environment are denied. The UN has warned against using income as a measure of poverty, however some countries and

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agencies use income individual receives as an indication of whether one is poor or not. However, taking income into consideration, the per capita income recently stands at $500 a year that is a earning of less than $2 dollar per day (Central Bank of Nigeria, 2010). UNDP report (2005) indicates that the majority of Nigerians are barely surviving financially. During 1990-2003, about 70.2 per cent of Nigerians were living below US$1 a day (UNDP, 2005). Even the government own report suggests that poverty rate has increased from average 27 percent in the 1980s to over 70% in 2005 (Africa Economic outlook, 2005). See table 5 below for evidence.

Table 5: Poverty Level for Selected Years during 1980-1996 (%) of Population

Year	Poverty level	Estimated total population	Population in poverty
1980	27.2	65m	17.7m
1985	46.3	75m	34.7m
1992	43.1	91m	39.3m
1985	65.6	102.3m	67.1m

Source: Africa Economic Outlook (2005)

What this report suggests that Nigerians cannot afford to meet the basic needs, such as food, shelter\and clothing, and making poverty a dire issue. Other key social indicators for poverty such as life expectancy, infant mortality and adult literacy rate, show that Nigeria is lagging behind other developing countries for example table 3 below shows that Human Development and Index of some selected African countries that do not have oil have more positive indicators.

In terms of life expectancy Nigeria average 39.5 years in 1960. In 1994, Nigeria records average of 51 years. This is a very small improvement considering the length of time involved. In terms of access to water which is considered to be a significant factor in human well-being, Nigeria lags behind all other African countries as evident from the table, with only 49 percent of its population have access to water in 1990 and 60 percent in 2002, but this is still low relative to other countries.

Table 6: Human Development Index for some selected Countries

	Life Expectancy at Birth	Infant Mortality rate	Adult Literacy	Population with access to water
Country	1960 1994	1960 1994	1970 1994	1990 2002
Ghana	45.0	189	31	54
Indones	56.6	82	63	79
ia	41.2	139	83	71
Kenya	44.7	53	94	78
Morocc	53.6	124	33	45
o	46.7	70	62	62
Nigeria	65.3	163	22	75
South	39.5	58	42	80
Africa	51.0	189	25	49
	49.0	82	56	60
	63.7	89		83
		51	-	87
			-	

Source: UNDP Report (1997-2005)

In Nigeria poverty is not a homogenous group. Poverty can be found among several social/occupational groups and can be distinguished by the nature of their poverty. For example , evidence from the World Bank poverty assessment on Nigeria using 1992/1993 household survey data, shows that the nature of those in poverty can be distinguished by the following characteristics: sector, education, age, gender and employment status of the head of household (FOS, 1995). Other characteristic include household size, and the share of food in total expenditure.

The table below represents the percentage of persons and households below the poverty line in 1996/97 by some of these characteristics. The table below (table 7) shows that 67.1 million Nigerians were in poverty in 1996/7, out of which 23.3million and 43.8 million live in the urban and rural areas, respectively (FOS, 1999). From the table about 65% of the poor live in the rural areas, indicating that poverty in Nigeria is mainly a rural phenomenon. For example in 1992, 46.4million Nigerians were said to be living in absolute poverty, out of which 80.2% or 37.7millionare in the rural areas (Ogwumike, 1996). Obi (2007) decried the marginalization of the rural areas and he contends that the marginalization of the rural areas through urban-biased development policies is largely responsible for the high incidence of poverty in the rural areas.

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Table 7: Poverty by Socioeconomic group

Socioeconomic groups	Extreme poor	Moderate poor	Non-poor
Urban	25.2	33.0	41.8
Rural	31.6	38.2	30.7
Male-headed	29.8	36.7	33.6
Female-headed	25.0	33.5	41.5
Age of head			
15-24	16.2	21.2	62.6
25-34	20.2	32.5	47.3
35-44	27.9	36.7	35.4
45-54	32.7	38.6	28.7
55-64	32.6	37.3	30.1
65 and above	33.5	34.6	32.0
Education of head			
Non	34.3	38.3	27.4
Primary	24.3	35.1	40.6
Secondary	21.2	30.8	48.0
Post-secondary	15.3	32.9	51.8

Source: FOS (1999)

The occupational dimension of poverty is posited below in Table. Here it is clear that the agricultural sector is most affected. Over 32% of the extremely poor were in this sector in 1996, against 185, 16% in 1985 and 1992, respectively. In 1996, when Structural Adjustment policy was introduced and poverty in agricultural sector dropped which was due to the policies measures adopted to combat poverty between 1987-1992 by General Babangida as an integral part of SAP policies. This gain was however absorbed by other occupational groups. And that tended to erode any gains made by the agricultural sector. Although poverty in the agricultural sector declined in 1996, there is a considerable concentration of poverty still in that sector of the economy. This should however be a challenge for Nigeria never to improve one sector at the expense of another. The challenge must always be to pursue and adopt growth and social service oriented policies public expenditure, revenue and investment –budget) that all the inhabitants can enjoy thereby able to improve their welfare.

Table 8: Distribution of Poverty by Occupation of household head

Occupation of head	Percentage of extreme poor		
	1985	1992	1996
Professional Tech	4.0	13.5	25.5
Admin.manager	4.4	7.5	5.4
Clerical/related	2.4	10.6	26.3
Sales worker	3.3	8.7	24.1
Service industry	4.0	10.7	31.2
Agric, & forestry	18.0	16.4	32.2
Production & transport	8.0	12.4	36.1
Manufacturing & processing	5.3	5.8	23.9
Others	3.9	14.9	26.7
Student/apprentice	2.0	8.7	17.3

Source: FOS (1999)

As already indicated there is no doubt that Nigeria is a very rich country in terms of mineral resources, hard and human. Other areas where Nigeria generates its financial resources from are company income tax, Pay as you earn tax, (taxation) VAT, Custom and Exercise duties, External Affairs, Education. All monies arising from these sources with the exception of External Affairs and Education are paid on a first charge settlement into Federated Account, held with the Central Bank of Nigeria (Alm and Boex, 2002). The VAT proceeds are paid into the VAT Account, also held by the Central Bank of Nigeria. The money in the Federated Account and VAT Account are then shared by a formula to all the tiers level of government in the federation in form of Intergovernmental fiscal relationship or fiscal federalism (Alms and Boex, 2002) In this instance to the 36 states and the capital territory, Abuja that has a full state's status and therefore qualifies for sharing from the Federation Account and VAT account, and also the 774 local governments in the federation. Take for example in 2004, the revenue accrued to the federal government of Nigeria was N2, 478 billion, of which N1, 162billion went to the central government (federal government) states received, N590 billion, Local N454Billion, Derivation N272billion (Federal Office of Finance/Budget Office of the Federation, 2007). For 2005, 2006, 2007, 2008, 2009, 2010, please see table below.

Table 9: REVENUE FRAMEWORK 2004-2010

	2004a	2005a	2006a	2007b	2008f	2009f	2010f
FEDERAL GOVERNMENT SHARE	=N =bus	=N =bus	=N =bus	=N =bus	=N =bus	=N =bus	=N =bus
FGN Budget	1,092	1,163	1,354	1,643	1,912	2,427	2,391
FCT	24	25	29	36	42	53	52
Derivation and Ecology	27	23	27	33	42	53	52
Stabilization	11	12	14	17	19	24	24
Development of Natural Resources	37	39	46	56	65	82	81
Government	1,1	1,2	1,47	1,7	2,0	2,6	2,59

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	86	63	0	84	76	36	6
	2004a	**2005a**	**2006a**	**2007b**	**2008f**	**2009f**	**2010f**
FEDERAL GOVERNMENT SHARE	=N=bus	=N=bus	=N=bus	=N=bus	=N=bus	=N=bus	=N=bus
Oil Revenue	904	979	1,134	1,364	1,577	2,032	1,916
VAT	22	26	31	36	43	51	59
CIT	63	75	108	139	169	208	256
Customs	125	105	80	104	122	136	159
SUB-TOTAL	1,114	1,185	1,354	1,643	1,912	2,427	2,391
INDEPENDENT REVENUE	59	65	33	134	120	132	145
TOTAL	1,173	1,250	1,387	1,777	2,032	2,559	2,536
Year-on-year % Growth	0.0%	6.5%	10.9%	28.1%	14.3%	25.9%	0.9%

Source: FMC/BOF 2007

Analysis from the table above shows that growth for Nigeria has been erratic and not stable, take for example in 2004, growth records 0%, 6.% in 2005, 10.9%, 2006, 28.1,% 2007, 14.3% 2008, 25.95 % 2009, and in 2010 -0.9%. But actual growth in Nigeria since 2007 up to 2015 has been between 7-8% (National Bureau of Statistics 2016). But Nigeria's economic growth suddenly deepened into official recession at -2% since 2016. The erratic behaviour of growth is not healthy for growth and development in the country as expectations are often very much dashed with economic prosperity becoming far away from the people. The implication for poverty alleviation is increase in unemployment, decrease in productivity, fall in income and general fall in moral.

The allocation the Federal government receives from the Federation Account is in turn allocated to the Ministries, Departments and Agencies of Government (MDAs) to focusing deliverables expected of them. A survey of seven key MDAs resulted in the data below.

A Sample MDAs' Capital Budget Utilization Report, March 2009

MDA	**FIRST QUARTER**	**FIRST QUARTER**	**PERFORMANCE**
	AMT. RELEASED (N'Bn)	AMT. UTILIZED (N'Bn)	%
POWER	28.324	0	0.00%
POLICE FORMATIONS	2.801	0.016	0.00%
FCTA	3.179	1.75	0.00%
HEALTH	7.274	0.182	0.22%
AGRIC & WATER RES.	26.887	2.228	6.51%
TRANSPORT	1.54	20.879	11.52%
EDUCATION	12.608		17.67%
WORKS	29.129		71.68%

Total Average of all MDA's 20.68%

Source: The OAGF, 2009

This shows a significantly low level of utilization by sampled MDAs. This is a major problem for the federal government as the money expended to MDAs is hardly put into use properly. This is seriously hampering any serious meaningful development for the country and great implications for poverty alleviation. Since 2007 to 2011, private final consumption in Nigeria has been on a downward trend.

In a most statistical report National Bureau of Statistics (NBS) briefing on Nigeria poverty profile 2013 Report, conducted by the National Bureau of Statistics with the support from the World Bank, DFD UK and UNICEF. Using the relative, absolute and dollar-per day poverty measures, NBS estimates that poverty may have risen slightly, to about 71.5% 61.9% and 62.8% respectively in 2011. The survey suggests rising income inequality in the country as measured by the Gini-Coefficient and by this measure income inequality rose from 0.429 in 2004 to 0.447 in 2010. Analysis of consumption expenditure distribution indicates that the top 10% income earners was responsible for about 59% of total consumption expenditure, while top 40% was responsible for about 80% of total consumption expenditure in the year under review.

On the issue of relative poverty which is defined by reference to the living standard of majority in a given society, Nigeria's relative poverty stood at 54.4% in 2004 but has since risen to 69% in 2010 and the level of relative poverty within the federation varies from state to state with North West and North East geo-political zones recorded the highest rates in the country with 77.7% and 76.3% respectively in 2010. While South-West geo-political zone recorded the lowest at 59.1%. Among the states Sokoto had the highest poverty rate at 86.4% while Niger had the lowest at 43.6% in 2010 (NBS, 2010).

On a measure of absolute poverty which is defined in terms of the minimal requirements necessary to afford minimum standard of food, clothing, health care and shelter. Using this measure, 54.7% of Nigerians were living poor in 2004, but increase to 60.9% in 2010. Again among the geo-political zones North West and North East recorded the highest rate with 70% and 69% respectively while South West had the least at 49.8%. At the state level Sokoto had the highest at 81.2%, while Niger had the least at 33.8% during the review period (NBS, 2010)

Using dollar–per head which refers to the proportion of those living on less than US $1 per day poverty line and when this approach was applied, 51.6% of Nigerians were living below U$1 per day in 2004, but increased to 61.2% in 2010. Although the World Bank standard is now U$1.25, the old reference of US$1was the standard used in Nigeria at

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the time survey was conducted. North West had the highest with 70.4% South West least at 50.1%. Sokoto had the highest rate among the state with 81.9% while Niger had least at 33.9% (NBS, 2010).

Subjectively poverty in 2004 stood at 75.5% of Nigerians who considered themselves poor and in 2010 the number rose to 93.9%. The federal capital territory (FCT) recorded the most number of people who considered themselves poor at 97.9%. Kaduna recorded the least number of people who considered themselves poor at 90.5% (NBS 2010). What this means is that 94% of Nigeria's population consider h/she poor.

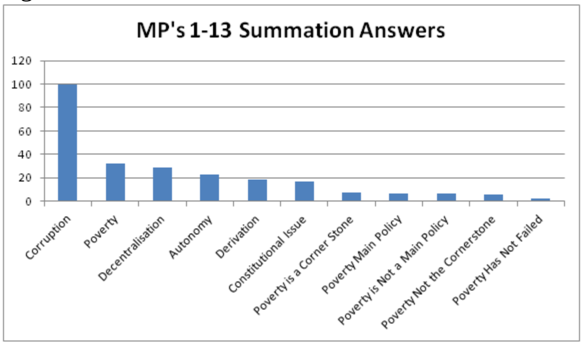
What does this tell us about fiscal federalism and poverty in Nigeria's society? Statistics or survey National Bureau of statistics (NBS) (2010) depicts above tells us that Niger state has a better standard of living in the country but the South East of the Niger Delta where the oil is produced and therefore received extra oil funds in derivation payment (Separate sharing funds of 13%) did not fixture here as the area that is enjoying the highest standard of living. According to Salami (2011) 33% share of the federation account went to four Oil producing states since 2008. This is somehow unhealthy for poverty alleviation throughout the country. Both Niger state and Kaduna state are not oil producing states and therefore does not have a share of the 13% derivation which only the nine oil producing states participate in sharing.

Equally important is that none of the oil producing states singled out as enjoying the highest standard of living, the South –West is not an oil producing state but statistics also show that it enjoys relatively a better standard of living than other regions. Interestingly the oil producing states might have suffered from monolithic dependency on oil revenue especially when they have long argued that oil spillage have ravaged their environment making any other economic activities, especially fishing (Main economic mainstay) and agriculture impossible see Salami (2008) Arowolo (2011). Interestingly, Niger State and Kaduna are not oil producing states, but enjoy the highest standard of living in the country and poverty is least in those states (NBS 2010). This is an indicator that overreliance on oil revenue alone is not healthy for the nation and would not bring about increase in wellbeing of the people with overall effect on poverty alleviation. The Nigerian Bureau of Statistics report (2016) on the state of poverty in Nigeria is conclusive that poverty in Nigeria is indeed not abating despite the practice of fiscal federalism but what it does not however tell us is that fiscal federalism is the cause of poverty and poverty increase in Nigeria's society.

According to Ugiagbe (2015), in a research study which was conducted perceptively among some Nigeria's policy makers, Members of Parliament of the National House of Representatives (MPs), Ugiagbe (2015) louds that fiscal federalism is subject to certain negative characteristics that make it impossible to alleviate poverty. Ugiagbe (2015) exerts that concentration of tax base and expenditure responsibilities in the hands of federal government, formula, constitution and most especially corruption to be responsible for the failure of fiscal federalism and hence alleviation of poverty.

Analysis of 13 MPs on issues of fiscal federalism and poverty alleviation

Figure 1:



Adopted from Ugiagbe (2015) Ph.D. Thesis Leeds Beckett University (Ugiagbe (2015) concludes that Nigeria is indeed a very poor country and poverty does not seem to be abating.)

Conclusion

There have been many attempts by successive governments in Nigeria to combat poverty (See Omotola 2008). In an attempt to find solution to the world's economic development and extreme poverty problem the United Nations in 2000 came out with a policy action plan known as the Millennium Development Goals (MDGs) now Sustainable Goals, consisting of an eight point policy agenda, (United Nations 2000) which every United Nations member country must ascribe and adopt as a policy action plan for development. One of the reasons for the policy is to eradicate extreme poverty. The Agenda consists of: Eradicate poverty and hunger; Achieve Universal Primary Education; Promote Gender Equality and Empower Women: Reduce Child Mortality; Improve Maternal Health; Combat HIV/AIDs, Malaria and other diseases: Ensure environmental sustainability; Develop global partnership for development. (United Nations 2000) The eight point Agenda by the United Nations are meant to help the world amongst other things to eradicate extreme poverty by the latest 2015.

Nigeria is a signatory to the United Nation eight points agenda plan and to achieve the Millennium Goals action plan by 2015, Nigeria came out with a seven point action plan which are: Power and Energy: Food Security and Agriculture: Wealth

Creation and Employment: Transport: Land Reforms: Security: Education.(Okposio 2008). Nigeria concentrated in these sectors of the economy and thought by proper investment and proper implementation had hoped to achieve the millennium goals by 2015 and also to make Nigeria one of the top 20 largest economies in the world by 2020. Unfortunately every vector for development and growth indicates that poverty is still a huge problem and is indeed rising in Nigeria.

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