



pcl.

pcl. State Performance Index 2026

National Assessment Report



REVISED EDITION

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How to Read This Report

This revised 2026 edition of the p.c.l. State Performance Index (pSPI) National Assessment Report presents the national picture: where states stand, their relative strengths and weaknesses, and how they compare across the federation. The report is organised into nine parts and uses two complementary lenses: a **performance snapshot** showing each state's standing in 2026, and a **rank trajectory** showing its movement across the 2024, 2025 and 2026 editions. Companion state and indicator reports provide deeper analysis.



How to Navigate

Begin with the Executive Summary for the main findings or The National Picture for the overall rankings and assessment framework. For a specific performance area or jurisdiction, turn to The Indicators or The States. Through Multiple Lenses explores broader comparisons and stakeholder implications, while The Index in Action and The Way Forward connect the findings to practical use and improvement priorities. Consult the Technical Annex for supporting data and calculation details.

Citizen scores use a five-point scale, with 3.00 as the neutral midpoint; the 2026 national composite citizen score is 3.01. Objective measures are standardised using z-scores, which show their distance above or below the average of the 33 scored states. Rank trajectories track published positions across editions: **+34**, for example, represents a gain of 34 places between 2024 and 2026. Read this movement alongside current standing, recognising that assessment methods and coverage have changed across editions.



Important Notice

Four states are profiled but not ranked in 2026: the FCT and Rivers had not published qualifying FY2025 audited accounts by the cut-off, while Yobe and Zamfara returned too few survey responses for a reliable citizen assessment.

A Note on This Revised Edition

What Changed

The 2026 National Assessment Report was first launched on 23 July 2026 using a single Momentum Index that ranked states on a blended score. A subsequent review identified areas where the methodology and the interpretation of results needed strengthening. The model was audited in detail, the issues were corrected, and the results were recalculated. This edition presents those revised results.

1. Two measures replace one. A performance snapshot shows where each state currently stands; a rank trajectory shows how its position has changed over time.
2. Movement is now measured by change in performance rank, not by differences in scores, because the three editions were calculated on different score scales.
3. The assessment now uses FY2025 audited accounts, replacing the FY2024 figures used at the initial launch.
4. Debt sustainability now considers both debt per capita and debt relative to revenue, giving a more balanced view of a state's debt position.
5. Transparency is assessed by the date each state published its audited accounts relative to the statutory deadline; states without qualifying accounts are left unscored rather than given a zero.



What Did Not Change

The fundamental structure of the pSPI is unchanged. The assessment retains the 70:30 weighting between objective evidence and citizen perception, and the five pillars and their weights: citizen satisfaction 30%, revenue self-reliance 25%, debt sustainability 20%, revenue growth 15% and transparency 10%. Objective indicators continue to be standardised using z-scores.

The published record is preserved. The 2024 and 2025 rankings remain unchanged as the historical record and are not recalculated when the methodology evolves. Only the current edition is computed on the revised methodology, which is why progress is presented through each state's rank trajectory.

The main message is straightforward: the states at the top and bottom of the rankings remain broadly consistent with what the evidence supports. The revision provides a more reliable ordering of the states in between, and a clearer account of how performance has changed over time.

The Two Lenses: Standing and Movement

The performance snapshot shows where a state stands in the current edition, combining the five weighted pillar scores that form the basis of the 2026 ranking. The rank trajectory shows how the state performance has moved by tracking its position across the 2024, 2025 and 2026 editions. The two do not always tell the same story: a state may sit mid-table yet have progressed sharply, while another may remain highly ranked with little recent movement.

At a glance, the 2026 Index answers two questions. Where does this state stand now, and how far has this state moved?

What does progress mean here?

Progress is the number of places a state has changed across the three editions. The approach follows results-based governance models such as India's Aspirational Districts Programme, recognising states not only for where they stand but for how far they have come from their own starting point.

What progress does not mean. Progress is not a substitute for current performance, and it describes what has happened rather than what will happen next. The pSPI is neither a credit rating nor an audit opinion; because it is comparative, a state can improve on a measure and still fall in rank if others improve faster.

Consistency grades

Each state receives a consistency grade of one to five stars, reflecting how consistently it has performed across the three editions. A state may retain a strong grade despite a difficult year, while an improvement in grade depends on sustained stronger performance. The star grades for the 2024 and 2025 editions are presented and explained in their respective reports.



The Citizen Scale and the neutral midpoint

Citizens assess sixteen public service and governance parameters on a five-point scale.

The key reference point is 3.00, the neutral midpoint. Scores above it indicate that citizens are more satisfied than dissatisfied; scores below it point to areas where attention is required. The 2026 national composite citizen score is 3.01, only slightly above the neutral midpoint.

4.50 - 5.00 Exceptional: citizens report consistently outstanding performance. | 4.00 - 4.49 Strong: performance is viewed very positively, with limited room to improve. | 3.50 - 3.99 Good: citizens are generally satisfied, although further improvement is possible.

3.00 - 3.49 Moderate, above the neutral midpoint: satisfaction is greater than dissatisfaction, but significant room for improvement remains.

2.50 - 2.99 Weak, below the neutral midpoint: dissatisfaction outweighs satisfaction.

Below 2.50 Critical: performance is viewed poorly and requires urgent attention.

Foreword

The Magic Happens in the States

Nigeria's development is shaped not only by decisions made at the centre, but also by what happens every day across the thirty-six states and the Federal Capital Territory. This report provides an independent, evidence-based assessment of how states are performing and, importantly for this edition, how much progress they have made over time.

Too often, Nigeria's development story is written from Abuja. Yet many of the public services that directly affect people's lives are delivered at the state level. The roads that connect communities and markets, the schools children attend, the health facilities families depend on, and the basic services available to households are significantly influenced by the quality of governance in the states. The p*cl.* State Performance Index was created to assess performance fairly and consistently, and to provide evidence that governments, citizens, investors and development partners can use. At its heart is a simple conviction: Nigeria cannot achieve sustainable national progress without stronger performing states.

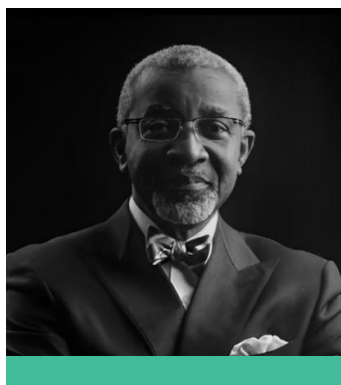
This is a revised edition. When the 2026 assessment was initially launched, it was built around a single headline measure that, following further review, was found to have limitations. We therefore decided to revisit the methodology. The model was reviewed in detail; the underlying data was rechecked, and the areas requiring correction were addressed. This process also reflects an important principle behind the pSPI. The same transparency and willingness to improve that we expect from governments must apply to the Index itself. An Index that expects governments to learn and improve must be prepared to do the same.

We have also made a deliberate choice about how the results are presented this year. The 2026 edition comes in a pre-election year, when rankings can easily be interpreted as political verdicts rather than evidence of improvement. Instead of simply naming a single national champion, the Index presents two perspectives side by side, where each state currently stands and how far it has progressed across the 2024, 2025 and 2026 editions

This distinction matters. A state may not yet be among the highest ranked, but may be making significant progress. Another may remain highly ranked while showing limited movement over time. Looking at both standing and progress provides a more balanced assessment and keeps the focus where it belongs, on sustained improvement, regardless of a state's starting point.

This National Assessment Report is the broadest expression of the pSPI's purpose and is intended to serve several audiences. For governments, it provides an independent assessment of performance and a practical tool for identifying priorities. For development partners, it helps identify where needs exist and where institutional capacity can support effective interventions. For investors and the private sector, it provides additional evidence on the strength of state-level fundamentals. For citizens and civil society, it provides a clearer basis for understanding performance and holding governments accountable.

This revised edition is our effort to measure that work more accurately, transparently and consistently. I commend it to governments, citizens, investors, development partners and everyone who shares our belief that the magic of the federation happens in the states.



A handwritten signature in black ink, appearing to read 'Foluso'.

Foluso Phillips
Chairman, Phillips Consulting (p*cl.*)

Executive Summary

The 2026 edition in brief

The pcl. State Performance Index asks one question above all others: are states making the best use of the resources available to them? This revised 2026 edition is reconstructed on a corrected methodology and a re-audited model, and it arrives in a pre-election year, when a single ranking is most easily mistaken for a verdict. For that reason, the Index deliberately reports two complementary measures rather than one, and this summary is organised around both.

The first is the 2026 performance snapshot, a standardised composite of five weighted pillars that combine citizen satisfaction, revenue self-reliance, debt sustainability, revenue growth, and transparency. The second is momentum, which measures how far each state has progressed across the three editions now on record, measured by its rank trajectory from 2024 through 2025 to 2026 rather than by subtracting scores across scales that are not comparable. Read together, they separate where a state is from how far it has come, and the two often tell different stories.

This edition assesses 33 states on the full framework and profiles all thirty-seven. The FCT and Rivers are unranked for want of qualifying audited accounts at the cut-off, and Yobe and Zamfara for too few survey responses; all four are profiled in full. Every figure is based on the finalised FY2025 audited accounts.

The National Scorecard

Measure	2026 reading
States assessed on the full framework	33 of 37 profiled
National citizen score	3.01 — just above the 3.00 neutral midpoint
Strongest service nationally	Education affordability — 3.71 (Good)
Weakest service nationally	Finding employment — 2.31 (Critical)
2026 performance leader	Jigawa — the strongest standing this edition
Momentum leader	Abia — up 34 places across the three editions
Most self-reliant state	Lagos — IGR far exceeding federation transfers
Earliest, most transparent filer	Benue — first to publish FY2025 accounts



The Five Pillars and Their Weights

Citizen satisfaction 30% | Revenue self-reliance 25% | Debt sustainability 20% | Revenue growth 15% | Transparency 10%

The five (5) pillars combine in a 70:30 weighting between objective evidence and citizen perception. Objective indicators are standardised using z-scores so that measures expressed in different units can be compared on a common scale.

Financial figures are presented in naira, with large amounts in billions and per capita figures in thousands. Ratios such as revenue self-reliance and debt to revenue are shown as percentages, and movement across editions is shown as the net change in rank.

The State of the States, 2026

Two measures, not one: where each state stands today, and how far it has travelled since 2024.

The results reveal a federation moving at two speeds. A strong 2026 position does not always signal sustained progress, while rapid improvement does not guarantee a top-tier finish. Reading the two lenses together brings these contrasts into focus and distinguishes durable institutional strength from recent gains or slippage.

Standing and
Movement,
2026

33

States ranked on the
full framework

3.01

National citizen
score

70/30

Data / Perception

What the evidence shows

- Performance and momentum crown different states:** On the 2026 snapshot, Jigawa leads, followed by Abia and Enugu, with Gombe and Lagos completing the top five. On momentum, the order changes: Abia (up 34 places) and Enugu (up 27) lead the field, with Delta, Niger and Nasarawa close behind. While Jigawa tops the standings, it has barely moved; conversely, Abia ranks second in performance and first in progress.
- The sharpest progress stories are structural, not cosmetic:** The largest momentum gains were recorded by Abia, which moved from 36th to 2nd, Enugu from 30th to 3rd, Delta from 32nd to 14th, as well as Niger and Nasarawa, which each climbed sixteen places.
- Momentum also names cautionary tales:** The largest declines were recorded by Katsina, which dropped 22 places; Anambra and Ebonyi, each falling 19 places; and Kaduna, which declined by 18 places. These changes largely reflect the corrected debt measure and the revised date-based transparency score. In some cases, the decline in momentum is also consistent with the state's current performance.
- Citizens are generally satisfied, but only slightly:** The national citizen score stands at 3.01 on a five-point scale, just above the 3.00 threshold that separates satisfaction from dissatisfaction.
- Education affordability records the highest score at 3.71, while finding employment is the weakest at 2.31 and the only parameter at a critical level nationally.
- Fiscal self-reliance remains concentrated in a few states:** Lagos leads by a wide margin in internally generated revenue, with Enugu and Ogun following at some distance. Most states continue to depend heavily on federal transfers, highlighting a structural weakness that the 2025 tax reform laws seek to address.
- Debt sustainability has a major influence on state performance:** The revised debt measure, which considers both per-capita debt and debt relative to revenue, is a major driver of changes in performance rankings. States with relatively low debt exposure, such as Jigawa, benefit from the adjustment, while highly exposed states, including Kaduna, are more negatively affected.
- Transparency is becoming the norm across states:** Almost every ranked state published its FY2025 audited accounts within the 31 July statutory deadline' as the 'benchmark deadline (SFTAS)', with several doing so well ahead of time. This represents important progress in public financial transparency. Timely publication is also a requirement for inclusion in the Index, meaning that for the four unranked states, FCT and Rivers can become eligible once their audited accounts are published.



The one finding that matters most

Standing and movement must be read together

This edition assesses 33 states on the full framework and profiles all thirty-seven. The FCT and Rivers are unranked for want of qualifying audited accounts at the cut-off, and Yobe and Zamfara for too few survey responses; all four are profiled in full. Every figure rests on finalised FY2025 audited accounts. The states that top this Index are not the richest: governance and delivery, not the size of the purse, decide what citizens actually experience.

The 2026 Performance Leaders

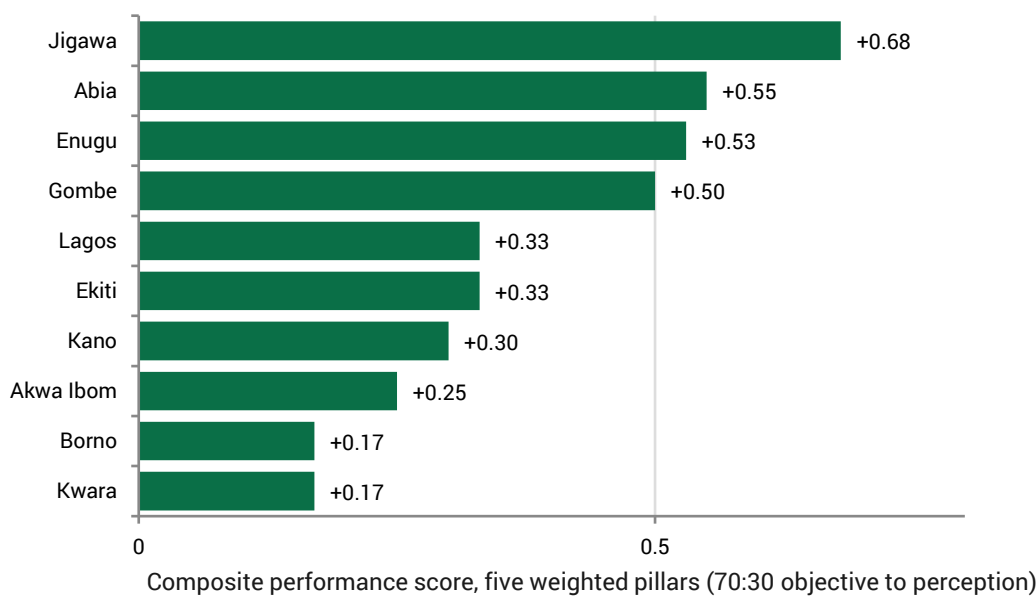
Where states stand this edition, on the five weighted pillars.

Where states stand in this edition, based on the standardised performance measures used to determine the ranking. The path column shows how each state’s position has changed across the three editions.

#	State	Score	Path (2024→2025→2026)	Momentum
1	Jigawa	0.68	2 → 8 → 1	+1
2	Abia	0.55	36 → 10 → 2	+34
3	Enugu	0.53	30 → 20 → 3	+27
4	Gombe	0.50	1 → 7 → 4	-3
5	Lagos	0.33	4 → 1 → 5	-1
6	Ekiti	0.33	3 → 26 → 6	-3
7	Kano	0.30	7 → 30 → 7	0
8	Akwa Ibom	0.25	10 → 21 → 8	+2
9	Borno	0.17	22 → 36 → 9	+13
10	Kwara	0.17	15 → 18 → 10	+5



The 2026 performance snapshot - top ten states by score



The Momentum Leaders

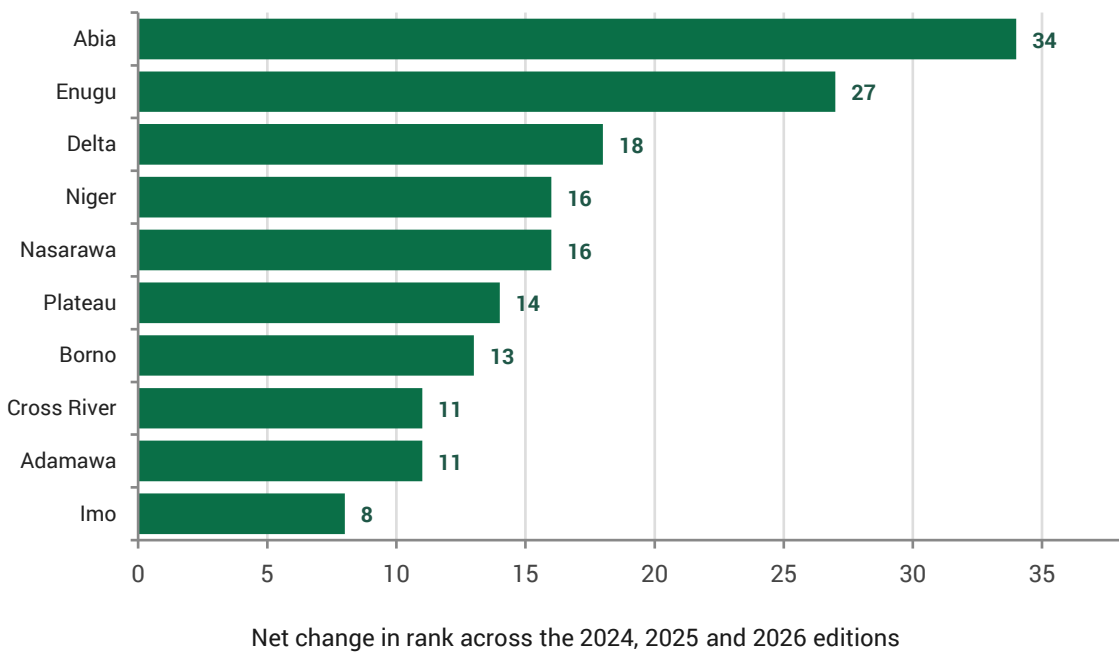
How far each state has progressed since 2024.

This shows how far each state has progressed across the three editions and how its ranking has changed over time. Some of the biggest movers still sit around the middle of the current rankings, showing that momentum reflects the direction and pace of progress, not necessarily where a state currently stands.

Progress rank	State	Net places	Path (2024→2025→2026)	2026 position
1	Abia	+34	36 → 10 → 2	2
2	Enugu	+27	30 → 20 → 3	3
3	Delta	+18	32 → 17 → 14	14
4	Niger	+16	29 → 5 → 13	13
5	Nasarawa	+16	34 → 6 → 18	18
6	Plateau	+14	33 → 9 → 19	19
7	Borno	+13	22 → 36 → 9	9
8	Adamawa	+11	26 → 4 → 15	15
9	Cross River	+11	31 → 14 → 20	20
10	Imo	+8	37 → 31 → 29	29



Momentum leaders - net places gained, 2024 to 2026



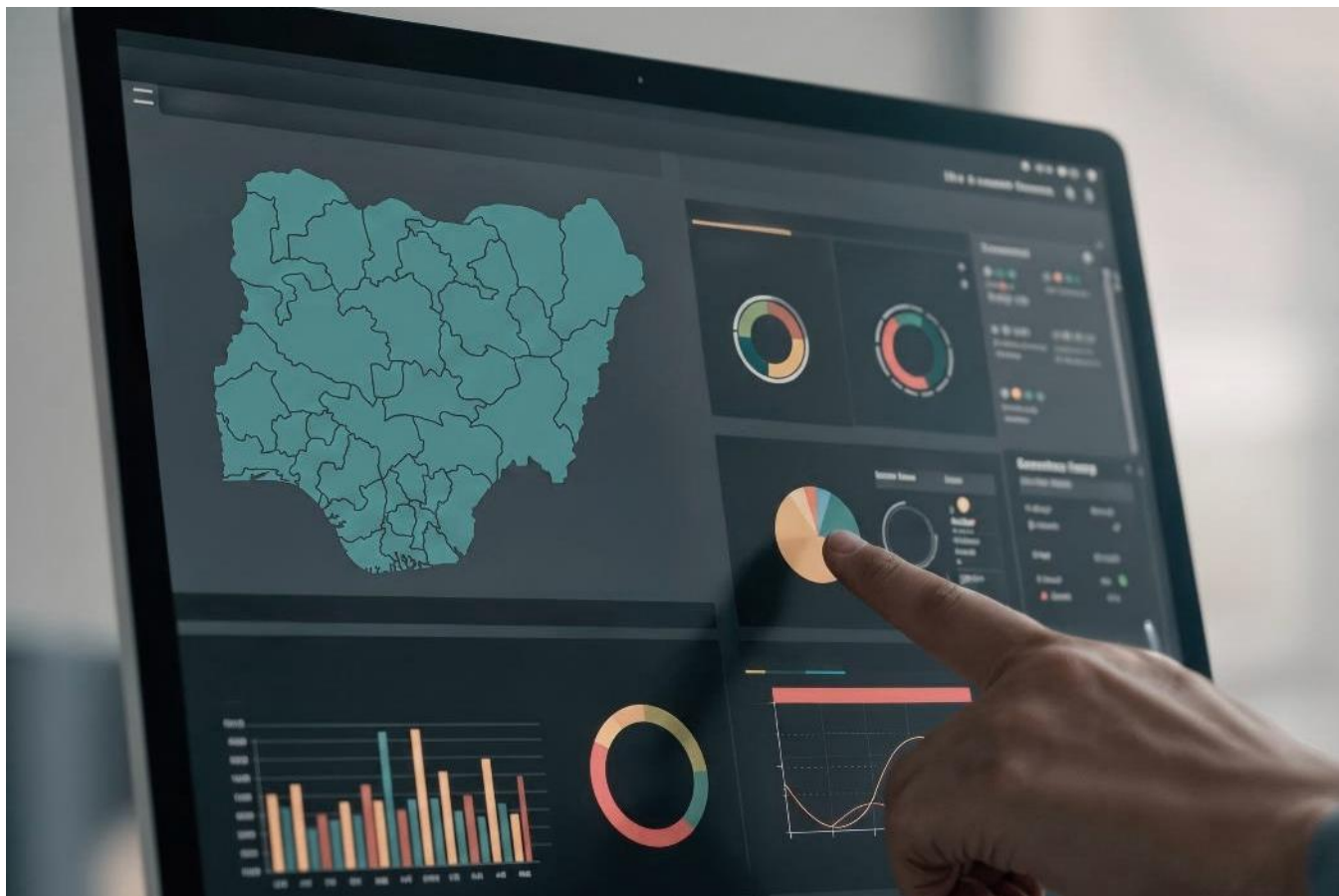
A Note on the Index's Reach

The pSPI has evolved beyond a report that measures state performance; it has become an independent decision-support framework for governments, investors, development partners and the private sector seeking a credible picture of Nigeria's subnational landscape.

By combining audited fiscal data with citizens' lived experience, it offers a multidimensional view of governance, fiscal health, service delivery and investment climate that headline statistics alone cannot provide.

Its influence is increasingly visible. Earlier editions drew formal responses from the governments of Lagos, Adamawa, Anambra, Nasarawa, Ogun, Kaduna, Jigawa, Enugu, Abia, Gombe and Edo, alongside extensive national coverage.

As documented in *The Index in Action*, states are increasingly using the pSPI as an independent benchmark to assess reforms, identify performance gaps and guide policy decisions. Investors and development partners are also using it as an objective source of evidence on where institutions are improving and where risks remain. The forthcoming **companion reports**, covering each state and indicator in greater detail, will build on the national report by providing more practical and detailed insights.



The National Picture



The Index and the Method

The pSPI answers one fundamental question: “***Are states making the best use of the resources available to them?***” Rather than measuring performance in isolation, it assesses what each state achieves relative to its fiscal capacity, institutional context, citizens’ lived experience and exposure to structural risks.

The Index combines 70% objective evidence, drawn from audited financial statements and other credible sources, with 30% citizen perception captured through a nationwide survey covering sixteen public service and governance parameters. Five weighted pillars make up the composite: citizen satisfaction (30%), revenue self-reliance (25%), debt sustainability (20%), revenue growth (15%) and transparency (10%). Objective indicators are standardised using z-scores so that measures in different units can be compared.

For this revised 2026 edition, the Index reports two measures rather than one. The performance snapshot shows where each state currently stands, while the rank trajectory shows how its position has changed across the 2024, 2025 and 2026 editions. Debt sustainability now considers both debt per capita and debt relative to revenue, and transparency is assessed by the date each state published its audited accounts relative to the statutory deadline. The assessment is based on finalised FY2025 audited accounts, the most recently completed fiscal year.

This approach mirrors internationally recognised results-based governance models such as India’s Aspirational Districts Programme, which measures and rewards incremental progress to foster what its architects describe as *competitive and cooperative federalism*. The pSPI therefore recognises states not only for where they are today, but for how far they have advanced from their own starting points.



A Note on the Four Unsourced States

Two states, the FCT and Rivers, had not published qualifying FY2025 audited financial statements by the assessment cut-off date and are therefore not ranked in the 2026 edition. Two more states, Yobe and Zamfara, *did* publish accounts and are fully assessed on the objective measures, but returned too few survey responses for their citizen verdict to be reliable.

All four are nevertheless covered in full through their individual state profiles. Their exclusion from the ranking is based strictly on the data requirements of the Index and should not be read as an assessment of their performance.

The omission is itself a finding. Transparency is a fundamental pillar of good governance, and the timely publication of audited accounts is one of its clearest expressions. Because the Index relies on independently verifiable fiscal evidence, states that do not publish audited accounts within the assessment period cannot be scored. In this sense transparency is not simply measured by the Index; it is a prerequisite for inclusion, and the FCT and Rivers can become eligible once their audited accounts are published.

Nigeria's Macroeconomy in 2026

**A Bigger Economy on Paper. A Steadier One in Practice.
A Per-Capita Reality Still Waiting to Improve.**



Every assessment of state performance must begin with the national economy because it defines the opportunities and constraints within which every state operates. The economic environment determines the resources available to governments, the cost of delivering public services, and ultimately the conditions under which citizens experience development.



By mid-2025, Nigeria's macroeconomic indicators showed signs of improving stability (World Bank, 2025). The National Bureau of Statistics' rebasing of GDP to a 2019 base year revised 2024 nominal GDP upward by 35.4% to ₦372.82 trillion. This maintained Nigeria's position as Africa's fourth-largest economy by nominal US-dollar GDP. The revised data also showed a predominantly service-based economy, with services accounting for 55.5% of output, agriculture 27.8%, and industry 16.7%. While these figures reveal a larger and more diversified economy, they do not by themselves indicate stronger real growth or improved household welfare.



The broader macroeconomic picture also improved. Real GDP growth remained steady at between 3% and 4%, inflation declined significantly from its 2024 peak, foreign exchange reserves strengthened, and federal revenues improved considerably. For state governments, the most immediate consequence was a substantial increase in Federation Account Allocation Committee disbursements and stronger VAT collections, creating one of the largest fiscal expansions many states have experienced in recent years.



Yet stronger public finances have not translated into equally strong improvements in citizens' lives. Economic growth continues to lag the pace required to reduce poverty meaningfully, while rising living costs, debt service obligations, and the lingering effects of currency depreciation continue to constrain household welfare. The result is an economy that appears stronger on paper than it often feels in practice.



This distinction lies at the heart of the pcl. State Performance Index. The fiscal windfall helps explain why many states recorded stronger revenues, larger capital budgets, and healthier fiscal indicators between 2024 and 2026. At the same time, persistent pressures on household welfare explain why citizen satisfaction remains comparatively subdued across many areas of public service delivery. The pSPI measures precisely this intersection between government performance and citizen experience, providing a balanced assessment of whether stronger public finances are translating into better outcomes for the people they are intended to serve.

The National Tide of 2024–26

State performance over the period did not occur in isolation. At least, seven major developments shaped the fiscal and economic environment in which states operated and help explain some of the movement captured by the Index.

1 Subsidy removal and exchange rate reform.

The removal of the fuel subsidy and the shift towards a market determined exchange rate significantly changed the fiscal environment. Higher naira denominated oil receipts, exchange rate gains and stronger VAT collections increased transfers from the Federation Account. At the same time, higher prices placed considerable pressure on households. States therefore experienced stronger revenues at a time when many citizens were facing greater pressure on their cost of living.

2 A significant increase in shared revenue.

Federation Account distributions increased substantially during the period, giving states greater fiscal resources. Oil producing states benefited particularly from the 13 per cent derivation principle, while some non-oil states also recorded stronger revenues through VAT and improvements in internally generated revenue. The result was a stronger fiscal position for many states, although the gains were not evenly distributed. Security's shadow over governance

3 Inflation begins to ease.

After a difficult period of rising prices, headline inflation moderated through 2026. This represents an improvement in the broader economic environment, but households continue to face high prices, particularly for food and essential services. The continued pressure on household welfare helps explain why citizen ratings for areas such as employment and clean water remain relatively weak despite improvements in some macroeconomic indicators.

4 Electricity devolution takes hold.

Reforms to Nigeria's electricity sector have given states greater responsibility for developing and regulating their own electricity markets. By 2026, several states like Abia, Lagos, Ogun and others had begun taking on this responsibility. This creates an important opportunity for states to improve power supply, attract investment and support economic activity, all of which can ultimately strengthen internally generated revenue.

5 Local government autonomy becomes more consequential.

The 2024 Supreme Court decision supporting the direct payment of statutory allocations to elected local governments has increased the importance of the third tier in public service delivery. This matters for the pSPI because local governments have significant responsibilities in areas such as sanitation, primary healthcare and other basic services that directly shape citizens' everyday experience of government.

6 The move towards state policing.

Efforts to establish state police advanced considerably in 2026 as the required constitutional changes progressed through the legislative process. While state police forces are not yet operational, the reform could significantly change how security is managed across the federation. This is particularly important given that security, with a national citizen score of 2.84, remains one of the weaker areas of the citizen assessment.

7 Tax reform and the push for greater self reliance.

The tax reforms enacted in 2025 and taking effect from 2026 introduce changes intended to strengthen revenue mobilisation and reshape aspects of revenue distribution. For states, this increases the importance of developing sustainable sources of internally generated revenue. Fiscal self reliance, already weighted at 25 per cent in the pSPI, is therefore likely to become even more important in the years ahead.

Against this broader backdrop, Nigeria's economy is expected to continue growing. The more important question for states is whether stronger national and state finances translate into better services, stronger institutions and improvements that citizens can experience. This is one of the central questions the pSPI will continue to track.

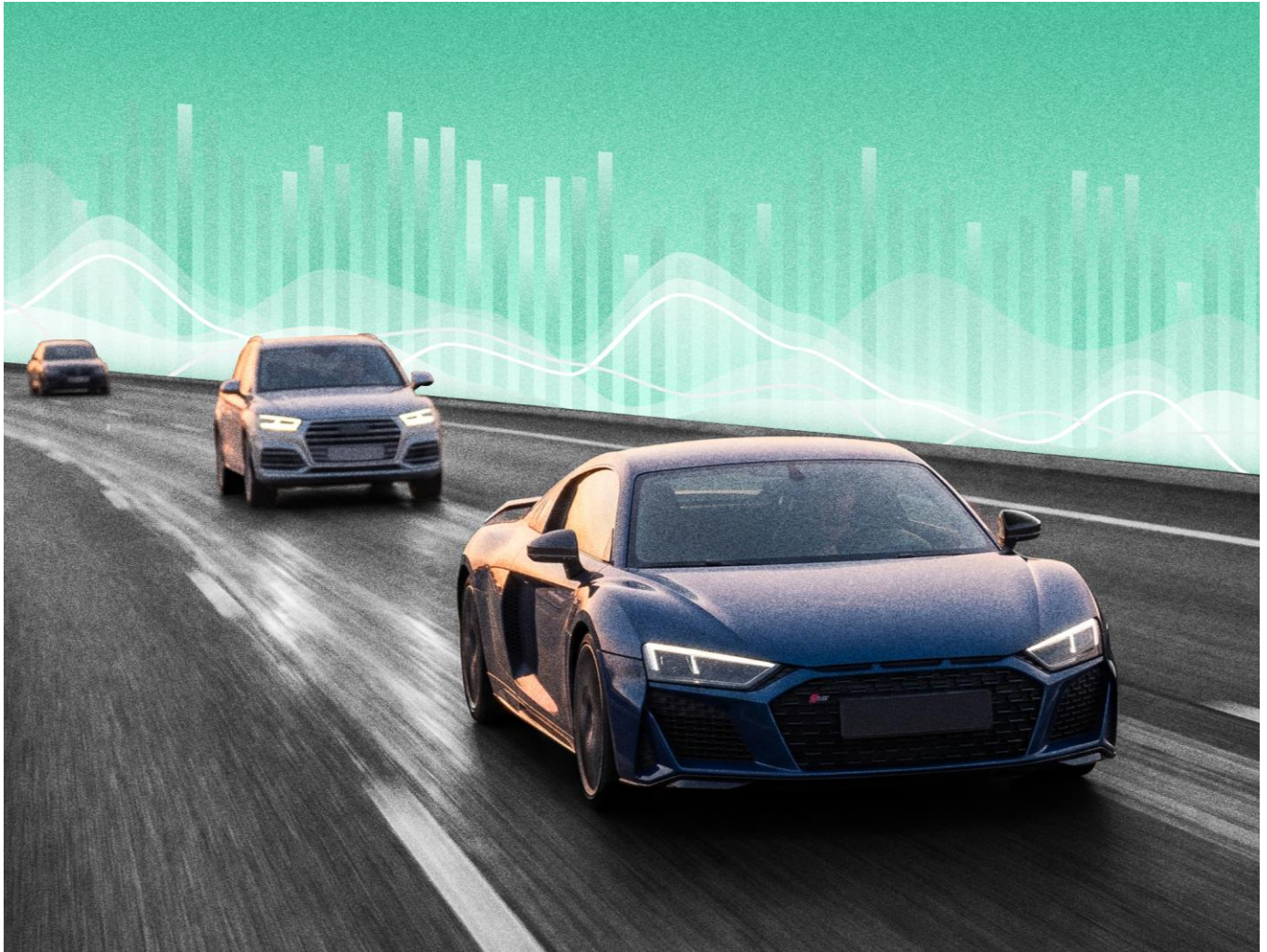


Understanding the Drivers of Performance

While increased federal allocations improved the fiscal position of every state, differences in governance, institutional capacity, and local conditions influenced how effectively those additional resources were translated into improved outcomes.

States with stronger fiscal management, effective service delivery, and greater institutional capacity were generally better positioned to benefit from increased revenues and the gradual easing of inflation toward the end of the review period. By contrast, states facing persistent insecurity, limited economic diversification, or weaker implementation capacity often experienced slower improvements despite operating within the same national policy environment.

The Momentum Index reflects these differences. It highlights that national reforms and broader economic conditions created opportunities for all states, but the extent to which those opportunities translated into measurable progress depended largely on each state's policy choices, governance, and implementation capacity.



The three-edition trajectory

With three editions now completed, it is possible to look beyond a single year and begin to see how state positions have changed over time. Among the 33 states ranked in 2026, 17 are ranked higher than they were in 2024, 14 are lower, and two remain unchanged.

These movements reflect differences in state performance as well as improvements made to the 2026 methodology. The three-edition trajectory therefore provides a useful picture of direction, while the current performance snapshot shows where each state stands today.

The 2026 order and how states arrived at it

The following table presents the final 2026 performance ranking alongside each state's position in the published 2024 and 2025 editions. It also shows the net number of places gained or lost across the three editions.

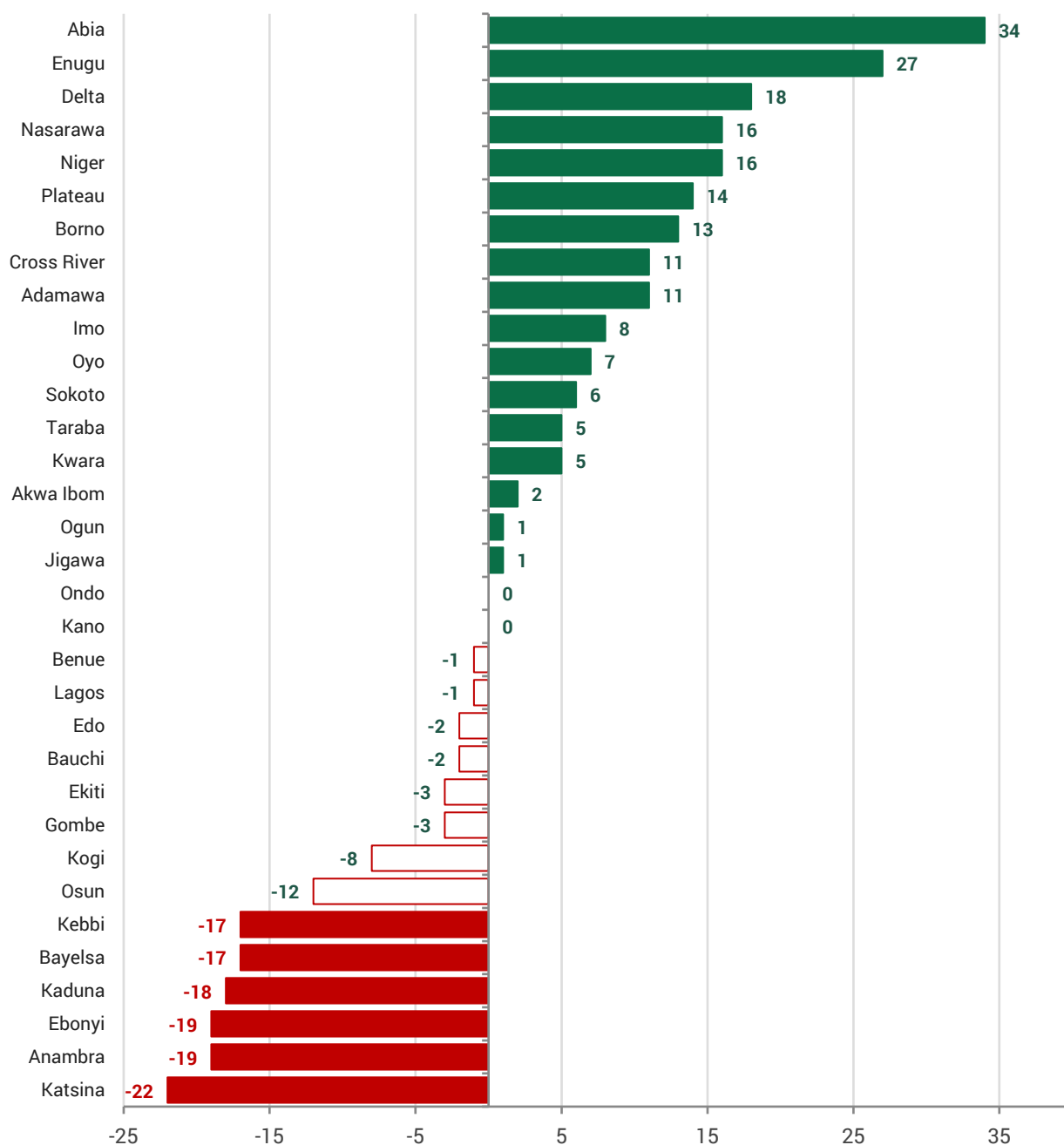
Because the editions were produced on different score scales, progress/decline in performance is measured through changes in rank rather than differences in scores. This preserves the published results of earlier editions while providing a consistent way to track movement over time. The four states not ranked in 2026 are shown separately below the ranked states.

2026	State	2024	2025	2026	Net '24→'26
1	Jigawa	2	8	1	+1
2	Abia	36	10	2	+34
3	Enugu	30	20	3	+27
4	Gombe	1	7	4	-3
5	Lagos	4	1	5	-1
6	Ekiti	3	26	6	-3
7	Kano	7	30	7	0
8	Akwa Ibom	10	21	8	+2
9	Borno	22	36	9	+13
10	Kwara	15	18	10	+5
11	Sokoto	17	33	11	+6
12	Oyo	19	11	12	+7
13	Niger	29	5	13	+16
14	Delta	32	17	14	+18
15	Adamawa	26	4	15	+11
16	Taraba	21	24	16	+5
17	Ogun	18	2	17	+1
18	Nasarawa	34	6	18	+16
19	Plateau	33	9	19	+14
20	Cross River	31	14	20	+11
21	Osun	9	22	21	-12
22	Bauchi	20	12	22	-2
23	Bayelsa	6	29	23	-17
24	Kogi	16	35	24	-8
25	Edo	23	16	25	-2
26	Benue	25	23	26	-1
27	Anambra	8	34	27	-19
28	Ondo	28	27	28	0
29	Imo	37	31	29	+8
30	Kaduna	12	3	30	-18
31	Kebbi	14	15	31	-17
32	Ebonyi	13	13	32	-19
33	Katsina	11	32	33	-22

Not scored in 2026: Yobe (2024: 27, 2025: 19); Rivers (2024: 24, 2025: 25); Zamfara (2024: 35, 2025: 28); FCT (2024: 5, 2025: 37).



Net rank movement, 2024 to 2026 - all 33 states ranked in 2026



Net places gained or lost between the 2024 and 2026 editions

The shape of the table

The 2026 ranking falls broadly into three groups. At the top is a relatively small group of states with a clear lead: Jigawa, Abia, Enugu, Gombe and Lagos. These states combine strong fiscal fundamentals with, in most cases, citizen satisfaction above the national neutral midpoint.

The middle of the table is much more closely contested. Composite scores are tightly grouped, with relatively small differences separating several states. This is where the momentum view becomes particularly useful, as rank alone may not fully reflect the direction or pace of a state's progress.

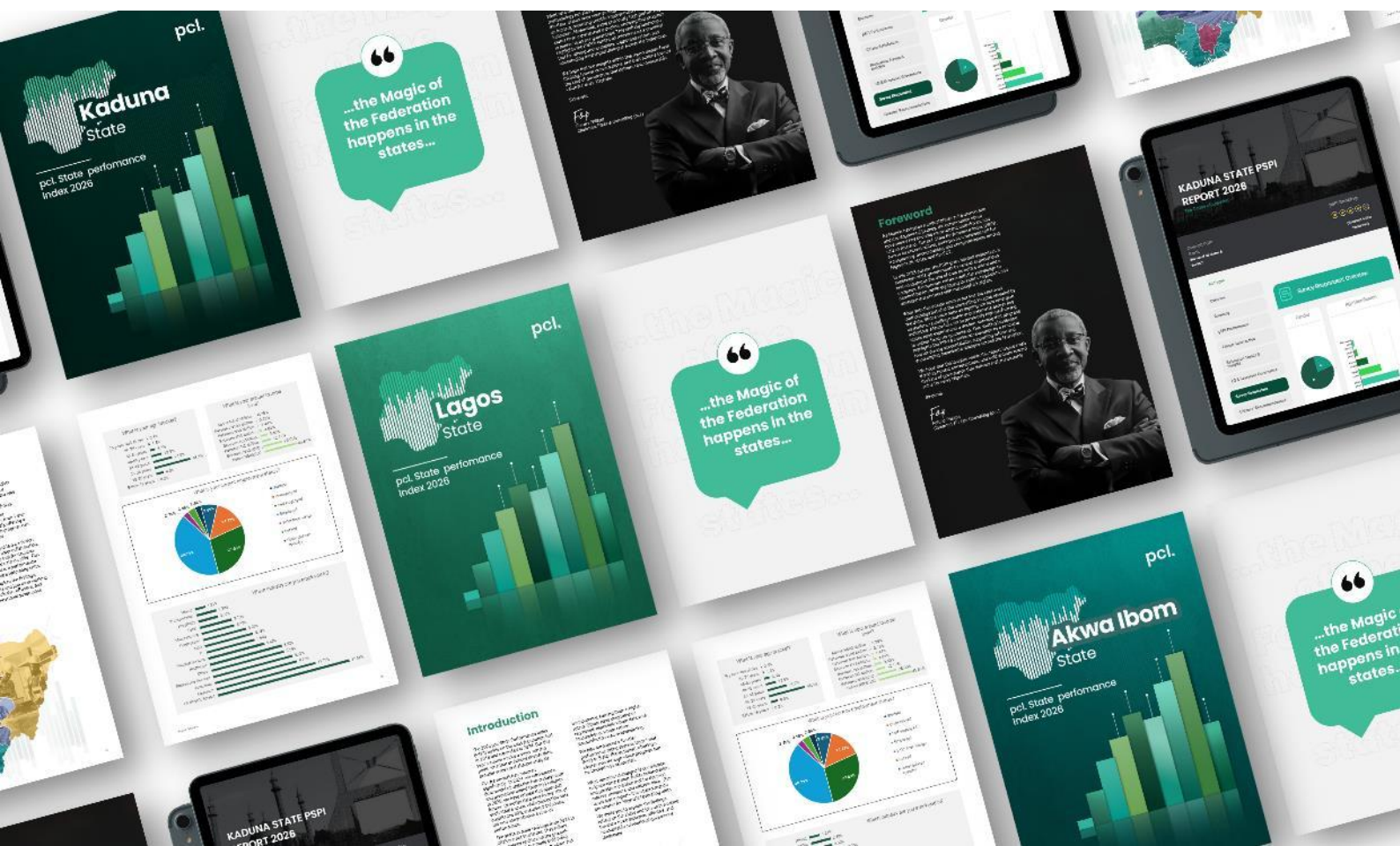
At the lower end are states whose performance is generally affected by identifiable weaknesses, most commonly high debt exposure, low citizen satisfaction or a combination of both. The close clustering across much of the ranking is itself an important finding. It shows that many states are performing at broadly similar levels, making it important not to place too much emphasis on small differences in rank. This is why each state's current position is presented alongside its trajectory over time.

Reading the movements

Some of the largest improvements are significant. Abia moved from 36th in 2024 to 2nd in 2026, Enugu from 30th to 3rd and Delta from 32nd to 14th, while Niger and Nasarawa each gained sixteen places. Jigawa's rise to first place is supported by a strong combination of fundamentals, including the highest citizen satisfaction score in the country, relatively low debt exposure and timely publication of its audited accounts. At the other end, Katsina declined by 22 places, Anambra and Ebonyi by 19 places each, and Kaduna by 18 places. These changes reflect, among other factors, the revised treatment of debt sustainability and transparency, as well as other adjustments under the previous approach.

The revised ranking still has a strong relationship with the initially launched results, with a correlation of approximately 0.74, but there are meaningful changes in the order of states. Importantly, the revised results are more closely aligned with the underlying fiscal and citizen evidence. This is ultimately the purpose of the revision: to ensure that the ranking reflects the fundamentals as accurately and consistently as possible.

A detailed report on each state can be downloaded from www.pspi.com.ng



The Indicators

The five (5) pillars of the pSPI measure different aspects of state performance. Each provides a distinct view of how effectively a state is governed and where its strengths and weaknesses lie. This section examines each pillar in detail, alongside the sixteen services and governance parameters rated directly by citizens, before drawing out the broader themes that emerge across them.

As with the rest of the report, the indicators are considered through two lenses: where a state stands in the current edition and, where the evidence allows, how the indicator has contributed to its movement over time.

Reading every indicator

Each pillar is presented using a consistent approach. The analysis considers the national picture, the leading and lagging states, the factors influencing movement, why the indicator matters and examples of notable state performance. The five (5) objective pillars, citizen satisfaction, revenue self-reliance, debt sustainability, revenue growth and transparency, are based on audited financial statements and other verifiable data. The citizen satisfaction pillar is based on survey responses and is interpreted with appropriate consideration for differences in the number of responses recorded across states.



Understanding the Citizen Ratings

Citizens rate 16 public services and governance parameters on a five-point scale, with higher scores representing greater satisfaction. The key reference point is the 3.00 neutral midpoint. Scores at or above this level indicate that citizens are generally more satisfied than dissatisfied, while scores below it indicate greater dissatisfaction. The national composite citizen score for 2026 is 3.01, placing the overall citizen assessment only slightly above the neutral midpoint.

Score	Interpretation	What it Means
4.50 – 5.00	Exceptional	Citizens report consistently outstanding performance.
4.00 – 4.49	Strong	Performance is viewed very positively, with only limited room for improvement.
3.50 – 3.99	Good	Citizens are generally satisfied, although performance is not yet best-in-class.
3.00 – 3.49	Moderate (<i>Above the neutral midpoint</i>)	Performance is viewed more positively than negatively, but significant improvement remains possible.
2.50 – 2.99	Weak (<i>Below the neutral midpoint</i>)	Citizens express more dissatisfaction than satisfaction, signalling an area requiring attention.
Below 2.50	Critical	Performance is consistently poor and demands urgent policy intervention.



The National Citizen Scorecard

The table below ranks the sixteen parameters from the highest to the lowest national citizen rating. Ten of the sixteen meet or exceed the 3.00 neutral midpoint, while six fall below it.

S/N	Parameter	Score	Interpretation
1	Education affordability	3.71	Good
2	Owning property	3.48	Moderate
3	Roads	3.25	Moderate
4	Publicity of policies	3.23	Moderate
5	Public transport	3.16	Moderate
6	Healthcare affordability	3.15	Moderate
7	Environmental cleanliness	3.15	Moderate
8	Honesty of public servants	3.12	Moderate
9	Healthcare quality	3.08	Moderate
10	Education quality	3.00	Moderate
11	Economic opportunity	2.88	Weak
12	Law-enforcement conduct	2.85	Weak
13	Security	2.84	Weak
14	Govt support for business	2.71	Weak
15	Clean water	2.67	Weak
16	Finding employment	2.31	Critical

The results show a clear pattern. Citizens are most positive about education affordability, which records the highest national score at 3.71. At the other end, some of the issues that most directly affect livelihoods and everyday life receive the weakest ratings. Economic opportunity, security, government support for business, clean water and employment all fall below the neutral midpoint.

Finding employment records the lowest score at 2.31 and is the only parameter rated critical nationally. There is also a noticeable difference between affordability and quality. Education affordability, for example, scores considerably higher than education quality, while healthcare affordability only slightly exceeds healthcare quality. Overall, the results suggest that citizens are more positive about the affordability and accessibility of some services than about economic opportunities and other conditions that shape their daily lives.

About the citizen survey

The citizen assessment draws on more than 38,000 responses, providing a substantial base for the national analysis. Response levels vary considerably across states, ranging from more than 12,000 responses in Lagos to several hundred in some smaller samples. Yobe and Zamfara did not record enough responses to support a reliable citizen assessment and are therefore not scored on the citizen pillar or included in the overall 2026 ranking.

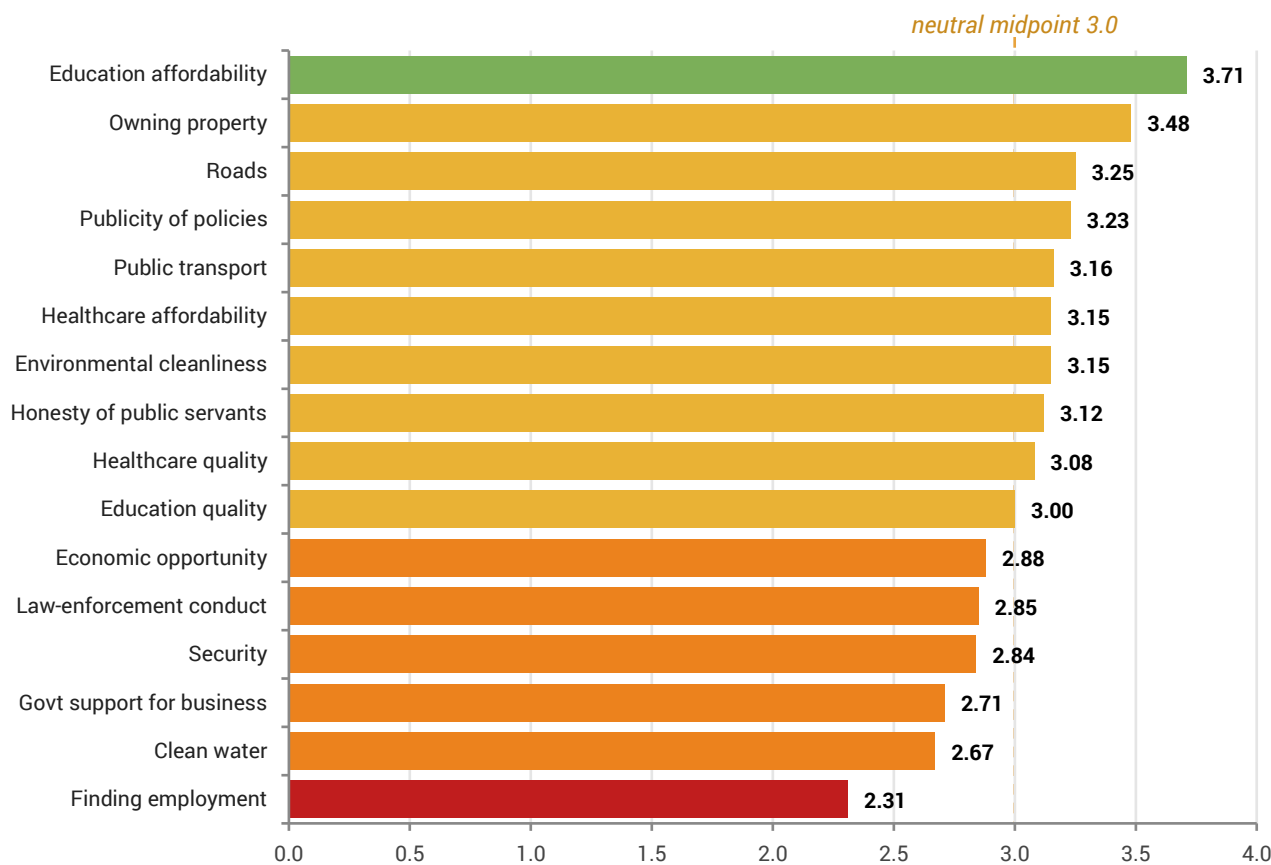
What Nigerians Feel

Sixteen indicators, sixteen verdicts

Aggregated nationally, citizen satisfaction sits right at the boundary between discontent and contentment, with a composite score of 3.01 against a 3.00 neutral midpoint. The chart below ranks all sixteen parameters;



What Nigerians feel – national scores across all 16 indicators



National mean citizen satisfaction (1–5), 2026

National mean citizen satisfaction across all 16 perception parameters, 2026. Source: pSPI 2026 (revised edition).

Education affordability scores highest at 3.71, while the **ease of finding meaningful work is weakest at 2.31, the only parameter at a critical level nationally**. The national composite stands at 3.01, only marginally above the 3.00 neutral midpoint. The three-year movement adds context: sentiment on the honesty of public servants has risen most since 2024, a rare and encouraging trust gain, while confidence in government support for business has fallen most, a warning for the private-sector engine.

Citizen satisfaction (30% of the composite)

The national score: The national citizen satisfaction score is 3.01 on the five-point scale, only slightly above the 3.00 neutral midpoint. Education affordability records the highest national rating at 3.71, while finding employment is lowest at 2.31 and is the only parameter rated critical nationally.

Direction of travel: Citizen sentiment remains just above the neutral midpoint despite the high cost of living. This suggests that, overall, satisfaction with public services has remained relatively stable. However, the margin is narrow, particularly in areas that directly affect livelihoods and economic opportunity.

Leading states: Jigawa records the highest citizen satisfaction score at 3.97, followed by Abia at 3.92, Cross River at 3.67, Adamawa at 3.58 and Sokoto at 3.54. The spread across different regions suggests that positive citizen experiences are not limited to any particular part of the country.

Lagging states: The lowest citizen satisfaction scores are recorded in Katsina at 1.80, Imo at 1.89, Kebbi at 2.07, Ondo at 2.31 and Ebonyi at 2.45. Lagos also falls below the neutral midpoint at 2.58. Given that Lagos recorded more than 12,000 survey responses, the largest sample in the country, this points to an important gap between the state's strong fiscal position and how citizens experience its services.

Momentum read: Citizen satisfaction helps explain some of the largest movements in the overall ranking. Abia's rise to second place is supported by a citizen score of 3.92, one of the highest in the country. At the other end, Katsina's decline to the bottom of the ranking coincides with the country's lowest citizen score, 1.80, and weaknesses in other areas of the assessment.

Why it matters

Fiscal performance matters most when it translates into outcomes that citizens can see and experience. A state may record strong financial results without its residents experiencing corresponding improvements in services or quality of life. This is why citizen satisfaction carries the largest individual weight in the pSPI.

The standout

Jigawa records the strongest citizen assessment in the country at 3.97. Combined with its strong fiscal position, this helps explain its first-place overall ranking.

Revenue self-reliance (25% of the composite)

The national score: Revenue self-reliance measures internally generated revenue as a share of net federation receipts. For most states, internally generated revenue remains considerably lower than transfers from the Federation Account, indicating continued dependence on federally distributed revenue.

Direction of travel: The changing tax environment is expected to place greater emphasis on states developing their own revenue bases. Current results, however, show a significant gap between a relatively small number of states with strong internally generated revenue and the majority that remain heavily dependent on federation transfers.

Leading states: Lagos is by far the most self-reliant state at 672 per cent, followed by Enugu at 232 per cent and Ogun at 217 per cent. Oyo and Katsina follow at 76 per cent each. In the leading states, particularly the top three, internally generated revenue is sufficient to match or significantly exceed federation receipts.

Lagging states: Bayelsa records the lowest self-reliance ratio at 10 per cent, followed by Taraba at 11 per cent, Benue at 16 per cent, and Delta and Adamawa at 18 per cent each. These states continue to generate only a relatively small share of the revenue they receive from the federation.

Momentum read: Revenue self-reliance contributes significantly to the position of several of the strongest movers. Enugu's strong own revenue performance, reflected in a self-reliance z score of +1.45, is an important factor in its rise from 30th to 3rd across the three editions. Lagos's exceptionally large internally generated revenue base similarly supports its position among the leading states in 2026.

Why it matters

Greater revenue self-reliance gives states more control over their finances. States with strong internally generated revenue are better positioned to plan over the medium term, respond to fiscal shocks and finance development priorities without depending predominantly on federation transfers. States with weaker own revenue bases remain more exposed to changes in federally distributed revenues.

The standout

Lagos remains in a category of its own on revenue self-reliance, generating internally several times what it receives through net federation transfers. Its performance demonstrates the fiscal advantage that can come from a large and diversified subnational economy.

Debt sustainability (20% of the composite)

The national score: Debt sustainability is assessed using two measures: debt per capita and debt relative to revenue, weighted equally. Lower debt exposure translates into a stronger score. Of all the pillars, debt sustainability has the greatest influence on changes in the revised 2026 ranking.

Direction of travel: Rising government revenues have improved debt-to-revenue ratios in many states, even where the actual stock of debt has increased. However, there remains a wide gap between states with manageable debt positions and those carrying significantly higher levels of exposure.

Leading states: Jigawa records the strongest blended debt score at +1.09, followed by Osun at +0.83, Akwa Ibom at +0.82, Delta at +0.64 and Kano at +0.62. These states combine relatively manageable debt levels with stronger capacity to support their obligations from available revenues.

Lagging states: Kaduna records the weakest debt sustainability score at -2.82, followed closely by Lagos at -2.79. Cross River (-1.66), Edo (-1.10) and Bauchi (-1.05) also record relatively high debt exposure.

Momentum read: Debt sustainability explains several of the largest movements in the ranking. Jigawa's relatively low debt exposure contributes significantly to its first-place position, while Delta's strong debt position supports its rise in the rankings. Kaduna's decline is driven substantially by its debt exposure. Lagos presents an important contrast: it combines one of the highest debt burdens with the strongest revenue self-reliance in the country, demonstrating why individual pillars need to be considered together.

Why it matters

Debt reduces the amount of future revenue available for other priorities. Where debt obligations are high relative to a state's revenue base, fewer resources may be available for infrastructure, public services and responding to unexpected fiscal pressures. Sustainable borrowing, therefore, depends not simply on the amount owed but also on the state's capacity to support that debt.

The standout

Jigawa combines relatively low per-capita debt with a manageable debt-to-revenue ratio, providing an important foundation for its first-place overall ranking.

Revenue growth (15% of the composite)

The national score: Revenue growth measures the year-on-year change in internally generated revenue. It therefore captures whether states are expanding their own revenue base rather than simply benefiting from increases in federation transfers.

Direction of travel: Internally generated revenue is growing across much of the federation, although at very different rates. Several states currently in the middle of the rankings are recording sufficiently strong growth to significantly improve their fiscal positions if that performance is sustained.

Leading states: Enugu records the highest revenue growth at 126 per cent, followed by Edo at 116 per cent, Oyo at 113 per cent, Gombe at 111 per cent and Niger at 97 per cent.

Lagging states: Sokoto and Osun record declines of 7 per cent and 2 per cent, respectively. Adamawa, Ondo and Bayelsa record relatively modest growth of 19 per cent, 20 per cent and 21 per cent, respectively.

Momentum read: Strong revenue growth supports the upward movement of several states. Enugu's growth score of +2.43 is a major contributor to its rise from 30th to 3rd across the three editions, while Niger's near doubling of internally generated revenue contributes to its strong upward trajectory. Conversely, declining own revenue places additional pressure on Sokoto and Osun's performance.

Why it matters

Revenue growth provides an indication of whether a state is strengthening its ability to finance itself over time. Sustained growth in internally generated revenue can reduce dependence on federation transfers and provide greater flexibility to fund development priorities. Weak or declining growth can leave a state increasingly dependent on external transfers.

The standout

Enugu records the fastest internally generated revenue growth in the federation, an important factor behind its substantial improvement across the three editions.

Transparency (10% of the composite)

The national score: Transparency is assessed based on when each state published its FY2025 audited accounts relative to the 31 July statutory deadline. Earlier publication receives a higher score, while states that do not publish qualifying accounts within the assessment period are not scored.

Direction of travel: Timely publication has become common among the states ranked. This represents an important improvement in fiscal transparency, with late publication increasingly becoming the exception rather than the norm.

Leading states: Benue records the highest transparency score at 1.00, followed by Imo at 0.97, Plateau at 0.94, Delta at 0.91 and Sokoto at 0.88.

Lagging states: Ebonyi, Enugu, Katsina, Kogi and Lagos each record a score of 0.12. These states published close to the deadline, meaning they remain compliant but receive a lower score than states that published earlier.

Momentum read: Transparency has a more modest effect on movement than some of the other pillars, but it can reinforce wider performance trends. Delta's early publication contributes positively to its overall position. Enugu, by contrast, ranks third despite publishing relatively late, owing to its strong performance in revenue growth and self-reliance. For Katsina, late publication adds to weaknesses elsewhere in the assessment. The most significant effect occurs when the minimum data requirement is not met. States without qualifying audited accounts, like Rivers and FCT, cannot be fully assessed and are therefore excluded from the ranking.

Why it matters

Timely publication of audited accounts enables an independent assessment of a state's finances. Without reliable and accessible financial information, fiscal performance cannot be properly verified. Transparency is therefore both a component of the Index and an important requirement for participation in the full assessment.

The standout

Benue published the earliest among the assessed states, setting the 2026 benchmark for the timely publication of audited accounts.

Progress since 2024

With three editions now completed, state performance can be viewed as a trajectory rather than simply a series of annual rankings. The momentum view tracks changes in rank across 2024, 2025 and 2026 and shows how improvements across the individual pillars translate into movement over time.

The largest improvements can generally be linked to identifiable strengths. Abia's rise to second place is supported by strong citizen satisfaction and fiscal performance. Enugu's rise from 30th to 3rd is driven particularly by exceptional revenue growth and strong self-reliance. Delta's improvement is supported by a relatively strong debt position and early publication of its accounts, while the gains recorded by Niger and Nasarawa reflect improvements in important fiscal measures.

The largest declines are similarly connected to specific weaknesses. Katsina's fall combines very low citizen satisfaction with relatively late publication of its accounts. Kaduna's decline is driven substantially by its debt position, while Anambra and Ebonyi face weaknesses across other areas of the assessment.

The broader conclusion is straightforward: under the revised approach, changes in rank can be more clearly connected to the underlying indicators driving state performance.

Cross-indicator themes

The perception–performance gap

One of the clearest findings is the difference, in some states, between what the financial evidence shows and what citizens report. Strong fiscal performance does not always translate immediately into positive citizen experiences.

Enugu, for example, ranks third overall on the strength of its fiscal performance, while its citizen rating is less impressive. Lagos presents an even clearer contrast. Despite its exceptional revenue base and strong overall standing, its citizen satisfaction score of 2.58 remains below the national neutral midpoint, based on the largest survey sample in the country. The opposite also occurs. In states such as Cross River, Adamawa and Sokoto, citizen sentiment can be stronger than some of the underlying fiscal measures would suggest. These differences reinforce the importance of assessing both objective performance and citizens' lived experience rather than relying on either alone.

The employment and cost-of-living signal

Economic concerns are concentrated near the bottom of the national citizen scorecard. Finding employment records the lowest national score at 2.31, followed by government support for business at 2.71 and economic opportunity at 2.88. Together, these results point to continued pressure on livelihoods despite improvements in some broader economic indicators. They also suggest that stronger government revenues will ultimately be judged by whether they translate into jobs, business opportunities and improvements in household welfare.

Security's shadow over governance

Security scores 2.84 nationally, while law enforcement conduct records 2.85, placing both below the neutral midpoint. The impact is particularly significant in parts of the country like Benue where insecurity directly affects economic activity and access to public services. Security also affects performance beyond the citizen pillar. Persistent insecurity can disrupt education, healthcare, agriculture, commerce and infrastructure delivery. Improving security can therefore create benefits across several areas of state performance.

Infrastructure and the everyday state

Citizen ratings for basic infrastructure are mixed. Clean water scores 2.67 and remains below the neutral midpoint, while environmental cleanliness at 3.15, public transport at 3.16 and roads at 3.25 receive moderately positive assessments. These services are among the most visible ways citizens experience government and involve responsibilities shared across state and local governments. With greater attention now being placed on local government finances and responsibilities, improvements in these everyday services will be an important area to watch in future editions of the pSPI.

The States

The States

Every state starts from a different position and faces its own opportunities and constraints. A single ranking cannot capture that full picture. This section therefore profiles all thirty-six states and the Federal Capital Territory by geopolitical zone, showing both where each state stands in 2026 and how its position has changed across the three editions. Each profile also links those results to the state's fiscal fundamentals and citizen experience.

How to read a state profile



Each profile begins with the state's 2026 position, including its rank, composite score and consistency grade, as well as the pillars that strengthen or weaken its overall performance.



It then shows the state's progress by tracing its ranking across the 2024, 2025 and 2026 editions and identifying the main factors behind that movement.



This is followed by the citizen assessment, with the number of survey responses clearly stated.



More than 38,000 responses were recorded nationwide, providing a strong basis for the citizen analysis across assessed states.



A concise set of fiscal indicators, drawn from finalised FY2025 audited accounts, completes the profile before a short overall assessment brings the findings together.

Unless otherwise stated, all figures are from the pSPI 2026 dataset.



North-Central



The North-Central, also known as the Middle Belt, includes the Federal Capital Territory and some of the country's most important agricultural states. Security pressures and the rising cost of food continue to shape the experience of citizens across much of the region. Kwara records the strongest 2026 position in the zone, ranking 10th nationally. Nasarawa shows the greatest improvement, gaining 16 places across the three editions, while Kogi records the largest decline, falling by 8 places. The FCT is profiled but not ranked in the 2026 edition.

Benue

26 nationally · ★★

Strongest pillar transparency (z +1.64); weakest citizen satisfaction (z -0.92)



Composite score **-0.20 (26/33)**



Citizen **2.48 (Critical)** from 513 responses.



Rated highest Education affordability (3.17), honesty of public servants (3.00), healthcare affordability (2.86)



Rated lowest Security (1.86), law-enforcement conduct (2.00), clean water (2.14)



Fiscal indicators Revenue self-reliance 16% · IGR per capita ₦3.8k · debt per capita ₦24.7k · debt-to-revenue 62% · capital share 74% · transparency 1.00.



Momentum 25 → 23 → 26 (net -1); Benue sits slightly below its starting position. Strong transparency supports its standing, while low citizen ratings for security, law-enforcement conduct and clean water highlight service priorities.

FCT

Status:

not ranked in 2026



Composite score N/A



Citizen **2.90 (Weak)** from 5,968 respondents



Rated highest N/A



Rated lowest N/A



Fiscal indicators N/A



Momentum 5 → NA → Not ranked (net N/A); The FCT remains profiled but is unranked in 2026 because qualifying FY2025 audited accounts were unavailable by the assessment cut-off; no current performance ranking is assigned.

Kogi

#24 nationally · ★★

Strongest pillar is citizen satisfaction (z +0.38); weakest is transparency (z -1.60)



Composite score **-0.15 (24/33)**



Citizen 3.18 (Moderate) from 385 responses.



Rated highest owning property (4.25), law-enforcement conduct (3.83), honesty of public servants (3.80)



Rated lowest govt support for business (2.40), finding employment (2.60), public transport (2.60)



Fiscal indicators Revenue self-reliance 28% · IGR per capita ₦6.1k · debt per capita ₦31.5k · debt-to-revenue 54% · capital share 26% · transparency 0.12.



Momentum 16 → 35 → 24 (net -8); Kogi has recovered part of its earlier loss. Positive ratings for property ownership and public officials support its profile, while financial disclosure and employment remain priorities.

Kwara

#10 nationally · ★★★

Strongest pillar is transparency (z +1.00); weakest is revenue growth (z -0.46)



Composite score **0.17 (10/33)**



Citizen 3.24 (Moderate) from 449 responses.



Rated highest honesty of public servants (3.60), education affordability (3.60), healthcare affordability (3.60)



Rated lowest finding employment (2.50), security (2.71), roads (3.00)



Fiscal indicators Revenue self-reliance 60% · IGR per capita ₦20.5k · debt per capita ₦47.4k · debt-to-revenue 57% · capital share 56% · transparency 0.82.



Momentum 15 → 18 → 10 (net +5); Kwara has rebounded into the top ten. Strong transparency and favourable affordability ratings support its standing, while revenue growth and employment offer scope for further progress.

Nasarawa

#18 nationally · ★★

Strongest pillar is debt sustainability (z +0.56); weakest is revenue growth (z -0.69)



Composite score **-0.02 (18/33)**



Citizen 3.15 (Moderate) from 321 responses.



Rated highest owning property (4.33), education affordability (4.00), healthcare quality (4.00)



Rated lowest finding employment (1.33), govt support for business (2.25), education quality (2.33)



Fiscal indicators Revenue self-reliance 34% · IGR per capita ₦16.0k · debt per capita ₦25.7k · debt-to-revenue 27% · capital share 60% · transparency 0.38.



Momentum 34 → 6 → 18 (net +16); Nasarawa retains a substantial overall gain despite losing ground recently. Relatively favourable debt indicators support its position, while weak revenue growth and employment ratings highlight remaining gaps.

Niger

#13 nationally · ★★

Strongest pillar is revenue growth (z +1.54); weakest is transparency (z -0.63)



Composite score **0.10 (13/33)**



Citizen 2.97 (Weak) from 578 responses.



Rated highest education affordability (4.11), healthcare quality (4.00), healthcare affordability (4.00)



Rated lowest security (1.80), roads (2.00), clean water (2.25)



Fiscal indicators Revenue self-reliance 25% · IGR per capita ₦9.2k · debt per capita ₦42.0k · debt-to-revenue 54% · capital share 76% · transparency 0.38.



Momentum 29 → 5 → 13 (net +16); Niger remains well ahead of its starting position despite its recent retreat. Strong revenue growth supports its standing, while transparency and citizen concerns about security and roads warrant attention.

Plateau

#19 nationally · ★★

Strongest pillar is transparency (z +1.43); weakest is revenue self-reliance (z -0.29)



Composite score **-0.04 (19/33)**



Citizen 2.84 (Weak) from 770 responses.



Rated highest public transport (4.00), environmental cleanliness (3.56), education affordability (3.43)



Rated lowest security (1.60), economic opportunity (1.83), finding employment (2.22)



Fiscal indicators Revenue self-reliance 29% · IGR per capita ₦7.7k · debt per capita ₦37.7k · debt-to-revenue 77% · capital share 53% · transparency 0.94.



Momentum 33 → 9 → 19 (net +14); Plateau retains a notable overall gain despite its recent setback. Strong transparency supports its profile, while limited revenue self-reliance and weak security and economic-opportunity ratings warrant attention.

State	2026	Net	Citizen (n)	Self-rel.	Debt z	Transp.
Kwara	10	+5	3.24 (n=449)	60%	-0.06	0.82
Niger	13	+16	2.97 (n=578)	25%	+0.05	0.38
Nasarawa	18	+16	3.15 (n=321)	34%	+0.56	0.38
Plateau	19	+14	2.84 (n=770)	29%	-0.13	0.94
Kogi	24	-8	3.18 (n=385)	28%	+0.20	0.12
Benue	26	-1	2.48 (n=513)	16%	+0.22	1.00
FCT	—	n/s	2.90 (n=5,968)	—	—	—

North-East



The North-East continues to operate under significant security and development pressures, yet the zone also includes some of the stronger performers in the 2026 edition. Gombe leads the region, ranking 4th nationally, while several states show signs of improving fiscal performance. Borno records the strongest progress across the three editions, gaining 13 places. Gombe, despite retaining the highest position in the zone, records the largest decline, falling by three places from its 2024 ranking. Yobe is profiled but not ranked in the 2026 edition.

Adamawa

#15 nationally · ★★

Strongest pillar is citizen satisfaction (z +1.14); weakest is revenue growth (z -0.89)



Composite score **0.03 (15/33)**



Citizen 3.58 (Good) from 385 responses.



Rated highest environmental cleanliness (4.50), owning property (4.50), education affordability (4.40)



Rated lowest finding employment (2.80), healthcare quality (3.00), clean water (3.00)



Fiscal indicators Revenue self-reliance 18% · IGR per capita ₦4.2k · debt per capita ₦42.4k · debt-to-revenue 101% · capital share 55% · transparency 0.56.



Momentum 26 → 4 → 15 (net +11); Adamawa retains a sizeable gain despite its recent retreat. Positive citizen ratings support its position, while weak revenue growth highlights the need to strengthen its revenue base.

Bauchi

#22 nationally · ★★

Strongest pillar is citizen satisfaction (z +0.49); weakest is debt sustainability (z -1.05)



Composite score **-0.11 (22/33)**



Citizen 3.23 (Moderate) from 321 responses.



Rated highest owning property (4.25), publicity of policies (4.00), environmental cleanliness (4.00)



Rated lowest education quality (2.40), finding employment (2.40), healthcare quality (2.50)



Fiscal indicators Revenue self-reliance 32% · IGR per capita ₦5.9k · debt per capita ₦52.3k · debt-to-revenue 145% · capital share 49% · transparency 0.50.



Momentum 20 → 12 → 22 (net -2); Bauchi has lost its earlier gains. Moderate citizen satisfaction offers support, but high debt exposure and weaker ratings for education and healthcare quality warrant attention.

Borno

#9 nationally · ★★★

Strongest pillar is citizen satisfaction (z +0.89); weakest is transparency (z -0.63)



Composite score **0.17 (9/33)**



Citizen 3.45 (Moderate) from 385 responses.



Rated highest publicity of policies (4.50), public transport (4.25), owning property (4.25)



Rated lowest security (2.25), finding employment (2.25), govt support for business (3.00)



Fiscal indicators Revenue self-reliance 24% · IGR per capita ₦6.3k · debt per capita ₦18.0k · debt-to-revenue 40% · capital share 61% · transparency 0.38.



Momentum 22 → 36 → 9 (net +13); Borno has rebounded into the top ten. Positive citizen assessments and relatively favourable debt indicators support its standing, while transparency, security and employment require further attention.

Gombe

#4 nationally · ★★★★★

Strongest pillar is revenue growth (z +1.98); weakest is transparency (z -0.30)



Composite score **0.50 (4/33)**



Citizen 3.49 (Moderate) from 642 responses.



Rated highest roads (4.50), environmental cleanliness (4.10), security (4.00)



Rated lowest finding employment (2.14), clean water (2.33), education quality (3.14)



Fiscal indicators Revenue self-reliance 29% · IGR per capita ₦10.2k · debt per capita ₦43.4k · debt-to-revenue 48% · capital share 66% · transparency 0.47.



Momentum 1 → 7 → 4 (net -3); Gombe has regained ground and remains among the leading states. Strong revenue growth supports its standing, while employment, clean water and financial disclosure offer scope for improvement.

Taraba

#16 nationally · ★★

Strongest pillar is revenue growth (z +0.53); weakest is transparency (z -0.63)



Composite score **0.02 (16/33)**



Citizen 3.07 (Moderate) from 193 responses.



Rated highest law-enforcement conduct (5.00), education affordability (4.67), owning property (4.50)



Rated lowest roads (1.50), govt support for business (1.50), finding employment (2.00)



Fiscal indicators Revenue self-reliance 11% · IGR per capita ₦6.3k · debt per capita ₦33.2k · debt-to-revenue 42% · capital share 91.97% · transparency 0.38.



Momentum 21 → 24 → 16 (net +5); Taraba has recovered to a stronger overall position. Revenue growth offers support, while low self-reliance, weaker transparency and citizen concerns about roads and business support require attention.

Yobe

Status:
not ranked in 2026



Composite score N/A



Citizen N/A



Rated highest N/A



Rated lowest N/A



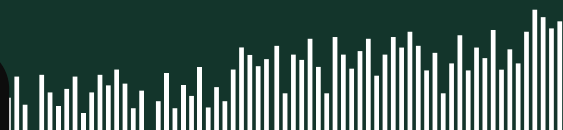
Fiscal indicators self-reliance 9%, IGR per capita ₦3.7k, debt per capita ₦35.1k, debt-to-revenue 56%, transparency 0.76.



Momentum 27 → 19 → Not ranked (net N/A); Yobe improved between the first two editions but is unranked in 2026 because survey participation was insufficient for a reliable citizen assessment.

State	2026	Net	Citizen (n)	Self-rel.	Debt z	Transp.
Gombe	4	-3	3.49 (n=642)	29%	+0.09	0.47
Borno	9	+13	3.45 (n=385)	24%	+0.54	0.38
Adamawa	15	+11	3.58 (n=385)	18%	-0.44	0.56
Taraba	16	+5	3.07 (n=193)	11%	+0.30	0.38
Bauchi	22	-2	3.23 (n=321)	32%	-1.05	0.50
Yobe	—	n/s	n/s	9%	+0.12	0.76

North-West



The North-West, Nigeria's most populous geopolitical zone, presents some of the widest differences in performance in the 2026 Index. It is home to Jigawa, which ranks 1st nationally, as well as several states that record significant declines across the three editions. Sokoto shows the strongest progress in the zone, gaining six places, while Katsina records the largest decline, falling by 22 places. Zamfara is profiled but not ranked in the 2026 edition.

Jigawa

#1 nationally · ★★★★★

Strongest pillar is citizen satisfaction (z +1.87); weakest is transparency (z -0.63)



Composite score **0.68 (1/33)**



Citizen **3.97 (Good)** from 257 responses.



Rated highest roads (5.00), security (4.50), honesty of public servants (4.33)



Rated lowest govt support for business (2.67), public transport (3.33), finding employment (3.50)



Fiscal indicators Revenue self-reliance 56% · IGR per capita ₦11.3k · debt per capita ₦4.4k · debt-to-revenue 7% · capital share 69% · transparency 0.38.



Momentum 2 → 8 → 1 (net +1); Jigawa has recovered to lead the ranking. Strong citizen satisfaction and low debt exposure support its position, while more timely financial disclosure would further strengthen its profile.

Kaduna

#30 nationally · ★

Strongest pillar is transparency (z +1.00); weakest is debt sustainability (z -2.82)



Composite score **-0.43 (30/33)**



Citizen **3.25 (Moderate)** from 2,374 responses.



Rated highest owning property (4.03), education affordability (3.93), environmental cleanliness (3.79)



Rated lowest security (2.50), finding employment (2.59), law-enforcement conduct (2.77)



Fiscal indicators Revenue self-reliance 56% · IGR per capita ₦7.8k · debt per capita ₦89.0k · debt-to-revenue 264% · capital share 76% · transparency 0.82.



Momentum 12 → 3 → 30 (net -18); Kaduna's earlier rise has reversed sharply. Strong transparency remains a positive, but substantial debt exposure and weaker citizen ratings for security and employment require attention.

Kano

#7 nationally · ★★★

Strongest pillar is debt sustainability (z +0.62); weakest is revenue self-reliance (z -0.18)



Composite score **0.30 (7/33)**



Citizen 3.26 (Moderate) from 1,348 responses.



Rated highest roads (4.16), honesty of public servants (3.92), economic opportunity (3.89)



Rated lowest clean water (1.92), environmental cleanliness (2.43), education quality (2.67)



Fiscal indicators Revenue self-reliance 41% · IGR per capita ₦6.0k · debt per capita ₦13.1k · debt-to-revenue 40% · capital share 60% · transparency 0.59.



Momentum 7 → 30 → 7 (net 0); Kano has recovered fully to its starting rank. Relatively favourable debt indicators support its standing, while revenue self-reliance and low clean-water ratings highlight opportunities for improvement.

Katsina

#33 nationally · ★

Strongest pillar is debt sustainability (z +0.21); weakest is citizen satisfaction (z -2.19)



Composite score **-0.74 (33/33)**



Citizen 1.80 (Critical) from 321 responses.



Rated highest education affordability (3.25), public transport (3.25), owning property (3.25)



Rated lowest honesty of public servants (1.00), education quality (1.00), healthcare quality (1.00)



Fiscal indicators Revenue self-reliance 76% · IGR per capita ₦5.2k · debt per capita ₦28.7k · debt-to-revenue 57% · capital share 46% · transparency 0.12.



Momentum 11 → 32 → 33 (net -22); Katsina's decline has continued to the bottom of the ranking. Relatively favourable debt indicators offer some support, while very weak citizen satisfaction and transparency remain major concerns.

Kebbi

#31 nationally · ★

Strongest pillar is debt sustainability (z +0.43); weakest is citizen satisfaction (z -1.68)



Composite score **-0.47 (31/33)**



Citizen 2.07 (Critical) from 64 responses.



Rated highest education affordability (4.00), honesty of public servants (2.00), security (2.00)



Rated lowest education quality (1.00), honesty of public servants (2.00), security (2.00)



Fiscal indicators Revenue self-reliance 32% · IGR per capita ₦4.0k · debt per capita ₦19.1k · debt-to-revenue 49% · capital share 63% · transparency 0.44.



Momentum 14 → 15 → 31 (net -17); Kebbi's position has weakened sharply in the latest edition. Debt sustainability remains a relative strength, while low citizen ratings—particularly for education quality—highlight the need for service improvements.

Sokoto

#11 nationally · ★★★

Strongest pillar is transparency (z +1.21); weakest is revenue growth (z -1.69)



Composite score **0.16 (11/33)**



Citizen 3.54 (Good) from 578 responses.



Rated highest education affordability (4.43), honesty of public servants (4.17), roads (4.12)



Rated lowest clean water (2.33), security (2.50), education quality (3.00)



Fiscal indicators Revenue self-reliance 24% · IGR per capita ₦3.1k · debt per capita ₦27.1k · debt-to-revenue 56% · capital share 53% · transparency 0.88.



Momentum 17 → 33 → 11 (net +6); Sokoto has recovered beyond its starting position. Strong transparency and favourable citizen ratings support its standing, while weak revenue growth and clean-water ratings highlight remaining priorities.

Zamfara

Status:

not ranked in 2026



Composite score N/A



Citizen N/A



Rated highest N/A



Rated lowest N/A



Fiscal indicators self-reliance 42%, IGR per capita ₦5.5k, debt per capita ₦23.0k, debt-to-revenue 42%, transparency 0.76.



Momentum 35 → 28 → Not ranked (net N/A); Zamfara's earlier improvement cannot be extended into a three-edition comparison. Insufficient survey responses prevented its inclusion in the 2026 ranking.

State	2026	Net	Citizen (n)	Self-rel.	Debt z	Transp.
Jigawa	1	+1	3.97 (n=257)	56%	+1.09	0.38
Kano	7	0	3.26 (n=1,348)	41%	+0.62	0.59
Sokoto	11	+6	3.54 (n=578)	24%	+0.24	0.88
Kaduna	30	-18	3.25 (n=2,374)	56%	-2.82	0.82
Kebbi	31	-17	2.07 (n=64)	32%	+0.43	0.44
Katsina	33	-22	1.80 (n=321)	76%	+0.21	0.12
Zamfara	—	n/s	n/s	42%	+0.45	0.76

South-East



The South-East records some of the strongest improvements in the 2026 edition, led by Abia and Enugu. Abia holds the highest position in the zone, ranking 2nd nationally, and also records the greatest progress, rising 34 places across the three editions. Anambra and Ebonyi records the largest decline in the zone, falling by 19 places.

Abia

#2 nationally · ★★★★★

Strongest pillar is citizen satisfaction (z +1.78); weakest is transparency (z -0.63)



Composite score **0.55 (2/33)**



Citizen **3.92 (Good)** from 770 responses.



Rated highest govt support for business (4.45), roads (4.42), publicity of policies (4.33)



Rated lowest finding employment (3.12), clean water (3.22), law-enforcement conduct (3.56)



Fiscal indicators Revenue self-reliance 27% · IGR per capita ₦13.1k · debt per capita ₦31.3k · debt-to-revenue 36% · capital share 70% · transparency 0.38.



Momentum 36 → 10 → 2 (net +34); Abia records the largest overall gain. Strong citizen ratings for business support and roads support its standing, while earlier publication of audited accounts remains a priority.

Anambra

#27 nationally · ★★

Strongest pillar is debt sustainability (z +0.55); weakest is revenue growth (z -0.76)



Composite score **-0.22 (27/33)**



Citizen **2.81 (Weak)** from 513 responses.



Rated highest education affordability (3.60), education quality (3.57), owning property (3.33)



Rated lowest law-enforcement conduct (1.40), govt support for business (2.40), economic opportunity (2.50)



Fiscal indicators Revenue self-reliance 22% · IGR per capita ₦7.0k · debt per capita ₦19.4k · debt-to-revenue 38% · capital share 74% · transparency 0.44.



Momentum 8 → 34 → 27 (net -19); Anambra has recovered some ground but remains well below its starting position. Relatively favourable debt indicators offer support, while revenue growth and law-enforcement ratings highlight weaknesses.

State	2026	Net	Citizen (n)	Self-rel.	Debt z	Transp.
Abia	2	+34	3.92 (n=770)	27%	+0.39	0.38
Enugu	3	+27	2.73 (n=193)	232%	+0.46	0.12
Anambra	27	-19	2.81 (n=513)	22%	+0.55	0.44
Imo	29	+8	1.89 (n=257)	25%	+0.06	0.97
Ebonyi	32	-19	2.45 (n=321)	26%	-0.36	0.12

Ebonyi

#32 nationally · ★

Strongest pillar is revenue growth (z -0.12); weakest is transparency (z -1.60)



Composite score **-0.62 (32/33)**



Citizen 2.45 (Critical) from 321 responses.



Rated highest owning property (4.00), environmental cleanliness (3.60), education affordability (3.33)



Rated lowest economic opportunity (1.25), honesty of public servants (1.33), healthcare quality (1.75)



Fiscal indicators Revenue self-reliance 26% · IGR per capita ₦5.5k · debt per capita ₦53.4k · debt-to-revenue 77% · capital share 57% · transparency 0.12.



Momentum 13 → 13 → 32 (net -19); Ebonyi's previously stable position has weakened sharply. Low transparency and citizen satisfaction highlight the need for more timely financial disclosure and better everyday economic and service outcomes.

Enugu

#3 nationally · ★★★★★

Strongest pillar is revenue growth (z +2.43); weakest is transparency (z -1.60).



Composite score **0.53 (3/33)**



Citizen 2.73 (Weak) from 193 responses.



Rated highest education affordability (4.00), public transport (4.00), roads (3.50)



Rated lowest govt support for business (1.00), finding employment (1.50), healthcare affordability (2.00)



Fiscal indicators Revenue self-reliance 232% · IGR per capita ₦68.7k · debt per capita ₦33.4k · debt-to-revenue 26% · capital share 79% · transparency 0.12.



Momentum 30 → 20 → 3 (net +27); Enugu's sustained climb is supported by strong revenue growth and self-reliance. Timely financial disclosure and better citizen experiences of employment and business support remain priorities.

Imo

#29 nationally · ★

Strongest pillar is transparency (z +1.54); weakest is citizen satisfaction (z -2.02)



Composite score **-0.43 (29/33)**



Citizen 1.89 (Critical) from 257 responses.



Rated highest education affordability (3.33), owning property (3.00), education quality (2.67)



Rated lowest security (1.00), law-enforcement conduct (1.00), healthcare quality (1.33)



Fiscal indicators Revenue self-reliance 25% · IGR per capita ₦4.8k · debt per capita ₦38.5k · debt-to-revenue 58% · capital share 75% · transparency 0.97.



Momentum 37 → 31 → 29 (net +8); Imo has improved in both successive editions but remains near the lower end. Strong transparency provides support, while very low security and healthcare ratings highlight pressing service gaps.

South-South



The South-South, Nigeria's oil and gas heartland, benefits from some of the largest federation allocations, but the extent to which these resources translate into outcomes experienced by citizens varies considerably across the zone. Akwa Ibom records the strongest 2026 position, ranking 8th nationally. Delta shows the greatest progress, gaining 18 places across the three editions, while Bayelsa records the largest decline, falling by 17 places. Rivers is profiled but not ranked in the 2026 edition.

Akwa Ibom

#8 nationally · ★★★

Strongest pillar is citizen satisfaction (z +1.05); weakest is transparency (z -0.63)



Composite score **0.25 (8/33)**



Citizen **3.53 (Good)** from 578 responses.



Rated highest roads (4.12), environmental cleanliness (4.12), security (4.00)



Rated lowest finding employment (2.29), clean water (2.67), economic opportunity (2.86)



Fiscal indicators Revenue self-reliance 22% · IGR per capita ₦14.1k · debt per capita ₦19.1k · debt-to-revenue 12% · capital share 75% · transparency 0.38.



Momentum 10 → 21 → 8 (net +2); Akwa Ibom has recovered beyond its starting position. Favourable ratings for roads, cleanliness and security support its standing, while transparency and employment remain areas for attention.

Bayelsa

#23 nationally · ★★

Strongest pillar is transparency (z +0.78); weakest is revenue growth (z -0.82)



Composite score **-0.14 (23/33)**



Citizen **2.81 (Weak)** from 321 responses.



Rated highest roads (3.50), honesty of public servants (3.40), education affordability (3.40)



Rated lowest finding employment (1.50), economic opportunity (1.50), clean water (2.25)



Fiscal indicators Revenue self-reliance 10% · IGR per capita ₦29.2k · debt per capita ₦38.2k · debt-to-revenue 11% · capital share 76% · transparency 0.76.



Momentum 6 → 29 → 23 (net -17); Bayelsa's partial recovery leaves a substantial overall decline. Transparency and a low debt-to-revenue ratio provide support, while weak revenue growth and limited economic opportunities remain concerns.

Cross River

#20 nationally · ★★

Strongest pillar citizen satisfaction (z +1.31); weakest debt sustainability (z -1.66)



Composite score **-0.04 (20/33)**



Citizen 3.67 (Good) from 321 responses.



Rated highest security (4.67), education quality (4.67), govt support for business (4.67)



Rated lowest clean water (2.25), finding employment (2.50), roads (3.00)



Fiscal indicators Revenue self-reliance 29% · IGR per capita ₦10.9k · debt per capita ₦99.8k · debt-to-revenue 137% · capital share 79% · transparency 0.76.



Momentum 31 → 14 → 20 (net +11); Cross River retains an overall gain despite its recent setback. Strong citizen ratings for security, education and business support contrast with substantial debt exposure.

Delta

#14 nationally · ★★

Strongest pillar is transparency (z +1.32); weakest is revenue self-reliance (z -0.38)



Composite score **0.09 (14/33)**



Citizen 2.84 (Weak) from 706 responses.



Rated highest publicity of policies (3.88), education affordability (3.50), owning property (3.25)



Rated lowest finding employment (1.89), law-enforcement conduct (2.22), economic opportunity (2.25)



Fiscal indicators Revenue self-reliance 18% · IGR per capita ₦27.1k · debt per capita ₦29.4k · debt-to-revenue 15% · capital share 40% · transparency 0.91.



Momentum 32 → 17 → 14 (net +18); Delta has advanced in both successive editions. Strong transparency and a low debt-to-revenue ratio support its position, while revenue self-reliance and employment remain areas for improvement.

Edo

#25 nationally · ★★

Strongest pillar is revenue growth (z +2.13); weakest is debt sustainability (z -1.10)



Composite score **-0.19 (25/33)**



Citizen 2.58 (Weak) from 706 responses.



Rated highest education affordability (3.55), publicity of policies (3.00), education quality (2.82)



Rated lowest roads (1.80), finding employment (2.00), law-enforcement conduct (2.18)



Fiscal indicators Revenue self-reliance 61% · IGR per capita ₦32.5k · debt per capita ₦90.5k · debt-to-revenue 96% · capital share 82% · transparency 0.38.



Momentum 23 → 16 → 25 (net -2); Edo has slipped below its starting position despite strong revenue growth. Debt exposure and low citizen ratings for roads and employment remain important areas for attention.

Rivers

Status:
not ranked in 2026



Composite score N/A



Citizen 2.62 (Weak) from 1,283 respondents



Rated highest N/A



Rated lowest N/A



Fiscal indicators N/A

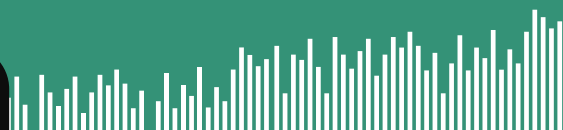


Momentum

24 → NA → Not ranked (net N/A); Rivers is excluded from the 2026 ranking because qualifying FY2025 audited accounts were unavailable by the assessment cut-off. This reflects data eligibility, not a performance verdict.

State	2026	Net	Citizen (n)	Self-rel.	Debt z	Transp.
Akwa Ibom	8	+2	3.53 (n=578)	22%	+0.82	0.38
Delta	14	+18	2.84 (n=706)	18%	+0.64	0.91
Cross River	20	+11	3.67 (n=321)	29%	-1.66	0.76
Bayelsa	23	-17	2.81 (n=321)	10%	+0.55	0.76
Edo	25	-2	2.58 (n=706)	61%	-1.10	0.38
Rivers	—	n/s	2.62 (n=1,283)	—	—	—

South-West



The South-West remains Nigeria's leading commercial region, with Lagos setting the national benchmark for revenue self-reliance while other states in the zone show varying strengths in service delivery and fiscal performance. Lagos records the strongest 2026 position in the zone, ranking 5th nationally. Oyo shows the greatest progress, gaining seven places across the three editions, while Osun records the largest decline, falling by 12 places.

Ekiti

· #6 nationally · ★★★★★

Strongest pillar is citizen satisfaction (z +0.89); weakest is debt sustainability (z -0.33)



Composite score **0.33 (6/33)**



Citizen **3.45 (Moderate)** from 449 responses.



Rated highest honesty of public servants (4.25), education affordability (4.14), education quality (4.00)



Rated lowest finding employment (2.60), environmental cleanliness (3.00), govt support for business (3.17)



Fiscal indicators Revenue self-reliance 51% · IGR per capita ₦13.0k · debt per capita ₦57.3k · debt-to-revenue 68% · capital share 46% · transparency 0.76.



Momentum 3 → 26 → 6 (net -3); Ekiti has recovered strongly towards its earlier standing. Favourable ratings for education and public servants support its position, while debt sustainability and employment warrant attention.

Lagos

· #5 nationally · ★★★★★

Strongest pillar is revenue self-reliance (z +5.24); weakest is debt sustainability (z -2.79)



Composite score **0.33 (5/33)**



Citizen **2.58 (Weak)** from 12,256 responses.



Rated highest education affordability (3.59), economic opportunity (3.20), publicity of policies (3.06)



Rated lowest law-enforcement conduct (1.85), owning property (1.96), clean water (1.97)



Fiscal indicators Revenue self-reliance 672% · IGR per capita ₦102.0k · debt per capita ₦190.8k · debt-to-revenue 118% · capital share 25% · transparency 0.12.



Momentum 4 → 1 → 5 (net -1); Lagos remains among the leaders despite losing first place. Exceptional revenue self-reliance supports its standing, while debt exposure and weak citizen ratings for water and law enforcement warrant attention.

Ogun

· #17 nationally · ★★

Strongest pillar is revenue self-reliance (z +1.33); weakest is citizen satisfaction (z -0.86)



Composite score **0.00 (17/33)**



Citizen

2.51 (Weak) from 834 responses.



Rated highest education affordability (3.27), publicity of policies (2.90), healthcare quality (2.80)



Rated lowest clean water (1.64), environmental cleanliness (2.00), finding employment (2.12)



Fiscal indicators Revenue self-reliance 217% · IGR per capita ₦35.0k · debt per capita ₦63.2k · debt-to-revenue 60% · capital share 39% · transparency 0.85.



Momentum 18 → 2 → 17 (net +1); Ogun has lost most of its earlier gains. Strong revenue self-reliance supports its position, while low ratings for clean water, environmental cleanliness and employment highlight citizen concerns.

Ondo

· #28 nationally · ★★

Strongest pillar is transparency (z +0.78); weakest is citizen satisfaction (z -1.24)



Composite score **-0.39 (28/33)**



Citizen

2.31 (Critical) from 706 responses.



Rated highest education affordability (3.00), public transport (3.00), environmental cleanliness (2.83)



Rated lowest finding employment (1.50), publicity of policies (1.71), security (1.88)



Fiscal indicators Revenue self-reliance 27% · IGR per capita ₦9.2k · debt per capita ₦21.9k · debt-to-revenue 32% · capital share 39% · transparency 0.76.



Momentum 28 → 27 → 28 (net 0); Ondo's ranking has changed little across the editions. Transparency and relatively favourable debt indicators provide support, while weak employment, policy-awareness and security ratings highlight persistent gaps.

Osun

· #21 nationally · ★★

Strongest pillar is debt sustainability (z +0.83); weakest is revenue growth (z -1.53)



Composite score **-0.11 (21/33)**



Citizen

3.11 (Moderate) from 706 responses.



Rated highest education affordability (4.12), security (4.00), healthcare affordability (3.80)



Rated lowest finding employment (1.62), clean water (2.10), govt support for business (2.50)



Fiscal indicators Revenue self-reliance 34% · IGR per capita ₦8.7k · debt per capita ₦11.7k · debt-to-revenue 21% · capital share 42% · transparency 0.38.



Momentum 9 → 22 → 21 (net -12); Osun's slight recovery leaves it below its earlier standing. Relatively favourable debt indicators offer support, while weak revenue growth and low employment and clean-water ratings remain concerns.

Oyo

· #12 nationally · ★★★

Strongest pillar is revenue growth (z +2.02); weakest is citizen satisfaction (z -0.53)



Composite score +0.15 (12/33)



Citizen 2.68 (Weak) from 1,540 responses.



Rated highest education affordability (3.50), owning property (3.40), economic opportunity (3.13)



Rated lowest healthcare quality (1.92), clean water (2.00), law-enforcement conduct (2.11)



Fiscal indicators Revenue self-reliance 76% · IGR per capita ₦13.7k · debt per capita ₦36.3k · debt-to-revenue 73% · capital share 43% · transparency 0.53.



Momentum 19 → 11 → 12 (net +7); Oyo retains most of its earlier gains. Strong revenue growth supports its standing, while low citizen ratings for healthcare and clean water highlight priorities for improvement.

State	2026	Net	Citizen (n)	Self-rel.	Debt z	Transp.
Lagos	5	-1	2.58 (n=12,256)	672%	-2.79	0.12
Ekiti	6	-3	3.45 (n=449)	51%	-0.33	0.76
Oyo	12	+7	2.68 (n=1,540)	76%	-0.07	0.53
Ogun	17	+1	2.51 (n=834)	217%	-0.32	0.85
Osun	21	-12	3.11 (n=706)	34%	+0.83	0.38
Ondo	28	0	2.31 (n=706)	27%	+0.57	0.76



Movers of the year

Abia and Enugu record the largest improvements across the three editions, although their progress is driven by different strengths. Abia's rise from 36th to 2nd is one of the most significant movements in the 2026 edition, supported by strong citizen satisfaction, an improving debt position and steady revenue growth. Enugu's rise from 30th to 3rd is driven largely by exceptional revenue growth and strong revenue self-reliance, despite relatively weaker performance on transparency.

At the other end, Katsina and Kaduna record two of the largest declines. Katsina falls from 11th to the bottom of the 2026 ranking, with weak citizen satisfaction and relatively late publication of its audited accounts contributing to the decline. Kaduna falls by 18 places, driven primarily by its high debt exposure, which significantly affects its overall performance.

Through Multiple Lenses

What the evidence means

The same evidence can serve different purposes depending on who is using it. The pSPI is designed so that governments, investors, development partners and citizens can draw practical insights from a common set of data. This section therefore considers the 2026 findings in two ways: first, through the decisions different users need to make, and second, through broader patterns such as region, resource base, revenue self-reliance, debt, scale and inclusion that may not be immediately visible in the overall ranking. Throughout, both dimensions of the Index remain important: where states currently stand and how far they have progressed.

For the Federal Government

The pSPI provides a national view of where reforms are producing results and where additional support may be required. Differences across geopolitical zones help identify states that may be better prepared to take on greater responsibilities in areas such as electricity, transport and revenue mobilisation, as well as those that may require stronger institutional support. The results also raise important questions about whether higher federation receipts, including derivation revenues, are translating into stronger fiscal independence and better outcomes. More broadly, the Index provides an independent benchmark for assessing whether national policies and federal resources are producing measurable improvements at state level.

For State Governments

For a sitting administration, the index is a mirror and a management tool. It is a framework for closing the gap between achievement and perception. The clearest model is India's Aspirational Districts Programme, where a monthly deltaranking of districts ignited a race to improve; states can run the same logic internally, ranking their own local governments on the services citizens rate here.



The state-government takeaway

Use the index as a delivery dashboard: pick the two or three indicators where you trail your peers, set public targets, and report against them. The states climbing this leaderboard are, almost without exception, the ones that measure themselves honestly and act on what they find.

For Local Governments

The 2024 Supreme Court affirmation of local-government financial autonomy makes the third tier newly consequential and the services citizens rate most harshly are precisely those Local Government Areas (LGAs) are meant to deliver. Clean water (2.67 nationally) sits below the neutral midpoint; environmental cleanliness, sanitation and primary healthcare cluster around the middle of the scorecard. For LGAs now receiving funds directly, the Index is both a call to action and a ready-made scorecard for the basic services closest to residents' daily lives.

For Development Partners

The Index can support decisions about where interventions are most needed and where institutions have the capacity to deliver them effectively. Different regional patterns may require different forms of support. States facing significant security or institutional pressures may require capacity building and stabilisation alongside financial assistance, while stronger performing states may be better positioned for programmes focused on scaling successful reforms. Because the pSPI is repeated across editions, it can also provide a common reference point for assessing whether interventions are contributing to measurable improvements over time.

For Investors and the Private Sector

The pSPI provides an additional layer of evidence for assessing the operating environment of states. Revenue self-reliance and debt sustainability can help indicate the fiscal capacity of a state to meet obligations, support infrastructure and participate in investment partnerships. States with relatively manageable debt positions, including Jigawa, Akwa Ibom and Delta, may have greater fiscal flexibility, while highly exposed states require closer consideration of fiscal risk.



Revenue self-reliance provides another useful signal, showing where diversified economic activity and stronger own revenue bases are already established. Citizen assessments of infrastructure, economic opportunity and government support for business provide further insight into conditions on the ground.

For Citizens & Civil Society

The pSPI provides citizens with evidence they can use to understand and question the performance of their governments. The national results identify concerns shared across much of the country. Finding employment, at 2.31, is the weakest citizen-rated parameter nationally, while government support for business at 2.71 and clean water at 2.67 also remain below the neutral midpoint. These findings provide a stronger basis for public discussion and advocacy by showing where concerns are widely shared. The progress lens adds another dimension to accountability. Citizens can consider not only where their state ranks today, but whether it has improved or declined across the three editions and which areas are responsible for that movement.



The six zones compared

The zonal view reveals patterns that the national ranking can obscure. It compares average 2026 standing with average rank movement across the three editions, while retaining the important differences between states within each geopolitical zone.

Looking at the results by geopolitical zone shows that no region has a monopoly on strong or weak performance. Every zone contains both leading and lower-ranked states. However, the averages reveal important differences, particularly when current standing is considered alongside progress across the three editions.

Zone	Scored	Avg rank	Avg momentum	Avg self-rel.	Avg debt z	Avg transp.
North-East	5/6	13.2	+4.8	23%	-0.11	0.46
South-West	6/6	14.8	-1.3	179%	-0.35	0.57
South-South	5/6	18.0	+2.4	28%	-0.15	0.64
North-Central	6/7	18.3	+7.0	32%	+0.14	0.61
South-East	5/5	18.6	+6.2	66%	+0.22	0.41
North-West	6/7	18.8	-8.3	47%	-0.04	0.54



Three findings stand out

Three findings stand out. The North-East records the strongest average 2026 ranking, supported by the performance of states including Gombe, Borno and Adamawa.

This is particularly notable given the significant security challenges facing parts of the region. The North-Central records the strongest average progress, gaining seven places across the three editions, followed by the South-East at 6.2 places.

The North-West moves in the opposite direction, recording the largest average decline, driven largely by the falls recorded by Katsina, Kaduna and Kebbi, even though the zone is also home to Jigawa, the highest ranked state nationally. The South-West stands apart on revenue self-reliance, with an average of 179 per cent. This result is heavily influenced by the exceptional revenue performance of Lagos and Ogun and demonstrates why zonal averages should be read alongside individual state results.

The Oil paradox

Comparing oil-producing and non-oil-producing states shows an interesting result. The eight ranked oil-producing states have an average 2026 rank of 19.5, compared with 16.2 for the 25 non-oil states. On average, therefore, access to oil revenues does not translate into a stronger overall position in the Index.

The difference is particularly noticeable in revenue self-reliance. Oil-producing states generate internally an average equivalent to about 27 per cent of their federation receipts, considerably below the average for non-oil states. One possible explanation is that derivation revenue reduces the immediate pressure to develop stronger sources of internally generated revenue. Oil revenues do, however, provide additional fiscal capacity that can support debt sustainability in some states. The broader finding is that resource wealth can create fiscal space but does not by itself guarantee stronger revenue self-reliance or better overall performance.

The self-reliance frontier

Revenue self-reliance is highly concentrated. Only Lagos, Enugu and Ogun generate more internally generated revenue than they receive through net federation transfers. Together, these three states account for roughly 54 per cent of the internally generated revenue of all ranked states, with Lagos alone contributing close to 39 per cent. At the other end, 18 of the 33 ranked states generate internally less than 30 per cent of what they receive through federation transfers. This leaves much of the federation exposed to changes in federally distributed revenues. The evolving tax framework makes this an increasingly important area to watch. States that successfully broaden their revenue bases and strengthen collection without placing excessive burdens on citizens and businesses will be better positioned to reduce their dependence on federation transfers over time.

While revenue self-reliance is concentrated, debt exposure varies widely across states. Kaduna records debt equivalent to 264 per cent of revenue, followed by Bauchi at 145 per cent, Cross River at 137 per cent, Lagos at 118 per cent and Adamawa at 101 per cent.



The debt divergence

At the other end, Jigawa's debt is equivalent to only 7 per cent of revenue, while Bayelsa, Akwa Ibom and Delta are all below one sixth of annual revenue. On the blended debt sustainability measure, the difference ranges from +1.09 for Jigawa to -2.82 for Kaduna, representing one of the widest spreads across the five pillars. This variation is particularly important because debt sustainability has a significant influence on the revised ranking. Stronger revenues can improve debt to revenue ratios, but they do not necessarily mean that the underlying debt burden has disappeared. States therefore need to consider both the size of their obligations and their capacity to sustain them under less favourable revenue conditions.

Scale is not destiny

Population size does not appear to determine performance. The six most populous ranked states have an average 2026 rank of 18.2, compared with 17.2 for the six least populous states. Larger states may benefit from greater economic activity and larger allocations, but they also face greater demands on infrastructure, public services and institutions. Smaller states face different constraints but may have less complex service delivery requirements. The strong positions of Jigawa and Gombe, ranked first and fourth respectively, reinforce the broader point: state performance depends less on size itself than on how effectively available resources and institutions are managed.

The inclusion signal

Beyond the fiscal indicators, the citizen results reveal a common set of concerns. Finding employment records the lowest national score at 2.31, while clean water scores 2.67, government support for business 2.71 and security 2.84. These measures speak directly to citizens' everyday experience of economic and social inclusion: whether people can find work, build businesses, access basic services and live safely. Their relatively weak ratings across different regions suggest that these are national challenges rather than problems confined to a particular zone.

The results also reinforce an important distinction within the Index. A state can strengthen its finances and improve its ranking without citizens immediately experiencing comparable improvements in their daily lives. The detailed state reports will provide a closer examination of these gaps and the areas in which stronger fiscal performance still needs to translate into better outcomes.

What the lenses agree on

Across the different comparisons, two issues appear repeatedly. The first is revenue self-reliance. A relatively small number of states have developed substantial internally generated revenue bases, while most remain heavily dependent on federation transfers. The second is debt sustainability. States differ considerably in both the size of their debt and their capacity to support it from available revenues. These differences have a significant effect on the revised ranking. Taken together, the findings suggest that states are better positioned for sustained improvement when they strengthen their own revenue base, maintain manageable debt levels and provide timely, verifiable information about their finances. The combination matters more than any one measure on its own.

The Index In Action

The real value of an index lies in how it is used

Across the 2024 and 2025 editions, the pSPI generated formal responses and engagements from the governments of Lagos, Abia, Jigawa, Enugu, Adamawa, Anambra, Nasarawa, Ogun, Kaduna, Gombe and Edo.

It has also been launched on a public platform and extended into state-specific and thematic analysis. These engagements show the pSPI moving beyond an annual ranking. Governments are using it to understand performance and validate reforms, while its evidence can support investment decisions, development interventions and public accountability. The experience of the 2026 revision also demonstrates another important role of the Index: providing a framework that can itself be questioned, tested and improved.

From benchmark to management tool

The 2026 pSPI is intended to be more than a scoreboard. By separating where a state currently stands from how far it has progressed, and linking both to underlying indicators, the Index can help governments identify specific areas requiring attention. A subnational government can use the results to identify priority pillars, establish measurable targets and track improvement across subsequent editions. For example, the experiences of Gombe, Abia and Edo illustrate three different ways states can engage with the Index: sustaining strong performance, validating significant progress and interrogating the evidence behind a result.

pSPI Case Study

→ Gombe: *the consistent performer*

2026 standing #4 · momentum -3 (1→7→4) · grade ★★★★★ · citizen 3.49 (n=642)

Gombe provides a useful example of sustained performance. The state has maintained a four-star consistency grade across the three editions and ranks fourth nationally in 2026. Its movement from 1st to 7th and then 4th is less a story of rapid improvement than of maintaining a relatively strong position over time. Gombe's citizen score of 3.49, based on 642 responses, also sits above the national average and provides an important citizen perspective alongside its objective performance.

pcl. prepared a dedicated Performance Report for Gombe and presented the findings to the State Executive Council. The engagement demonstrated how an independent benchmark can be used beyond the ranking itself, helping a government assess its reforms, compare its performance with peers and identify priorities for further improvement.

→ Abia: validating a mandate

2026 standing #2 · momentum +34 (36→10→2) · grade ★★★★★ · momentum leader nationally · citizen 3.92

Abia records the largest improvement across the three editions, moving from 36th in 2024 to 10th in 2025 and 2nd in 2026. Importantly, the state now performs strongly on both measures: it ranks second on the current performance snapshot and first nationally on momentum. The improvement is supported by performance across several pillars, including strong citizen satisfaction, an improving debt position and revenue performance. This makes Abia a useful example of how movement over time can be considered alongside current standing.

A dedicated state presentation based on the pSPI framework has also provided an independent reference point for assessing the state's reform programme. For governments communicating with citizens, investors and development partners, external evidence can provide additional credibility to improvements that might otherwise be presented only through government's own reporting.

→ Edo: scrutiny that strengthened the method

2026 standing #25 · momentum -2 (23→16→25) · grade ★★ · engaged pcl. on methodology

Engagement with the Index is not always about celebrating a strong result. Edo engaged pcl. directly based on its ranking, leading to a detailed discussion of the methodology and a comparative review of its performance across editions.

That engagement contributed to the wider scrutiny of the 2026 model and the subsequent review of the methodology presented in this revised edition. The experience demonstrates an important principle of the pSPI: states should be able to question the evidence and methodology behind their results, and the Index itself should be prepared to respond to valid scrutiny.

Edo's results also demonstrate why the revised two lens approach is useful. The state ranks 25th overall in 2026 but generates internally about 61 per cent of what it receives through federation transfers, indicating a meaningful fiscal strength that its overall rank alone would not reveal.

Their engagement reinforces the value of treating the Index as a diagnostic tool rather than simply a league table. The objective is not merely to establish who ranks above whom, but to help explain why states occupy their positions and what can be done differently.

The wider response

Beyond these three examples, the governments of Lagos, Jigawa, Adamawa, Anambra, Nasarawa, Ogun and Kaduna have also engaged with or responded to the pSPI across editions. These states represent very different performance trajectories, including states that have improved substantially and others that have declined. Their engagement reinforces the value of treating the Index as a diagnostic tool rather than simply a league table. The objective is not merely to establish who ranks above whom, but to help explain why states occupy their positions and what can be done differently.

Beyond the ranking: thematic and sectoral use

The pSPI dataset can also support analysis beyond the overall state ranking. Evidence from the Index has been used to examine security across Nigeria, drawing on governance indicators and citizen perceptions to understand an issue that affects states differently and influences performance across several areas.

The same approach can be applied to other themes. For investors, indicators such as revenue self-reliance, debt sustainability and citizen assessments of the business environment can provide additional context for evaluating states. For development partners, the data can help identify where particular needs are greatest and where institutional conditions may support effective interventions. In this way, the pSPI serves not only as a ranking but also as a growing evidence base for understanding subnational governance and development.

The public platform

Public scrutiny is an important part of building confidence in the Index. The 2025 and 2026 editions were launched at the 2025 and 2026 ASIS, respectively, and the pSPI has received national media coverage across editions.

Publishing comparative assessments of governments will naturally generate questions and disagreement. The experience of the Index shows why this scrutiny is useful. Questions raised by states and other stakeholders can test the methodology, reveal areas requiring clarification and, where necessary, lead to improvements. The revision of the 2026 edition is itself an example of that process.

International parallels

The pSPI shares important principles with results-based governance approaches used elsewhere. India's Aspirational Districts Programme, for example, places significant emphasis on incremental improvement and comparison between districts, encouraging jurisdictions to learn from and compete with one another.

Indonesia's Village Fund programme provides a different but relevant example of strengthening governance closer to citizens by directing resources to local communities alongside mechanisms for accountability and oversight.

These experiences are particularly relevant as Nigeria gives greater attention to subnational and local governance. With local governments taking on greater fiscal responsibility, there is an opportunity to apply similar principles of measurement, transparency and comparison to the services citizens experience most directly.



Putting the Index to work

For governments seeking to use the pSPI as a management tool, the findings point to a practical approach.

Read standing and progress together. Current rank shows where a state stands, while momentum shows whether it is improving or declining. Neither provides a complete picture on its own.

Focus on a small number of priorities. States can identify two or three pillars where they trail comparable peers, establish measurable targets and track progress over subsequent editions.

Strengthen transparency. Publishing audited accounts early and consistently is one of the most direct improvements available to governments. It also ensures that the fiscal evidence required for independent assessment is available.

Close the gap between performance and perception. Where objective performance is stronger than citizen sentiment, governments should examine why citizens are not experiencing or recognising the improvement. Better communication can help, but it must be accompanied by visible improvements in the services citizens identify as weak.

Extend performance management to the local level. As local governments take on greater fiscal responsibility, states can apply similar benchmarking approaches across their councils, particularly for basic services such as water, sanitation, healthcare and local infrastructure.

Used in this way, the pSPI becomes more than an annual assessment. It provides governments and other stakeholders with a practical framework for understanding performance, identifying priorities and measuring whether improvement is taking place.



The Companion Volumes

The National Assessment Report provides the broad national picture. It shows where states stand, how they have moved and what the major indicators say about performance across the federation, but many of the decisions that follow from these findings require a deeper level of analysis.

For this reason, the pSPI is being extended through a series of companion publications: detailed reports on the indicators assessed by the Index and individual reports for each state and the Federal Capital Territory. These reports take the findings presented here further, providing the level of detail required for policy, investment and management decisions.

The structure is straightforward. The National Assessment Report explains what is happening across the federation. The indicator reports examine performance areas in detail. The state reports bring the evidence together for an individual state. Across all three, the same two perspectives remain: where a state currently stands and how its position has changed over time.

Deep indicator reports

The five main pillars of the Index, citizen satisfaction, revenue self-reliance, debt sustainability, revenue growth and transparency, are examined in greater detail through dedicated reports. The sixteen services and governance parameters assessed through the citizen survey will also provide opportunities for more focused analysis. These reports go beyond the summary findings presented in the National Assessment Report. They examine the components behind each indicator, compare performance across states and zones, trace changes across the 2024, 2025 and 2026 editions and identify the factors associated with stronger and weaker performance.

The indicator reports are intended particularly for institutions and decision-makers working on specific areas of policy. A finance ministry may be primarily interested in revenue self-reliance, while a debt management office may require a closer examination of debt sustainability. Development partners might be interested in education, health, water, security, etc.; investors and sector institutions can similarly focus on the indicators most relevant to their work.

Inside each indicator report

The detailed reports include:

- The indicator and its component measures, including how it is constructed and weighted.
- State-by-state performance, showing both current standing and movement over time.
- The three-edition trajectory from 2024 to 2026.
- Comparisons across states, geopolitical zones and relevant benchmarks.
- Examples of approaches being taken by stronger performing states and areas for further improvement.

Deep state reports

Each of the thirty-six states and the Federal Capital Territory also has a dedicated report. While the National Assessment Report provides a concise profile of each jurisdiction, the state reports will provide a much fuller assessment of its performance.

Each report will examine all five pillars in detail, including the measures driving the state's scores. It will also provide a closer reading of the sixteen citizen parameters, showing where residents report relatively strong experiences and where dissatisfaction is greatest.

The three edition trajectory will provide another important part of the analysis. Rather than simply showing whether the state has moved up or down, the report will examine the factors behind that movement and compare the state with relevant peers.

Fiscal performance will also be examined in greater detail, particularly internally generated revenue, revenue dependence, debt sustainability and capital expenditure. These findings will then be brought together into practical priorities for improvement.



What the volumes carry from this revised edition

The companion reports will follow the same methodological principles as the revised 2026 National Assessment Report. Current standing and progress will remain separate but complementary measures, and movement across editions will be assessed through changes in rank rather than differences in scores. The published 2024 and 2025 rankings will remain unchanged as the historical record. The revised 2026 analysis is based on finalised FY2025 audited accounts, reflecting the updated approach of using the immediately preceding fiscal year. This approach will also apply to future editions. The companion reports therefore do not introduce a different assessment framework. They take the same evidence and examine it in considerably greater detail.

Inside each state report

Each state report will include:

- A detailed assessment of the state's five pSPI pillars and the measures behind them.
- A fuller analysis of the citizen survey across all sixteen parameters.
- The state's trajectory across the 2024, 2025 and 2026 editions and the factors behind its movement.
- Comparison with states in the same geopolitical zone and other relevant peers.
- A deeper assessment of revenue, debt, expenditure and fiscal sustainability.
- The gap, where it exists, between objective performance and citizen perception.
- Priority areas and practical recommendations for improving performance.

Where the available survey data supports further disaggregation, the state reports will also examine differences within the state. This can help governments move beyond a statewide average and identify particular services or areas requiring greater attention.

How the volumes fit together

The three levels of reporting are designed to answer different questions.

- The National Assessment Report provides the national picture: how states compare, the major trends across the federation and where each state currently stands.
- The indicator reports explain particular areas of performance in greater depth: which states lead, which lag, what is driving the differences and where improvement is taking place.
- The state reports bring the evidence together for an individual jurisdiction: its strengths, weaknesses, citizen experience, fiscal position, trajectory and priorities for improvement.

A state government may therefore begin with its position in the National Assessment Report, turn to an indicator report to understand a particular area of weakness or strength, and then use its dedicated state report for a more detailed diagnosis and response. Investors and development partners can similarly move between the three levels depending on the decisions they need to make.

The Way Forward

Seven Lessons for the Federation

Explicit, actionable, and anchored in what comparable countries have actually done.

The 2026 evidence points to seven priorities. Each is paired with an international initiative from a country of comparable scale or stage, not as a template to copy, but as proof that the challenge is solvable.

01

Treat momentum as the mandate, and rank within

The trajectory a government controls matters more than an inherited rank. States should set and publish improvement targets for the indicators where they trail, and apply the same logic internally.

Learn from

India's Aspirational Districts Programme ranks 112 lagging districts monthly on 49 indicators, using "competition, convergence and collaboration" to drive results across 250 million people, the model for a state ranking its own local governments.

02

Convert the windfall into felt services

The fiscal space is real; the gap is execution. The revenue surge must flow to the capital investment, water, transport, health, roads, that citizens are telling the survey they need.

Learn from

India's Jal Jeevan Mission connected over 120 million rural households to piped water in under five years through a mission-mode, dashboard-tracked rollout, the template for closing Nigeria's stubborn water gap.

03

Win revenue self-reliance through technology

Lagos state remains a shining example of fiscal independence. Digitising collection, widening the base and capturing local resources is the path reinforced by the 2025 tax reform laws.

Learn from

Kenya's iTax platform and mobile-money-enabled tax payment sharply widened the revenue net and cut leakage, showing how technology, not higher rates, builds a durable tax base in a large informal economy.

04**Make security and the food economy the first priority**

Insecurity is the largest external drag on the northern and Middle Belt states. Protecting farmers and restoring rural livelihoods is a precondition for both food security and citizen confidence.

Learn from

Ethiopia's Productive Safety Net Programme, cash-and-food-for-work that builds local assets, stabilised millions of vulnerable rural households, a model for protecting Nigeria's displaced farming communities.

05**Deepen healthcare coverage into felt care**

Enrolment is not the same as care; the states that pair insurance with staffed, equipped primary centres are the ones citizens reward.

Learn from

Rwanda's community-based health insurance (Mutuelle de Santé) extended coverage to the large majority of its population by anchoring it in well-run primary care, a demonstration that universal coverage is achievable at low income.

06**Empower and equip local government**

With local autonomy newly affirmed, the councils now receiving funds directly must be equipped to deliver the basic services citizens rate worst.

Learn from

Indonesia's Village Fund (Dana Desa) channels major transfers to village governments for local infrastructure, improving access to basic services when paired with transparency and community oversight.

07**Make transparency and data the default**

Publishing audited accounts on time, opening the project pipeline, and reporting against it is the cheapest reform available and a precondition for investment and partnership.

Learn from

Estonia's digital-government model, near-universal online public services and open data show how transparency and digitisation build both efficiency and citizen trust, even from a modest base.

Conclusion

The magic of the federation happens in the states
and in 2026, it is a story of movement

The 2026 pSPI captures a federation at an inflection point. The money is, for now, more abundant than it has been in years; the lives it should improve are, for the most part, still waiting. Between the two stands a single variable governance and the evidence of this index is that it is decisive. The states moving forward are not the richest but the most deliberate: the ones that earn their keep, manage their debt, publish their accounts, and turn revenue into the services their citizens feel often while withstanding shocks, from insecurity to inflation, beyond their control.

That is the hopeful conclusion of a sober report. Endowment is destiny only for those who treat it so. On the evidence of Enugu and Jigawa, of Abia and Gombe, of every state bending its curve upward, the gap between resources and results is not a law of nature but a choice of government, and it can be closed. The purpose of this index is to make that choice visible, comparable and accountable; the growing number of states that now cite it, benchmark against it, and act on it suggests the message is landing. The rest is for the states to write.



**Spending is a number.
Progress is an
outcome. In 2026, the
distance between
them is governance.**

pcl. State Performance Index 2026

Technical Annex

Technical Annex

This annex is the reference backbone of the edition. It explains why the Index was revised, what changed, how the indicators and rankings are constructed, the data sources used and the approach to the citizen survey. It also sets out the main limitations and definitions needed to interpret the results. Readers who wish to understand or verify the methodology behind the findings should begin here.

Why the 2026 edition was revised

The 2026 report was initially launched using a single headline measure, referred to as the Momentum Index, which combined different aspects of state performance into one score. A subsequent review identified weaknesses in the way standing and movement were combined, the comparability of scores across editions, the financial data used and the treatment of debt and transparency. The core structure of the pSPI remains unchanged. The Index continues to combine 70 per cent objective evidence with 30 per cent citizen perception, retains the five-pillar weighting and uses standardisation to make different measures comparable. The revision focused on strengthening how the underlying measures are constructed and interpreted.

01

Framing: The initial edition combined current performance and movement-over-time into a single Momentum score. These are different questions and can produce different conclusions. The revised edition, therefore, separates the performance snapshot, which shows where a state stands in 2026, from its rank trajectory, which shows how its position has changed across editions.

02

Comparability: The initial approach assessed movement partly by comparing composite scores across editions. Because each edition is standardised using the states and data available for that particular year, the resulting scores are not directly comparable. The revised approach, therefore, measures movement using changes in rank across the published editions rather than differences in composite scores.

03

Data vintage: Previous editions generally relied on audited financial statements from two fiscal years earlier, reflecting the availability of finalised accounts at the time of assessment. The initially launched 2026 edition, therefore, used FY2024 accounts. For this revised edition, finalised FY2025 audited accounts became available, and the model was rebuilt using those statements. Going forward, the pSPI will use audited accounts from the immediately preceding fiscal year wherever the required statements are available within the assessment period.

04

Debt: The initial 2026 model assessed debt primarily through debt per capita. While useful, this measure only captures the size of the burden, not a state's capacity to support it. The revised methodology, therefore, weights debt per capita and debt-to-revenue equally, providing a more balanced assessment of debt sustainability. The resulting measure is reverse-signed so that lower debt exposure produces a stronger score.

05

Transparency: The initial approach treated states without qualifying published accounts as having the lowest transparency score. This did not adequately distinguish between states that published early, those that published close to the deadline and those that did not publish at all. The revised methodology scores transparency according to the date of publication against the 31 July deadline. States without qualifying published accounts are left unscored and cannot be included in the overall ranking.

What changed from the launched edition

The revised ranking represents a meaningful adjustment to the initially launched 2026 results, rather than an entirely different assessment. The two rankings have a correlation of approximately **0.74**, indicating that much of the underlying pattern remains while a number of state positions change materially.

The largest changes are concentrated among states particularly affected by the revised debt measure, the updated FY2025 financial data and the treatment of transparency. As a result, some states improve their position when their current fiscal fundamentals are more fully reflected, while others fall where the revised measures reveal greater debt exposure or weaker performance elsewhere. The purpose of the revision is therefore not to produce a different ranking for its own sake, but to ensure that the order can be more clearly explained by the underlying evidence.

Launched (Momentum)	State	Revised 2026	Move
2	Jigawa	1	+1
3	Abia	2	+1
1	Enugu	3	-2
6	Gombe	4	+2
19	Lagos	5	+14
11	Ekiti	6	+5
5	Kano	7	-2
7	Akwa Ibom	8	-1
9	Borno	9	0
13	Kwara	10	+3
8	Sokoto	11	-3
27	Oyo	12	+15
16	Niger	13	+3
25	Delta	14	+11
14	Adamawa	15	-1
22	Taraba	16	+6
10	Ogun	17	-7
23	Nasarawa	18	+5
18	Plateau	19	-1
20	Cross River	20	0
4	Osun	21	-17
17	Bauchi	22	-5
21	Bayelsa	23	-2
12	Kogi	24	-12
33	Edo	25	+8
30	Benue	26	+4
24	Anambra	27	-3
29	Ondo	28	+1
32	Imo	29	+3
15	Kaduna	30	-15
26	Kebbi	31	-5
28	Ebonyi	32	-4
31	Katsina	33	-2

Methodology

The pSPI combines **70 per cent objective evidence** with **30 per cent citizen perception** to assess state performance across governance, economic management, social development and public services. The overall assessment is built around five weighted pillars:

Pillar	Weight
Citizen satisfaction	30%
Revenue self-reliance	25%
Debt sustainability	20%
Revenue growth	15%
Transparency	10%

Objective measures are standardised across the 33 scored states using z-scores, which indicate how far each state's result lies above or below the group average, measured in standard deviations. The resulting scores are rounded for presentation. This allows measures expressed in different units to be considered on a common scale. For debt sustainability, the direction is reversed so that lower debt exposure produces a higher score.

The overall composite is calculated from the weighted pillar scores and determines the performance ranking for the current edition. Movement is treated separately. A state's trajectory is based on its published rank in 2024, 2025 and 2026 rather than changes in composite scores.

The published 2024 and 2025 rankings remain fixed as the historical record and are not recalculated using the current methodology. Publication of qualifying audited accounts is also a requirement for full objective assessment. Transparency therefore serves both as a scored pillar and as one of the conditions for inclusion in the overall ranking.

Data sources, vintage and construction

The principal objective data includes internally generated revenue, net Federation Account receipts, total revenue, total expenditure, capital expenditure, debt stock and the publication date of audited financial statements. Previous editions generally used audited accounts from two fiscal years before the year of the Index because those were the most recently finalised accounts available at the time.

The initially launched 2026 edition consequently relied on FY2024 accounts. The revised 2026 edition uses finalised **FY2025 audited financial statements**, bringing the financial evidence closer to the assessment year. Going forward, the pSPI will adopt this approach and use the preceding fiscal year's audited accounts, subject to their availability within the assessment period.

Population estimates used for per capita measures are projected from the most recent national estimates using a consistent growth assumption across states. Macroeconomic information used in the National Tide section provides context for interpreting state performance but does not form part of the pSPI score.

The principal derived measures are:

- **Revenue self-reliance:** internally generated revenue divided by net Federation Account receipts.
- **Debt per capita:** total debt divided by projected population.
- **Debt to revenue:** total debt divided by total revenue.
- **Capital share:** capital expenditure divided by total expenditure.
- **Revenue growth:** year on year change in internally generated revenue.

Full ranking and cross-edition trajectory

2026	State	2024	2025	Composite	Net	Grade
1	Jigawa	2	8	0.68	+1	★★★★★
2	Abia	36	10	0.55	+34	★★★★
3	Enugu	30	20	0.53	+27	★★★★
4	Gombe	1	7	0.50	-3	★★★★
5	Lagos	4	1	0.33	-1	★★★★
6	Ekiti	3	26	0.33	-3	★★★★
7	Kano	7	30	0.30	0	★★★
8	Akwa Ibom	10	21	0.25	+2	★★★
9	Borno	22	36	0.17	+13	★★★
10	Kwara	15	18	0.17	+5	★★★
11	Sokoto	17	33	0.16	+6	★★★
12	Oyo	19	11	0.15	+7	★★★
13	Niger	29	5	0.10	+16	★★
14	Delta	32	17	0.09	+18	★★
15	Adamawa	26	4	0.03	+11	★★
16	Taraba	21	24	0.02	+5	★★
17	Ogun	18	2	-0.00	+1	★★
18	Nasarawa	34	6	-0.02	+16	★★
19	Plateau	33	9	-0.04	+14	★★
20	Cross River	31	14	-0.04	+11	★★
21	Osun	9	22	-0.11	-12	★★
22	Bauchi	20	12	-0.11	-2	★★
23	Bayelsa	6	29	-0.14	-17	★★
24	Kogi	16	35	-0.15	-8	★★
25	Edo	23	16	-0.19	-2	★★
26	Benue	25	23	-0.20	-1	★★
27	Anambra	8	34	-0.22	-19	★★
28	Ondo	28	27	-0.39	0	★★
29	Imo	37	31	-0.43	+8	★
30	Kaduna	12	3	-0.43	-18	★
31	Kebbi	14	15	-0.47	-17	★
32	Ebonyi	13	13	-0.62	-19	★
33	Katsina	11	32	-0.74	-22	★
—	Yobe	27	19	—	n/s	—
—	Rivers	24	25	—	n/s	—
—	Zamfara	35	28	—	n/s	—
—	FCT	5	37	—	n/s	—

Fiscal and transparency indicators, 2026

State	Self-rel.	IGR per capita	Debt per capita	Debt to Revenue ratio	Capital sh.	Transp.
Jigawa	56%	₦11.3k	₦4.4k	7%	69%	0.38
Abia	27%	₦13.1k	₦31.3k	36%	70%	0.38
Enugu	232%	₦68.7k	₦33.4k	26%	79%	0.12
Gombe	29%	₦10.2k	₦43.4k	48%	66%	0.47
Lagos	672%	₦102.0k	₦190.8k	118%	25%	0.12
Ekiti	51%	₦13.0k	₦57.3k	68%	46%	0.76
Kano	41%	₦6.0k	₦13.1k	40%	60%	0.59
Akwa Ibom	22%	₦14.1k	₦19.1k	12%	75%	0.38
Borno	24%	₦6.3k	₦18.0k	40%	61%	0.38
Kwara	60%	₦20.5k	₦47.4k	57%	56%	0.82
Sokoto	24%	₦3.1k	₦27.1k	56%	53%	0.88
Oyo	76%	₦13.7k	₦36.3k	73%	43%	0.53
Niger	25%	₦9.2k	₦42.0k	54%	76%	0.38
Delta	18%	₦27.1k	₦29.4k	15%	40%	0.91
Adamawa	18%	₦4.2k	₦42.4k	101%	55%	0.56
Taraba	11%	₦6.3k	₦33.2k	42%	92%	0.38
Ogun	217%	₦35.0k	₦63.2k	60%	39%	0.85
Nasarawa	34%	₦16.0k	₦25.7k	27%	60%	0.38
Plateau	29%	₦7.7k	₦37.7k	77%	53%	0.94
Cross River	29%	₦10.9k	₦99.8k	137%	79%	0.76
Osun	34%	₦8.7k	₦11.7k	21%	42%	0.38
Bauchi	32%	₦5.9k	₦52.3k	145%	49%	0.50
Bayelsa	10%	₦29.2k	₦38.2k	11%	76%	0.76
Kogi	28%	₦6.1k	₦31.5k	54%	26%	0.12
Edo	61%	₦32.5k	₦90.5k	96%	82%	0.38
Benue	16%	₦3.8k	₦24.7k	62%	74%	1.00
Anambra	22%	₦7.0k	₦19.4k	38%	74%	0.44
Ondo	27%	₦9.2k	₦21.9k	32%	39%	0.76
Imo	25%	₦4.8k	₦38.5k	58%	75%	0.97
Kaduna	56%	₦7.8k	₦89.0k	264%	76%	0.82
Kebbi	32%	₦4.0k	₦19.1k	49%	63%	0.44
Ebonyi	26%	₦5.5k	₦53.4k	77%	57%	0.12
Katsina	76%	₦5.2k	₦28.7k	57%	46%	0.12

National citizen parameters 2026

The citizen survey assesses sixteen services and governance parameters on a five-point scale. National results are presented from strongest to weakest, with **3.00** serving as the neutral midpoint between broadly positive and negative sentiment. The national composite citizen score is **3.01**, placing the overall assessment only slightly above the neutral midpoint. Ten of the sixteen parameters meet or exceed 3.00. The weakest results are concentrated around everyday economic and service delivery concerns. Finding employment records the lowest national score and is the only parameter in the critical category, while clean water, government support for business and security also remain below the neutral midpoint.

S/N	Parameter	Score	Interpretation
1	Education affordability	3.71	Good
2	Owning property	3.48	Moderate
3	Roads	3.25	Moderate
4	Publicity of policies	3.23	Moderate
5	Public transport	3.16	Moderate
6	Healthcare affordability	3.15	Moderate
7	Environmental cleanliness	3.15	Moderate
8	Honesty of public servants	3.12	Moderate
9	Healthcare quality	3.08	Moderate
10	Education quality	3.00	Moderate
11	Economic opportunity	2.88	Weak
12	Law-enforcement conduct	2.85	Weak
13	Security	2.84	Weak
14	Govt support for business	2.71	Weak
15	Clean water	2.67	Weak
16	Finding employment	2.31	Critical

Per-state pillar z-scores

The pillar table presents each ranked state's standardised result across citizen satisfaction (**z-Cit**), revenue self-reliance (**z-SR**), debt sustainability (**z-Debt**), revenue growth (**z-Grw**) and transparency (**z-Tr**), together with the weighted composite that determines its 2026 rank. A positive z-score indicates performance above the mean of the ranked states, while a negative score indicates performance below it. Debt has already been reverse-signed, meaning a positive debt sustainability z-score

represents a relatively stronger debt position. This table provides the detail behind the overall ranking and makes it possible to identify the pillars supporting or constraining each state's performance.

#	State	z-Cit	z-SR	z-Debt	z-Grw	z-Tr	Composite
1	Jigawa	+1.87	-0.05	+1.09	-0.14	-0.63	0.68
2	Abia	+1.78	-0.30	+0.39	+0.52	-0.63	0.55
3	Enugu	-0.45	+1.45	+0.46	+2.43	-1.60	0.53
4	Gombe	+0.97	-0.29	+0.09	+1.98	-0.30	0.50
5	Lagos	-0.72	+5.24	-2.79	-0.27	-1.60	0.33
6	Ekiti	+0.89	-0.10	-0.33	+0.47	+0.78	0.33
7	Kano	+0.54	-0.18	+0.62	+0.29	+0.13	0.30
8	Akwa Ibom	+1.05	-0.34	+0.82	-0.52	-0.63	0.25
9	Borno	+0.89	-0.33	+0.54	-0.38	-0.63	0.17
10	Kwara	+0.51	-0.02	-0.06	-0.46	+1.00	0.17
11	Sokoto	+1.07	-0.33	+0.24	-1.69	+1.21	0.16
12	Oyo	-0.53	+0.11	-0.07	+2.02	-0.09	0.15
13	Niger	+0.00	-0.33	+0.05	+1.54	-0.63	0.10
14	Delta	-0.25	-0.38	+0.64	+0.04	+1.32	0.09
15	Adamawa	+1.14	-0.38	-0.44	-0.89	+0.02	0.03
16	Taraba	+0.18	-0.44	+0.30	+0.53	-0.63	0.02
17	Ogun	-0.86	+1.33	-0.32	-0.79	+1.10	-0.00
18	Nasarawa	+0.33	-0.24	+0.56	-0.69	-0.63	-0.02
19	Plateau	-0.25	-0.29	-0.13	-0.09	+1.43	-0.04
20	Cross River	+1.31	-0.29	-1.66	-0.73	+0.78	-0.04
21	Osun	+0.27	-0.25	+0.83	-1.53	-0.63	-0.11
22	Bauchi	+0.49	-0.27	-1.05	+0.23	-0.19	-0.11
23	Bayelsa	-0.31	-0.45	+0.55	-0.82	+0.78	-0.14
24	Kogi	+0.38	-0.30	+0.20	-0.50	-1.60	-0.15
25	Edo	-0.73	-0.01	-1.10	+2.13	-0.63	-0.19
26	Benue	-0.92	-0.40	+0.22	-0.20	+1.64	-0.20
27	Anambra	-0.30	-0.35	+0.55	-0.76	-0.41	-0.22
28	Ondo	-1.24	-0.30	+0.57	-0.86	+0.78	-0.39
29	Imo	-2.02	-0.32	+0.06	+0.65	+1.54	-0.43
30	Kaduna	+0.53	-0.06	-2.82	-0.74	+1.00	-0.43
31	Kebbi	-1.68	-0.26	+0.43	+0.38	-0.41	-0.47
32	Ebonyi	-0.98	-0.32	-0.36	-0.12	-1.60	-0.62
33	Katsina	-2.19	+0.11	+0.21	+0.03	-1.60	-0.74

The four states not ranked in 2026 are excluded from the composite table because a complete score cannot be calculated for them. Available data for these states is reported separately where appropriate.

Survey design and sampling

The citizen component is based on a nationwide perception survey covering sixteen public services and governance parameters. Respondents assess each parameter on a five-point scale, and these responses are used to derive the citizen scores reported throughout the Index.

The 2026 survey recorded **38,312 responses** across the assessed states. Response volumes vary considerably. Lagos has the largest sample, with more than 12,000 responses, followed by the FCT with 5,968 and Kaduna with 2,374. Some states recorded considerably smaller samples, including Taraba and Enugu with 193 responses each and Kebbi with 64. National parameter scores are calculated from the state-level results so that states are not simply weighted according to the number of respondents they contribute to the overall survey. This prevents the very large samples recorded in states such as Lagos from dominating the national result.

Yobe and Zamfara did not record sufficient responses to support a reliable citizen score and are therefore not scored on the citizen pillar or included in the overall 2026 ranking. Responses were collected through both digital and field-based approaches. As a result, some responses included in the final state totals may not appear as separate entries in the export digital survey. Response counts by jurisdiction, largest to smallest:

State	Responses
Lagos	12,256
FCT	5,968
Kaduna	2,374
Oyo	1,540
Kano	1,348
Rivers	1,283
Ogun	834
Abia	770
Plateau	770
Delta	706
Edo	706
Ondo	706
Osun	706
Gombe	642
Akwa Ibom	578
Niger	578
Sokoto	578
Anambra	513

State	Responses
Benue	513
Ekiti	449
Kwara	449
Adamawa	385
Borno	385
Kogi	385
Bauchi	321
Bayelsa	321
Cross River	321
Ebonyi	321
Katsina	321
Nasarawa	321
Imo	257
Jigawa	257
Enugu	193
Taraba	193
Kebbi	64

Total: 38,312 responses across the 35 assessed states. Lagos alone accounts for roughly a third of all responses.

FY2025 Audited Accounts: Publication Dates

The table presents the publication dates of FY2025 audited accounts used in the 2026 pSPI transparency assessment. Publication dates range from 7 May to 31 July 2026, with most states publishing in July. Benue and Imo published earliest, while Ebonyi, Enugu, Katsina, Kogi and Lagos published on 31 July.

These dates provide context for the transparency scores, which reflect the timeliness of financial disclosure. Earlier publication supports timely public scrutiny and access to fiscal information; it does not, by itself, indicate stronger financial performance or better-quality accounts.

State	Publication date
Abia	2026-07-30
Adamawa	2026-07-19
Akwa Ibom	2026-07-30
Anambra	2026-07-29
Bauchi	2026-07-26
Bayelsa	2026-06-30
Benue	2026-05-07
Borno	2026-07-30
Cross River	2026-06-30
Delta	2026-06-09
Ebonyi	2026-07-31
Edo	2026-07-30
Ekiti	2026-06-30
Enugu	2026-07-31
Gombe	2026-07-28
Imo	2026-05-14
Jigawa	2026-07-30
Kaduna	2026-06-29

State	Publication date
Kano	2026-07-02
Katsina	2026-07-31
Kebbi	2026-07-29
Kogi	2026-07-31
Kwara	2026-06-29
Lagos	2026-07-31
Nasarawa	2026-07-30
Niger	2026-07-30
Ogun	2026-06-26
Ondo	2026-06-30
Osun	2026-07-30
Oyo	2026-07-24
Plateau	2026-06-01
Sokoto	2026-06-22
Taraba	2026-07-30
Yobe	2026-06-30
Zamfara	2026-06-30

Note: Where publication dates were not explicitly stated on the state's website or in its audited accounts, dates from credible news platforms announcing the release were used as a proxy.

Limitations and how to read the Index

The pSPI is a comparative governance benchmark. It is not a credit rating, an audit opinion or investment advice. The ranking is also relative. Because states are assessed against one another, a change in rank does not necessarily mean that a state's performance has improved or deteriorated in absolute terms.

A state can improve on an indicator and still fall in rank if other states improve more quickly. Differences between states should also be interpreted carefully, particularly in the middle of the ranking where composite scores are closely grouped. A difference of several positions may sometimes reflect only a relatively small difference in the underlying composite score.

The four states excluded from the overall ranking are omitted because the data required for a complete assessment was not available or sufficient. Their exclusion should therefore not be interpreted as a judgement on their performance. Finally, the objective measures rely substantially on audited financial statements published by the states themselves. The Index therefore benefits from, but is also subject to, the quality, completeness and consistency of those underlying financial records.

Glossary

Z score:

A measure showing how far a value sits above or below the mean of the scored states, expressed in standard deviations.

Performance snapshot:

A state's current position based on the weighted combination of the five pillars. It answers the question, *where does the state stand now?*

Momentum or rank trajectory:

The change in a state's published rank across editions. It answers the question, *how far has the state moved?*

Composite:

The weighted combination of the five pillar scores used to determine the current performance ranking.

Revenue self-reliance:

Internally generated revenue relative to net Federation Account receipts.

Debt sustainability:

A measure combining debt per capita and debt to revenue in equal proportions, with lower debt exposure producing a stronger score.

Debt to revenue:

Total debt stock relative to total revenue.

Capital share:

Capital expenditure as a proportion of total expenditure.

The neutral midpoint:

The 3.00 point on the five-point citizen scale. Scores at or above it indicate broadly positive sentiment, while scores below it indicate that dissatisfaction outweighs satisfaction.

Consistency grade:

A rating from one to five stars summarising a state's performance across the three editions.

Gate to inclusion:

The requirement that the necessary verifiable data, including qualifying audited accounts, must be available before a jurisdiction can receive a complete score and be included in the ranking.

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About pcl. State Performance Index

The pcl. State Performance Index (pSPI) is an annual, evidence-based assessment of governance and development performance across Nigeria's 36 states and the Federal Capital Territory. Developed by Phillips Consulting, the Index provides a comprehensive framework for evaluating how effectively subnational governments deliver public value, strengthen institutions, manage public resources, and create enabling conditions for inclusive economic and social development.

The Index was established to address a significant gap within Nigeria's governance ecosystem—the need for reliable, objective, and comparable performance data to support evidence-based decision-making. While political narratives or isolated statistics often shape public discourse on government performance, the pSPI offers a consistent and transparent methodology for assessing state performance, using carefully selected indicators that reflect both governance outcomes and citizens' experiences.

Beyond measuring performance, the pSPI serves as a strategic decision-support tool. It enables policymakers to identify strengths, diagnose development gaps, benchmark progress against peers, and prioritise reforms that deliver measurable impact.

Rather than existing solely as a ranking exercise, the pSPI is designed to foster healthy competition among states, encourage accountability, highlight emerging best practices, and promote continuous improvement in governance, public service delivery, and sustainable development outcomes.

Transforming possibilities.



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