budgIT



2026

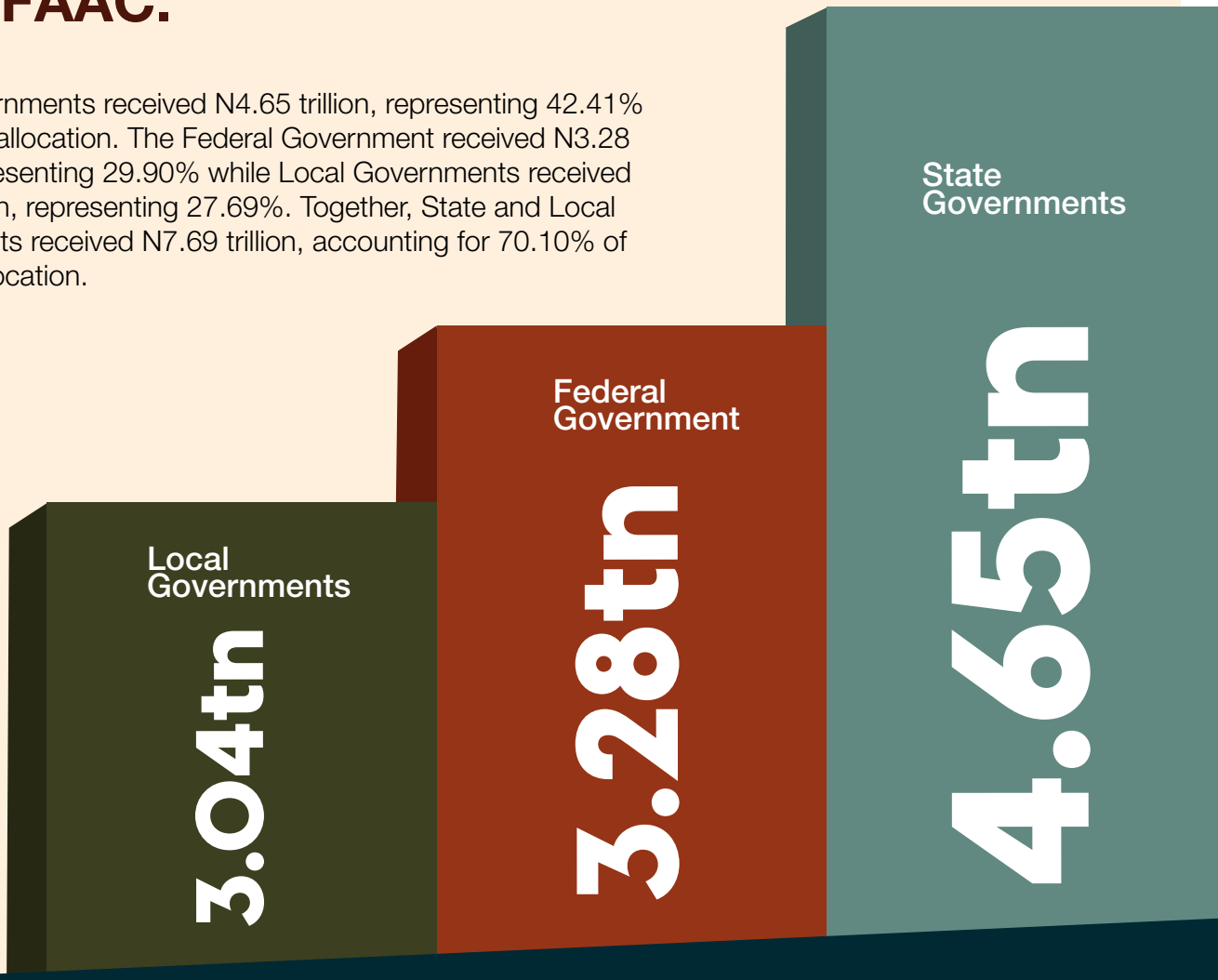
H1 FAAC Analysis

How Much Did Each Tier Receive from FAAC in H1 2026?



In H1 2026, the three tiers of government received a combined N10.96 trillion from FAAC.

State Governments received N4.65 trillion, representing 42.41% of the total allocation. The Federal Government received N3.28 trillion, representing 29.90% while Local Governments received N3.04 trillion, representing 27.69%. Together, State and Local Governments received N7.69 trillion, accounting for 70.10% of the total allocation.



Unit in NGN

How Was FAAC Distributed Across States

The distribution of the N4.65 trillion allocated to the 36 states and FCT in H1 2026 shows a wide variation in allocations.



Among all, Lagos received the highest allocation of N365.78 billion, representing 7.87% of the total, followed by Delta with N331.43 billion, representing 7.13%, and Rivers with N295.99 billion, representing 6.37%. Akwa Ibom and Bayelsa received N270.27 billion and N266.72 billion, representing 5.81% and 5.74%, respectively. Together, these five states accounted for 32.92% of the total allocation.

At the lower end, Ekiti received the least at N56.37 billion, representing 1.21%, followed by Cross River with N72.56 billion, representing 1.56%, and Gombe with N78.54 billion, representing 1.69%. The difference between Lagos and Ekiti was substantial, with Lagos receiving about 6.5 times the allocation received by Ekiti.

How Was FAAC Distributed Across States



State	H1 2026 Allocation (N'Billion)	Share of State Allocation (%)
LAGOS	365.78	7.87%
DELTA	331.43	7.13%
RIVERS	295.99	6.37%
AKWA IBOM	270.27	5.81%
BAYELSA	266.72	5.74%
KANO	152.57	3.28%
OYO	139.1	2.99%
FCT, ABUJA	123.67	2.66%
ONDO	113.04	2.43%
JIGAWA	111.61	2.40%
BORNO	109.65	2.36%
ANAMBRA	108.54	2.33%
IMO	107.69	2.32%
KATSINA	106.4	2.29%
BENUE	104.94	2.26%
ABIA	101.17	2.18%
NIGER	98.56	2.12%
SOKOTO	97.48	2.10%
KEBBI	97.39	2.09%

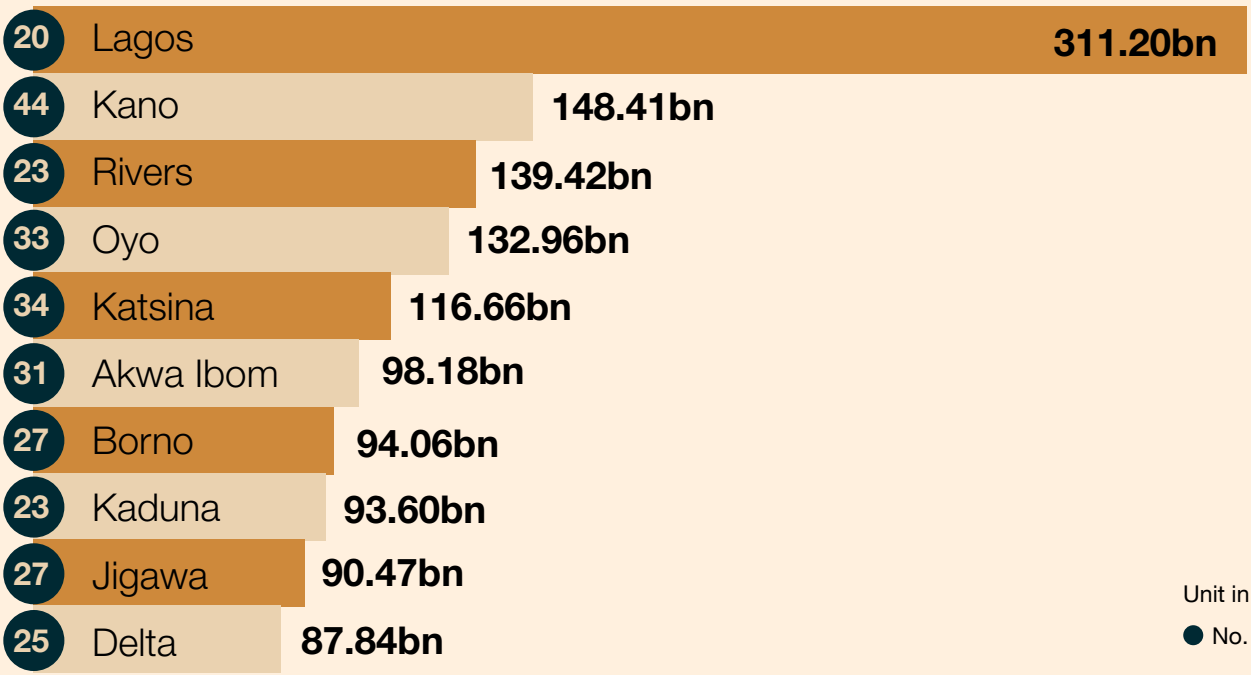
State	H1 2026 Allocation (N'Billion)	Share of State Allocation (%)
EDO	96.56	2.08%
ADAMAWA	96.32	2.07%
ZAMFARA	95.65	2.06%
KOGI	95.6	2.06%
ENUGU	91.53	1.97%
TARABA	90.83	1.95%
PLATEAU	90.22	1.94%
YOBE	89.65	1.93%
NASSARAWA	88.97	1.91%
KADUNA	88.63	1.91%
BAUCHI	85.42	1.84%
KWARA	85.29	1.83%
OSUN	83.88	1.80%
EBONYI	82.65	1.78%
OGUN	78.8	1.69%
GOMBE	78.54	1.69%
CROSS RIVER	72.56	1.56%
EKITI	56.37	1.21%

States with the Highest Total LGA Allocations



LGA allocations were heavily concentrated in a few states. Lagos received the highest total allocation at N311.20bn, followed by Kano at N148.41bn, Rivers at N139.42bn, Oyo at N132.96bn, and Katsina at N116.66bn. Together, these five states accounted for a significant share of the N3.035tn allocated to LGAs during the first half of 2026.

Lagos stands out because its allocation is more than twice that of Kano, the second-highest recipient. This reflects both the size of its allocation and the relatively high amount received by each of its 20 LGAs.

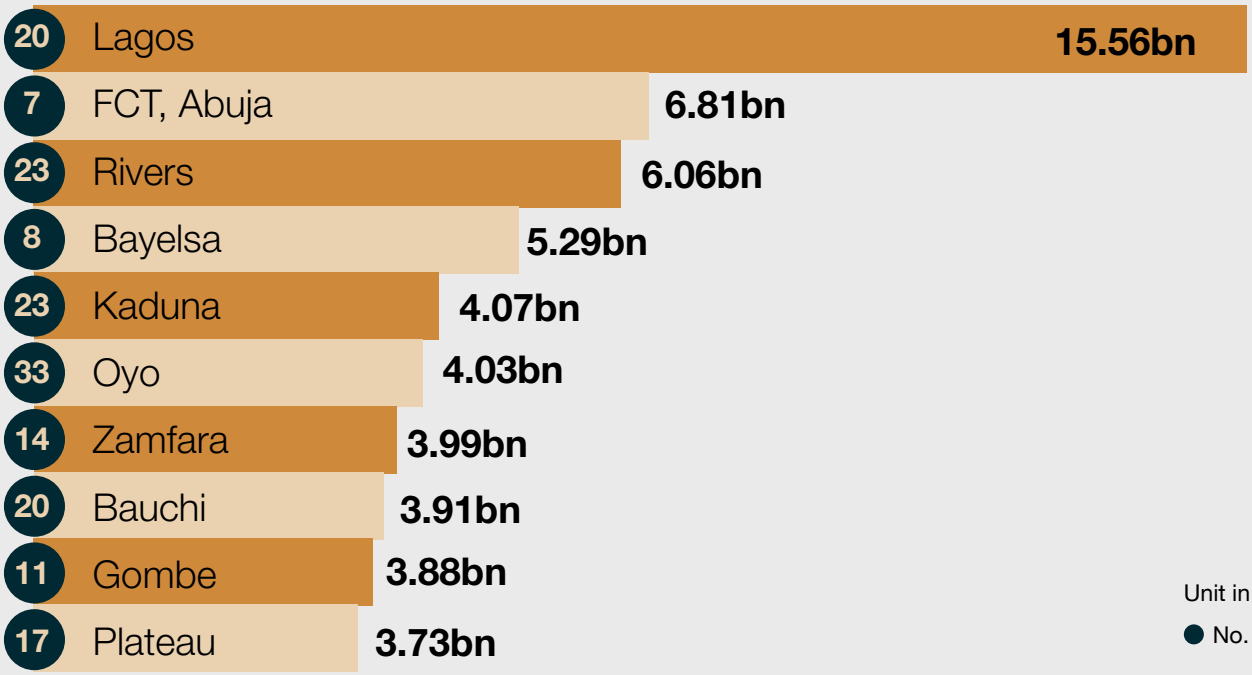


States with the Highest Average Allocation Per LGA



Lagos recorded the highest average allocation at N15.56bn per LGA, significantly ahead of FCT at N6.81bn and Rivers at N6.06bn. Bayelsa followed with N5.29bn, while Kaduna and Oyo recorded N4.07bn and N4.03bn respectively.

The gap between Lagos and most other states is particularly striking. Lagos' average allocation per LGA was more than twice that of the next highest state being Rivers, showing that the number of LGAs alone does not explain the differences in allocations across states.

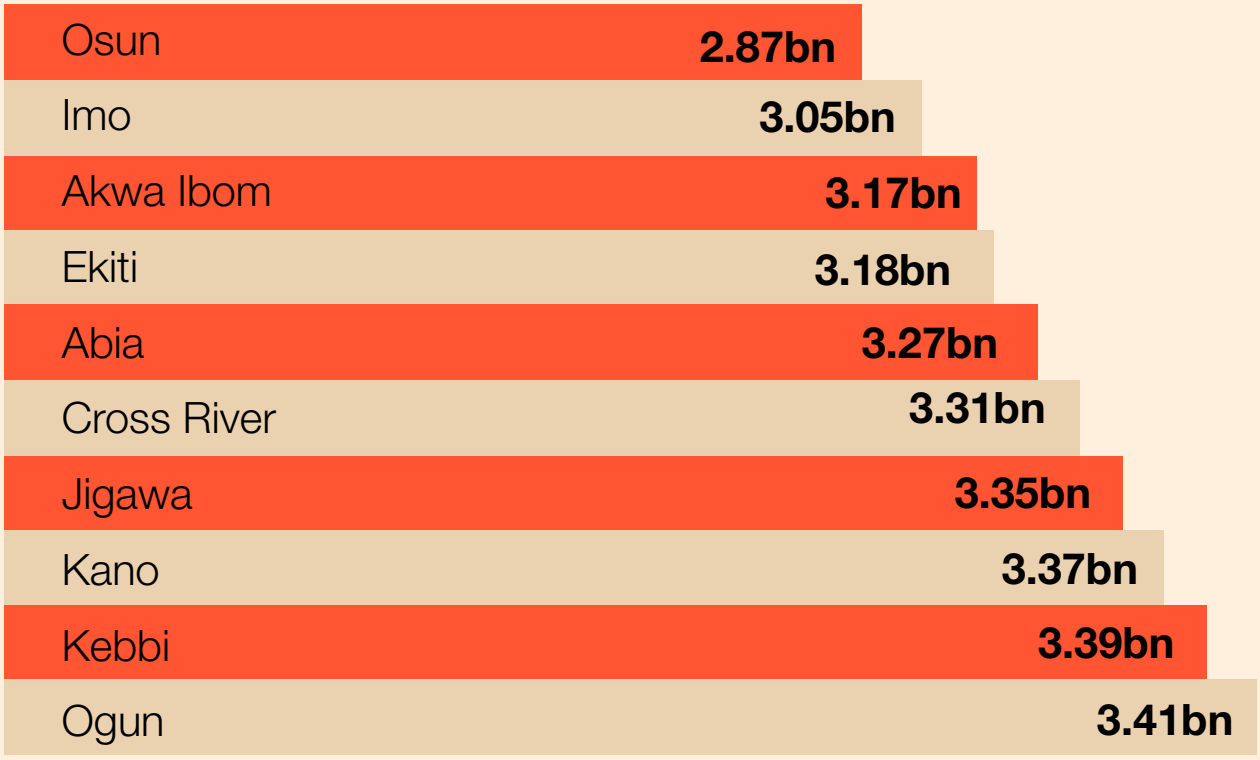


The 10 Bottom Average Allocation Per LGA



Osun recorded the lowest average allocation at N2.87bn per LGA, followed by Imo at N3.05bn and Akwa Ibom at N3.17bn. Ekiti and Abia also recorded relatively low averages of N3.18bn and N3.27bn respectively. The difference between the highest and lowest state averages is substantial.

A typical LGA in Lagos received about five times the average allocation of an LGA in Osun. This highlights the wide variation in the amount of funding available to LGAs across states.



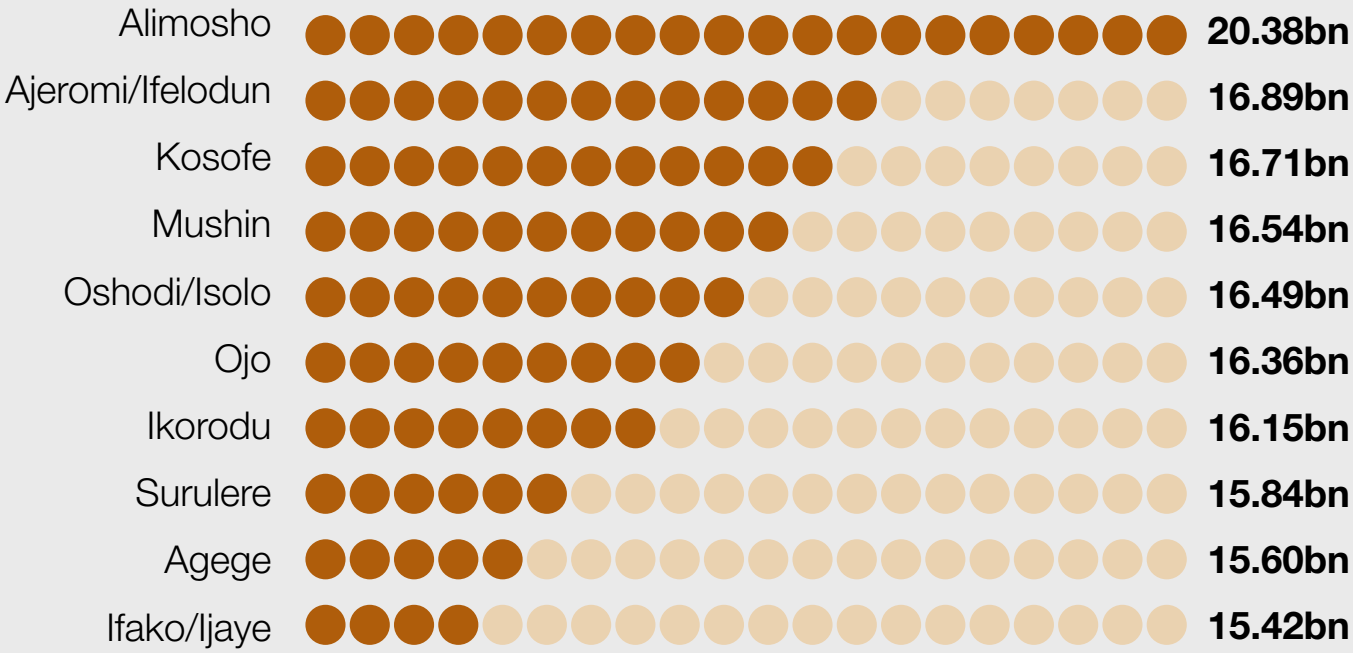
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Highest 10 LGA allocations From the 774 Available Records



Lagos dominated the highest LGA allocations in H1 2026. All 10 highest-recipient LGAs were in Lagos, with Alimosho receiving the highest allocation at N20.38bn followed by Ajeromi/Ifelodun and Kosofe followed with N16.89bn and N16.71bn, respectively.

The remaining seven LGAs in the top 10 also received more than N15bn each during the period by highlighting the wide variation in allocations across LGAs.



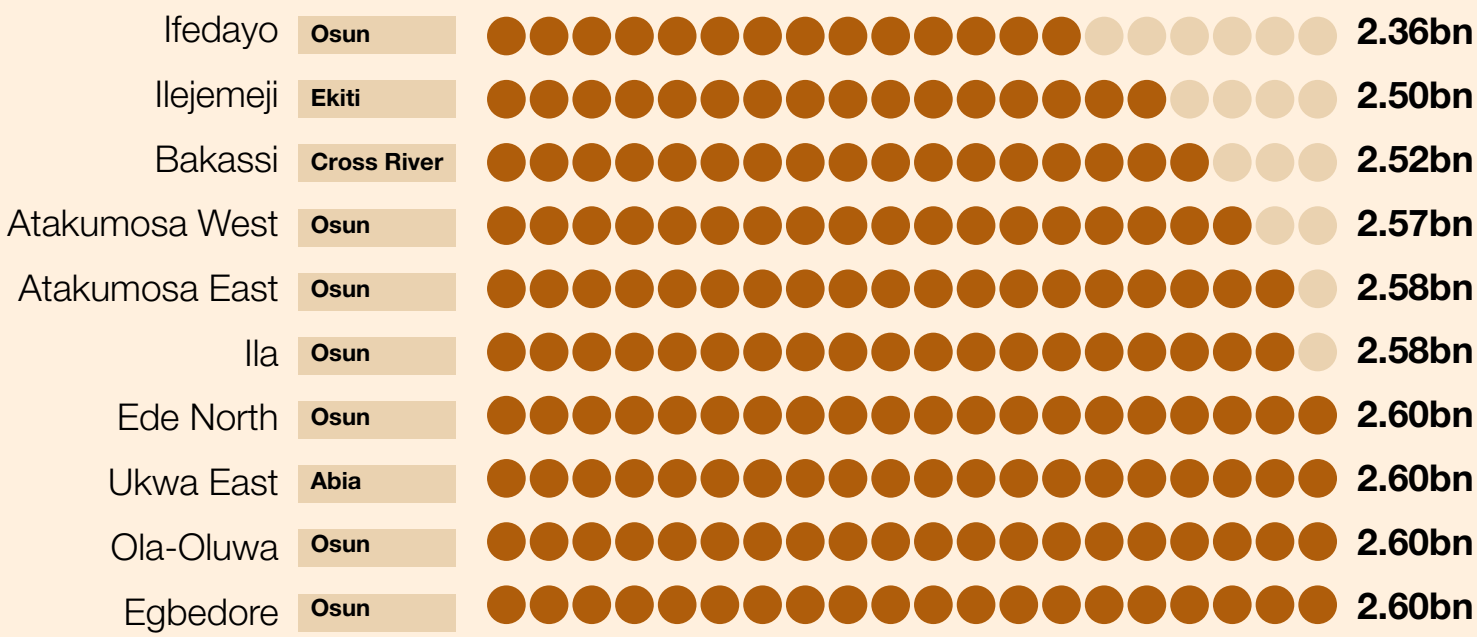
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Lowest 10 LGA allocations From the 774 Available Records



The bottom of the distribution presents a different picture. Ifedayo LGA in Osun received the lowest allocation at N2.36bn, followed by Ilejemeji in Ekiti at N2.50bn and Bakassi in Cross River at N2.52bn.

Seven of the 10 LGAs with the lowest allocations were in Osun, indicating that the state's low average allocation is also reflected at the individual LGA level. The gap between the highest and lowest LGA is significant. Alimosho received N20.38bn, compared with N2.36bn for Ifedayo, this shows a difference of about N18.02bn. In other words, Alimosho received roughly 8.6 times the allocation of Ifedayo in H1 2026.



Unit in NGN

