also computed the food poverty line based on 1992 prices to be N210 per head per month or N2,520.00 per year. The overall poverty line (including food and non-food) was N280 per head per month or N3,360.00 per head per year. The world Bank (1995) in collaboration with the Federal Office of Statistics used the National Consumer Expenditure Survey data collected in 1985/86 and 1992/93 to assess the poverty trend in Nigeria between 1985 and 1992. The study adopted two thirds of the mean household expenditure as the poverty line. The main findings of the study are that:

(a) Poverty was more pronounced in rural than urban;
(b) the southern part of the country had less poverty than either the central or northern parts of the country; and
(c) Poverty in Nigeria declined between 1985 and 1992.

In fact, the assertion that poverty declined in Nigeria between 1985 and 1992 has generated some discussions (e.g. STATCO 1995, Afonja and Ogwumike 1995). Therefore, there is the need to resort to an economic law, Engle law, for a further critical examination of the findings, Engle's law states that if food share of any household income rises beyond 10 to 20 percent, then, the household has become poorer and hence the living condition has worsened. The world bank report indicated that the lowest 40 percent of the population spent 79 percentage of their total expenditure on food in 1985 which later increased to 90 percent in 1992. Therefore, by Engle's law, standard of living had declined in Nigeria between 1985 and 1992.

The recourse to per capital consumption expenditure as the basis for poverty reduction is misleading FOS, (1996). The use of two-thirds of the mean per capita consumption does not give room for a proper examination of the quality of items consumed which may change over the two points time-1985 and 1992. Based on the existing studies therefore, many Nigerians are adjudged to be poor. A look at another indicator may shed more light on the endemicity of poverty in Nigeria.

LIVING INDEX APPROACH
Assessing poverty profile in developing countries often hinges upon the provision of social services such as education and health care among others and the level of income. In Nigeria, GDP had been declining from the 1970's heights. The level of per capital real GDP between 1980 and 1993 was far below the 1975 level (FOS 1996). Considering the per capita real expenditure on health and education. The levels between 1980 and 1993 also fell below the 1975 level.