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Submission date: 01-Feb-2023 03:25PM (UTC+0700)

Submission ID: 2003964417

File name: 11._ANALYSIS_OF_THE_PERFORMANCE_OF_STATE_CIVIL_SERVANTS_IN.pdf (706.63K)

Word count: 7654

Character count: 43782

PalArch's Journal of Archaeology
of Egypt / Egyptology

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Syarifah Zahria Herlena, Moris Adidi Yogia, Khairul Rahman, Rendi Prayuda, Yusri Munaf. Analysis Of The Performance Of State Civil Servants In The Functional Provision Of Salary In The Department Of Education And Culture Pelalawan District-- Palarch's Journal Of Archaeology Of Egypt/Egyptology 18(3), 303-321 ISSN 1567-214x

Keywords: Performance, State Civil Apparatus, Functional Salary

ABSTRACT

Research with the title Analysis of the Performance of State Civil Apparatus in Functional Arrangement of Salaries at the Pelalawan Regency Education and Culture Office is motivated by the low quality of human resources which is a fundamental problem that can hinder national economic development and development. Therefore, in order to have a good performance, one must have a high desire to do and know their job. In other words, individual performance is influenced by job satisfaction. Salary has an important meaning for employees as individuals because the amount of salary reflects a measure of the value of their work among the employees themselves. Employees will feel satisfied if the amount of salary they receive is in accordance with their expertise and position so that employees will be encouraged to work as much as possible according to their abilities. Salary management that is not in accordance with established procedures will result in employee disappointment. The type of research used in this research is descriptive survey with qualitative methods. The informants in this study were 14 people with Head of Sub Division of Education and Culture Finance of Pelalawan Regency as a key informant. Data collection techniques by interview and descriptive data analysis using inductive techniques. This study concludes that The performance of the salary list maker at the Pelalawan Regency Education and Culture Office is not yet optimal and needs to be improved again based on research results with indicators of personal factors, leadership factors, team work factors, system factors and contextual (situational) factors.

INTRODUCTION

The low quality of human resources is a fundamental problem that can hinder national economic development and development. If the Indonesian nation wants to take part in global competition, then the first step that must be taken is to organize human resources, both from the intellectual, spiritual, creativity, moral, and responsibility aspects. The quality of human resources is closely related to performance. Public relations in services in an organization are supported by the performance of employees who provide these services in line with the results of bureaucratic orientation. (Professionalism and Ethics in the Public Service: Issues and Practices in Selected Regions, 2000)

Employee performance is the extent to which the employee can carry out his duties properly in the sense that the word implementation is in accordance with the plan, so that satisfactory results are obtained to achieve good employee performance. Employee performance is driven by professionalism, responsibility and performance accountability in an organization. (Authors, 2018) So employees are required to have human resources (HR) with high quality and professionalism and are able to carry out their duties as government officials in accordance with the assigned duties. Professionalism in the State Civil Apparatus is an overall value in determining the process of determining administrative functionality (Assefa, 2017). Therefore, in order to have a good performance, a person must have a high desire to do and know his job. In other words, individual performance is influenced by job satisfaction. Job satisfaction itself is an individual's feelings about his job. This job satisfaction will emphasize the importance of support from various hierarchies to which individual workers respond. (Authors, 2016)

Every worker needs a salary in return for the services they sacrifice to run and develop the agency. Human resources or labor as a tool to determine whether the agency is running or not. In developing policies, institutions in all executive units build salary management systems and procedures to improve employee performance or vice versa. (Ismajli & Qosja, 2012) Therefore, an agency needs a cost control system for labor and an appropriate control system in achieving the agency's goals. This is done so that public sector organizations can contribute not only in terms of improving institutional performance but also generally in employee professional development. (Kappo-abidemi, Iwu, & Allen-ile, 2017) The expenditure in question is the salary for the workforce regularly carried out by the agency. Based on this, each agency needs an internal control system that can prevent labor costs. (Bezes et al., 2012)

Payroll issues are perhaps the most complex of personnel management problems and one of the most meaningful aspects for government agencies and companies alike. Salary management that is not in accordance with established procedures will result in employee disappointment. For example, payroll based on personal criteria, not achievement. (Ma, 2015) Salary is a form of remuneration or appreciation that is given regularly to an employee for services and work results, therefore salary is an important element for

companies and government agencies. Salary has an important meaning for employees as individuals because the amount of salary reflects the measure of the value of the work. they are among the employees themselves. Employees will feel satisfied if the amount of salary they receive is in accordance with their expertise and position so that employees will be encouraged to work as much as possible according to their abilities, not because of personal likes or dislikes. In addition, payroll is considered as the principle and value of delegation of authority which is related to allocation and non-personal functions. (Mle, nd) The components of the payroll of the State Civil Apparatus that are received every month consist of basic salary, wife's allowance, child allowance, echelon allowance, general functional allowance, functional allowance, special allowance, remote allowance, regional allowance, rice allowance, tax allowance, BPJS Health allowance, work accident benefits and death benefits.

Employees who are in charge of making State Civil Apparatus payrolls make detailed State Civil Apparatus payrolls according to the data on each State Civil Apparatus. The payroll clerk provides the details of the payroll to the verifier for verification of the payroll details. The payroll and benefits registrar is responsible for creating a payroll and benefits list containing the gross income entitled and various deductions borne by each employee during the period of payment of salaries and benefits. Salary and allowance registers are submitted by the payroll and benefits registrar function to the accounting function for generating cash-out receipts which are used as the basis for payment of salaries and benefits to employees.

The roles and functions of the State Civil Apparatus are protected by a strong legal foundation in which the government through the House of Representatives creates and enforces Law Number 5 of 2014 concerning the rights of State Civil Apparatus which in the first part of article 21 Chapter VI as an update of the Law Number 43 of 1999 concerning Civil Service Principles, which states the rights of State Civil Servants which include the right to get a salary, allowances, facilities, leave, protection and competency development as well as old age insurance in the form of pensions that are given every month until death. (Marcinkevi, 2007)

In connection with this, the Indonesian government in giving appreciation to these State Civil Apparatus as stated in Law number 5 of 2014, is obliged to provide a pension where the pension fund is given every month until death with the amount of the pension value based on the last class. until retirement. The authority or public institution to which Civil Servants or State Civil Apparatus is appointed has duties and rights that are legally recognized and provided by special regulations in accordance with public positions. (Groza, 2012) This means that State Civil Apparatus have the right to get a pension every month and not the other way around to get severance pay as stated by the Indonesian government which will be held in 2018.

Pension also means relinquishing the position and power obtained from work and of course bringing about many changes in human life. During retirement, people are no longer active or resign from their work. The number of officers who have entered retirement age in the last 3 years can be seen in the table below. this:

Table 1 Number of STATE CIVIL APPARATUS Entering Retirement Age at the Pelalawan Regency Education and Culture Office in 2017-2019

No.	Year	Total
1	2017	11 people
2	2018	9 people
3	2019	22 people
4	Total	42 people

Source: BPKAD Pelalawan Regency, 2020

Related to this, the authors found a phenomenon that became public discussion, namely as follows:

1. There is a return of salaries by State Civil Apparatus at retirement due to overpayment of salaries. The number of State Civil Apparatus who return their salaries during their retirement from 2017 to 2019 are as follows:

Table 2 Recapitulation of state civil apparatus that return salaries during the retirement period of 2017 - 2019.

No.	Year	Total STATE CIVIL APPARATUS Pension	Number of STATE CIVIL APPARATUSs who make Refunds	Refund Amount
1	2017	11 people	4 people	Rp. 21,970,074
2	2018	9 people	4 people	Rp. 23,563,884
3	2019	22 people	8 people	Rp. 136,513,260
	Total	42 people	16 people	Rp. 182,047,218

Source: BPKAD Pelalawan Regency, 2020

1. The overpayment of salaries is caused by errors in the salary component data which is the basis for the determination and formation of monthly salaries that are managed by the payroll maker.

Based on the research background above, the authors are interested in conducting research with the title "Performance Analysis of State Civil Apparatus in Functional Arrangement of Salaries at the Education and Culture Office of Pelalawan Regency".

Basically, performance can be seen from two aspects, namely employee performance (individual) and organizational performance. Employee performance is the result of individual work in an organization. While organizational performance is the totality of work achieved by an organization. According to Pasolong (2010: 175), "The concept of performance can basically be seen from two aspects, namely employee performance (individual) and organizational performance. Employee performance is the result of individual work in an organization. While organizational performance is the totality of work achieved by an organization"

Employee performance and organizational performance have a very close relationship, because realizing goals cannot be separated from the facilities and infrastructure owned, so that employees as the driving force of government can freely work to achieve their goals, so that goals will be easier to achieve. Lack of facilities in the form of facilities and infrastructure is a very strong obstacle to achieving the intended goal, because it is with the facilities and infrastructure that employees can work. the mover works to implement what it will do.

In addition, according to Mahmudi (2010: 12), performance measurement is a tool to assess the success of an organization. In the context of public sector organizations, the success of the organization will be used to gain legitimacy and public support. The public will judge the success of public sector organizations through the organization's ability to provide relatively cheap and high quality public services. These public services are the bottom line in public sector organizations

From the description above, we can conclude that performance appraisal is a way to identify the extent to which an organization has achieved progress in achieving its planned goals, objectives and programs. So that the results of this assessment can be used to improve performance in organizational life.

Environmental conditions greatly affect a person's performance, if the condition of the surrounding environment is active in working, it will affect the people around him, and vice versa if environmental conditions are lazy it will also affect one's performance.

Performance is a multidimensional construction that includes many factors that influence it. According to Mahmudi (2010: 20), factors that affect performance include:

Personal / individual factors

These factors include the knowledge, skills (skills), abilities, self-confidence, motivation, and commitment possessed by each individual;

The leadership factor

This factor includes the quality in providing encouragement, enthusiasm, direction, and support provided by the manager or team leader.

Team work factor

These factors include the quality of support and enthusiasm given by colleagues in a team, trust in fellow team members, cohesiveness and closeness of team members;

System factors

Includes work systems, work facilities or infrastructure provided by the organization, organizational processes, and performance culture in the organization;

Contextual (situational) factors

This factor includes pressure and changes in the external and internal environment.

State Civil Servants, hereinafter abbreviated to State Civil Apparatus in Law Number 5 of 2014 concerning State Civil Servants, are professions for Civil Servants and government employees with a work agreement who work for Government agencies. State Civil Servants, hereinafter referred to as State Civil Apparatus Servants, are civil servants and government employees with a work agreement who are appointed by a civil service officer and assigned to a government position or assigned to other state duties and are paid based on statutory regulations.

State Civil Apparatus employees have a very, very important role because State Civil Apparatus employees are elements of the state apparatus to organize, and implement government and national development in order to achieve state goals. The smooth running of the administration and implementation of government and national development in order to achieve the goals of the state is very much dependent on the perfection of the state apparatus. Based on Law Number 5 of 2014 concerning State Civil Servants, Functions, Duties and Roles of State Civil Apparatus are regulated in Chapter IV article 10, article 11, and article 12. Namely as follows:

- a. Article 10 State Civil Apparatus employees have the function of executing public policies, public servants, and the glue and unifier of the nation.
- b. Article 11 State Civil Apparatus employees have the duty to implement public policies made by civil servants in accordance with the provisions of laws and regulations, provide professional and quality public services, and

strengthen the unity and integrity of the Unitary State of the Republic of Indonesia

c. Article 12, the role of State Civil Apparatus employees is as planner, implementer, and supervisor of the implementation of general government tasks and national development through the implementation of professional public policies and services, free from political intervention, and free from corruption, collusion and nepotism practices.

As for the rights of State Civil Service employees according to Law Number 5 of 2014 Article 21, namely Civil Servants are entitled to:

1. Salary, allowances and facilities
2. Paid leave
3. Pension and old age benefits
4. Protection
5. Competency development

Government Employee Rights with a Work Agreement, Government Employee with Employment Agreement is entitled to:

1. Salaries and allowances
2. Paid leave
3. Protection and
4. Competency development

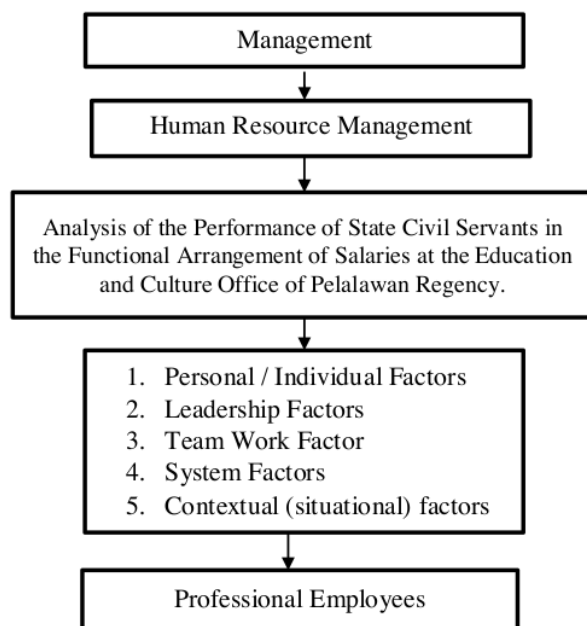
Obligations of Civil Servants are everything that must be done based on statutory regulations. According to Sastra Djatmika (1995: 103), the obligations of Civil Servants are divided into three groups, namely:

1. Obligations associated with a position
2. Obligations that are not directly related to a task in office, but with the position of a Civil Servant in general.

Based on Law Number 5 of 2014, a policy stipulates that the obligations of the State Civil Apparatus are as follows:

1. Loyal and obedient to Pancasila, the 1945 Constitution of the Republic of Indonesia, the Unitary State of the Republic of Indonesia, and the legal government
2. Maintain the unity and integrity of the nation
3. Implement policies formulated by authorized government officials
4. Comply with statutory provisions
5. carry out official duties with full dedication, honesty, awareness and responsibility
6. show integrity and exemplary attitude, behavior, words and actions to everyone, both inside and outside the official
7. Keeping the secret of the position and can only reveal the secret of the position in accordance with the provisions of laws and regulations and
8. Willing to be placed throughout the territory of the Republic of Indonesia.

Figure 1 Research Framework for Analysis of the Performance of State Civil Servants in the Functional Arrangement of Salaries at the Pelalawan Regency Education and Culture Office



METHODS

The research method used in this research is descriptive qualitative, which describes the actual situation of what is present at the time of the research which is based on the author's observations in the field by collecting data, clarifying and analyzing so that the analysis formulation of the problems faced is obtained. This research was conducted at the Pelalawan Regency Education and Culture Office. The research informants were 1 (one) Head of Sub-Division of Finance at the Pelalawan Regency Education and Culture Office, 1 (one) expenditure treasurer at the Pelalawan Regency Education Office and 1 (one) salary list maker. Meanwhile, the supporting informants of this study consisted of 11 (eleven) State Civil Apparatus returnees in 2019.

Types and sources of data used in this study are primary data and secondary data, while the techniques used in collecting data are interviews, observation and documentation. Furthermore, in analyzing qualitative data, researchers use inductive methods. With this inductive method, the researcher captures various facts or phenomena through observations in the field then analyzes them and tries to make up the theory based on what is observed.

RESULT AND DISCUSSION

The position of the State Civil Apparatus as part of bureaucratic reform, it is necessary to establish the state civil apparatus as a profession which has the

obligation to manage and develop itself and is obliged to be accountable for its performance and apply the principle of merit in the implementation of the management of the state civil apparatus. It is further stated that State Civil Apparatus employees act as planners, implementers and supervising the implementation of general government tasks and national development through the implementation of professional policies and public services, free from political intervention, and free from corruption, collusion and nepotism.

Based on the foregoing, an State Civil Apparatus in carrying out its duties must act neutrally. The definition of neutral here means that State Civil Apparatus in carrying out its duties does not give priority to ethnicity, religion, class, or political parties. In order for public servants to carry out their duties properly, they must have full loyalty and obedience to Pancasila, the 1945 Constitution, the State and the Government, so that they can focus all their attention and thoughts and direct all their power and energy to carry out government tasks. And efficient and effective development. Thus, full loyalty and obedience implies that Civil Servants are fully under the leadership of the government.

State Civil Apparatus rights, namely to get a salary, allowances, and facilities, leave, pension security and old age security get protection and competency development. Apart from salaries, State Civil Apparatus also receive allowances and additional income as regulated in Government Regulation Number 12 of 2019 concerning Regional Financial Management in article 58, namely: invitation. Additional income is given based on considerations of workload, place of assignment, working conditions, scarcity of profession, work performance and / or other objective considerations which are stipulated by a Perkada based on a Government Regulation.

Every worker needs a salary as remuneration they sacrifice to run and develop the agency. Human resources or labor as a tool to determine whether the agency runs or not. Therefore, an agency needs a cost control system for labor and a control system. In order to achieve the objectives of the agency, the expenditures in question are the salaries of workers that are routinely carried out by the agency. Based on this, each agency needs an internal control system that can prevent the expenditure of labor costs.

Payroll issues are perhaps the most complex of personnel management problems and one of the most meaningful aspects for government agencies and companies. Salary management that is not in accordance with established procedures will result in employee disappointment. Salary is a form of remuneration or appreciation that is given regularly to an employee for services and work results, therefore salary is an important element for companies and government agencies. Salary has an important meaning for employees as individuals because the amount of salary reflects the measure of the value of the work. they are among the employees themselves.

Employees who are in charge of State Civil Apparatus payroll makers make detailed employee salary lists consisting of monthly salaries and monthly allowances. Payroll maker officers provide details of the salary lists to the verifier to verify the details of the payroll. The payroll and benefits registrar is responsible for creating a payroll and benefits list containing the entitlement gross income and various deductions borne by each employee during the period of payment of salaries and benefits. Salary and allowance lists are submitted by the payroll and benefits registrar to the function. accounting for the preparation of cash-out evidence which is used as the basis for the payment of salaries and benefits to employees.

Personal factors

Namely intelligence (IQ) and emotional intelligence (EQ). Personal / individual factors, including knowledge, skills, abilities, confidence, motivation and commitment that each individual has. Human resources can be said to have a central role in organizational life considering they are the ones who actually carry out the daily activities of the organization. Whether or not organizational performance is of course influenced by competence ability to carry out tasks, knowledge, work attitudes, commitment and motivation as well as employee self-efficacy. This individual attribute ultimately plays a role in improving organizational performance.

Based on research conducted on personal factors between employees who make salary lists and employees of the Pelalawan Regency Education and Culture Office that basically employees who make payrolls are competent in carrying out their fields, this is evidenced by the relatively high level of education they have and also according to their background. behind the knowledge they have. However, in the implementation, there was negligence in carrying out their duties. The payroll maker did not alert State Civil Apparatus to changes in their salary data. Such as child support that has exceeded the limit of dependency that has been determined based on Government Regulation Number 77 of 1977 concerning Civil Servant Payroll and Presidential Decree Number 16 of 1994 concerning the Implementation of the State Revenue and Expenditure Budget.

Leadership factors

Leadership is in addition to influencing and overcoming mechanical adherence to routine organizational influences, in other words leadership occurs when an individual can encourage others to do something of their own accord and not do it out of obligation or fear the consequences of noncompliance. This voluntary element is what differentiates leadership from other influence processes such as authority and power. Leadership is one of the factors in improving employee performance, because basically leadership is the behavior of a leader in encouraging and influencing good morale to subordinates. Robbins (1996: 17) suggests that there are four management functions that affect employee performance, one of which is leadership.

In general, every leader always expects and strives for his subordinates to have the ability and willingness to carry out and complete the tasks they carry out properly, so that they fit certain goals that have been set. Employee performance can only be achieved by matching the leader to the situation or by changing the situation to suit the leader, such as the ability and interaction among leaders, subordinates and superiors. Leadership factors include quality in providing encouragement, direction, and support provided by the leader or team leader.

It is not uncommon in practice to find an employee who has high competence but has poor performance. This does not only happen to one or two employees but probably most of the employees. One of the reasons is the quality of leadership of an officer. Leaders are often unable to carry out their functions. Managerial, for example making good decisions but not infrequently failing to carry out leadership functions. Government officials, for example, are unable to interact with employees and fail to provide motivation, encouragement, direction and support for employees. The result can be expected that employees cannot work optimally so that the organization is unable produce the desired performance.

Based on research conducted on leadership factors, leaders give full confidence to the payroll maker in carrying out their duties so that there is still a lack of supervision from the leader by never evaluating the performance of the payroll maker. This evaluation can be done by reminding the salary list maker employees about the rules and regulations, policies that must be enforced in carrying out duties, especially regarding the rights and obligations of employees. Because it is undeniable that there are still employees who do not know about these rules and there are even employees who ignore the termination of employee benefits that have arrived. This is where the role of the leader through the payroll maker is needed to remind if there are family members who should have left the payroll so that there are no mistakes even to return the funds after retiring.

Team work factor

Performance indicators are based on teamwork, which is seeing how an employee works with other people in completing a job. Cooperation is not only limited to vertical or cooperation between employees, but horizontal cooperation is an important factor in organizational life, namely where the leadership of the organization and its employees establish a mutually beneficial and mutually beneficial relationship. Team factors include, the quality of support and enthusiasm given by teammates, trust in fellow team members, evenness and cohesiveness of team members.

In organizational life, not all work can be completed by an employee independently. Like it or not, the involvement of colleagues is inevitable. This means that individual employee performance and overall organizational

performance are not only determined by a person's capacity to complete tasks but also the support of colleagues is important. Therefore work team support is a determinant of organizational performance. The co-workers referred to in this research are all civil servants in the sub-division of finance, the Education and Culture Service.

Based on research on team work factors, State Civil Apparatus Sub Division of Finance has carried out its duties and functions properly so as to create a comfortable atmosphere at work. Concern for fellow staff of the Sub Division of Finance is also high and creates cohesiveness between staff. This has a good impact and raises morale for payroll makers.

System factors

According to Irawan (2010: 128) a work system is a series of activities combined to produce an object or service that results in customer satisfaction or company profits. The work system involves a lot of human factors and tools or machines. The factors that combine these people and tools are a fixed stage of work so as to produce a consistent work system and quality work results.

At the Pelalawan Regency Education and Culture Office, this system factor is implemented by determining the main tasks and functions of each position including the functional position of the payroll maker. Especially for salary data, the tool that is applied is the Salary Management Information System developed by Taspem Company. This application cannot automatically issue family members who have passed the employee dependency limit, employees who make payroll must input manually first. This application system should be programmed to automatically exclude family members who are no longer borne by State Civil Apparatus, so that errors in determining and establishing salary data can be minimized. But this was not implemented by Taspem Company as the application developer, causing an error in the determination and formation of salary data by the list maker. This is one of the reasons for the return of salaries during State Civil Apparatus retirement.

Contextual (situational) factors

This factor includes pressure and changes in the external and internal environment. Based on the research, it is known that the work environment and work pressure have an effect on the performance of the salary list maker employees. The work environment itself is the situation and the employee's workplace. An individual who is in a work environment will always interact with fellow colleagues and superiors. The work environment is a very important factor in motivating employees. Therefore, organizational leaders must be able to create a solid, pleasant and comfortable work environment so that employees can be motivated to do their work as expected and on time. While the work pressure in question is a situation where the payroll maker is faced with a situation or a request that cannot be avoided from the State Civil Apparatus of the Pelalawan Regency Education and Culture Office.

At the Pelalawan Regency Education and Culture Office, the payroll maker does not have a separate room and is still mingling with other employees, causing the payroll maker to be unfocused and less concentrated in carrying out their duties, due to many negative influences from outside and from other employees. such as always arriving late and absent in carrying out tasks. Remembering that in presenting data on salaries and employee benefits requires a high level of accuracy so that there are no errors in the amount given. State Civil Apparatus requests that children who exceed the age limit remain borne in the salary data because if they are released then wages will be reduced and not sufficient to repay bank credit loans is a job pressure faced by payroll makers.

CONCLUSION

Based on the results of research that has been conducted by researchers regarding the Performance Analysis of the State Civil Apparatus at the Pelalawan Regency Education and Culture Office, the functional study of salary list makers concluded that the performance of the payroll maker at the Pelalawan Regency Education and Culture Office is not optimal and needs to be improved again based on research results with indicators. personal factors, leadership factors, team work factors, system factors and contextual (situational) factors.

As for the conclusion of indicators, namely personal factors between employees who make salary lists and employees of the Pelalawan Regency Education and Culture Office that basically employees who make payrolls already have competence in carrying out their fields, this is evidenced by the level of education they have is relatively high and also in accordance with the background. knowledge possessed. However, in the implementation, there was negligence in carrying out their duties. The payroll maker did not alert State Civil Apparatus to changes in their salary data. Such as child support that has exceeded the limit of dependency that has been determined based on Government Regulation Number 77 of 1977 concerning Civil Servant Payroll and Presidential Decree Number 16 of 1994 concerning the Implementation of the State Revenue and Expenditure Budget.

The leadership factor, the leader gives full confidence to the payroll maker in carrying out their duties so that there is still a lack of supervision from the leader by never evaluating the performance of the payroll maker. Based on research on team work factors, State Civil Apparatus Sub Division of Finance has carried out its duties and functions properly so as to create a comfortable atmosphere at work. Concern for fellow staff of the Sub Division of Finance is also high and creates cohesiveness between staff. This has a good impact and raises morale for payroll makers.

The system factor is implemented by determining the main tasks and functions of each position including the functional position of the payroll maker. Especially for salary data, the tool that is applied is the Salary Management

Information System developed by Taspen Company. This application cannot automatically issue family members who have passed the employee dependency limit, employees who make payroll must input manually first. As well as the work environment and work pressure also affect the performance of the salary list maker employees, and can even further reduce organizational productivity. Based on the description per indicator, there are still many inhibiting factors that cause the low performance of the payroll maker, which causes State Civil Servants who have entered retirement to return the salary they have received.

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