

Budget Trends, Poverty Reduction and COVID-19: United States of America and Nigeria as Case Studies

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Abstract

The purpose of this study is to determine the impact of governance through budgetary appropriation (legislation) on poverty reduction in the United States of America and Nigeria in the context of the disparity in the impact of COVID-19 on the vulnerable segment of society. This study is based on both quantitative and qualitative analysis of primary and secondary sources of data. Analysis of expenditure trends and budgetary processes draws on secondary analysis of government activities and processes in the United States of America and Nigeria. There has been considerable growth in budgeted expenditure in both nations albeit without concomitant inclusive reduction in levels of poverty; which results in the disparity in the impact of COVID-19 Pandemic on vulnerable discrete groups in the two nations. By conducting a historical examination of public expenditure and performance, in relation to measures of poverty and other social indicators, the study determines how public spending in the United States and Nigeria have been pro-poor and shored up capacity for effective response to COVID-19. The inequities characterizing the resource allocation process in both nations undermine the delivery of social services such as health, education and shelter resulting in high vulnerability and untoward and adverse health outcomes during public health crises of pandemic proportions such as COVID-19.

Keywords

COVID-19, Impact of Governance, Budgetary Appropriation, Disparity in Impact of COVID-19, Public Expenditure and Performance, Public Health Crisis, Levels of Poverty, Effective Response to COVID-19, Growth in Budgeted Expenditure. United States of America, Federal Republic of Nigeria

1. Introduction

This study argues the thesis that, the distortionary allocative process in both the United States of America and Nigeria is arguably the most significant factor hindering infrastructural development and efficient delivery of social goods and services such as health, education and shelter pursuant to eradication of poverty and engendering a state of wellbeing and reducing vulnerability and untoward health outcomes during public health crisis of pandemic proportion such as the COVID-19. It posits that the budget process and the attendant resource allocation formula in the two nations will remain inequitable to the extent that the process and complex decision regarding resource allocation is non-inclusive. Analyses have betrayed the drain on public finance which the unwieldy State bureaucracy in the two nations constitute. Considerable proportion of total federal capital expenditure is allocated to offset administrative overhead cost. Administrative cost gulps more than proportionate share of total federal capital expenditure in the periods under review. This state of affairs is unacceptable, as vital financial resources which should have been deployed to provide social and economic goods and services are misallocated to finance inefficient bureaucracies, ill-conceived capital projects and so forth, rather than shore up capacity in the health, education, housing and other human services that would have engendered high degree of wellbeing in the population and avert negative health outcomes during public health crisis (Arewa, 2010).

The share of human and social services in total Federal expenditure in the two nations in the periods under review remain alarmingly low. Ideally administrative cost should not account for more than 10 percent of government capital expenditure, and non-human services aspect of capital expenditure in themselves must be calibrated in such a manner as to complement and enhance the delivery of human services as the mainstay of governance. The present pattern of public expenditure which de-prioritizes human services items is unacceptable and arguably underscores the abysmally poor level of preparedness in the two nations and indeed globally when the virus struck. Above every other consideration, it cannot catalyze sustainable human development which is the over-arching desideratum of governance (Musell & Yeung, 2019).

In the context of the COVID-19 pandemic, this public expenditure analysis explores the extent to which public spending in United States of America and Nigeria have been pro-poor and effective in reducing poverty and accelerating sustainable economic growth, sustainable economic development and sustainable human development. To do this, a historical examination of public expenditure and performance, in relation to measures of poverty and other social indicators, is presented. The timeframe in respect of the United States of America covers 1999 to 2020 and 2017 to 2020 in respect of Nigeria and includes some data on some of the most significant epochs of the period under review for illustrative purposes. In the periods under review, the two states introduced various forms of Development Strategies; as their overarching development strategy aimed

at reducing poverty through sustainable economic growth and infrastructure development. These interventions acts as the cornerstone of this analysis and the extent to which governments have and continue to align their spending to these strategies as an important measure of their commitment to poverty reduction and accelerating growth (Wilhelm & Krause, 2008).

The study builds on previous public expenditure reviews and analysis and makes appropriate and feasible suggestions about improving the efficiency and effectiveness of public spending in the two jurisdictions in order to shore up capacity for coping with COVID-19 and future public health crisis of pandemic proportions.

It explores the strategic prioritization of the budget process, including an examination of how budget allocations are determined and the alignment of the strategies with budgeted expenditure. It also analyzes development outcomes and poverty trends associated with recent budgeted expenditure trends. The study explores sectoral level expenditure; the allocation formula, the fairness and transparency of the formula, and improving the efficiency and effectiveness of budgeted expenditure (Mogues & Benin, 2012).

2. The Composition of Public Expenditure: Strategic Priority Setting Background on Budget Trends

This section provides a brief overview of aggregate budgeted revenue and expenditure trends in the period under review. The study is predominantly based on budget figures rather than actual expenditure. At the aggregate level budget credibility has improved in the two nations progressively from the base years. However high variance rates continue to be recorded at the budget entity level (including line-ministry) Therefore the study aims to illustrate the budget intentions of government measured by its prioritization of economic and functional budget allocations, rather than actual expenditure results. Nevertheless, in order to account for some of the in-year variation and present analyzis which more closely captures actual expenditure, revised budget estimates have been predominantly analyzed.

It is clear from available data that there has been strong growth in total budgeted expenditure with a remarkable average nominal growth rate per annum. Although, accounting for inflation dampens the growth rate.

The large increase in budgeted expenditure was supported by the strong performance of domestic revenue, grants and GDP. Overall the average nominal growth rate per annum for Internally Generated Revenues (IGRs) and grants only marginally exceeded that of budgeted expenditure. Internally Generated Domestic revenues have steadily increased over the time period, due to strong macroeconomic performance and an improvement in tax administration and compliance.

Available data illustrates the trends, from the sharp growth in budgeted expenditure from the base years, with some variations in between the different ep-

ochs accounted for by economic cycles and the volatility of global oil prices and so forth.

That said, public finances remain skewed away from variegated human services. There has been insignificant improvements and sustenance of fiscal discipline particularly in Nigeria. The advantages associated with the rapid and dramatic reduction of public debt which was forgiven by the consortia of Nigeria's creditors was frittered away through profligacy. Expenditure have been generally aligned and allocated to the government's priority areas which in hindsight have not been people centred in the two nations.

Therefore, fiscal expansion have benefited from a combination of strong macroeconomic performance and growth in IGRs, as well as the dramatic reduction of public debt and the implementation of governments' interventionist strategy, which albeit have not resulted in associated reduction in poverty.

To What Extent Are Budget Allocations Based on Performance or Outputs?

The budget process is central to the government's ability to fulfil its economic, political, legal and managerial functions. A well-functioning budget process enables governments to allocate resources towards the areas that make the greatest contribution to their national objectives. It is by nature a political, administrative, and functional process, and its success depends on the strength and interplay of the separate factors. Within the budget process, determining budget allocations sit within the strategic activity of "budget preparation".

The budget preparation process in both nations is guided by a legal framework which is generally well established. It outlines a detailed and comprehensive description of the functions and responsibilities of the main stakeholders in the budget process. However, one of the main challenges the Nigerian state in particular faces is the insufficient enforcement of the regulatory framework. This is a problem that is broadly recognized and accepted, and has been addressed in public financial management policy. For example, one of the key strategic objectives of fiscal management is to encourage the adherence to Public Financial Management, Public Audit and Public Procurement Acts. This insufficient enforcement of the regulatory framework has allowed space for widespread informal practices in the budget formation process to develop over time.

It would seem that the determination of sector ceilings take into account the macroeconomic resource envelope, the prioritisation indicated in government policy, cabinet directives and insights from past public expenditure analysis including public expenditure reviews and public expenditure tracking surveys. However, it is difficult to scrutinise these statements in a reliable way as ceilings are set each year by a small group of officials in the relevant ministries. It would also seem that there are clear communication weaknesses within the Finance and Budget Ministries regarding the strategic processes surrounding setting budget ceilings.

At the sector level, as with the central level it is difficult to gauge the degree to which policy informs and determines the budget.

It is hoped that with the spate of reforms initiated over the years the policy focus of budget preparation should improve. The Budget Calendar should clearly outline budget tasks and outputs related to the on-going and next financial year. It should include a task which requests line ministries to submit their planned activities and strategies for the coming financial year for use in formulating ceilings, and allows line ministries longer to prepare their recurrent and capital projects by submitting sector ceilings to them earlier in the year. This initiative should strengthen the policy focus of the budget preparation process and promote better integration of line ministry planning with the budget. This improvement in the strategic nature of budget allocations will build on efforts to establish medium-term planning, in the form of the Medium Term Expenditure Framework in conformity with best practices.

It would seem that Budget Calendars are not strictly adhered to; therefore, although effort is being made to improve the strategic decision-making process surrounding budget preparation, it is difficult to measure the extent to which budget allocations are currently determined by outputs or performance. Nevertheless, evidence suggests that building blocks for further development are being put in place.

3. Alignment between the National Budget and Strategies to Reduce Poverty, Infrastructural Development and Sustainable Human Development

This section attempts to assess whether public expenditure has been adequately aligned with the medium term poverty reduction, economic growth and development, sustainable human development and infrastructural development strategies; of the two nations. In doing so it will assess the strength of the linkage between policy objectives and budgetary allocations in the US and Nigeria. The question of Strategic frameworks and budget alignment is one of the central objectives of this review. In theory, all public allocations should be aligned with the Strategic frameworks because budget submissions that either exclude activities inside the Strategic framework or include activities outside the Strategic framework should be rejected.

The US and Nigerian Growth and Development Strategy Frameworks are the overarching development strategy for the period under review which can be determined from variegated statements of goals in each financial year as encapsulated in budget speeches. The Strategic frameworks lays out the governments' plans and priorities for socio-economic growth and development and acts as a single reference point for all stakeholders in the nations' development. The overriding aim of such Strategic framework should be to reduce poverty through sustainable economic growth and infrastructure development. The Strategic framework ought to be built around 5 broad thematic areas 1) sustainable economic growth; 2) social protection; 3) social development; 4) infrastructure develop-

ment; 5) improved governance.

3.1. Alignment of Government Budgeted Expenditure to the Strategic Budget Framework

The Strategic framework lays out a macroeconomic framework, inclusive of a budget framework, upon which the successful implementation of the Strategic framework depends. The framework includes targets for key macroeconomic and budget indicators over the period under review and budgetary implementation in line with the Poverty Reduction Growth indices.

We shall determine whether the two governments have fallen short or met Strategic budgeted revenue and expenditure targets over the period under review.

Despite this, it would seem that the two governments have in varied degrees experienced strong macroeconomic performance and improved fiscal discipline. Maintaining fiscal discipline, when revenues and grants are below Strategic framework targets, comes at the expense of an expansionary expenditure policy, and the subsequent achievement of Strategic expenditure targets.

3.2. Alignment of Government Budgeted Expenditure to the Strategic Framework Priorities Difficulty in Measuring Alignment

It is difficult to accurately measure alignment of government budgeted expenditure to the Strategic Framework priorities over the Strategic framework implementation period because of the absence of a transparent comprehensive budget classification structure which maps Strategic themes and priority areas (including activities and associated costs) to the governments' budget. Although the Strategic framework sets out clear definitions and costs for the 5 themes, it stops short of explaining how the priority themes map to the themes.

The foregoing is dependent on the budget comprehensiveness of the Strategic framework and the fact that cost estimates under the Strategic framework do not cover a significant part of the budget. Other reasons why the strength of the link between the Strategic framework and governments budget is difficult to determine include the fact that at the sector level, in contrast to the budget, the Strategic framework does not distinguish between recurrent and development expenditures. Furthermore, it is clear that the Strategic cost estimates and budget frameworks have not been aligned with the governments resource envelope, and a base case scenario does not appear to exist in the system of prioritisation.

3.3. Alignment at Sector Level

Bearing in mind the concerns about budget classification in the period under review, this section attempts to map budgeted expenditure per ministry/department to specific Strategic framework themes. From this we can assess the degree to which government is concentrating its efforts on Strategic framework priority areas. The study illustrates the distribution of the budgeted expenditure captured

by the Strategic budget across themes.

3.4. The Distribution of Strategic Budget across Themes

In order to examine the extent to which government is concentrating its efforts on priority areas in the Strategic Framework, some further assumptions regarding mapping budget data and Strategic priority areas have been made. The study illustrates the average growth per annum for each Strategic framework theme. It shows the average per annum growth rate of aggregate budgeted expenditure for Strategic priority areas.

4. What Development Outcomes Have Been Achieved with Public Funds?

The two states have set a wide range of development goals over the period under review. This includes attempts to attain good overall performance of Strategic activities. In support of this, there are several government mechanisms to measure the performance of public services with relation to the budget.

However, measuring this performance against public spending trends over time is constrained by the lack of a consistent set of social development indicators for the time period and the weak distinction between the types of performance indicators

Evidence suggests that overall performance of Strategic activities is mixed. In addition to the Strategic targets and annual review, there are other mechanisms to measure the performance of public services with relation to the budget. The Output-based budget also measures the performance of ministries and departments based on a set of output indicators per budget entity..

Therefore, the above points illustrate that it is difficult to measure in a consistent way the change in outcomes against public spending in the period under review. An alternative way to explore performance is to examine the development results that have been achieved to-date in the main spending sectors. This information is presented clearly and concisely in summaries of information from the wide range of performance data that have been unearthed in the course of this study.

5. On the Basis of the above Analyzis, What Evidence Is Available to Demonstrate Whether Public Spending Is Reducing Poverty? Trends in Public Expenditure, Poverty Reduction and Economic Growth

As outlined above it is clear that budgeted expenditure has been growing at a considerable rate per annum in the period under review. During the same period evidence is adduced on what has been happening to poverty levels in both countries.

5.1. The Proportion of Poor and Ultra-Poor

Furthermore, the study shall indicate whether in period under review the pro-

portion of poor and ultra-poor groups have fallen across in both urban and rural areas. However, it is worth noting that despite this positive trend there is limited evidence regarding changes in the depth of poverty in the two countries.

5.2. The Proportion of Poor and Ultra-Poor across Regions

The notable changes in poverty levels, is complemented by considerable economic growth rates in the period under review. However income distribution remains inequitable in the two nations.

5.3. Attributing Poverty Reduction to the Growth in Public Expenditure

It is difficult to attribute the modicum of decrease in poverty with the growth of public spending because there are a host of factors which may have contributed to poverty reduction during the period under review.

For the two countries under survey income distribution has been skewed in favor of the few 1% of the population. The two nations have been bedeviled by structural inequality and characterized by systemic barriers which shut out discrete groups totally disenfranchized and voiceless in the polity. Poverty alleviation for the preponderance of the people in these two nations can only be attained when governance is an all-inclusive process of decision making. Non-inclusion may be in terms of a caste system, gender inequality, racism, ethnicity and politicization of identity are some of the subtle and intricately conceived barriers which determines how people stand in relation to others. As a result of the inequities in the resource allocation process; excluded and marginalized groups lack access to resources that engender wellbeing and generation of wealth for all rather than a few. Inequality accentuates the exclusion of discrete groups by exacerbating the vicious circle of pervasive impoverishment (World Bank, 2013).

6. Poverty, Inequality and COVID-19

We are obliged to dwell considerably on the disparity of the impact of COVID-19 on highly vulnerable and disenfranchized discrete groups in the two nations under survey. While the impact of COVID-19 is global, there is considerable disparity of the impact on variegated discrete groups in each nation, not only does the virus itself ravage and decimate already vulnerable groups but the public health policies and protocols imposed to curtail the spread of the virus have further exacerbated the untoward impact of the virus on the poor among whom there is disproportionate transmission rate and fatalities (Del Rio, 2020).

The poor and vulnerable are most prone to debilitating health issues, very low or total lack of income, crowded housing, fuel deprivation, very low rate of literacy and lack of skills and general environmental deprivation. The poor and socio-economically disenfranchized invariably have no savings to fall back on during economic lockdown and most likely to succumb if infected with the virus thus

escalating the rate of transmission within the household and the community. The foregoing is underscored by loss of income and employment, paucity and lack of accessibility to benefits and social security palliatives, food insecurity, poor health outcomes and underlying health conditions, poor housing, homelessness, and general economic downturn.

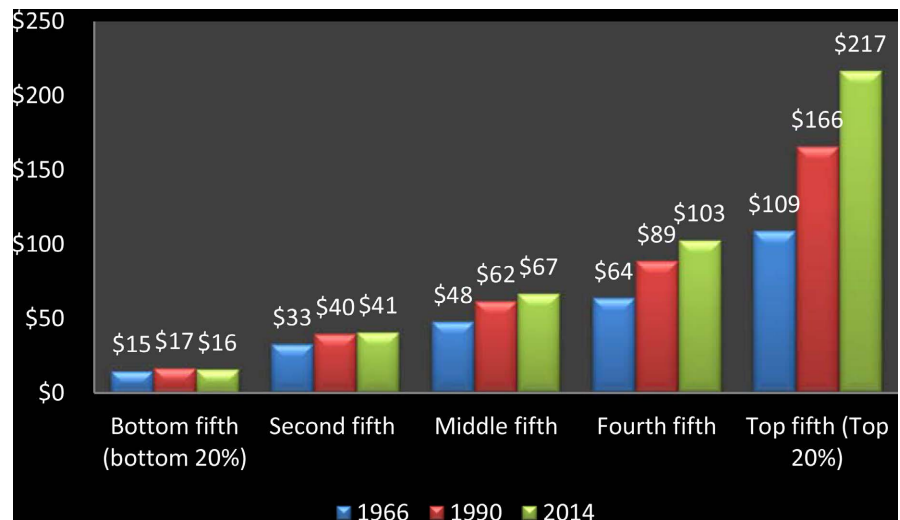
7. Budget Trends Poverty Reduction and COVID-19 in the United States of America

In the United States of America, over 50 years ago, President Lyndon B. Johnson declared an “unconditional war on poverty,” and signed the Economic Opportunity Act of 1964 and the Civil Rights Act of 1964 into law. Ostensibly these measures were aimed at improving education, skills, health, and resources of the poor and vulnerable segment of society, while poverty may have decreased for the overall population since the 1960s. Official poverty in the United States stood at 19.0 percent in 1964 and decreased by 4.2 percentage points to 14.8 percent in 2014, moving up and down with economic cycles. The official poverty rate for children decreased by 1.9 percentage points, from 23.0 percent to 21.1 percent, during this time, African Americans and ethnic minority groups still remain the poorest socioeconomic groups. There are systemic and structural inequalities that predispose African Americans and minority groups to greater risk of contracting the virus, as well as experiencing untoward economic impacts from government measures to slow the spread of the virus.

Health inequalities are more pronounced among African Americans and other minority ethnic groups like latinos. The pandemic has betrayed many centuries of inequities in the United States of America, it has brought in relief the unremitting lower relative life expectancy among African Americans, Latin Americans and so forth. Pervasive and mass impoverishment, structural and systemic exclusion based on color, lack and paucity of employment opportunities and low rate of access to health services accentuate and perpetuate inequities (Pfeiffer, 2019).

Aside from wage stagnation, economic inequality has increased. **Figure 1** depicts the result of a survey of total family income which betrays the fact that income inequality has been on the upward swing over the past 50 years. For discrete groups at the lowest levels of the income distribution, average annual income has not changed substantially in value since 1966. In contrast, groups constituting the highest levels of income distribution have continued to experience consistent average annual income growth rate. For discrete groups at the lowest level of income distribution, average income has remained largely the same since 1966. The bottom 20 percent of such group averaged \$15,000 in annual income in 1966 compared with \$16,100 in 2014, an increase of 7 percent in about fifty years. In contrast in the same period, average income increased by 40 percent for groups in the middle of the income distribution, increasing from \$47,600 in annual income in 1966 to \$67, 000 in 2014.

Those Families at the crest of the income distribution experienced optimal



Source: US Census Bureau, Current Population Survey, Annual Social and Economic Supplements, Historical Income Tables.

Figure 1. US Mean Annual Income for Families in Each Fifth of the Income Distribution, 1966, 1990, and 2014 (In thousand of dollars).

growth in income. Average annual income nearly doubled for families in the top 20 percent of the income distribution between 1966 and 2014.

The Economic Circumstances of Key Population Groups

There is considerable disparity in the incident of poverty within the fifty years' time frame amongst discreet groups. It would seem that the poverty rates for the entire population has experienced a downward trend since 1964 and considerable proportion of the population have been ostensibly lifted out of poverty contemporaneously, but a significant number of certain discrete groups have been left behind and continue to suffer untold economic privations. These groups include African Americans, Latinos, the low skilled, residents of extremely poor precincts and other minorities. The incident of crippling impoverishment is twice as high among African Americans and other minority groups thus making them unable to cope effectively with negative health and economic outcomes engendered by the Pandemic (Pfeiffer, 2019).

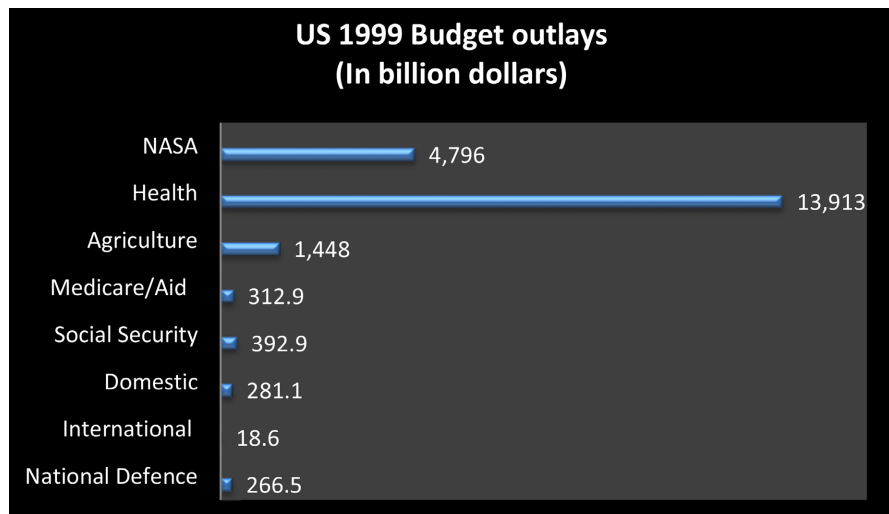
In **Figure 2**, both NASA and National Defence were allocated more than proportionate share of the 1999 US Budget outlays for the selected key ministries, compared to the human services sectors such as Medicare and so forth. See **Figures 4-39** for further demonstrations of skewed and non-inclusive budgetary allocative process in the United States of America. Allocation is disproportionately skewed away from the production of social goods and services such as health, education and agricultural production in favor of Defense Military spending.

In **Figure 3** Medicare/Aid share of 2%, social security, 1% and Agriculture's share of 7% in contradistinction to NASA's non-proportional share of 22% are indicative of the non-prioritization of social and human services. That trend is

replicated in subsequent financial years as is discernable in **Figures 4-39**.

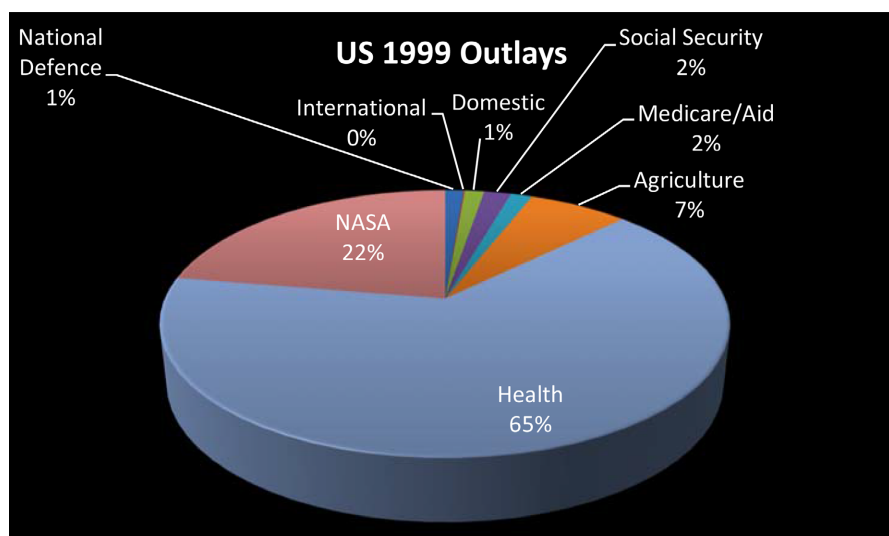
In **Figure 4** which depicts US 1999 Discretionary Budget Authority by Agency (in billion US dollars) Defense Military share of USD 263.5 Billion also betrays the non-inclusive allocative formula of the United States budget. In the same year Agriculture's share of USD 15.8 Billion; Education's share of USD 28.8 Billion, and Housing share of USD 25.5 underscore the scant interest paid to production of social goods and services which would have shored up the wellbeing of the citizenry and reduced vulnerability to the pandemic.

Similarly in **Figure 4** and **Figure 5**, Defense Military expenditure non-proportionally accounts for 69 percent of Budget Authority by Agency for 1999 of select agencies; while Health and Human Services trail behind at 11 percent.



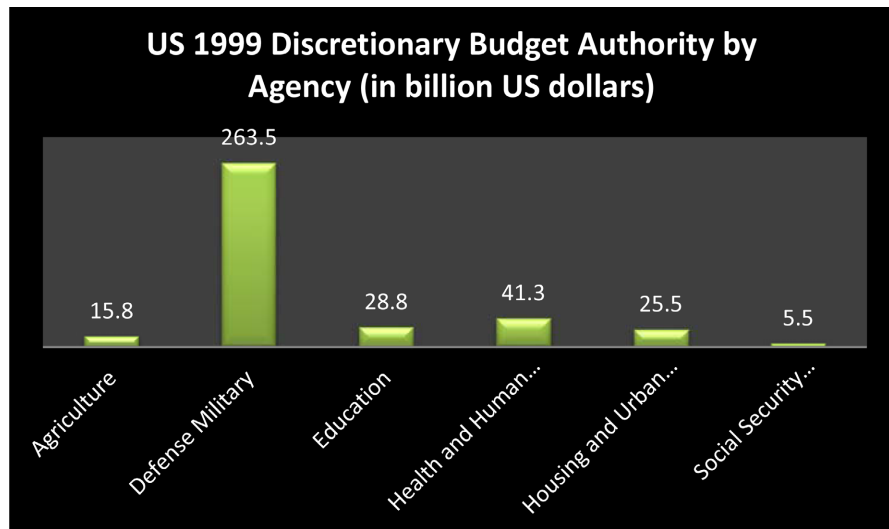
Source: US Presidency 1999.

Figure 2. US 1999 Budget outlays (In billion dollars).



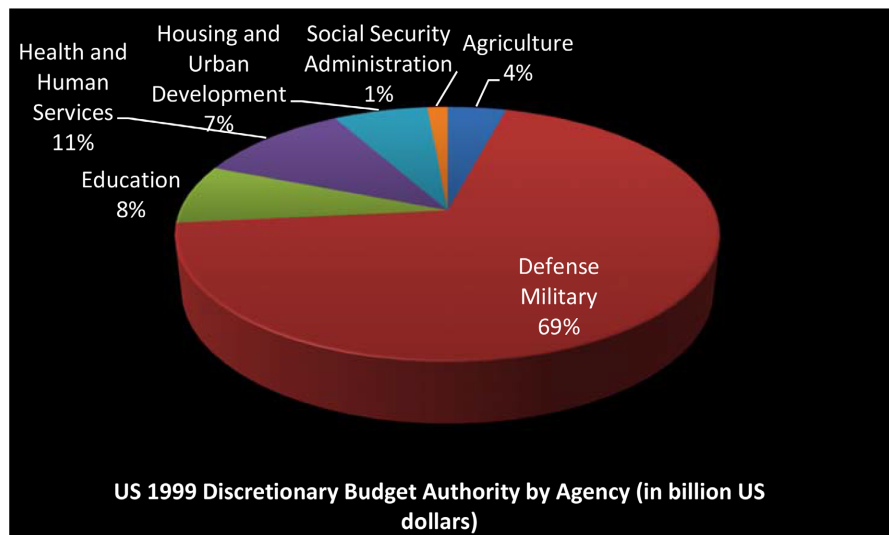
Source: US Presidency 1999.

Figure 3. US 1999 Outlays.



Source: US Presidency 1999.

Figure 4. US 1999 Discretionary Budget Authority by Agency (In billion US dollars).



Source: US Presidency 1999.

Figure 5. US 1999 Discretionary Budget Authority by Agency (In billion US dollars).

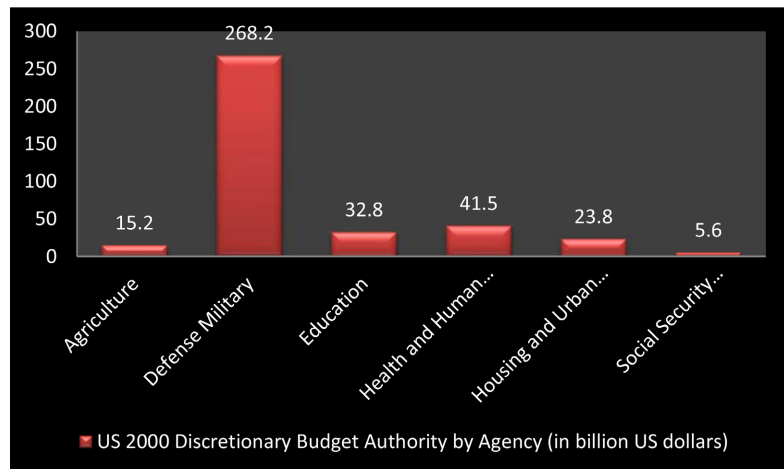
Figure 6 depicts Defense Military consistent lead at USD 268.2 Billion for the financial year 2000.

In **Figure 7** the dominance of Defense Military spending at 68% is also noticeable for f.y. 2000.

The pre-eminence of defense military spending as a proportion of total discretionary outlays by agency for the financial year 2001 is discernable in **Figure 8**.

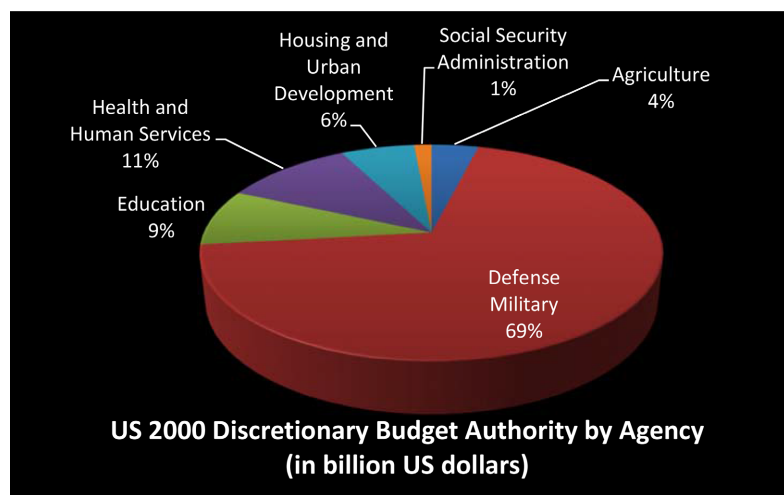
In **Figure 9** the dominance of Defence Military is sustained in f.y. 2001 at the level of USD 269.4 Billion and 67% of total budgetary allocation respectively.

Figure 10 and **Figure 11** depict the dominance of Defense Military spending at USD 279.3 Billion and 68% of budgetary discretionary outlays for financial year 2002.



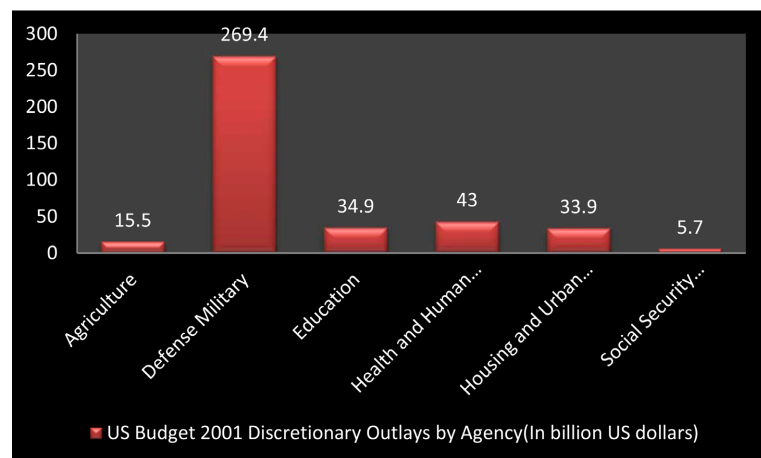
Source: US Presidency 2000.

Figure 6. US 2000 Discretionary Budget Authority by Agency (In billion US dollars).



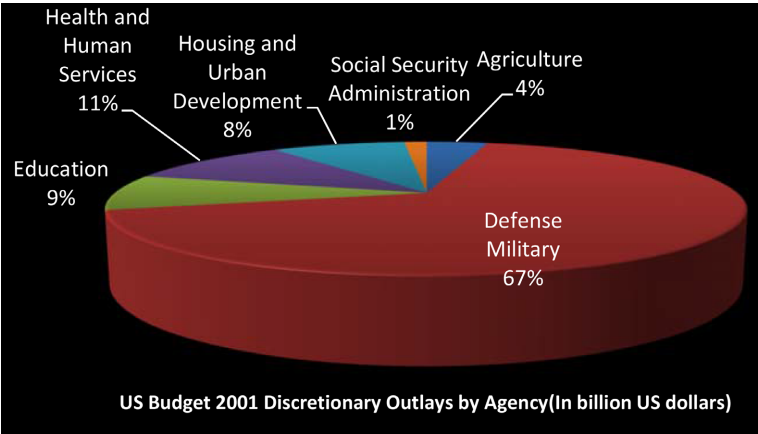
Source: US Presidency 2000.

Figure 7. US 2000 Discretionary Budget Authority by Agency (In billion US dollars).



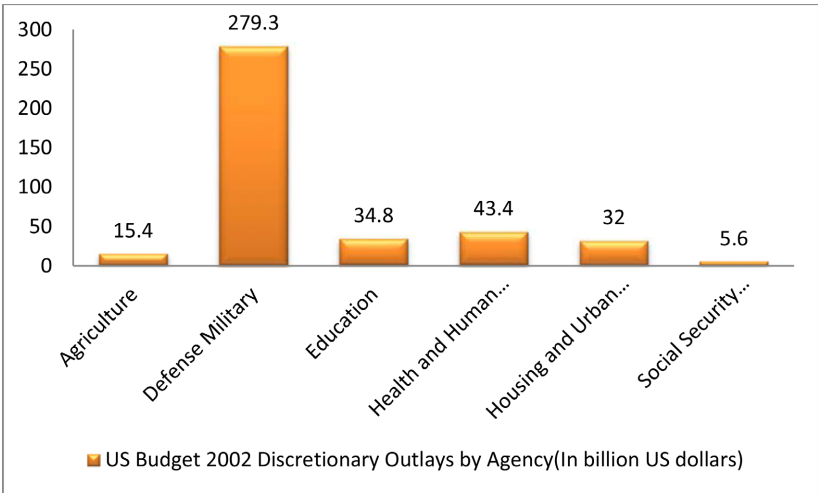
Source: US Presidency 2001.

Figure 8. US Budget 2001 Discretionary Outlays by Agency (In billion US dollars).



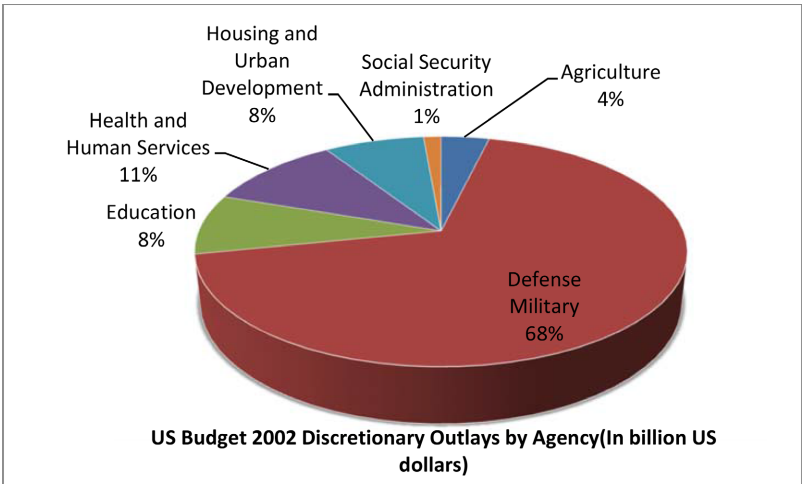
Source: US Presidency 2001.

Figure 9. US Budget 2001 Discretionary Outlays by Agency (In billion US dollars).



Source: US Presidency 2002.

Figure 10. US Budget 2002 Discretionary Outlays by Agency (In billion US dollars).



Source: US Presidency 2002.

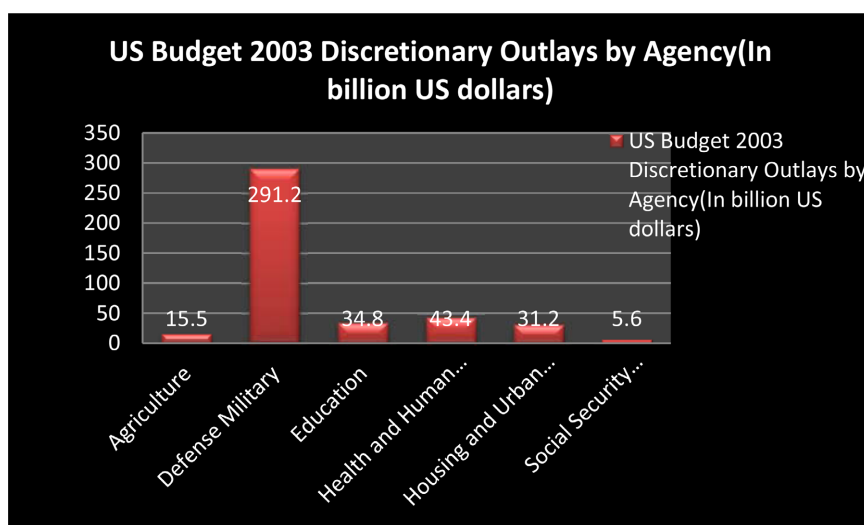
Figure 11. US Budget 2002 Discretionary Outlays by Agency (In billion US dollars).

In **Figure 11** the share of the social and human services in the outlays for 2002 remain very low as the prioritization of spending remain skewed in favor of defense military expenditure.

Figure 12 shows that the discretionary outlays by agency for 2003 financial year is also characterized by dominance of Defense Military over and above social and human services what with its share of USD 291.2 Billion.

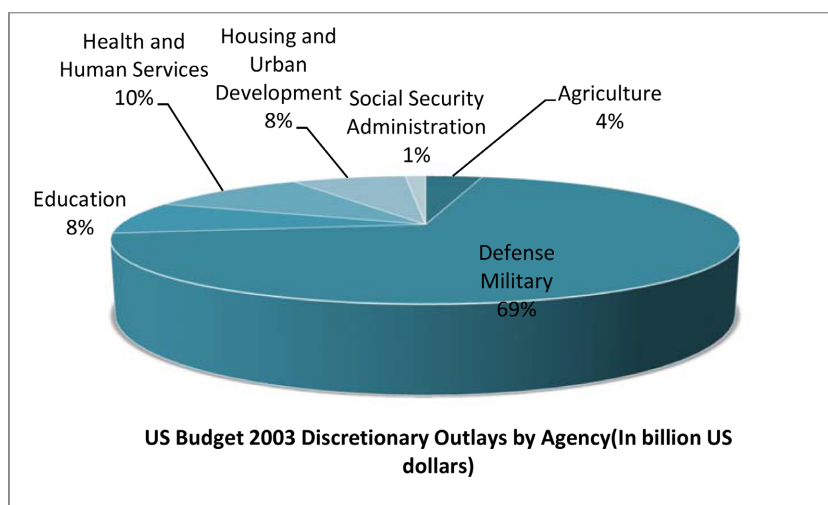
Figure 13 shows that Health and Human Services share for 2003 was 10 percent compared to defense military outlay of 69 percent.

In **Figure 14** the outlay for defense military rose considerably from the 2003 level to USD 300.9 Billion, thus sustaining the prioritization of military spending over and above social and human services like health which was a paltry USD 43.4 Billion.



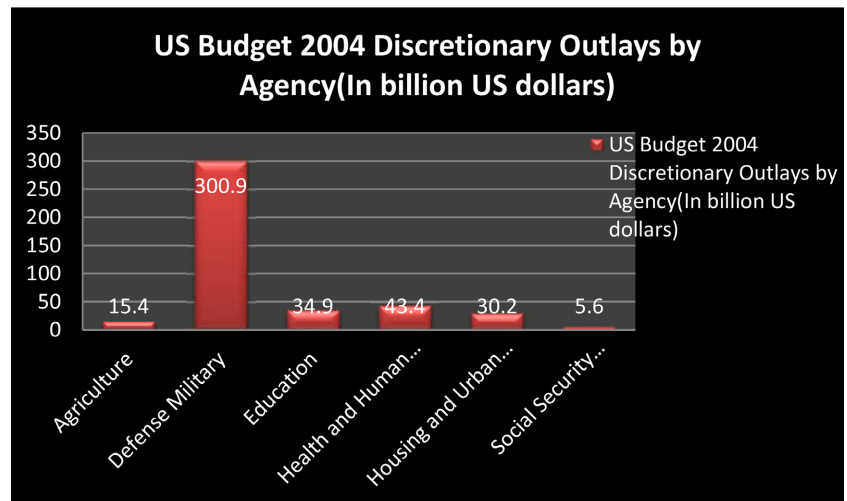
Source: US Presidency 2003.

Figure 12. US Budget 2003 Discretionary Outlays by Agency (In billion US dollars).



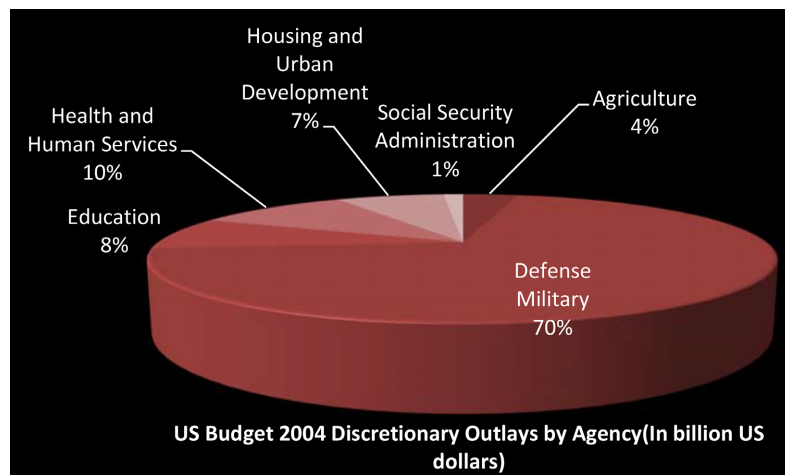
Source: US Presidency 2003

Figure 13. US Budget 2003 Discretionary Outlays by Agency (In billion US dollars).



Source: US Presidency 2004

Figure 14. US Budget 2004 Discretionary Outlays by Agency (In billion US dollars).



Source: US Presidency 2004

Figure 15. US Budget 2004 Discretionary Outlays by Agency (In billion US dollars).

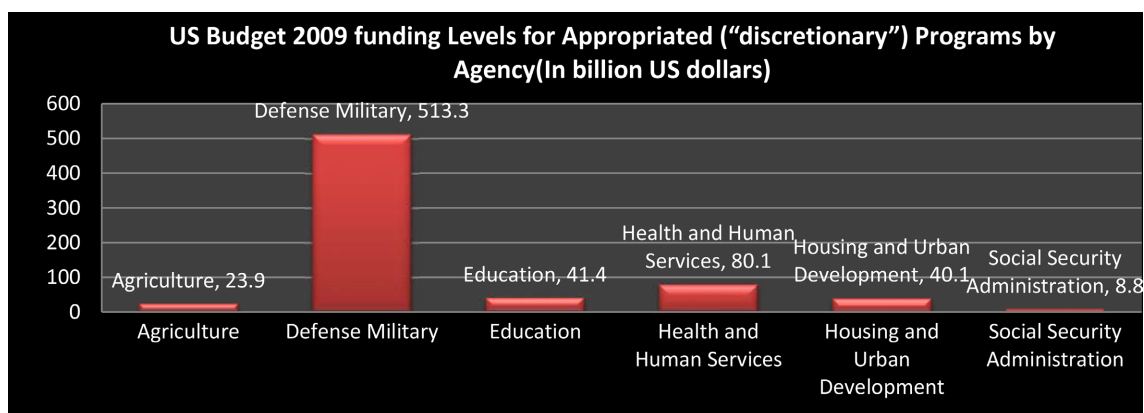
In **Figure 15**, the defense military dominance was sustained in f.y. 2004 at 70% of total outlay.

Figure 16 shows that in the financial year 2009 funding levels for appropriated discretionary programs by agency evince highly disproportionate share of defense of USD 513.3 Billion compared to USD 41.4 Billion to Education and Health and Human Services USD 80.1 Billion.

In **Figure 17** education's share of funding levels for select programmes by agency was a mere 6 percent in 2009.

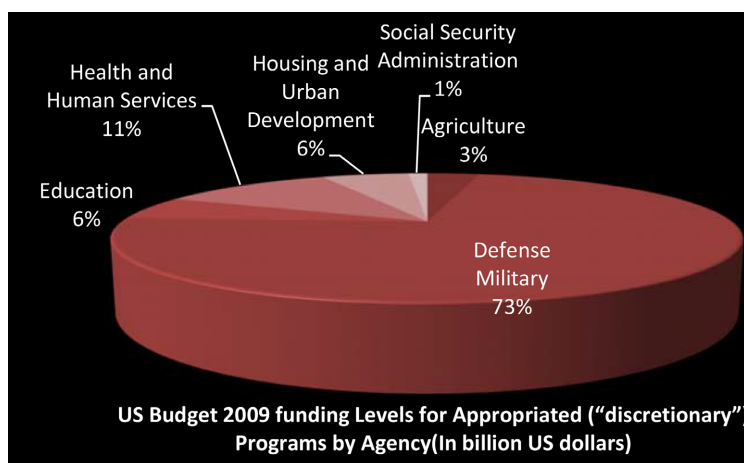
In **Figure 18**, Defense allocation rose exponentially to USD 533.7 in the financial year 2010 thus sustaining the ascendancy of Defense spending over and above social and human services spending.

In **Figure 19** Housing and Agriculture share remain low at 6 percent and 4 percent respectively in f.y. 2010.



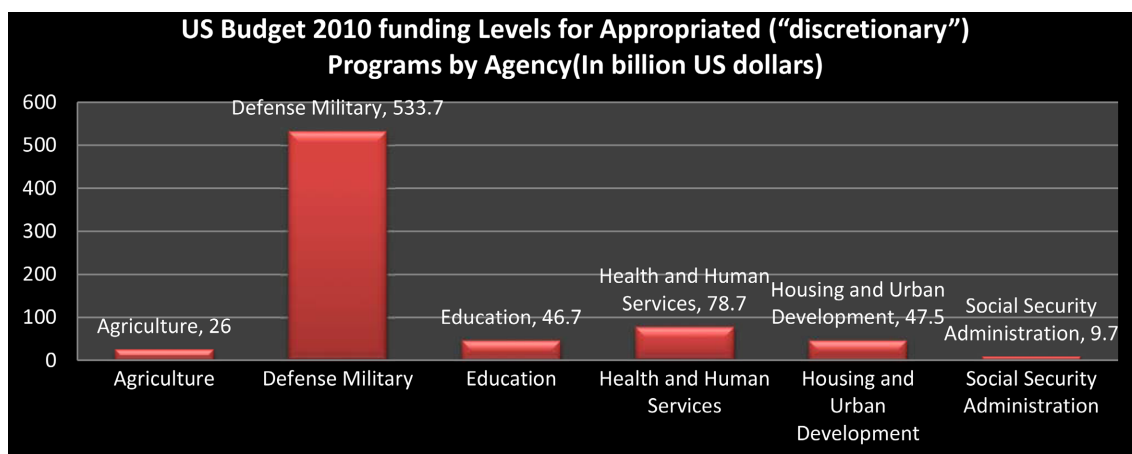
Source: US Presidency 2009.

Figure 16. US Budget 2009 funding Levels for Appropriated (“discretionary” Programs by Agency (In billion US dollars).



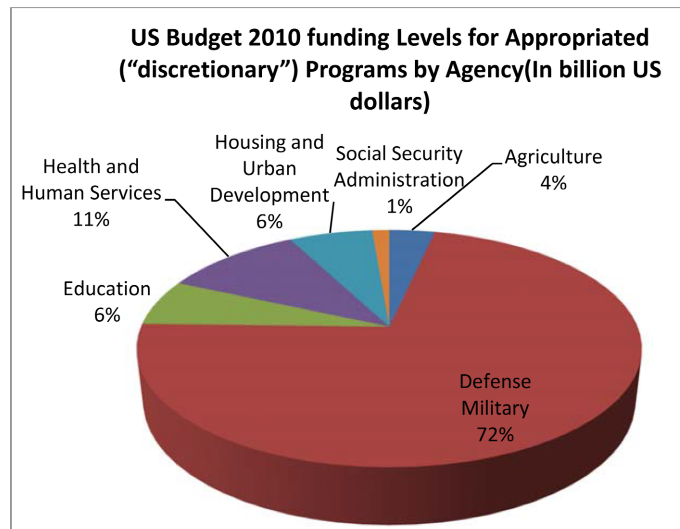
Source: US Presidency 2009.

Figure 17. US Budget 2009 funding Levels for Appropriated (“discretionary” Programs by Agency (In billion US dollars).



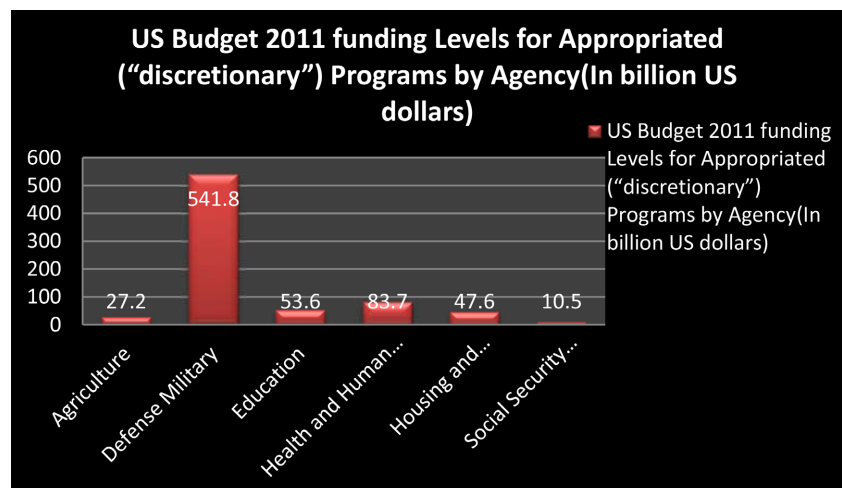
Source: US Presidency 2010.

Figure 18. US Budget 2010 funding Levels for Appropriated (“discretionary” Programs by Agency (In billion US dollars).



Source: US Presidency 2010..

Figure 19. US Budget 2010 funding Levels for Appropriated ("discretionary") Programs by Agency (In billion US dollars).



Source: US Presidency 2011.

Figure 20. US Budget 2011 funding Levels for Appropriated ("discretionary") Programs by Agency (In billion US dollars).

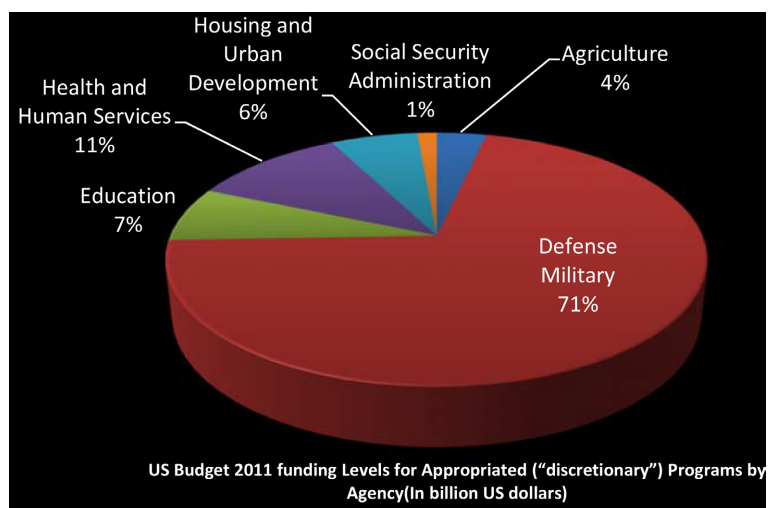
In **Figure 20**, the 2011 funding levels is also underscored by further increase in Defense allocation which was at a level of USD 541.8 Billion

In **Figure 21** not only was the dominance of defense military spending of 71% recorded for the f.y.2011, it rose appreciably over and above previous years levels.

In **Figure 22**, with a share of USD 550.7 Billion defense military appropriation lead was sustained in the financial year 2012.

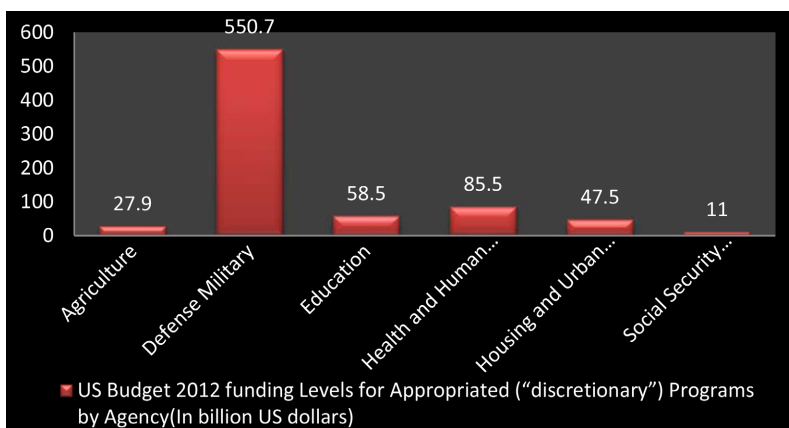
In **Figure 23** the dominance of Defense Military spending is sustained over and above social and human services in the f.y. 2012.

In **Figure 24**, the dominance of Defense Military spending is sustained over and above social and human services in the f.y. 2013.



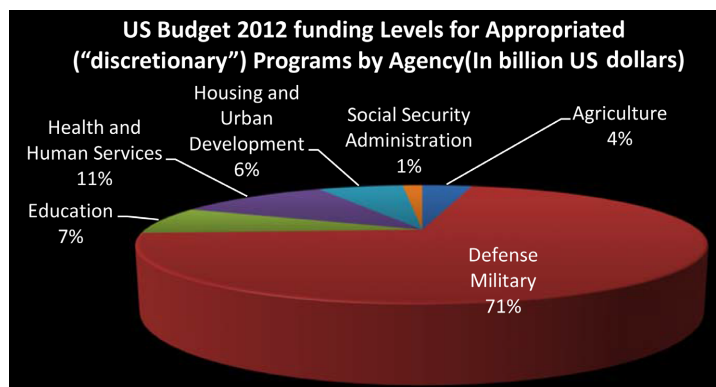
Source: US Presidency 2011.

Figure 21. US Budget 2011 funding Levels for Appropriated ("discretionary") Programs by Agency (In billion US dollars).



Source: US Presidency 2012.

Figure 22. US Budget 2012 funding Levels for Appropriated ("discretionary") Programs by Agency (In billion US dollars).



Source: US Presidency 2012.

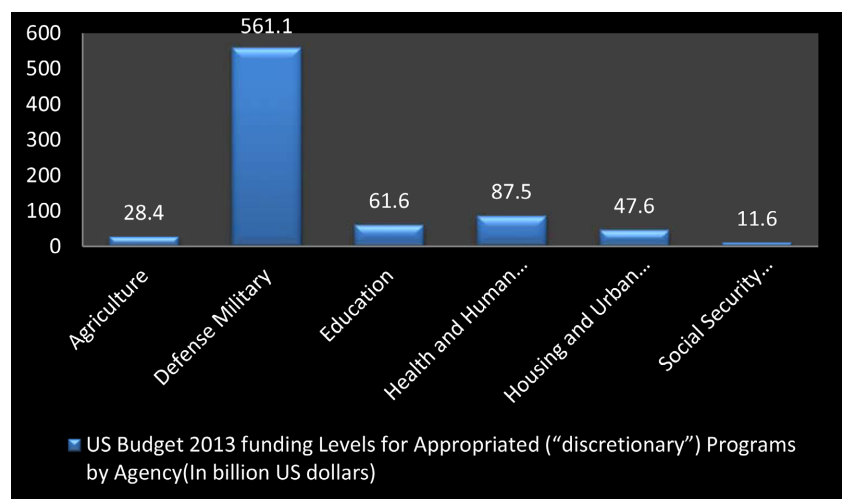
Figure 23. US Budget 2012 funding Levels for Appropriated ("discretionary") Programs by Agency (In billion US dollars).

In **Figure 25**, the Social, Health and Human Service continue to trail behind Defence Military Expenditure which has a disproportionate share of 70% in f.y. 2013 on the scale of priority.

In **Figure 26**, the 2013 trends is again discernable in financial year 2014 what with defense military share of USD 574.5 Billion in contradistinction to the insignificant share of education of USD 64. Billion; social security's USD 12.2 Billion and health's share of USD 90.7 Billion.

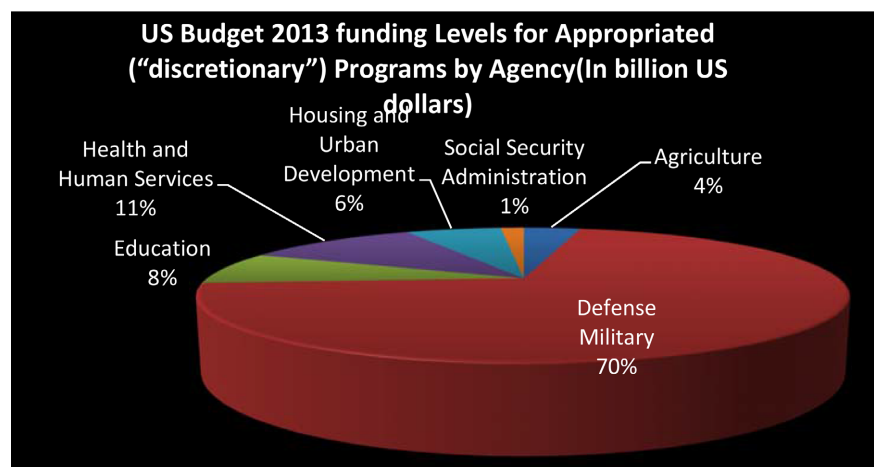
In **Figure 27**, Defense Military share of 70 percent in comparison with Health's share of 11 percent is indicative of where the scale of public spending priority tilts for the f.y. 2014.

In **Figure 28**, defense military funding levels remain disproportionately high over and above social and human services in the financial year 2015.



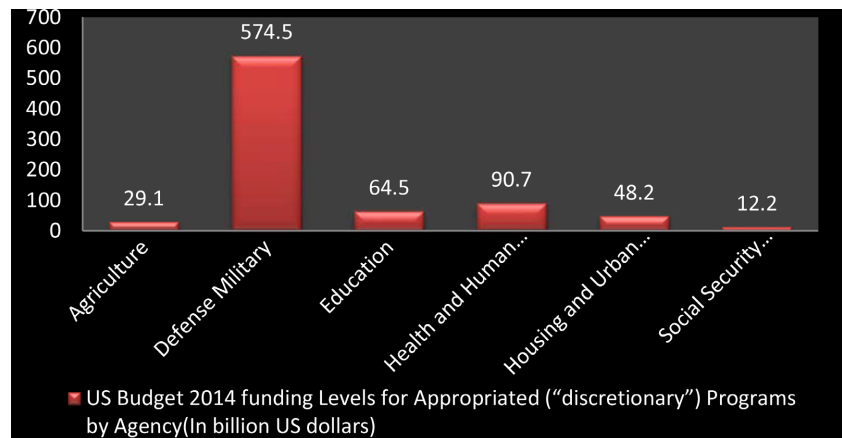
Source: US Presidency 2013.

Figure 24. US Budget 2013 funding Levels for Appropriated ("discretionary") Programs by Agency (In billion US dollars).



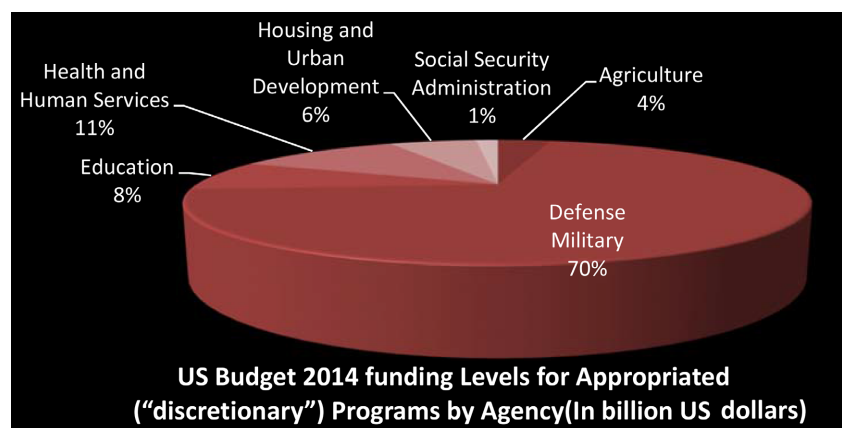
Source: US Presidency 2013.

Figure 25. US Budget 2013 funding Levels for Appropriated ("discretionary") Programs by Agency (In billion US dollars).



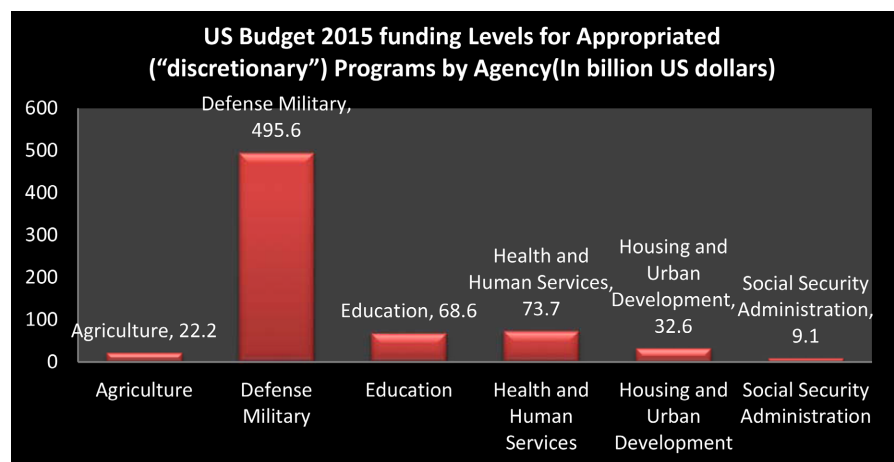
Source: US Presidency 2014.

Figure 26. US Budget 2014 funding Levels for Appropriated ("discretionary" Programs by Agency (In billion US dollars).



Source: US Presidency 2014.

Figure 27. US Budget 2014 funding Levels for Appropriated ("discretionary" Programs by Agency (In billion US dollars).



Source: US Presidency 2015.

Figure 28. US Budget 2015 funding Levels for Appropriated ("discretionary" Programs by Agency (In billion US dollars).

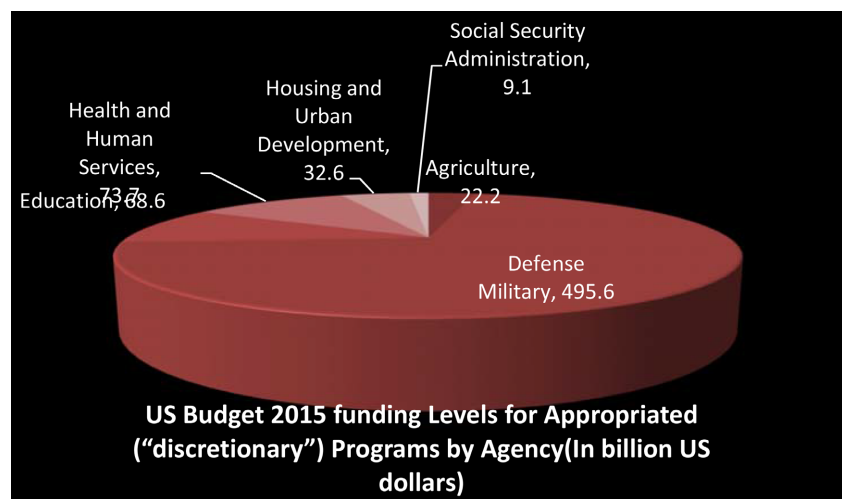
In **Figure 29**, Defense Military spending continue to dominate public spending in f.y. 2015.

In **Figure 30**, at USD 585.1 Billion, defense military share of appropriation sustain lead; whilst human and social services remain at the lowest levels of the scale of priority.

Figure 31 shows that, at 1 percent and 3 percent respectively, Social Security Administration and Agriculture bring up the rear as defense military sustain lead at 71 percent in f.y. 2016.

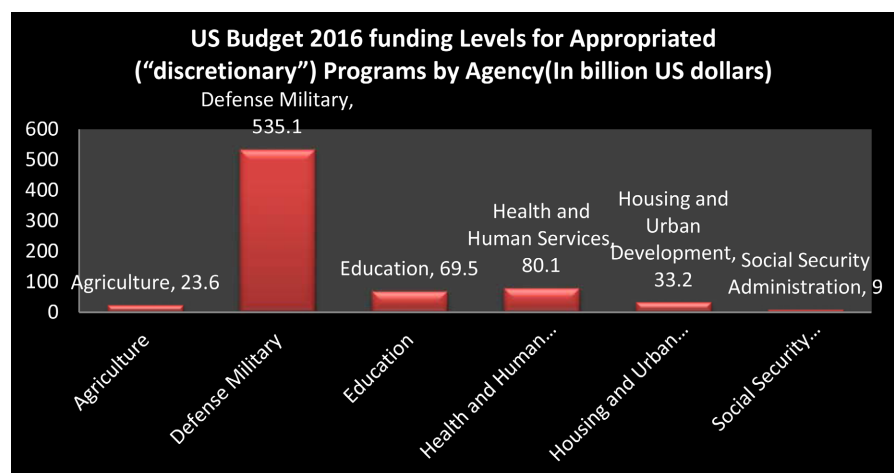
In **Figure 32**, funding levels for appropriated programs by agency remain skewed away from social and human services what with defense military funding levels of USD 543.7 Billion recorded for the financial year 2017.

In **Figure 33**, the financial year 2017 is also characterized by dominance of



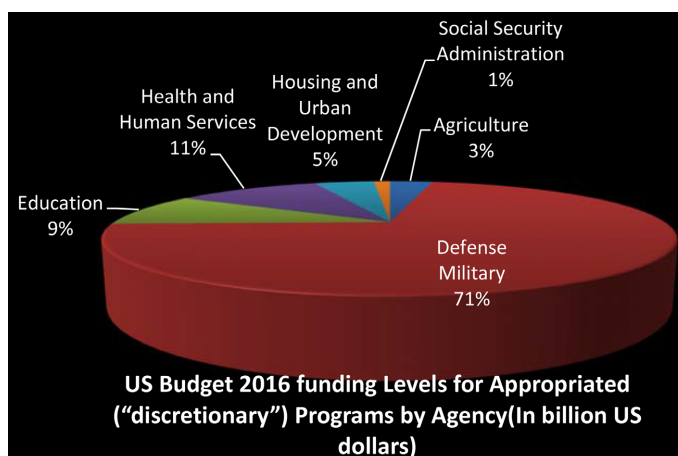
Source: US Presidency 2015.

Figure 29. US Budget 2015 funding Levels for Appropriated ("discretionary") Programs by Agency (In billion US dollars).



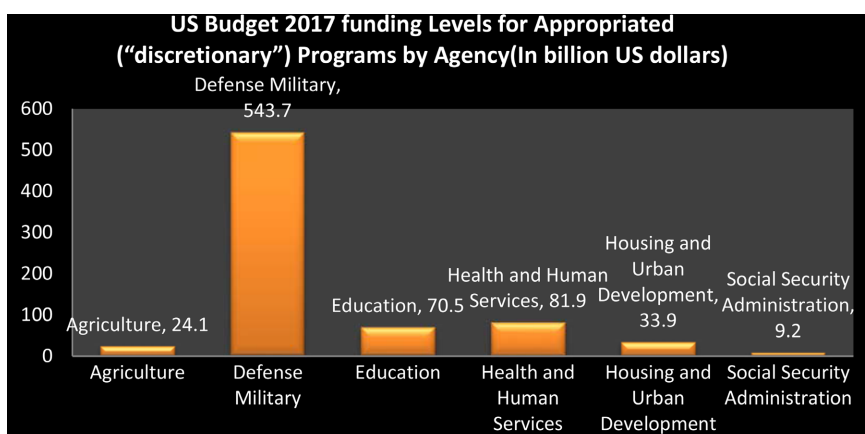
Source: US Presidency 2016.

Figure 30. US Budget 2016 funding Levels for Appropriated ("discretionary") Programs by Agency (In billion US dollars).



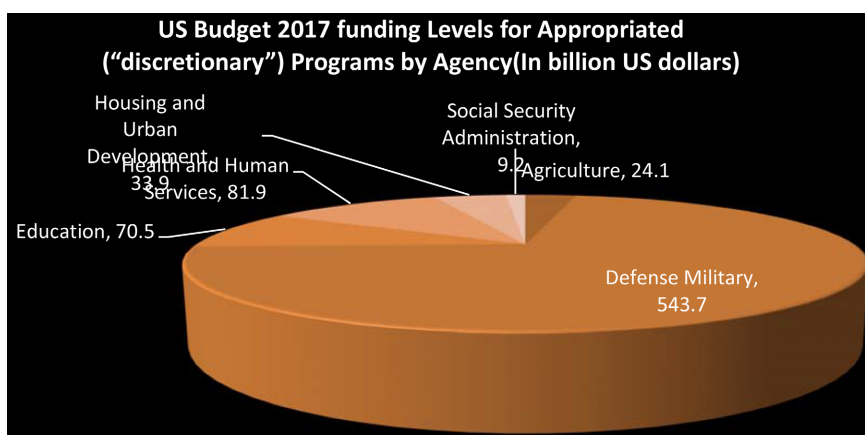
Source: US Presidency 2016.

Figure 31. US Budget 2016 funding Levels for Appropriated ("discretionary") Programs by Agency (In billion US dollars).



Source: US Presidency 2017.

Figure 32. US Budget 2017 funding Levels for Appropriated ("discretionary") Programs by Agency (In billion US dollars).



Source: US Presidency 2017.

Figure 33. US Budget 2017 funding Levels for Appropriated ("discretionary") Programs by Agency (In billion US dollars).

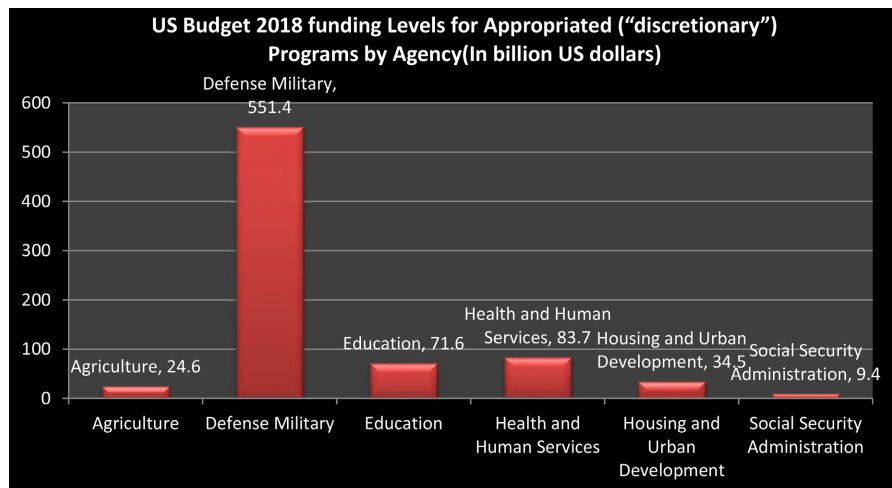
Defence Military spending.

In **Figure 34**, Defense military funding levels of USD 551.4 Billion recorded in the financial year 2018 is also F indicative of the prioritization of defense military spending over and above social and human services.

Figure 35 shows that Social. Health and Human Services continue to receive scant attention what with Housing, Education share of 5% and 9% respectively in contradistinction to Defence's share of 71% for f.y. 2018.

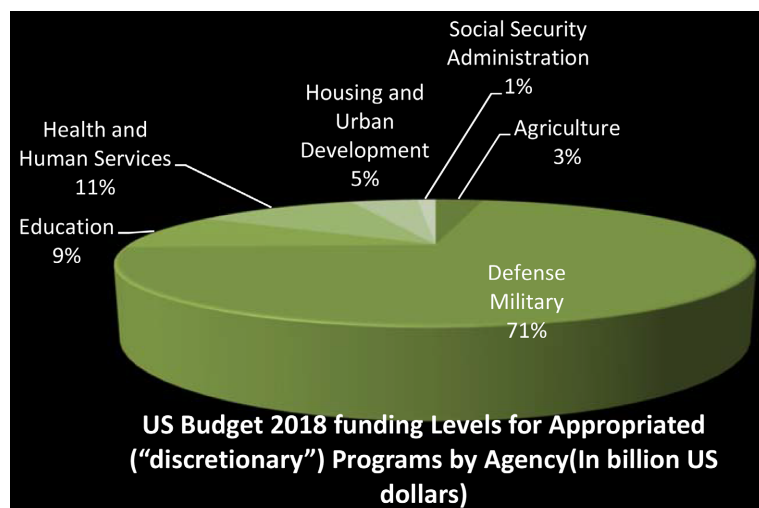
In **Figure 36**, Social health and human services appropriation continue to trail behind defense military spending which stood at USD 559 Billion for f.y. 2019.

In **Figure 37**, the pattern of public expenditure underscored by dominance of



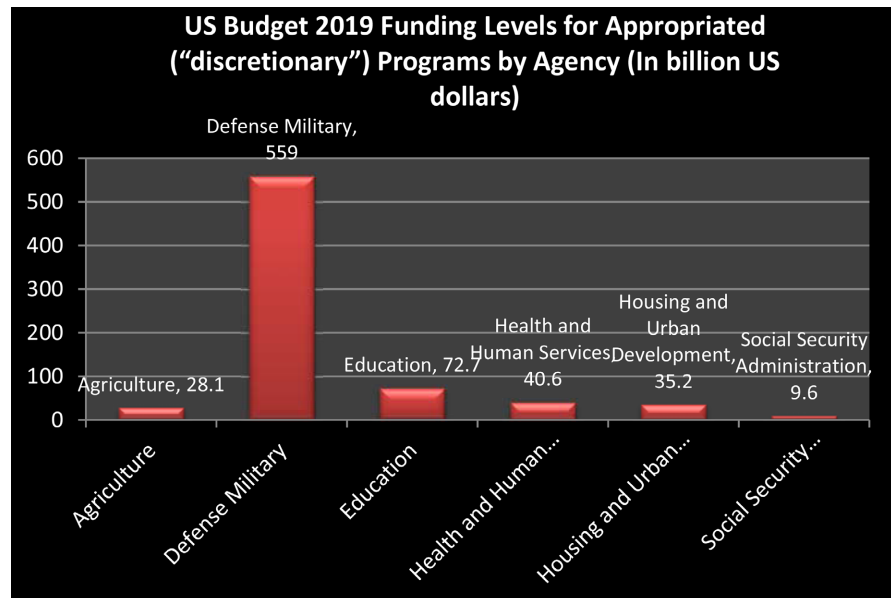
Source: US Presidency 2018.

Figure 34. US Budget 2018 funding Levels for Appropriated (“discretionary” Programs by Agency (In billion US dollars).



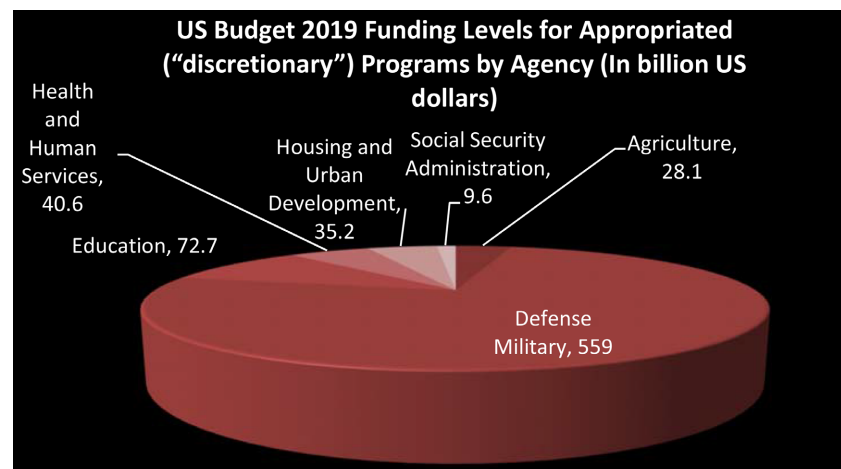
Source: US Presidency 2018.

Figure 35. US Budget 2018 funding Levels for Appropriated (“discretionary” Programs by Agency (In billion US dollars).



Source: US Presidency 2019.

Figure 36. US Budget 2019 funding Levels for Appropriated (“discretionary” Programs by Agency (In billion US dollars).



Source: US Presidency 2019.

Figure 37. US Budget 2019 funding Levels for Appropriated (“discretionary” Programs by Agency (In billion US dollars).

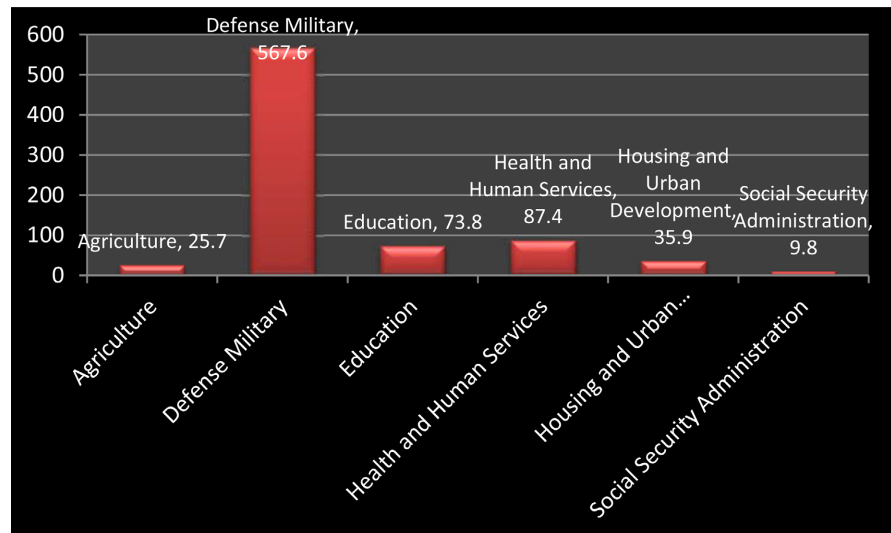
defense spending is also noticable in the f.y. 2019 and 2020 (See **Figure 38** and **Figure 39**)

In **Figure 38**, the dominance of defense military spending was predictably sustained at the level of USD 567.6 Billion in the financial year 2020.

In **Figure 39**, the dominance of defense military spending was predictably sustained at the level of USD 567.6 Billion in the financial year 2020.

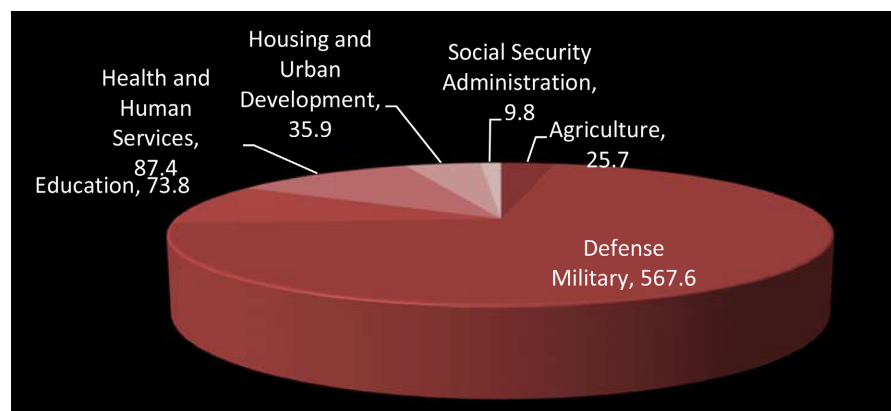
8. Budget Trends Poverty Reduction and COVID-19 in Nigeria

Managing oil wealth has proven to be a difficult challenge for many countries



Source: US Presidency 2020.

Figure 38. US Budget 2020 funding Levels for Appropriated (“discretionary”) Programs by Agency (In billion US dollars).



Source: US Presidency 2020.

Figure 39. US Budget 2020 funding Levels for Appropriated (“discretionary”) Programs by Agency (In billion US dollars).

across the world. Examples include Ecuador, Mexico, and Venezuela. In Nigeria, for example, oil revenues have led to huge investments in capital and infrastructure in the 1970s and 1980s but productivity declined and *per capita* GDP remained at about the same level as 1965. In other words, accumulated oil wealth over a 35 year period of some \$350 billion did not raise the standard of living but worsened the distribution of income in Nigeria. Studies show that not only the Dutch Disease but, importantly, waste of capital resources through bad investments and corruption have resulted in this predicament. Preponderance of Nigerians still live below the poverty line of US \$1.0 per day, the urban poor are homeless, living in squalor in the sprawling slums of Nigerian cities; infrastructure are derelict and run down while electricity supply is epileptic. Three out of every five Nigerian is not literate and access to education is still limited; maternal

mortality rate for Nigeria is one of the highest in the world; Nigeria is plagued by perennial food crisis and the rural poor are sinking deeper and deeper in the mire of poverty. About 75 percent of Nigerians do not have access to health services while both tertiary and primary health institutions and facilities are veritable death parlours where pharmacies do not dispense drugs and where they do, chances are 9 out of 10 that they are “bad medicine”. The life expectancy quotient for Nigerians of between 43 and 47 years is below the global minimum of 50 years; about 80 percent of Nigerians in both the rural and urban settlements do not have access to portable drinking water, in itself, this phenomenon perhaps is the single and most important source of diseases and poverty for the rural and urban poor in Nigeria. Nigeria numbers amongst one of the countries that saw a drop in the human development index, 1980s and 1990s and was not only far behind on all the millennium development goals, but failed to attain them viz., changes in the share and number of people living on \$1 a day pursuant to eradication of poverty; reduction in the child mortality rates ; water and sanitation; life expectancy; food insecurity and eradication of hunger; girl child education, gender equality and empowerment of women; per capita income; curtailment of maternal mortality and improvement in maternal health; universal primary education and combat of HIV and malaria and ensuring environmental sustainability (Arewa, 2010).

Nigeria’s Gross Domestic Product (GDP) per capita grew by nearly 70% between 1992-2009, making it the largest economy in Africa by 2014, concomitantly, poverty rates decreased by 6% while population exploded by about 60 percent thus increasing the proportion of Nigerians living below the poverty line.

There is no observable and consistent relationship between economic growth and poverty reduction in Nigeria, as levels of poverty have not changed significantly over the years in spite of continued economic growth fueled by oil receipts. Some of the factors inhibiting the congruence between Nigeria’s economic growth and poverty alleviation amongst other things include the growing inequality in Nigeria. With an ever-increasing economic gap between the relatively affluent upper segment of the population and the urban and rural poor who constitute about 85 percent of the population in Nigeria. This gap is largely due to a lack of equal access to infrastructure and education, health services, and general insecurity. The effect over all is that the premium of growth is appropriated by the highly affluent 1 percent of the population, while the very poor and vulnerable sink deeper in the mire of poverty.

The foregoing outcomes is aggravated by Nigeria’s overwhelming reliance on oil which contributes about 85 percent of state revenue. There is no nexus between Nigeria’s oil sector and the overall economy as there is no backward and forward integration between the oil sector and non-oil sectors of Nigeria’s economy. The dominance of oil has in turn progressively impacted negatively on agricultural productivity and manufacturing which are more labour intensive and thereby having greater potentialities of generating more employment and re-

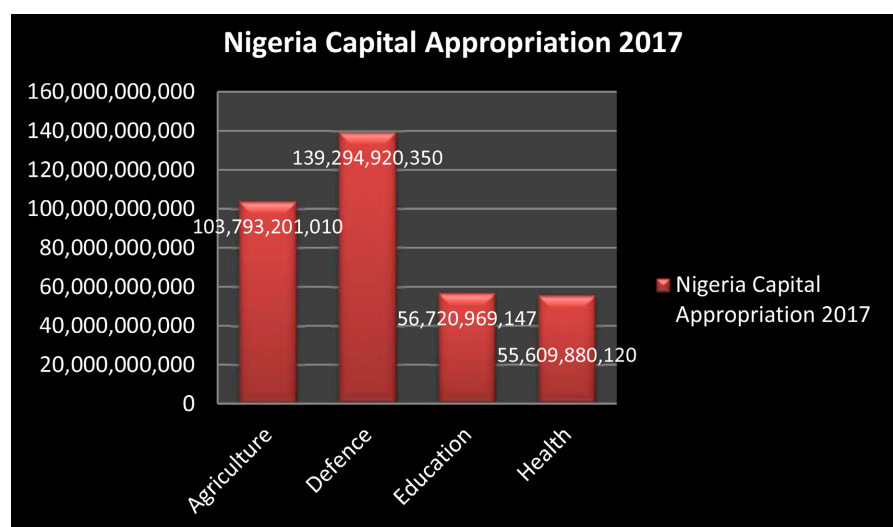
ducing poverty. The foregoing is significant in several respects, for one it has betrayed the lack of congruence between the economic growth recorded by Nigeria in the period under review and poverty alleviation; rather than inducing reduction in poverty and positive economic outcomes that would enhance wellbeing; it has exacerbated deprivation and mass unemployment due to several intervening circumstances. The effect overall of the foregoing inanities is the very high rate of negative health outcomes which is driven by mass impoverishment and the progressive neglect of the health sector by successive governments. The country established 330 Intensive Care Units (ICU) facilities in the country, including 30 in Lagos. Nigeria Center for Disease Control (NCDC) has five testing centres and treatment centres designated for COVID-19. An isolation facility in Lagos is equipped with 100 beds but the capacity outside Lagos is very limited. A recent WHO assessment of Nigeria's preparedness to manage the COVID-19 crisis reveal that most of the facilities lack basic equipment while the overall capacity to respond to the crisis is generally low and sub-optimal..

Figure 40 shows the disproportionate capital appropriation of ₦139,294,920.35 for defense which underscores the fact that social and human services like health, education and agriculture remain at a rather low end of the scale of priority in the financial year 2017.

The dominance of Defense spending in capital appropriation for f.y. 2017 is discernable in **Figure 41**.

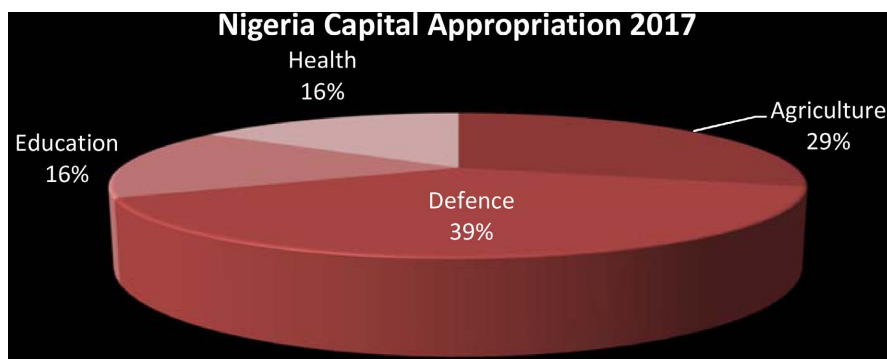
In **Figure 42**, Defense spending dominance of Nigeria capital expenditure appropriation is again discernable in the financial year 2018.

In **Figure 43**, the dominance of Defense is sustained in 2018 at a level of 32% of total capital appropriation in the financial year 2018; with insignificant increase in allocation to Agriculture, Health and Education. At 30%, 17%; and 21% respectively.



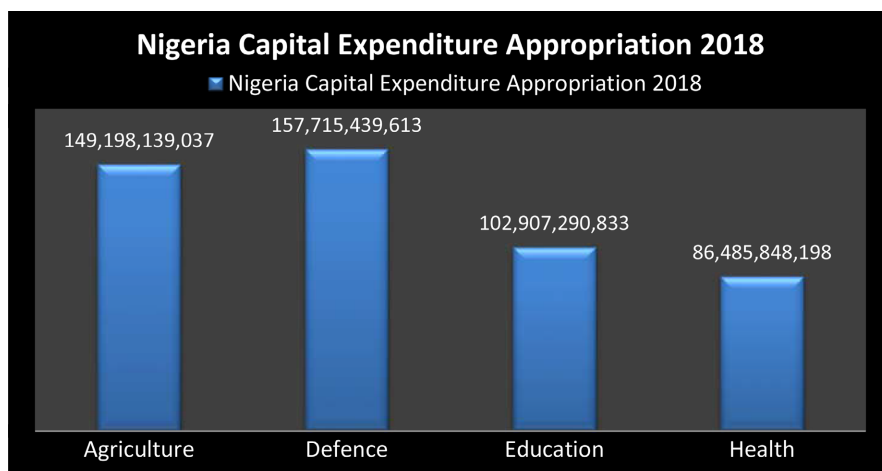
Source: Ministry of Budget and Economic Planning 2017.

Figure 40. Nigeria Capital Appropriation 2017.



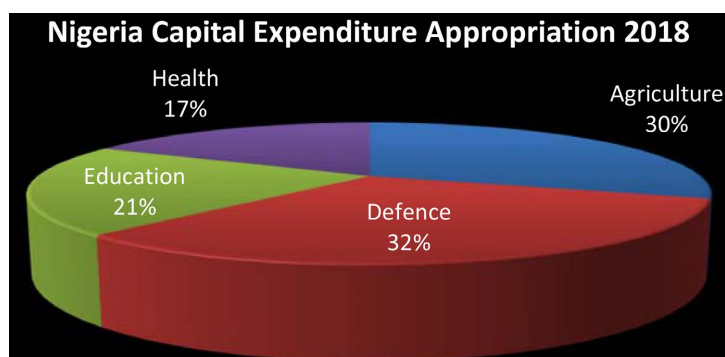
Source: Ministry of Budget and Economic Planning 2017.

Figure 41. Nigeria Capital Appropriation 2017.



Source: Ministry of Budget and Economic Planning 2018.

Figure 42. Nigeria Capital Expenditure Appropriation 2018.



Source: Ministry of Budget and Economic Planning 2018

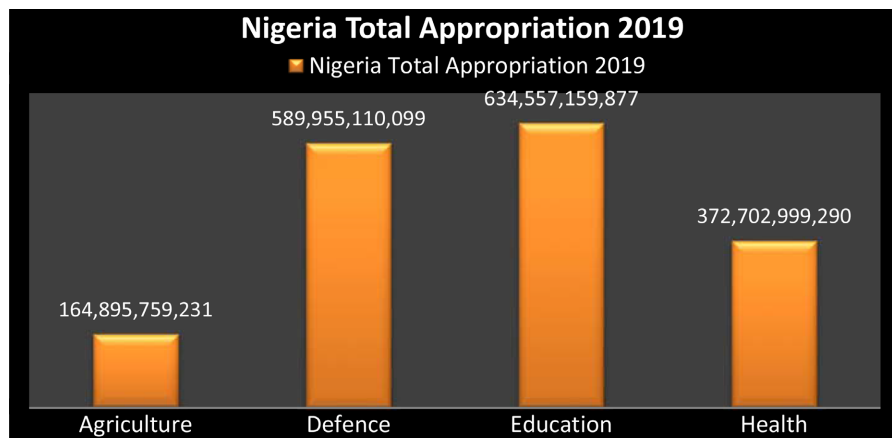
Figure 43. Nigeria Capital Expenditure Appropriation 2018.

Figure 44 shows that education's share of total budgetary appropriation rose slightly by 2% at a level of ₦634,557,159,877 over and above defense appropriation in the financial year 2019.

In **Figure 45**, while Defense and Education were almost at parity at 34% and 36% respectively in their share of total appropriation in f.y. 2019, Health and

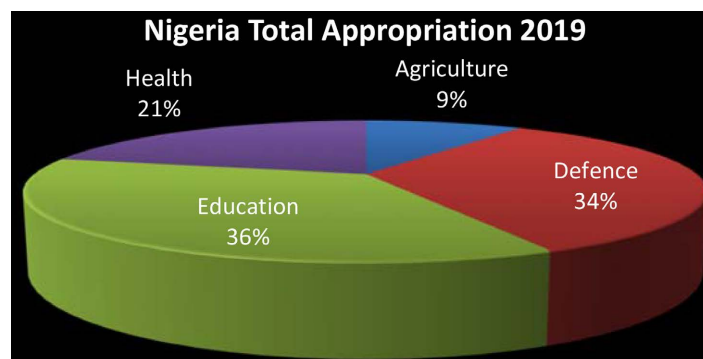
Agriculture share remain low at 21% and 9% respectively.

Figure 46 depicts agriculture's dominance of total appropriation in the financial year 2020; however when defense appropriation is ranged against other human



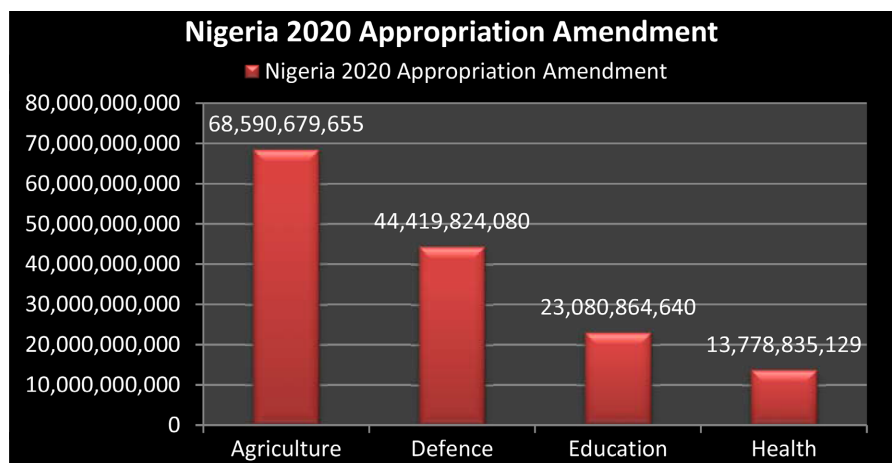
Source: Ministry of Budget and Economic Planning 2019.

Figure 44. Nigeria Total Appropriation 2019.



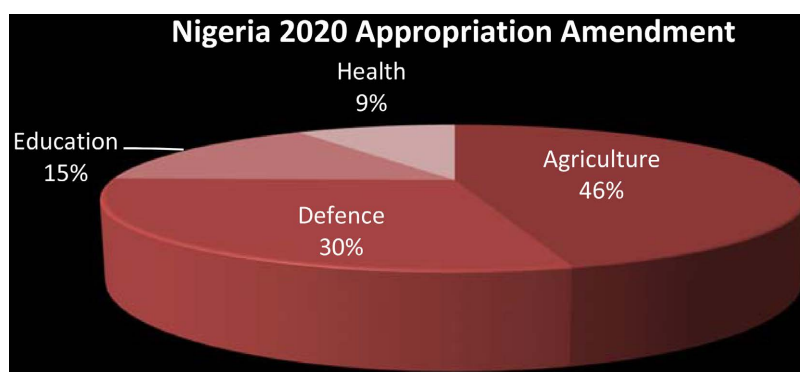
Source: Ministry of Budget and Economic Planning 2019.

Figure 45. Nigeria Total Appropriation 2019.



Source: Ministry of Budget and Economic Planning 2020.

Figure 46. Nigeria 2020 Appropriation Amendment.



Source: Ministry of Budget and Economic Planning 2020.

Figure 47. Nigeria 2020 appropriation amendment.

services such as education and health; 2020 appropriation betrays the dominance of defense spending on the scale of priority of the Nigerian state.

In **Figure 47**, Defence share of 30 percent is disproportional when compared with Education and Health share of 15 percent and 9 percent respectively in f.y. 2020.

9. Core National Values and the Imperative of a Human Rights based Paradigm of Development

We are obliged in this segment to adumbrate that the purpose for the existence of the State is the protection of life and property within its territorial sovereignty, the preamble of the US constitution provides:

We the people of the United States, in Order to form a more perfect Union, establish Justice, ensure domestic Tranquility, provide for the common defence, promote the general Welfare, and secure the Blessings of Liberty to ourselves and our Posterity, do ordain and establish this Constitution for the United States of America.

Section 14(1) (b) of the Constitution of the Federal Republic of Nigeria, pertaining to the Fundamental Objectives and Directive Principles of State Policy provides, “the security and welfare of the people shall be the primary purpose of government,” thus the first indicia of Statehood is the State’s capacity to promote the general wellbeing and maintain law and order. *Prima facie*, a State will be deemed as having failed to the extent that it has failed to guarantee the safety of life and property of its citizenry. It is thus a negation of the very essence of a State for there to exist pervasive insecurity of life on account of a global pandemic within its domain.

We argue that COVID-19 and other threats to human life and wellbeing and, indeed other perturbations of cataclysmic proportions that constitute threats to national security and corporate existence of the United States of America and Nigeria can only be curbed within an integrated and holistic Development Strategy which must be predicated on the protection and preservation of core na-

tional values, goals and interests of Nigeria and United States of America. These values include democracy, the rule of law, good governance, human liberty; freedom from the erosion of the political, economic, and social values which are essential to the quality of life in Nigeria and United State of America; preservation of United States' and Nigeria's political identity, framework and institutions; fostering an international political and economic order which complements the vital interests of both nations and their allies; human rights, particularly the protection of socio-economic rights.

Thus national values, goals and interests must include the promotion of prosperity and employment for all; the provision of human services and the protection of both nations' security within a stable global framework and projection of those values adduced above as what ought to constitute the core values and culture of the two nations

In view of the foregoing, a blinkered perspective of development in terms of grandiose elitist projects and economic policies aimed at perpetuation of the State and those who constitute it from time to time; which in hindsight do not enhance the accessibility to health services by the vulnerable segment of the population, freedom from hunger and homelessness, education opportunity for all regardless of race and gender; is no more tenable.

We therefore argue that Sustainable Development can only be guaranteed where the State's capacity to deliver on the social compact is progressively and sustainably enhanced. The compact encapsulate the provision of human services like consistent development of health infrastructure, provision of safe and clean water, investment in agriculture so as to meet the nutrition needs of the population, eradication of communicable diseases, provision of housing for all and protection of life and property among others. In itself development measured in terms of mere linear growth of Gross Domestic Product (GDP) and other indices without any real impact on wellbeing of the people who are the mainstay of governance is outmoded and certainly will betray the inanities of such models of development that have perpetuated cyclical colossal market failures, brought untold hardships and progressively reduce state capacity to respond to global health crisis and natural disasters of cataclysmic proportions. The lack of capacity of states to respond effectively to combat the COVID-19 Pandemic in turn is the cumulation of many years of wrong economic choices, deliberate de-prioritization of investment in human services in favor of grandiose projects which are designed to enrich the elites and justify movements of huge magnitude of financial resources, but not necessarily calibrated to enhance wellbeing and eradicate poverty for the preponderance of the citizenry.

In his perspective regarding the United Nations Organization's first development decade (1960-1970) target, Seer posed the following questions as determinant of development:

What has been happening to poverty? What has been happening to unemployment? What has been happening to inequality? If all three of these have

become less severe, then beyond doubt this has been a period of development for the country concerned. If one or two of these central problems have been growing worse, especially if all three have, it would be strange to call the result “development”, even if per capita income has soared (Seer, 1969).

The focus on national income as target for achieving poverty reduction avoided the real problems of development, argues Seers. He attempted to redefine how development was measured and offers policy lessons which are particularly foretelling for today in light of the Sustainable Development Goals and the COVID-19 Pandemic. He posits that there is no real “development” when the benefits of technology and progress helped only a small number of people, who are already relatively rich. National income according to him does not show a realistic picture of the causes or problem of poverty.

In 1972, Robert McNamara, then World Bank president, declared that despite the relative rapid economic growth of developing countries, the world remains one:

in which hundreds of millions of people are not only poor in statistical terms but faced with day-to-day privations that degrade human dignity to levels which no statistics can adequately describe...Two-thirds of the children (who live beyond five years of age) have their physical and mental growth stunted by malnutrition. There are 100 million more adult illiterates than there were twenty years ago. Education and employment are scarce, squalor and stagnation common (McNamara, 1972).

In hindsight, the gloomy picture of untoward development outcomes depicted by McNamara is a function of the legal void created by unremitting governance deficits, inequity in the resource allocative process, wrong economic choices, profligacy in public expenditure, and for Nigeria; corruption pandemic, the rule of law deficit and a rather long spell of Military rule and the resultant perversion of the truly federal state structure under the 1963 Republican Constitution of the Federal Republic of Nigeria.

As a predatory force, the post-colonial state has completely failed to provide social goods and services to enhance the wellbeing of the people, it is this state of affairs that is the festering ground for social anarchy and underscores the abysmal state of unpreparedness of the two nations under review to respond to the COVID-19 Pandemic. The Pandemic brought in clear relief the ideological representations inherent in the Sustainable Development Goals rhetoric. It equally betrayed the lack of capacity by the two states to combat the COVID-19.

An all inclusive state of wellbeing and eradication of poverty can be assured where the state is characterized by the rule of law, accountability, transparency and optimality in the husbandry of resources, meritocracy, inclusiveness, political stability, respect for fundamental rights and social economic rights which must be made to inhere in the people in contradistinction to mere textual provi-

sion; high capacity to provide social goods and services and to deliver on the social compact with the people, and zero tolerance for corruption (Arewa, 2016).

Thus economic inequalities overlap with racial and gender inequalities leading to conflicts, poverty and high rate of vulnerability of discrete groups to untoward health outcomes engendered by the virus, with weak state responses. There is a “huge human and social services void” in the nations, systemic and structural ethnic inequalities characterizing both states in varying degrees is a legacy of the colonial states inherited and being perpetuated by the United States and Nigerian post-colonial States and a succession of governments; which is exacerbated in Nigeria by a rather long spell of military rule, and competition for resources, institution capture and the advancement of narrow group interests has a strong ethnic overlay.

The ethnicization of identities and the resultant politicization of ethnicity is a tool that politicians have wielded to the detriment of unification, nation building and peace building in both nations; but most importantly it is the basis of the type of non-inclusive development model characterizing the two nations and which accounts for the disparity in the rate of untoward impact of the virus on certain discrete vulnerable groups.

10. Conclusion

The study proved the lack of congruence between the linearity of the growth pattern in public expenditure and poverty reduction. It demonstrated that the distortionary resource allocation process characterizing public expenditure in the two nations under review progressively undermine the capacity of the state to deliver social goods and services as budgetary goals set are not oriented towards health and human services. It proved that many years of wrong and non-optimal economic choices have resulted in the uncoordinated, haphazard and crisis mode response to the COVID-19 pandemic. It explicates how the foregoing yielded the untoward health outcomes and fatalities during the COVID-19 crisis.

In its point of departure the study proved that human rights is constitutive of the goal of development, hence the need for a paradigm shift which would lead to the required far reaching institutional changes.

It is axiomatic that human rights are claims which the citizenry have on the states of which they are nationals. These claims also extends to non-state entities like transnational corporations and other private actors as inalienable rights appertaining to them on account of their humanity, and which defines the essence of being a human being. In the evolution of different generations of human rights, they have been enshrined in international human rights treaties and at the municipal plane these obligations which states owe their nationals have been textually enshrined in constitutions and other legal instruments which are ostensibly binding on states and institutions of states. The realism however is that the textual provision for human rights in themselves without more do not ap-

proximate to the inherence of these rights in the people whom it appertains. In practical terms the preponderance of people in the world are not only out rightly denied those rights but are also limited by institutionalized obstacles to their realization.

Certain discrete groups like ethnic minorities, women and the bottom poor lack the capacity to espouse their rights when they are violated. As a result of the systemic and structural denials of the rights of these discrete groups they are more predisposed to untoward and negative health outcomes

The state's human rights obligation entails and underscore the responsibilities of the state to, for instance give effect to the right to health of citizenry by assiduously creating the economic, social and environmental conditions by making the right choices and investing consistently to shore up capacity in the health and other human services sector.

There is a reciprocal relationship between human rights, the process of development and enhanced health and general wellbeing of the citizenry as an indicia of development. Thus the right to health for instance must be considered holistically in terms of the reciprocity which subsist between rights to human liberty, information, education, freedom from hunger and nutrition right, freedom of association, reproduction, equality, sexuality, participation and non-discrimination are all crucial and inseparable in the desideratum to attain the goal of health for all regardless of status in society.

The state's obligation to give effect to the right to health entails a duty to conceive and implement health and health-related policies which induces the actualization of human rights particularly for the most vulnerable discrete groups who have been excluded and disenfranchized by the non-inclusive resource allocation formula evinced in the budgetary trends.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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