

Analysis of the Application of Activity Based Costing in Determining Inpatient Service Rates at Sinar Kasih Toraja Hospital

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ABSTRACT

Hospitals are non-profit organizations, whose main task is to provide medical, nursing, and health services. The purpose of this study was to determine the application of activity-based costing in determining inpatient service rates at Sinar Kasih Toraja Hospital. The analysis method used in this study is qualitative descriptive analysis. The results of the study showed that inpatient service rates with the activity-based costing approach provided results that were in accordance with the activities charged. From the results of calculating inpatient rates using the ABC method, when compared with the inpatient rates applicable in hospitals, the ABC method provides cheaper results, with an average comparison of 56%. The difference between inpatient service rates applicable in hospitals and the ABC method is due to the charging of overhead costs for each product.

INTRODUCTION

Companies that want to survive in their business need to have a good strategy. In order for companies to survive in global competition, they must continue to innovate. The survival of a company depends on the strategy used. The strategies used generally include strategies to lower prices, increase productivity and improve the quality of a product or service. In non-profit oriented organizations, they continue to strive to increase sales with the aim of maintaining the continuity of organizational operations and providing the best service for customer satisfaction. One example of a non-profit company is a hospital. The main task of hospitals is to provide medical services, care, and health services. In the development of hospital organizations, it is required to implement effective and efficient financial management, including in terms of setting tariffs. The determination of hospital rates can affect the profitability and brand image of the hospital.

Based on these conditions, hospitals are required to be able to utilize technology and experts in the health sector, communication, information, and transportation sectors that can support health services so that hospitals are able to provide the best health services. The use of various technologies and experts makes the operational costs incurred by hospitals large so that it will have an impact on high hospitalization rates. To control costs, hospitals need an appropriate accounting system, especially a method of calculating costs to produce accurate cost information regarding the cost of their service activities. The calculation of the cost of goods was initially applied in manufacturing companies, but in its development the calculation of the cost of goods has been adapted by service companies, trading companies, and the non-profit sector.

The determination of unit cost in cost analysis (commonly known as the cost price), one of which aims to determine the rate that is in accordance with the cost that actually occurred (Raymond, 2020: 49). In article 3 of the Decree of the Minister of Health Number 560/MENKES/SK/IV/2003 concerning Hospital Rates Patterns, it is calculated on the basis of the unit cost of each type of service and class of care, which is calculated by paying attention to the economic capabilities of the community, cost standards and/or benchmarking of non-commercial hospitals. This fact shows that the government has realized the importance of calculating the cost of goods including in the health service sector. For service companies that have many departments or divisions, the traditional system accounting method is considered to lack an appropriate contribution to the determination of costs per unit or total and results in improper pricing (Nursanty et al., 2022: 44).

The traditional cost system is a cost calculation method where the cost calculation is only based on the stage of production of goods in each unit of goods. Or it can also be called a unit-based calculation method. In determining the cost of services in hospitals, the traditional fee system is generally still used, where the price of fees is not in accordance with certain activities, because there are many categories of costs and can cause cost deviations. Advances in science today have given rise to various modern methods in determining production costs. One of them is the activity based

costing method. The ABC method is an accounting design that identifies the various activities carried out in a company and groups costs that have similarities from these activities. ABC focuses on the costs attached to the product based on the activity to produce, distribute or support the product in question. So that by using the ABC method, companies can determine a more appropriate cost of products compared to using traditional methods. The main difference in calculating the cost of a product between traditional cost accounting and ABC is the number of cost drivers used. In the system of determining the cost of products with the ABC method, a larger number of cost drivers are used than in the traditional cost accounting system which only uses one or two cost drivers based on units.

Research that has been conducted by Rio (2021) at the Major General H. A. Thalib Kerinci Hospital, from the results of the calculation of hospitalization rates using the ABC method, there are differences with the previously applied method. The difference between the inpatient service rates using the traditional method and the ABC method is due to the charging of fees overhead on each product. In the traditional cost accounting method, overhead costs on each product are only charged to one cost driver. As a result, there tends to be distortion in the charging of overhead costs. Meanwhile, in the ABC method, the overhead cost of each product is charged to many cost drivers. So that in the ABC method, it has been able to allocate activity costs to each room appropriately based on the consumption of each activity.

Sinar Kasih Toraja Hospital is a private hospital located in Tana Toraja district. This hospital is located on Jl. Buntu No. 8A, Pantan, Makale District, Tana Toraja Regency. Sinar Kasih Hospital offers a wide range of services, namely: ICU Services, Inpatient Services, Emergency Room, Maternity Room, Central Surgery, Polyclinic Services, Outpatient, Laboratory and Radiology, and Pharmacy. This hospital provides various types of rooms according to the level of existing patients, namely: Class III, Class II, Class I, VIP B, VIP A, and Main VIP. The following is a table of room types and hospitalization rates at Sinar Kasih Toraja Hospital in 2023.

Table 1. Inpatient Service Tariff Data in 2023

No.	Room Type	Inpatient/Room Service Rates
1.	VIP Utama	Rp 1.500.000
2.	VIP A	Rp 1.300.000
3.	VIP B (lt.3)	Rp 1.000.000
4.	VIP B (lt.2)	Rp 900.000
5.	Grade 1	Rp 400.000
6.	Grade 2	Rp 300.000
7.	Grade 3	Rp 250.000

THEORETICAL REVIEW

Accounting Concepts

According to Kieso, et al (2020: 9) accounting is the universal language of business. An economist and politician that the creation of good accounting principles is the greatest advancement that is changing the capital market.

Identifying, measuring, and communicating financial information of an economic entity to interested parties is an important characteristic of accounting. Meanwhile, according to Horngren & Horison (2019: 4) Accounting is an information system that measures business activities, processes data into reports, and communicates the results to decision-makers.

Management Accounting

Management accounting, also known as managerial accounting, is an accounting system that deals with the requirements and use of accounting information until it presents the form of a business entity's report for the internal benefit of the organization's manager or management. The system also provides management with the foundation to make business decisions such as planning, organizing, directing, and controlling, which will allow management to be better prepared in managing the company. According to Kholmi (2019: 1) Management accounting is a field of accounting that deals with providing information for management to manage an organization or company and helping to solve special problems faced by an organization.

Cost Accounting

To carry out its duties, the management needs complete and detailed information, including cost information. Cost accounting produces cost information that management needs as a tool to carry out management functions, such as planning, control, and, decision-making in the company. Cost accounting is the process of recording, classifying, reporting, and interpreting costs in relation to the production of goods and services (Harahap & Tukino, 2020: 1). Meanwhile, Pattinaja et al. (2023: 4) stated that cost accounting is a science that studies the art of recording, classifying, overviewing, and presenting the cost of manufacturing and selling products or services in the form of financial statements.

Cost Concept

The term cost is often used interchangeably with the term burden. To gain a proper understanding of costs (burdens), the following will describe the views of experts. According to Karini et al. (2024 : 7) Cost in the context of accounting refers to the economic sacrifice incurred or measured in a transaction or activity to achieve a certain goal. Costs can involve a variety of elements, including raw material costs, direct labor costs, overhead costs, distribution costs, and so on. Meanwhile, according to Suratminingsih et al., (2024: 4) cost refers to the economic value sacrificed to obtain goods or services that are expected to provide benefits in the future. In cost accounting, these costs are mainly related to the production process or provision of services and can be categorized into direct and indirect costs.

Activity Based Costing

The ABC system is a system of accumulating costs and charging costs to products using various cost drivers, carried out by tracing the cost of the activity and after that tracing the cost from the activity to the product. The ABC

system is a cost calculation method used to identify, measure, and allocate costs based on activities carried out for a production process (Purwanti, 2023: 82). The ABC system is an accounting information system that identifies various activities carried out in an organization and charges fees to products based on the activities consumed by the product (Nursanty et al., 2022: 46). The activity-based cost calculation system or ABC system is used to respond to significant changes in business competition. ABC's main goal is to improve the quality, content, relevance, and timeliness of cost information. ABC is a system of accumulating costs and imposing costs on products using various cost drivers, done by tracing the cost of the activity and then tracing the cost from the activity to the product.

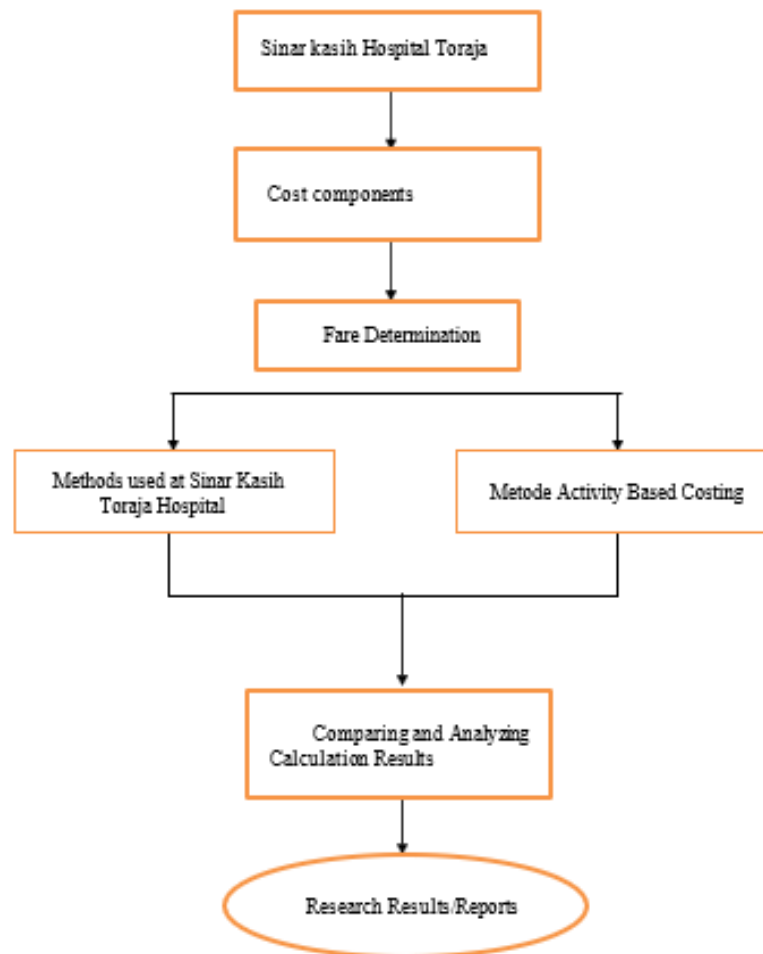


Figure 1. Research Outline

METHODOLOGY

Type of Research

The type of research used in this study is qualitative with a descriptive analysis approach. Hermawan & Amirullah (2021: 30) stated that a qualitative approach is a research that explains phenomena in the form of words and does not use numbers and does not use various measurements. The descriptive method is a method used to collect, classify, analyze and interpret data related to the problem and compare it with the actual situation in the company and then draw conclusions.

Place and Time of Research

This research was conducted at Sinar Kasih Toraja Hospital located on Jl. Buntu No. 8A, Makale District, Tana Toraja. The time of this research was carried out from August to September 2024.

Data Source

The data source used in this study is primary data. Primary data is data obtained from respondents through questionnaires, focus groups, and panels, or also data from interviews between researchers and resource persons (Sujarweni, 2023: 73). In this case, collecting data regarding the application of activity-based costing in determining inpatient service rates through direct interviews with hospital employees. And also collect processed and documented data that is directly obtained from the research object in the form of company history, organizational structure, and financial statements.

RESEARCH RESULTS

Determination of Inpatient Service Rates at Sinar Kasih Toraja Hospital

Based on the research conducted, information was obtained that Sinar Kasih Toraja Hospital in calculating its inpatient service rates uses traditional methods, where the basis for calculating inpatient service rates is the number of beds, room area, and facilities. The rates for each class and facilities offered by the hospital are in table 1.

Table 1. Inpatient Classes and Facilities at Sinar Kasih Toraja Hospital

No	Grade	Rate (Rp)	Facilities
1.	VIP Utama	1.500.000	<ul style="list-style-type: none"> a. Bed patient b. Patient waiting beds c. Cabinet/nightstand d. Dispenser e. Sofa and guest table f. TV, Air Conditioning, Refrigerator g. Ensuite bathroom h. Washbasin i. Wardrobe
2.	VIP A	1.300.000	<ul style="list-style-type: none"> a. Bed patient b. Cabinet/nightstand c. Dispenser d. Sofa and guest table e. TV, Air Conditioning, Refrigerator f. Ensuite bathroom g. Washbasin h. Wardrobe
3.	VIP B (lt.3)	1.000.000	<ul style="list-style-type: none"> 1. Bed patient 2. Cabinet/nightstand 3. Dispenser 4. TV, Air Conditioning, Refrigerator 5. Ensuite bathroom 6. Sofa

4.	VIP B (lt.2)	900.000	<ol style="list-style-type: none"> 1. Bed patient 2. Cabinet/nightstand 3. Dispenser 4. TV, Air Conditioning, Refrigerator 5. Ensuite bathroom 6. Sofa
5.	Kelas I	400.000	<ol style="list-style-type: none"> 1. Bed patient 2. Cabinet/nightstand 3. Dispenser 4. TV, AC 5. Ensuite bathroom
6.	Kelas II	300.000	<ol style="list-style-type: none"> 1. Bed patient 2. Cabinet/nightstand 3. Dispenser 4. TELEVISION 5. Ensuite bathroom
7.	Kelas III	250.000	<ol style="list-style-type: none"> a. Bed patient b. Cabinet/nightstand c. Dispenser d. Ensuite bathroom

Source : Sinar Kasih Toraja Hospital, Year 2024

In providing health services to all levels of society, Sinar Kasih Toraja hospital provides seven classes, namely VIP Main class, VIP A, VIP B (3rd floor), VIP B (2nd floor), Class I, Class II, and Class III, where each class has different facilities.

Data Pendukung Activity Based Costing

In determining the rate of inpatient services using the ABC method, data such as cost elements directly related to hospitalization and other supporting data such as data on the number of inpatients, data on the length of the patient's stay, data on the area of the inpatient room, consumption rates for each class, and electricity use (kwh) are needed. The following are the ABC supporting data obtained from the hospital:

Table 2. Data on the Number of Inpatients at Sinar Kasih Toraja Hospital in 2023

Month	Grade						
	VIP	VIP A	VIP B (lt.3)	VIP B (lt.2)	I	II	III
Januari	33	67	76	78	103	168	268
Februari	17	53	62	70	89	154	262
Maret	42	83	82	84	109	174	258
April	38	72	77	79	104	169	264
Mei	43	91	92	94	119	184	260
Juni	70	106	112	114	139	204	265
Juli	71	95	114	116	141	206	268
Agustus	68	99	108	110	135	198	270
September	72	109	111	113	138	203	261
Oktober	67	103	110	112	137	195	275
November	100	112	121	123	148	213	250
Desember	82	102	111	113	148	203	248
Jumlah	713	1.092	1.176	1.206	1.510	2.271	3.149

Source : Sinar Kasih Toraja Hospital, Year 2024

Based on table 4.2 above, the number of patients who have been treated at Sinar Kasih Toraja hospital for the Main VIP class is 713 people, VIP class A is 1,092 people, VIP class B (3rd floor) is 1,176 people, VIP class B (2nd floor) is

1,206 people, class 1 is 1,510 people, class 2 is 2,271 people, and class 3 is 3,149 people.

Table 3. Data on the Old Day of Inpatients at Sinar Kasih Toraja Hospital in 2023

Month	Grade						
	VIP	VIP A	VIP B (lt.3)	VIP B (lt.2)	I	II	III
Januari	72	208	244	248	352	552	650
Februari	28	152	188	192	296	536	722
Maret	108	232	268	272	376	566	608
April	92	212	248	252	356	556	611
Mei	112	272	308	312	416	586	595
Juni	220	352	388	392	496	626	675
Juli	224	360	396	400	504	624	646
Agustus	212	336	372	376	480	620	654
September	166	256	283	287	364	479	786
Oktober	208	352	380	384	488	618	638
November	196	286	313	317	394	499	634
Desember	256	346	373	377	454	529	579
Jumlah	1.894	3.364	3.761	3.809	4.976	6.791	7.798

Source : Sinar Kasih Toraja Hospital, Year 2024

Based on table 4.3 above, it can be seen that the number of days of hospitalization of patients at Sinar Kasih Toraja hospital during 2023 for the Main VIP class is 1,894 days, VIP class A is 3,364 days, VIP class B (3rd floor) is 3,761 days, VIP class B (2nd floor) is 3,809 days, class 1 is 4,976 days, class 2 is 6,791 days, and class 3 totaled 7,798 days. The number of days treated depends on the number of patients in each class.

Table 4. Supporting Data on the Area of Inpatient Rooms at Sinar Kasih Toraja Hospital 2023

Room Type	Floor area (m2)
VIP Utama	336
VIP A	252
VIP B (lt.3)	252
VIP B (lt.2)	210
Kelas I	180
Kelas II	168
Kelas III	140

Source : Sinar Kasih Toraja Hospital, Year 2024

Table 4 explains the total number of room areas in each class at Sinar Kasih Toraja Hospital and has been calculated based on the number of square meters. Based on the information obtained at the time of conducting the research, that the most spacious room space is the Main VIP class. This is because the Main VIP class has a greater number of facilities compared to other classes.

Table 5. Meal Rates Per Class at Sinar Kasih Toraja Hospital in 2023

Room Type	Consumption Fee/Day (Rp)
VIP Utama	70.000
VIP A	65.000
VIP B (lt.2 & 3)	60.000
Kelas I	50.000
Kelas II	40.000

Kelas III	35.000
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Source : Sinar Kasih Toraja Hospital, Year 2024

Table 5 explains the amount of food tariffs consumed by patients at Sinar Kasih Toraja hospital. The food rates provided by the hospital are different in each class. This happens because there are differences in nutrition for each class. Patients are given food 3 times a day and there is also food given to patient waiters.

Table 6. Data on Elements of Hospitalization Costs at Sinar Kasih Toraja Hospital in 2023

No.	Cost Element	Amount (Rp)
1.	Nurse Salary Cost	957.000.000
2.	Electricity and Water Costs	886.930.215
3.	Cost of Consumption	1.598.810.000
4.	Administration Fees	555.850.000
5.	Laundry Fees	106.660.330
6.	Cleaning Fees	213.320.660
7.	Building Depreciation Costs	427.185.512
8.	Facility Depreciation Fee	139.794.375
9.	Building Maintenance Costs	811.642.954

Source : Sinar Kasih Toraja Hospital, Year 2024

The data in the table above were obtained directly from Sinar Kasih Toraja hospital through interviews conducted with staff at the hospital. These costs will be used in determining inpatient service rates using the ABC method.

DISCUSSION

Determination of Cost of Hospitalization Using the Activity Based Costing Method

Based on the results of interviews with the finance, medical records, and infrastructure departments, there are nine cost activities in the inpatient unit. These cost activities include:

Nurse salary costs, Electricity and water costs, Consumption costs, Administration costs, Laundry fees, Cleaning costs, Building depreciation costs, Facility depreciation costs, Building maintenance costs.

These activities are grouped into several activity centers, namely:

1. Patient care activities
Nurse salary cost
2. Inventory maintenance activities
Building depreciation costs
Facility depreciation costs
Cleaning fees
3. Patient care activities
Consumption costs
4. Patient service activities
Electricity and water costs
Administration fees
Laundry fees

Below is an explanation of the cost elements above:

1. Nurse salary cost
Nurses are parties directly involved in inpatient activities. The amount of nurse salary for one year is Rp 957,000,000, the nurse's salary is allocated entirely in each room.
2. Consumption costs
Patients undergoing hospitalization need food and drink to speed up the healing process. The types of food and drinks given to patients are different for each class, so it costs Rp 1.598.810.000.
3. Laundry fees
Laundry costs are costs incurred for the availability of clean linen to patients, such as bed sheets, blankets, pillowcases, and others. This cost consists of costs incurred to provide detergents, electricity costs, and water needs, resulting in a cost of Rp 106,660,330.
4. Administration fees
Administrative services are provided to support the smooth provision of facilities and infrastructure activities. The administrative cost of each inpatient at Sinar Kasih Toraja Hospital is Rp 50,000, thus incurring costs of Rp 555,850,000.
5. Electricity and water costs
All types of hospital inpatient rooms require electrical power to run electronic equipment such as air conditioners, lights, TVs, refrigerators, dispensers, and water for bathing.
Electricity and water payments made by hospitals are the total amount of electricity and water used by hospitals, so there is no information related to electricity payments in inpatient rooms. However, in accordance with the Minister of Energy and Mineral Resources No. 28 of 2016 concerning Electricity Tariffs provided by PT. PLN (PERSERO), a private hospital, is included in the commercial social tariff group (S-3) where customers of social agencies whose electricity is used for middle to upper social strata services. In this case, Sinar Kasih Toraja Hospital is in the S-3 group, so it is subject to a tariff of Rp 925/kwh. With this tariff, it is possible to calculate the estimated electricity usage rate per day according to the type of inpatient room at Sinar Kasih Toraja Hospital.
6. Cleaning fees
In maintaining the cleanliness of the hospital environment, cleaning costs are required. With a clean environment, patients will feel comfortable and will speed up the healing process. The hygiene cost component consists of the cost of providing cleaning materials and tools, the cost of providing soap, and cleaning tools. Thus incurring a cost of IDR 213,320,660.
7. Building maintenance costs
This cost is to maintain the building so that its condition is maintained and can be used properly. The cost incurred from this activity is IDR 811,642,954.
8. Building depreciation costs
Building depreciation costs are costs incurred by hospitals due to depreciation of building values. The cost of hospital depreciation for one year is IDR

427,185,512. The amount of depreciation cost is obtained from the amount of the initial cost of the asset divided by the useful life.

9. Facility depreciation costs

Facility depreciation costs are costs incurred by hospitals due to the use of facilities. Shrinkage of facilities consists of shrinkage of TVs, air conditioners, refrigerators, patient beds, dispensers, and others. Details of the depreciation cost of each type of inpatient room at Sinar Kasih Toraja Hospital.

Based on the Regulation of the Minister of Finance Number 96/PMK.03/2009 concerning the types of assets included in the group of tangible assets other than buildings for depreciation purposes, for the types of furniture and equipment made of wood or rattan are included in group 1 with a useful life of 4 years. Then for the type of furniture and equipment made of metal, it is included in group 2 with a useful life of 8 years.

Classifying Cost Activities into Various Activities

1. Berdasarkan Unit-level activity cost

This activity is an activity that is carried out every day in carrying out activities in inpatient services. Activities included in the unit level activity cost are patient care activities, provision of electricity and water, provision of consumption, and provision of laundry.

2. Berdasarkan batch-related activity cost

The amount of this cost depends on the frequency of production orders processed by the production function. This activity depends on the number of batches of products produced. Activities included in batch related activity costs are administrative management activities, and cleaning activities.

3. Berdasarkan product sustaining activity cost

This activity relates to the research and development of a particular product and the costs of keeping the product marketable. This activity was not found at the Sinar Kasih Toraja hospital.

4. Berdasarkan facility sustaining activity cost

This activity arose to maintain the facilities owned by the hospital. Activities included in facility sustaining activity costs are building maintenance costs, building depreciation costs, and facility depreciation costs.

Identifying Cost Drivers

Once these activities are identified according to their categories, the next step is to identify the cost drivers of each activity cost. The identification intended in determining the activity group is the tariff or unit cost driver.

Charging Products Using *Cost Driver* Rates and Activity Size

The charge of *overhead* costs from each activity to each activity is calculated by the following formula:

$$\text{BOP charged} = \text{Rate per unit cost driver} \times \text{cost}$$

By knowing the BOP charged on each product, the hospitalization service rate per room can be calculated. The calculation of the rate for each room type using the *ABC method* can be calculated with the following formula:

$$\text{Rate per room} = \text{Cost of hospitalization} + \text{Expected profit}$$

The expected profit set by the hospital is 40% for each class.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research, processing, and discussion that have been carried out at Sinar Kasih Toraja Hospital, several conclusions can be drawn as follows:

1. The calculation of inpatient service rates using the ABC method is carried out through 2 stages. That is, the first stage of costs is traced to the activities that incur costs and the second stage charges the cost of activities to the product. Meanwhile, the rate is obtained by adding the cost of hospitalization to the expected profit.
2. The inpatient service rates set by Sinar Kasih Toraja Hospital are still processed using traditional methods. So far, the traditional method as the basis for calculating inpatient service rates is also considered easier to understand and carried out by the hospital, because it only uses a few basis for determination. The inpatient service rates used by the hospital so far are class III of IDR 250,000, class II of IDR 300,000, class III of IDR 400,000, VIP B (2nd floor) of IDR 900,000, VIP B (3rd floor) of IDR 1,000,000, VIP A of 1,300,000, Main VIP of 1,500,000.
3. The results of the calculation of inpatient service rates using the ABC method, when compared to the traditional method, the ABC method provides cheaper results for all classes. With the difference, namely class III of IDR 97,618.13, class II of IDR 137,866.65, class I of IDR 184,934.27, VIP B (2nd floor) of IDR 618,207.19, VIP B (3rd floor) of IDR 702,563.66, VIP A of IDR 921,383.01, and Main VIP of IDR 892,354.05. The difference that occurs is due to the imposition of overhead costs on each product. In the traditional cost accounting method, overhead costs on each product are only charged to one cost driver. As a result, there tends to be distortion in the charging of overhead costs. Meanwhile, in the ABC method, overhead costs on each product are charged to many cost drivers. So that in the ABC method, it has been able to allocate activity costs to each room appropriately based on the consumption of each activity.
4. The results of the calculation of inpatient service rates at hospitals when compared to the calculation using the ABC method show a significant difference, with an average comparison of 56%.

Sinar Kasih Toraja Hospital must be able to process the costs incurred by the hospital in more detail and all recording processes must be in accordance with what is in the field. This is so that the hospital management is able to understand well how much real cost consumption is actually used in inpatient installations. If Sinar Kasih Hospital Toraja is not ready to apply the ABC method as the basis for calculating its inpatient rates, then this ABC method can be used as evaluation and input related to the use of costs in hospital inpatient installations.

FURTHER STUDY

The findings from the research at Sinar Kasih Toraja Hospital highlight the critical impact of cost allocation methodologies on inpatient service rates, revealing substantial differences between traditional costing and the Activity-Based Costing (ABC) method. The ABC approach, by assigning overhead costs

based on multiple cost drivers, provides a more accurate and efficient cost distribution, leading to significantly lower inpatient service rates across all classes. This discrepancy, averaging 56%, underscores the potential financial benefits and improved pricing accuracy that hospitals could achieve by transitioning to ABC. Future research should explore the long-term financial sustainability of ABC implementation in healthcare institutions, assessing its impact on hospital profitability, resource optimization, and patient affordability. Additionally, a comparative analysis of hospitals that have successfully implemented ABC versus those using traditional methods could provide further insights into best practices, challenges, and policy implications for cost efficiency in healthcare management.

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