and Ahluwalia (1976) head count ratio is the ratio of individuals or households whose income fall below the poverty line. Another traditional measure is the 'poverty gap'. This is the average deviation of the incomes of the poor from the poverty line. These two measures have the problem of being insensitive to the actualincome level of the poor. Thus a transfer from the poorest to the least poor which raises the income of the latter above poverty line would reduce head count, while in the case of poverty gap it will be less obvious that poverty has fallen.

Since poverty embraces both material, and non-material aspects relating to quality of life, educational attainment, nutritional and health status, and these indicators are not easy to measure, it has become common practice to supplement income based measures of poverty with non-income indicators. (Morris 1979, Ahmad and Hemming 1991, World Bank 1993, Kakwani 1995). It has been prostulated that Index of Social Progress (ISP) captures not only the non-monetary indicators (e.g infant mortality, life expectancy, school enrollment etc) but also expands the scope into ten-sub indices. This ISP comprises access to education, health status, demography, geography, political participation, cultural diversity and welfare efforts (Estes 1984 and 1988).

POVERTY PROFILE IN NIGERIA

People in Nigeria, like others in other sub-Saharan Africa, and South Asia remain the poorest in the world. In 1992, between 45 and 50 percent of the approximately 525 million people in sub-Saharan Africa were estimated to be living below poverty line. As once observed, the depth of poverty in Sub-Saharan African is typically higher than elsewhere in the world (World Bank 1995a: PP 12-13). The picture is not different in Nigeria. But before the extent of poverty in Nigeria is examined, it is essential to mention the causes of poverty in Nigeria. These causes are related to problems of access and endowment (Afonja and Ogwumike 1995) They are:

(a) Inadequate access to employment opportunities for the poor. This is often caused by stunted growth of economic activities or growth with labour serving device;
(b) Lack of inadequate access to assets such as land and capital by the poor: this is often attributed to the absence of land reform and minimal opportunities for small scale credit;
(c) Inadequate access to means of fostering rural development in poor regions: the preference for high potential areas and the strong urban bias in the design of development programmes is often assumed to be its primary cause;
(d) Inadequate access to markets for goods and services that poor can cell: this