

OFFICIAL LAUNCH OF THE

The 2026 pcl. State Performance Index

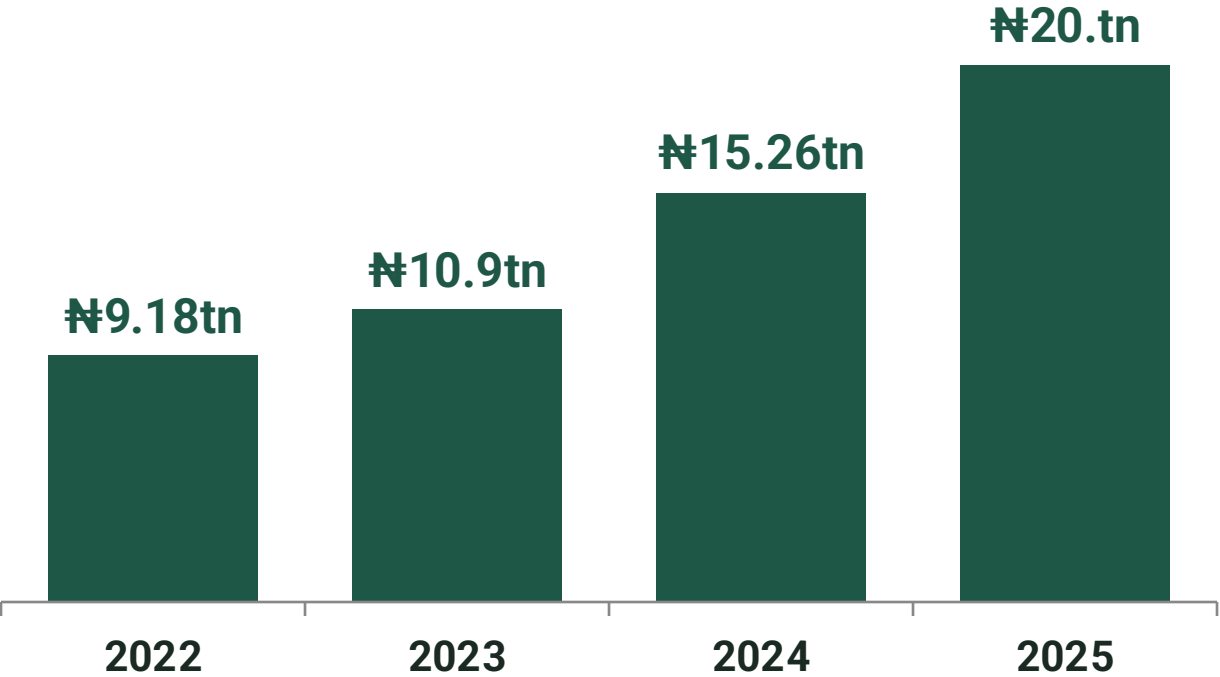
*Tracking which states convert resources
into results, not which collect the most*



The magic of the federation happens in the states.

Roads, clinics, classrooms, safety and water development are delivered, or not, in 36 states and the FCT.

States have never had more, or more to prove



Federal allocations to states, more than doubled since 2022

- **Power devolved**

States now run their own electricity markets under the 2023 Electricity Act

- **LG autonomy**

A 2024 Supreme Court order sends funds straight to all 774 councils

- **Tax reform**

VAT tilts to derivation, earn it to keep it

A subnational compass

The pSPI weighs every state's achievements against its own potential and its citizens' lived experience, across 37 indicators and two pillars of evidence.

70%

Objective data
(audited accounts)

30%

Citizen perception
(nationwide survey)

37,497 citizens surveyed in 2026,
up from roughly 10,000 in 2025.

Who It Serves

- **Governments:** a mirror and a management tool
- **Investors:** where the fundamentals are strongest
- **Development partners:** where need meets capacity
- **Citizens:** an accountability instrument

How the pSPI has evolved

2024

Editions 1 and 2

- Absolute league table: a ranking of position
- Perception carried equal weight with objective data
- Framed around potential and risk exposure
- Gombe ranked 1st

2025

Edition 3

- **70 : 30** objective-to-perception split introduced
- **37** indicators; five-star rating bands
- **≈ 10,000** citizens surveyed
- Lagos 1st, with large rank swings as the method changed

2026

Edition 4 · this launch

- Same 70 : 30 spine, same 37 indicators
- Absolute rank → Momentum Index (movement, not position)
- 37,497 citizens surveyed; minimum 385 per state
- 33 states scored; 4 exempt for unpublished accounts

The Sampling Upgrade

The 2026 minimum of 385 responses per state is not arbitrary. It is the sample size at which a state's citizen score carries a $\pm 5\%$ margin of error at 95% confidence, the standard threshold for a nationally reportable figure. Twelve states fall below it and are reported as directional only, never as national leaders.

How Momentum is computed

$$\text{Momentum} = 0.30 \cdot z(\text{citizen}) + 0.25 \cdot z(\text{self-reliance}) + 0.20 \cdot z(\text{debt, inverted}) + 0.15 \cdot z(\text{revenue growth}) + 0.10 \cdot z(\text{transparency})$$

Why standardise?

The five inputs arrive in incompatible units: naira, percentages, a 1 to 5 rating, and a yes/no. They cannot simply be added.

$$z = (x - \mu) / \sigma$$

Each indicator is converted to standard deviations from the national mean. One common scale, so weights mean what they say.

WEIGHT	COMPONENT	MEASURED AS	BETTER
0.30	Citizen satisfaction	mean of 16 service ratings (1 to 5)	higher
0.25	Revenue self-reliance	IGR ÷ federal allocation	higher
0.20	Debt sustainability	total debt ÷ population	lower
0.15	Revenue momentum	IGR growth, 2023 → 2024	higher
0.10	Transparency	audited accounts filed on time	yes

Reading the number: 0.00 means a state is moving at exactly the national pace. Positive is faster, negative is slower. It is a measure of movement not a verdict on absolute quality.

The exclusion rule: no published audited accounts, no score; no usable citizen sample, no score. Objective data is 70% of the index. It cannot be estimated.

From a league table to a Momentum Index

01

Momentum, not rank

We measure how far each state has moved, a fairer test in an election year when inherited rank flatters incumbents

02

Rewards the controllable

A government cannot change its inheritance; it can change its trajectory

03

Surfaces quiet improvers

States rising fast from a low base finally become visible

04

Proven method

Proven at scale: India's Aspirational Districts model reaches 250 million people

PART TWO

The Findings 2026

Money is up. Lives are not yet

+118%

rise in federal allocations
2022 → 2025

2.90

national citizen
satisfaction (of 5)

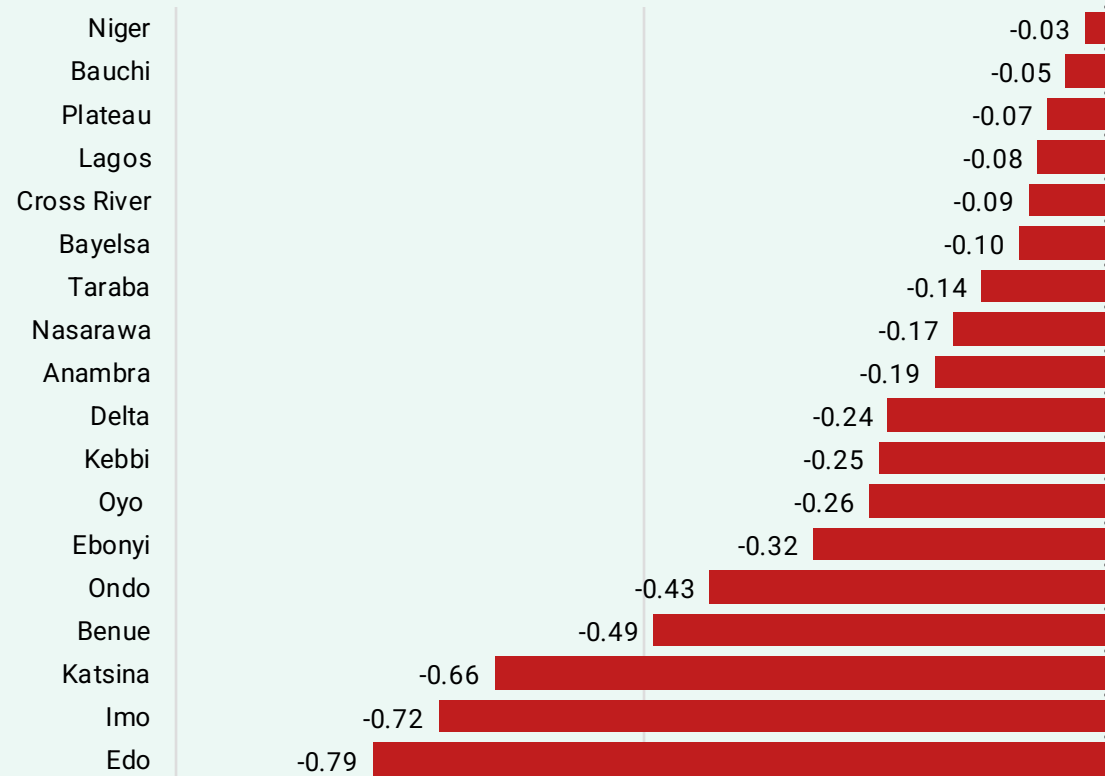
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states above the
3.0 'waterline'

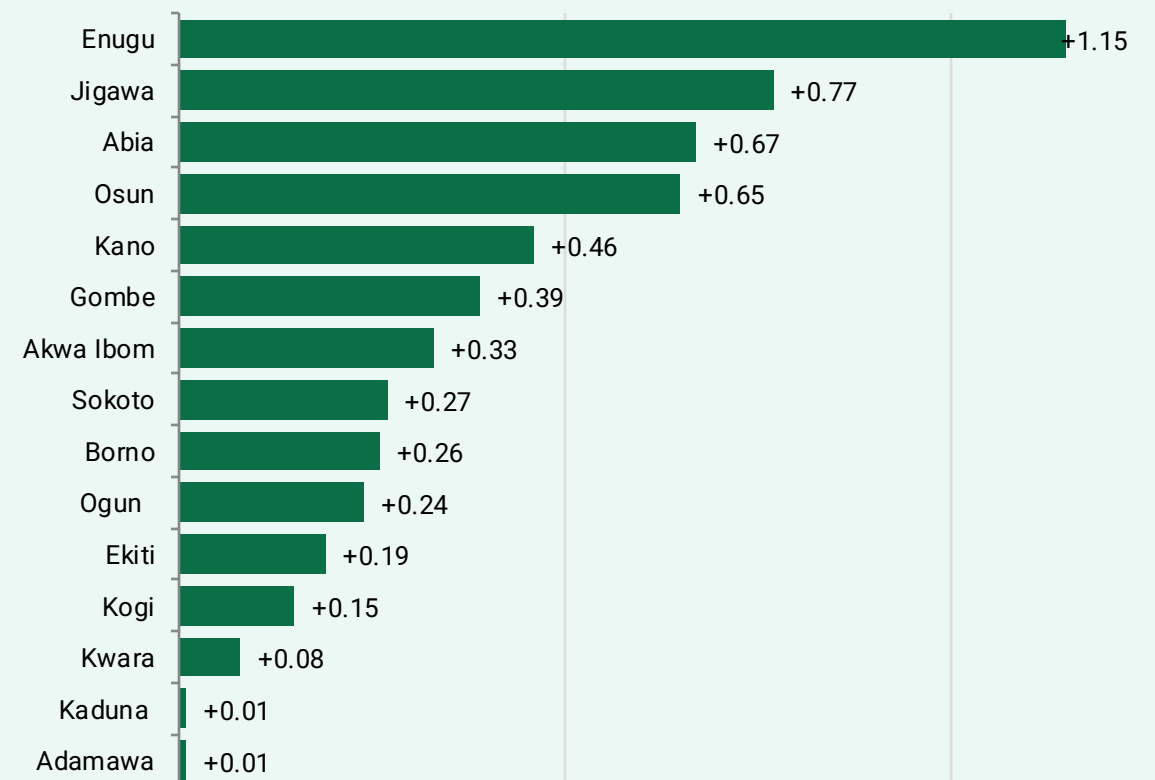
***Spending is a number. Progress is an outcome.** In 2026, allocations have surged while citizen satisfaction, at 2.90 of 5, has not followed; the distance between them is governance, and this index measures that gap.*

Who is rising, who is slipping

SLIPPING · 18 States

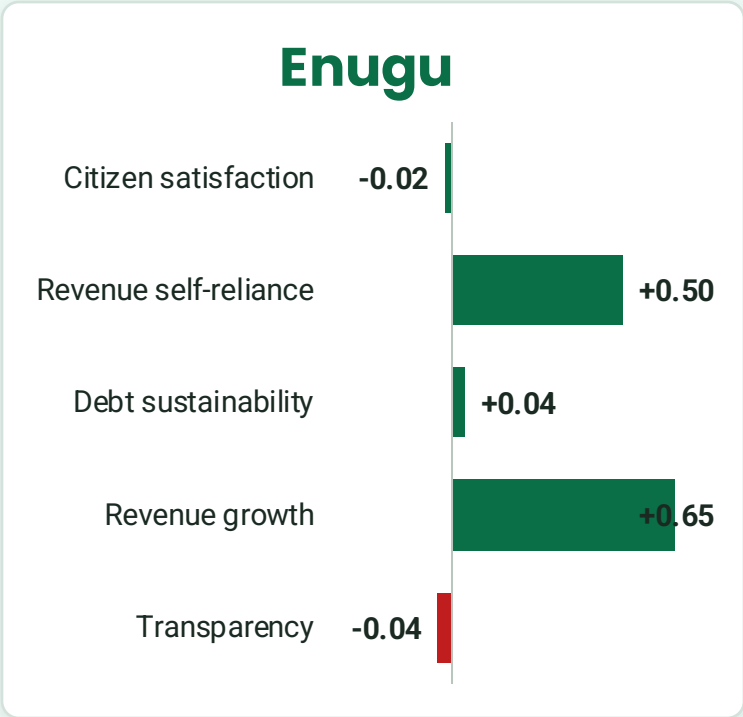


RISING – 15 States



Not scored: the FCT and Rivers FY2024 audited accounts unpublished at cut-off, and the objective pillar is 70% of the index. ★ Kaduna, Ogun and Oyo enter this edition after filing late.

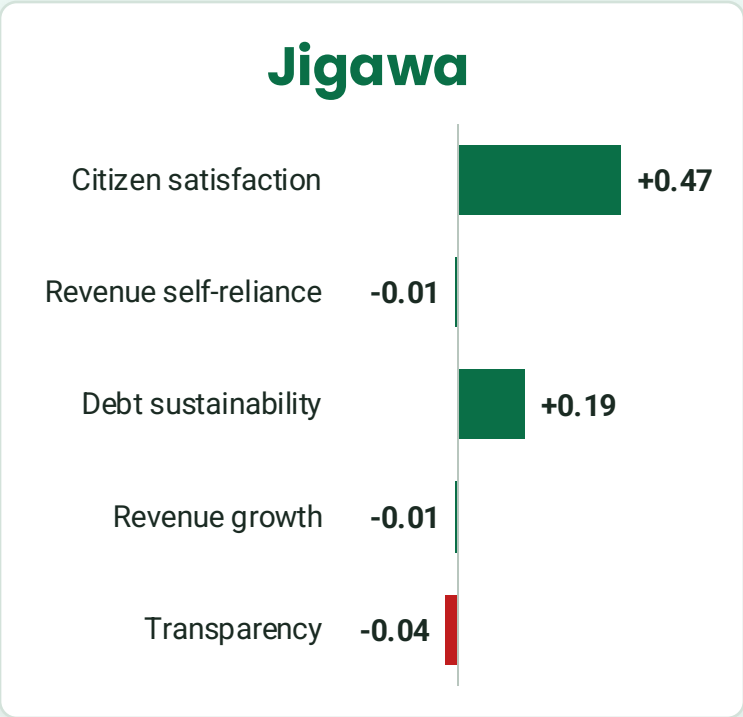
Three ways to gain ground



Enugu +1.15

Immediate: Earns 218% of its federal allocation; IGR up 381%.

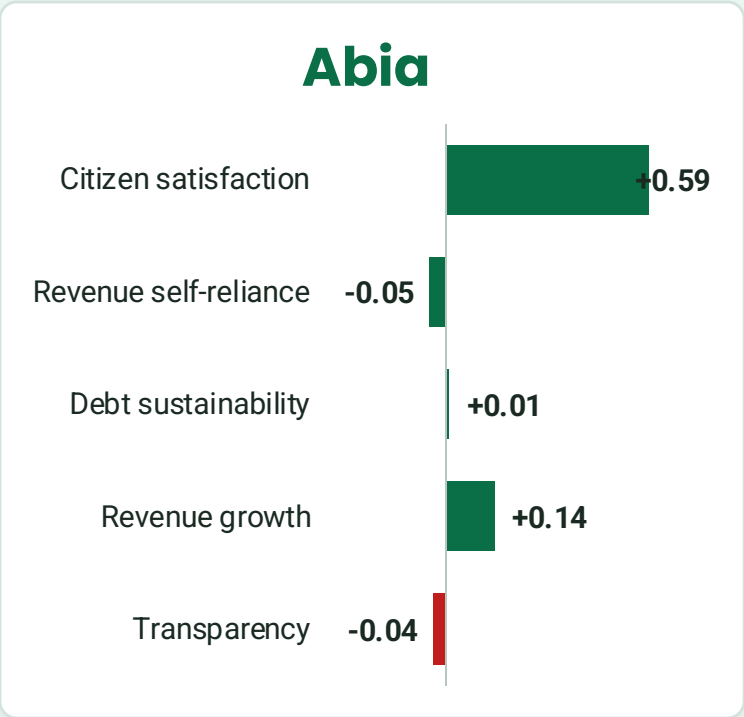
Deeper: A revenue-administration overhaul widening the base, though citizens (2.98) have yet to feel it.



Jigawa +0.77

Immediate: IGR up 127% in a year; the lightest debt in Nigeria at ₦4,791 per citizen.

Deeper: Entered the windfall almost debt-free, so new revenue funded delivery instead of repayment.



Abia +0.67

Immediate: Citizens rate it 3.86, second nationally; leads Nigeria on security and public transport.

Deeper: A sustained service-delivery push and debt paydown; it also led the 2025 edition's biggest climb.

Three ways to lose ground

Edo

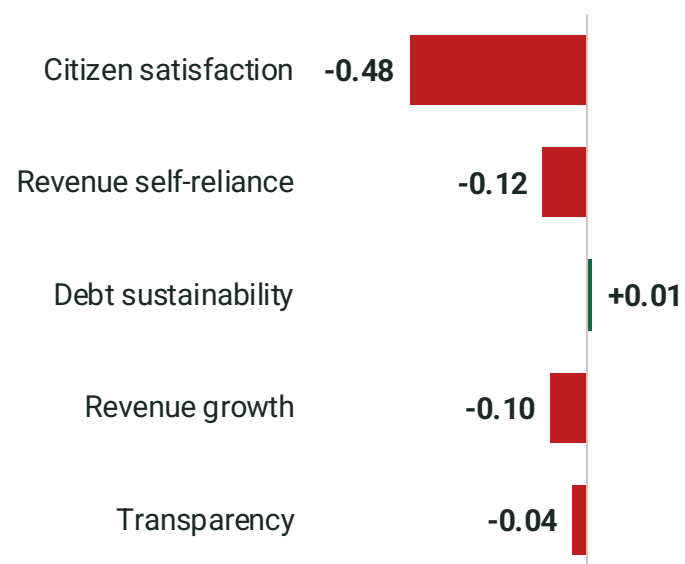


Edo -0.79

Immediate: Debt of ₦123,000 per citizen the single heaviest drag anywhere in the index.

Deeper: A debt-funded capital programme whose servicing now crowds out visible delivery.

Imo

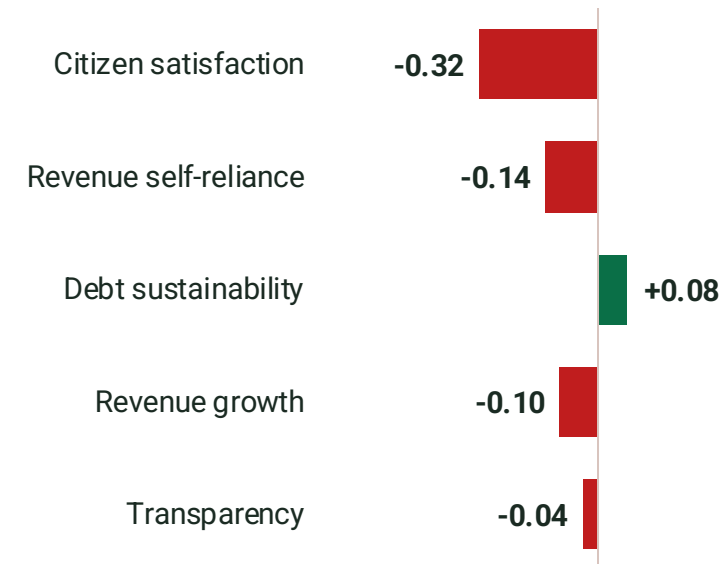


Imo -0.72

Immediate: Citizen satisfaction 2.30, the Critical band, second lowest nationally.

Deeper: Prolonged insecurity and weak grassroots delivery suppress almost every service score.

Benue

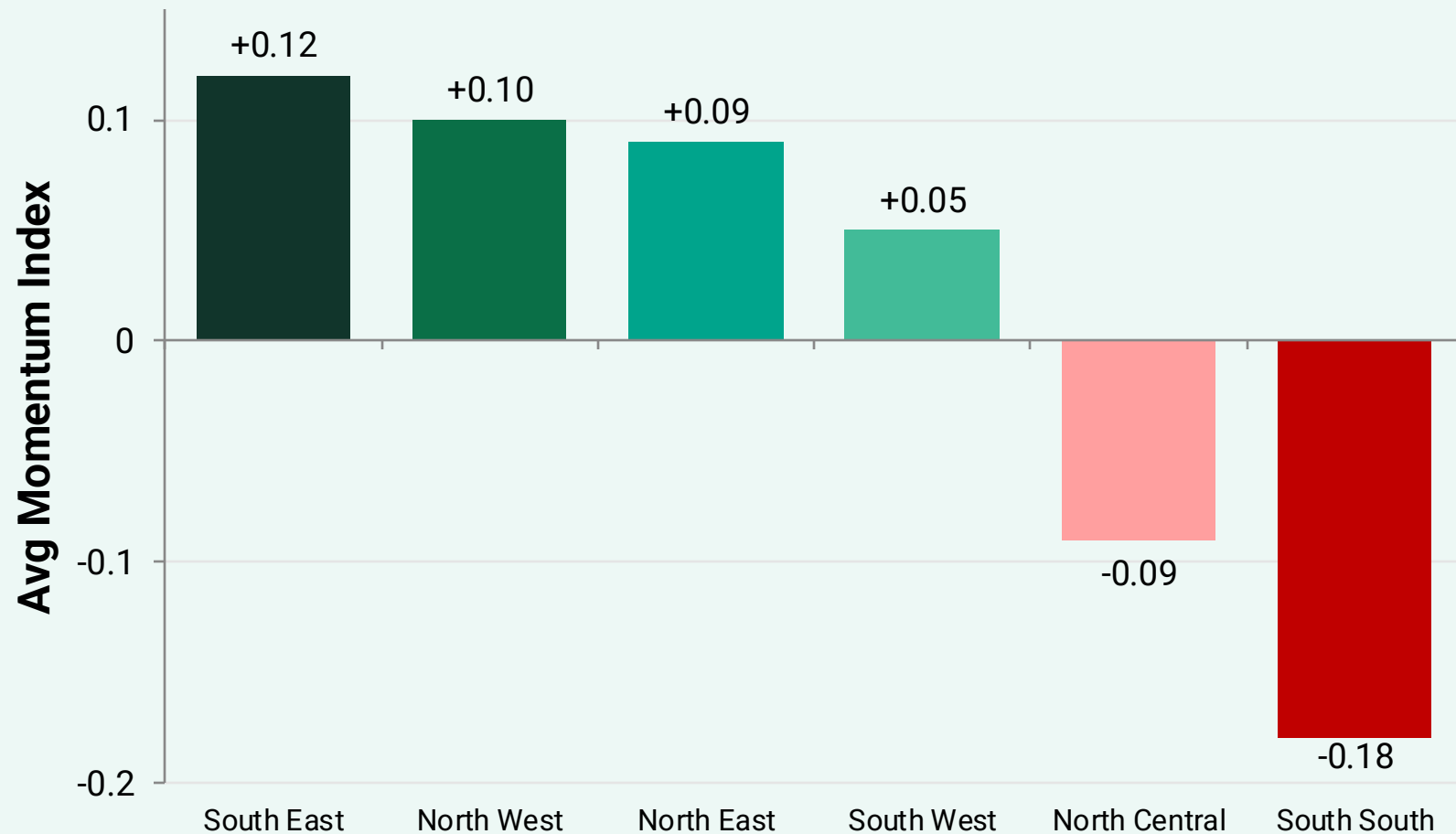


Benue -0.49

Immediate: Satisfaction 2.55; self-reliance just 26%; revenue near-flat at +9% while peers surged.

Deeper: Conflict and displacement have disrupted the agricultural base that underpins its economy and tax take.

The hierarchy of wealth, overturned

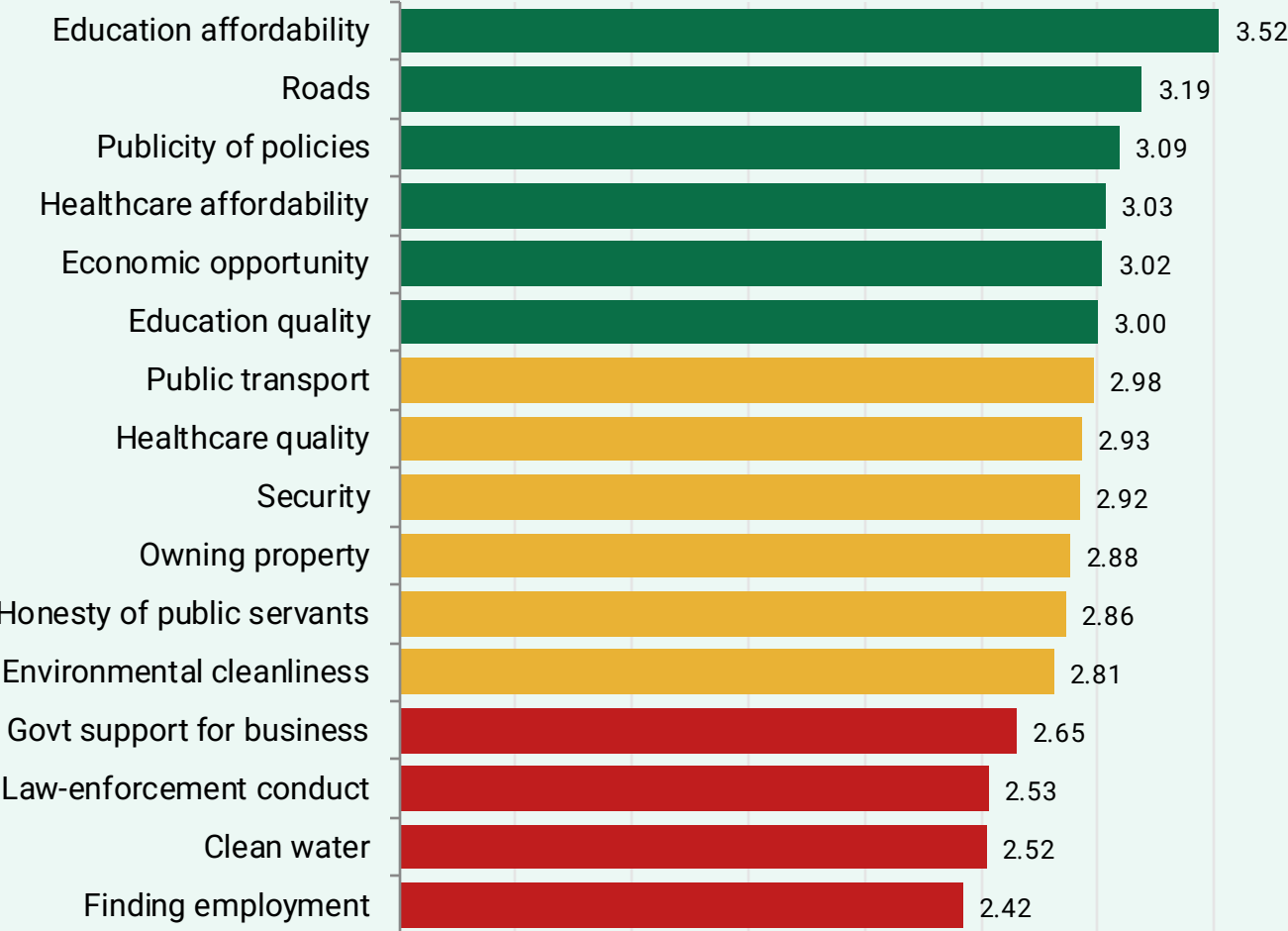


The South-East leads.

The oil-rich South-South trails.

The pattern is not north versus south but governance versus endowment: momentum flows to states that govern deliberately, not those that inherit wealth.

What Nigerians Feel



National mean citizen satisfaction (1–5), 2026

Rated highest

Education affordability 3.52
Roads 3.19
Publicity of policies 3.09

Rated lowest

Finding work 2.42
Clean water 2.52
Law enforcement 2.53

National leaders, indicator by indicator

ROADS Gombe 4.50 / 5	HEALTHCARE QUALITY Gombe 3.78 / 5	SECURITY Abia 4.08 / 5	PUBLIC TRANSPORT Abia 4.25 / 5
EDUCATION AFFORDABILITY Sokoto 4.43 / 5	HONESTY OF OFFICIALS Sokoto 4.00 / 5	ECONOMIC OPPORTUNITY Kano 3.76 / 5	CLEAN WATER Kogi 3.33 / 5

Four states lead eight of the indicators that citizens care most about. None of them is among Nigeria’s richest, proof that delivery is a choice, not a function of wealth.

Leaders shown among states meeting the 385-respondent minimum.

The money side of the ledger

Lagos

self-reliance: IGR is 369% of its federal allocation

Jigawa

lightest debt: ₦4,791 per citizen

Enugu

fastest revenue growth: +381% in a year

Lagos

highest IGR per capita: ₦74,986

Anambra

most capital-intensive: 75% of spending

6 states

filed audited accounts on time

On-time filers: Ekiti · Gombe · Kebbi · Ebonyi · Osun · Yobe.
Still outstanding: the FCT and Rivers

States are already using the pSPI

Lagos

Governor Sanwo-Olu welcomed the ranking and pledged to “do it a lot better and smarter.”

Adamawa

Published the result on its official state website: ‘Adamawa leaps 22 places’; the State Planning Commission called it validation of seven years of reform.

Gombe

THISDAY reported Gombe 7th nationally, 1st in road quality and public hospital delivery, and 3rd in healthcare affordability via GoHealth.

Abia

Its 26-place rise, from 36th to 10th, became the headline of the 2025 edition across the national press.

**Cited by
governors,
commissions
& the press**

THISDAY · TheCable ·
Punch · Premium Times ·
Nairametrics · Leadership
· Vanguard · Tribune ·
TV360 · PM News

The states not fully scored

No published audited accounts

The FCT and Rivers had not published FY2024 audited accounts at our cut-off. They are surveyed and profiled but not scored. In an index that rewards transparency, that absence is itself a finding.

Small citizen samples

Yobe and Zamfara filed accounts but returned too few survey responses to rank reliably. They are assessed on the objective measures only, a limit of coverage, not a judgement of performance.

***A small sample can flatter as easily as it can condemn.** Publishing a rank we cannot stand behind would mislead readers and diminish states whose results rest on real evidence. Restraint protects every other number in this report.*

Six ways to use the pSPI

1 Investment promotion

target where fundamentals are strongest

2 Inter-state learning

replicate what the movers did

3 Impact evaluation

independent M&E baselines

4 SDG tracking

progress at subnational level

5 Reform prioritisation

find the gaps that matter most

6 Programme design

evidence for where to build



The true measure of success is whether citizens' lives have improved. Impact matters more than projects.

Roads, clinics, classrooms, safety and water development are delivered, or not, in 36 states and the FCT.

READ THE FULL INDEX

Explore all 37 states

The Complete National Report, all 37 states and 37 indicators, with parameter deep-dives and the methodology

www.pspi.com.ng

Download the full report



Thank you.

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