

Federation Account Allocation Committee (FAAC) (November 2023 Disbursement)

Report Date: January 2024

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METHODOLOGY

The Federation Account Allocation Committee (FAAC) data is provided statutorily by the Office of the Accountant General of the Federation (OAGF), and reported by the National Bureau of Statistics

KEY HIGHLIGHTS

- 1. The Federation Account Allocation Committee (FAAC) disbursed the sum of ₦1.35 trillion to the three tiers of government in November 2023 from the total revenue generated in October 2023.
- 2. The amount disbursed comprised:
- Name of the Statutory Account,
- ₩262.89 billion from Exchange Gain,
- ₦60.00 billion from Non-Oil Revenue,
- ₩16.20 billion from Electronic Money Transfer Levy (EMTL), and
- ₦347.34 billion from Value Added Tax.
- 3. The allocations to the three tiers of government for November 2023 were:
- Federal Government with a total of ₦323.35 billion
- States with a total of ₦307.72 billion, and
- Local Governments with a total of ₩225.21 billion.
- 4. The sum of \(\mathbb{\text{\tint{\text{\ticl{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{
- 5. The revenue generating agencies comprising Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS), and Nigerian Upstream Petroleum Regulatory Commission (NUPRC) received ₩16.38 billion, ₩24.59 billion, and ₩12.52 billion respectively, as cost of revenue collections.

- 6. Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that:
- ₩201.99 billion was disbursed to the FGN consolidated revenue account,
- ₦5.17 billion was received as a share of derivation and ecology,
- ₦2.59 billion as stabilization fund,
- ₦8.69 billion for the development of natural resources, and
- ₩8.47 billion to the Federal Capital Territory (FCT)- Abuja.

NOVEMBER 2023 DISBURSEMENT

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of October, 2023 Shared in November, 2023





Statutory Allocation

Others*

VAT

N147.57 bn

N127.26 bn

N48.52 bn



Statutory Allocation N74.85 bn

Others*

VAT

N71.14 bn

N161.72 bn



Statutory Allocation

Others*

VAT

N57.71 bn

N54.30 bn

N113.21 bn

13% Derivation Fund N50.67 bn

Cost of Collection - NCS N16.38 bn

Cost of Collection - FIRS N24.59 bn

Cost of Collection - NUPRC N12.52 bn

13% Derivation Refund to Oil Producing States N40.00 bn

> 13% Refunds on Subsidy, **Priority Projects**

N18.16 bn Transfer to Non-Oil Excess Account N300.00 bn

Refund to NUPRC on Cost of Collection N2.95 bn

North East Development Commission N10.00 bn

> Transfer to NMDPRA N14.95 bn

> > **Refund NCS** N7.95 mn



NB:- Others* for this month is the Distribution from Exchange Gain, Distribution of ₦60Billion from Non-Oil Revenue,

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) NOVEMBER 2023 DISBURSEMENT

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of October, 2023 Shared in November, 2023



BENEFICIARIES	NET STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
FGN (CRF Account)	N39,514,902,394.66	N117,195,118,562.52	N45,282,462,064.52	N201,992,483,021.69
Share of Derivation & Ecology	N2,801,330,044.95	N2,371,503,575.16	-	N5,172,833,620.11
Stabilization	N1,400,665,022.47	N1,185,751,787.58	-	N2,586,416,810.05
Development of Natural Resources	N4,706,234,475.51	N3,984,126,006.27	-	N8,690,360,481.78
FCT-Abuja	N2,704,205,155.95	N2,527,017,515.68	N3,234,461,576.04	N8,465,684,247.66

TOTAL

N226,907,778,181.30

NOVEMBER 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2023 Shared in November, 2023





Net Statutory Allocation

N1,688,655,268.81

Share of Ecology

N45,984,425.33

Others*

N1,931,481,157.50

VAT Allocation

N3,261,170,896.75

TOTAL

N6,927,291,748.39



ADAMAWA

Net Statutory Allocation

N1,466,412,480.51

Share of Ecology

N97,839,041.55

Others*

N1,796,157,179.28

VAT Allocation

N3,725,933,580.96

TOTAL

N7,086,342,282.31



N6.399

N6,399,227,414.46

Net Statutory

Allocation

Share of Ecology

N49,374,126.04

Others*

N7,643,487,477.82

VAT Allocation

N3,769,749,004.45

TOTAL

N17,861,838,022.77



Net Statutory Allocation

N1,964,697,113.90

Share of Ecology

N97,655,751.63

Others*

N2,143,593,177.66

VAT Allocation

N3,938,593,146.54

TOTAL

N8,144,539,189.72

NOVEMBER 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2023 Shared in November, 2023





Net Statutory Allocation

N468,387,676.27

Share of Ecology

N117,483,141.06

Others*

N2,144,215,280.98

VAT Allocation

N3,931,732,370.28

TOTAL

N6,661,818,468.59



BAYELSA

Net Statutory Allocation

N6,023,208,058.29

Share of Ecology

N43,452,065.94

Others*

N6,126,899,563.28

VAT Allocation

N3,265,817,015.22

TOTAL

N15,459,376,702.73



BENUE

Net Statutory Allocation

N2,045,425,956.03

Share of Ecology

N55,074,019.66

Others*

N2,019,322,840.79

VAT Allocation

N3,967,401,872.98

TOTAL

N8,087,224,689.47



BORNO

Net Statutory Allocation

N2,229,406,269.69

Share of Ecology

N122,028,241.82

Others*

N2,217,046,173.66

VAT Allocation

N3,946,493,347.60

TOTAL

N8,514,974,032.77

NOVEMBER 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2023 Shared in November, 2023





Net Statutory Allocation

N947,890,907.74

Share of Ecology

N49,382,546.37

Others*

N1.809.660.260.05

VAT Allocation

N3,296,498,317.76

TOTAL

N6,103,432,031.92



DELTA

Net Statutory Allocation

N8,202,337,829.86

Share of Ecology

N49,862,592.59

Others*

N10,005,724,612.45

VAT Allocation

N4,749,994,658.03

TOTAL

N23,007,919,692.93



EBONYI

Net Statutory Allocation

N1,120,803,670.18

Share of Ecology

N87,869,035.41

Others*

N1,610,106,628.33

VAT

Allocation

N3,182,434,263.88

TOTAL

N6,001,213,597.80



EDO

Net Statutory Allocation

N2,075,653,829.06

Share of Ecology

N45,918,612.36

Others*

N2,544,887,476.34

VAT Allocation

N3,594,438,382.37

TOTAL

N8,260,898,300.13

NOVEMBER 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2023 Shared in November, 2023





EKITI

Net Statutory Allocation

N974,009,942.11

N1,620,497,596.95

Others*

VAT Allocation

N3,185,265,540.61

Share of Ecology

N87,819,451.42

TOTAL

N5,867,592,531.08



Net Statutory Allocation

N1,695,022,381.23

Share of Ecology

N98,773,616.83

Others*

N1,838,710,068.14

VAT Allocation

N3,545,154,944.00

TOTAL

N7,177,661,010.20



Net Statutory Allocation

N694,919,201.87

Share of Ecology

N92,512,340.06

Others*

N1,691,921,834.58

VAT Allocation

N3,238,008,476.34

TOTAL

N5,717,361,852.85



IMO

Net Statutory Allocation

N1,015,229,037.04

Share of Ecology

N51,058,688.73

Others*

N2,326,197,059.93

VAT Allocation

N3,663,284,263.63

TOTAL

N7,055,769,049.33

NOVEMBER 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2023 Shared in November, 2023





JIGAWA

Net Statutory Allocation

N2,007,732,405.38

N2.007.783.040.96

Others*

VAT Allocation

N3,857,043,056.53

Share of Ecology

N109,836,712.30

TOTAL

N7,982,395,215.18



KADUNA

Net Statutory Allocation

N590,826,524.12

Others*

VAT Allocation

N2,385,609,394.00

N4,472,159,666.88



N128,686,483.62

TOTAL

N7,577,282,068.62



Net Statutory Allocation

N2,082,687,180.40

Others*

VAT Allocation

N2,910,978,982.35

N6,036,900,577.46

Share of Ecology

N155,789,315.07

TOTAL

N11,186,356,055.28



KATSINA

Net Statutory Allocation

N1,302,220,681.04

Share of Ecology

N120,732,285.42

Others*

VAT Allocation

N2,222,243,035.69

N4,354,212,666.25

TOTAL

N7,999,408,668.40

NOVEMBER 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2023 Shared in November, 2023





Net Statutory Allocation

N1.807.629.261.85

Share of **Ecology**

N51,854,817.76

Others*

N1.889.462.470.31

VAT Allocation

N3,482,512,583.65

TOTAL

N7,231,459,133.56



KOGI

Net Statutory Allocation

N219,828,470.65

Share of **Ecology**

N54,276,339.72

Others*

N1,977,829,711.37

VAT **Allocation**

N3.540.226.731.50

TOTAL

N5,792,161,253.24



KWARA

Net Statutory Allocation

N1,035,839,738.64

Share of Ecology

N43,713,959.19

Others*

N1,622,636,790.81

VAT **Allocation**

N3,265,170,729.38

TOTAL

N5,967,361,218.02



LAGOS

Net Statutory Allocation

-N64,640,742.96

Share of **Ecology**

N131,574,183.08

Others*

N2,920,709,018.85

VAT Allocation

N16,359,563,518.08

TOTAL

N19,347,205,977.06

NOVEMBER 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2023 Shared in November, 2023





NASSARAWA

Net Statutory Allocation

N1,570,841,066.53

Share of Ecology

N90,575,511.29

Others*

N1,656,653,977.72

VAT Allocation

N3,069,692,590.36

TOTAL

N6,387,763,145.90



NIGER

Net Statutory Allocation

N1,094,482,828.22

Share of Ecology

N58,170,105.73

Others*

N2,123,321,438.98

VAT Allocation

N3,853,022,639.29

TOTAL

N7,128,997,012.23



OGUN

Net Statutory Allocation

N274,238,095.56

Share of Ecology

N91,248,215.77

Others*

N1,750,357,328.97

VAT Allocation

N3,733,444,775.24

TOTAL

N5,849,288,415.54



Net Statutory Allocation

N1,721,825,460.27

Share of Ecology

N45,714,494.35

Others*

N2,651,140,100.87

VAT Allocation

N3,626,924,466.52

TOTAL

N8,045,604,522.01

NOVEMBER 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2023 Shared in November, 2023





OSUN

Net Statutory Allocation

N1,405,776,474.42

Share of

N89,575,454.61

Ecology

Others*

N1,681,030,214.64

VAT Allocation

N3,482,210,909.88

TOTAL

N6,658,593,053.54



Net Statutory Allocation

N479,787,902.64

Share of Ecology

N110,160,209.37

Others*

N2,107,414,745.48

VAT Allocation

N6,334,903,413.13

TOTAL

N9,032,266,270.63



PLATEAU

Net Statutory Allocation

N584,058,631.22

Share of Ecology

N51,281,392.57

Others*

N1,884,273,904.67

VAT Allocation

N3,509,245,029.83

TOTAL

N6,028,858,958.28



RIVERS

Net Statutory Allocation

N6,632,712,455.56

Share of Ecology

N52,961,544.15

Others*

N6,643,672,124.61

VAT Allocation

N9,378,917,556.90

TOTAL

N22,708,263,681.22

NOVEMBER 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2023 Shared in November, 2023





SOKOTO

Net Statutory Allocation

N1,028,856,156.57

N1,975,958,299.86

Others*

VAT Allocation

N3,729,513,574.65

Share of Ecology

N108,243,780.25

TOTAL

N6,842,571,811.33



TARABA

IXI,565,67

Net Statutory Allocation

N1,665,676,583.41

Share of Ecology

N94,609,586.46

Others*

N1,722,090,508.53

VAT Allocation

N3,182,607,948.93

TOTAL

N6,664,984,627.33



YOBE

Net Statutory Allocation

N1,413,605,725.54

Share of Ecology

N97,530,338.66

Others*

N1,772,087,732.42

VAT Allocation

N3,134,634,364.45

TOTAL

N6,417,858,161.07



ZAMFARA

Net Statutory Allocation

N1,148,372,682.44

Share of Ecology

N97,738,049.80

Others*

N1,788,520,157.95

VAT Allocation

N3,390,348,475.04

TOTAL

N6,424,979,365.23

APPENDIX

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of October, 2023 Shared in November, 2023

	vember, 2023							
Beneficiaries	Statutory	Exchange Gain	Distribution of №60Billion from Non-Oil Revenue	Electronic Money Transfer Levy (EMTL)	Value Added Tax	Total		
FGN (see Table II)	147,574,066,767.81	93,322,808,339.44	31,608,000,000.00	2,332,709,107.77	48,516,923,640.55	323,354,507,855.57		
State (see Table III)	74,851,538,800.98	47,334,575,528.28	16,032,000,000.00	7,775,697,025.89	161,723,078,801.84	307,716,890,156.99		
LGCs (see Table IV)	57,707,398,925.91	36,492,973,648.30	12,360,000,000.00	5,442,987,918.12	113,206,155,161.29	225,209,515,653.62		
13% Derivation Fund	24,937,264,729.39	25,737,372,103.07	-	-	-	50,674,636,832.45		
Cost of Collection - NCS	14,735,261,082.57	-	-	-	1,645,305,316.19	16,380,566,398.76		
Cost of Collections - FIRS	11,689,487,929.83	-	-	647,974,752.16	12,248,429,976.06	24,585,892,658.05		
Cost of Collections - NUPRC	12,517,744,106.48	-	-	-	-	12,517,744,106.48		
Transfer to NMDPRA	14,953,540,298.73	-	-	-	-	14,953,540,298.73		
Refund to NUPRC on cost of collection	2,952,771,383.33	-	-	-	-	2,952,771,383.33		
13% Derivation Refund to Oil Producing States	40,000,000,000.00	-	-	-	-	40,000,000,000.00		
Refund NCS	7,945,250.00	-	-	-	-	7,945,250.00		
13% Refunds on Subsidy, Priority Projects	18,163,078,852.38	-	-	-	-	18,163,078,852.38		
North East Develop- ment Commission	-	-	-	-	10,003,489,410.42	10,003,489,410.42		
Transfer to non-oil Excess account	240,000,000,000.00	-	-	-	-	240,000,000,000.00		
Transfer to non-oil Excess account	-	60,000,000,000.00	-	-	-	60,000,000,000.00		
TOTAL	660,090,098,127.41	262,887,729,619.08	60,000,000,000.00	16,199,368,803.94	347,343,382,306.35	1,346,520,578,856.78		

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of October, 2023
Shared in November, 2023

	Total	**	45,282,462,064.52 201,992,483,021.69	5,172,833,620.11	2,586,416,810.05	8,690,360,481.78	8,465,684,247.66	31,608,000,000.00 2,332,709,107.77 48,516,923,640.55 226,907,778,181.30
	Value Added Tax	**	45,282,462,064.52	-	-	1	3,234,461,576.04	48,516,923,640.55
	Electronic Money Trans- fer Levy (EMTL)	**	2,177,195,167.25				155,513,940.52	2,332,709,107.77
2023	Distribution of №0Billion from Non-Oil Reve- nue	**	29,100,000,000,000 2,177,195,167.25	600,000,000.00	300,000,000.00	2,976,126,006.27 1,008,000,000.00	600,000,000.00	31,608,000,000.00
Shared in November, 2023	Exchange Gain Allocation	₩	85,917,923,395.27	1,771,503,575.16	885,751,787.58	2,976,126,006.27	1,771,503,575.16	93,322,808,339.44
Shared	Net Statutory Allo- cation	**		2,801,330,044.95	1,400,665,022.47	4,706,234,475.51	2,704,205,155.95	
	Total Deduction	**	(96,349,604,785.27)				(97,124,889.00)	(96,446,729,674.27)
	Gross Statutory Allocation	**	135,864,507,179.93	2,801,330,044.95	1,400,665,022.47	4,706,234,475.51	2,801,330,044.95	147,574,066,767.81 (96,446,729,674.27) 51,127,337,093.54
	Beneficiaries		FGN (CRF Account) 135,864,507,179.93 (96,349,604,785.27) 39,514,902,394.66	Share of Derivation & Ecology	Stabilization	Development of Natural Resources	FCT-Abuja	Total

S/ n	Beneficiaries	Net Statutory Alloca-	Exchange Gain Allocation	Distribution of №60Billion from Non- Oil Revenue	Electronic Money Transfer Levy (EMTL)	Net Share of Ecolo- gy	Net VAT Alloca-	Total Net Amount
1	ABIA	1,688,655,268.81	1,350,727,506.92	385,216,030.00	195,537,620.57	45,984,425.33	3,261,170,896.75	6,927,291,748.39
2		1,466,412,480.51	1,209,947,605.45	409,803,611.71	176,405,962.12	97,839,041.55	3,725,933,580.96	7,086,342,282.31
3	AKWA IBOM	6,399,227,414.46	7,036,214,673.22	413,611,884.47	193,660,920.13	49,374,126.04	3,769,749,004.45	17,861,838,022.77
4	ANAMBRA	1,964,697,113.90	1,481,072,571.29	409,035,892.89	253,484,713.48	97,655,751.63	3,938,593,146.54	8,144,539,189.72
5	BAUCHI	468,387,676.27	1,452,880,598.05	492,083,883.46	199,250,799.47	117,483,141.06	3,931,732,370.28	6,661,818,468.59
6	BAYELSA	6,023,208,058.29	5,615,282,982.65	364,002,207.65	147,614,372.98	43,452,065.94	3,265,817,015.22	15,459,376,702.73
7	BENUE	2,045,425,956.03	1,362,169,480.73	461,360,451.03	195,792,909.03	55,074,019.66	3,967,401,872.98	8,087,224,689.47
8	BORNO	2,229,406,269.69	1,509,088,566.68	511,121,260.32	196,836,346.66	122,028,241.82	3,946,493,347.60	8,514,974,032.77
9	CROSS RIV- ER	947,890,907.74	1,221,399,817.13	413,682,422.41	174,578,020.51	49,382,546.37	3,296,498,317.76	6,103,432,031.92
10	DELTA	8,202,337,829.86	9,336,533,111.02	417,703,816.59	251,487,684.84	49,862,592.59	4,749,994,658.03	23,007,919,692.93
11	EBONYI	1,120,803,670.18	1,086,651,374.51	368,043,753.26	155,411,500.56	87,869,035.41	3,182,434,263.88	6,001,213,597.80
12	EDO	2,075,653,829.06	1,931,764,685.74	384,664,708.31	228,458,082.28	45,918,612.36	3,594,438,382.37	8,260,898,300.13
13	EKITI	974,009,942.11	1,086,038,183.48	367,836,068.31	166,623,345.16	87,819,451.42	3,185,265,540.61	5,867,592,531.08
14	ENUGU	1,695,022,381.23	1,221,505,232.18	413,718,125.99	203,486,709.96	98,773,616.83	3,545,154,944.00	7,177,661,010.20
15	GOMBE	694,919,201.87	1,144,073,802.82	387,492,461.95	160,355,569.81	92,512,340.06	3,238,008,476.34	5,717,361,852.85
16	IMO	1,015,229,037.04	1,687,396,143.35	427,723,630.97	211,077,285.61	51,058,688.73	3,663,284,263.63	7,055,769,049.33
17	JIGAWA	2,007,732,405.38	1,358,319,387.92	460,056,442.55	189,407,210.50	109,836,712.30	3,857,043,056.53	7,982,395,215.18
18	KADUNA	590,826,524.12	1,591,429,149.68	539,009,631.81	255,170,612.51	128,686,483.62	4,472,159,666.88	7,577,282,068.62
19	KANO	2,082,687,180.40	1,926,602,159.29	652,531,167.19	331,845,655.86	155,789,315.07	6,036,900,577.46	11,186,356,055.28
20	KATSINA	1,302,220,681.04	1,493,061,842.45	505,693,083.56	223,488,109.68	120,732,285.42	4,354,212,666.25	7,999,408,668.40
21	KEBBI	1,807,629,261.85	1,282,547,571.62	434,392,881.71	172,522,016.98	51,854,817.76	3,482,512,583.65	7,231,459,133.56
22	KOGI	219,828,470.65	1,342,440,118.68	454,678,208.11	180,711,384.58	54,276,339.72	3,540,226,731.50	5,792,161,253.24
23	KWARA	1,035,839,738.64	1,081,196,205.54	366,196,112.96	175,244,472.31	43,713,959.19	3,265,170,729.38	5,967,361,218.02
24	LAGOS	(64,640,742.96)	1,627,140,507.83	551,104,902.29	742,463,608.73	131,574,183.08	16,359,563,518.08	19,347,205,977.06
25	NASSARA- WA	1,570,841,066.53	1,120,121,592.16	379,379,959.89	157,152,425.67	90,575,511.29	3,069,692,590.36	6,387,763,145.90
26	NIGER	1,094,482,828.22	1,438,746,312.81	487,296,666.96	197,278,459.20	58,170,105.73	3,853,022,639.29	7,128,997,012.23
27	OGUN	274,238,095.56	1,128,440,737.20	382,197,615.53	239,718,976.24	91,248,215.77	3,733,444,775.24	5,849,288,415.54
28	ONDO	1,721,825,460.27	2,070,477,489.39	382,954,791.81	197,707,819.67	45,714,494.35	3,626,924,466.52	8,045,604,522.01
29	OSUN	1,405,776,474.42	1,107,754,175.50	375,191,173.55	198,084,865.59	89,575,454.61	3,482,210,909.88	6,658,593,053.54
30	OYO	479,787,902.64	1,362,319,984.24	461,411,425.87	283,683,335.38	110,160,209.37	6,334,903,413.13	9,032,266,270.63
31	PLATEAU	584,058,631.22	1,268,364,799.07	429,589,242.78	186,319,862.82	51,281,392.57	3,509,245,029.83	6,028,858,958.28
32	RIVERS	6,632,712,455.56	5,932,817,435.79	443,664,036.94	267,190,651.88	52,961,544.15	9,378,917,556.90	22,708,263,681.22
33	SOKOTO	1,028,856,156.57	1,338,620,050.20	453,384,368.72	183,953,880.94	108,243,780.25	3,729,513,574.65	6,842,571,811.33
34	TARABA	1,665,676,583.41	1,170,009,852.64	396,276,881.08	155,803,774.81	94,609,586.46	3,182,607,948.93	6,664,984,627.33
35	YOBE	1,413,605,725.54	1,206,129,964.51	408,510,594.53	157,447,173.39	97,530,338.66	3,134,634,364.45	6,417,858,161.07
36	ZAMFARA	1,148,372,682.44	1,208,698,669.15	409,380,602.81	170,440,885.99	97,738,049.80	3,390,348,475.04	6,424,979,365.23
37	SOKU	89,061,728.30	8,480,716.33	-	-	-	-	97,542,444.63
	Total	67,102,706,346.85	71,796,465,057.21	15,600,000,000.00	7,775,697,025.89	2,976,360,475.98	154,055,225,355.34	319,306,454,261.27

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