

Revitalization and inovate Strategies of Cooperatives as Pillars of People's Economy in Cooperatives Fostered by th Cooperative Service of South Papua Province

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Abstract	Article Info
<p>Cooperatives are important economic institutions that contribute to improving community welfare, particularly in regions with developing social and economic infrastructure, such as South Papua Province. Despite their potential, many cooperatives under local government supervision continue to face institutional challenges, including weak administrative management, limited financial literacy, and minimal adoption of digital technologies in business operations. This community service program aimed to revitalize cooperatives through a Participatory Action Research (PAR) approach, incorporating cooperative management training, bookkeeping assistance, local-potential-based business development, and the introduction of simple digitalization tools. The results indicate substantial improvements in institutional governance, the consistency and accuracy of financial reporting, member participation, and the capacity of cooperative administrators to utilize basic digital technologies for operational support. The main contribution of this initiative lies in demonstrating an integrated and participatory revitalization model that combines capacity building with practical digital innovation, which can be replicated to strengthen cooperatives as a sustainable pillar of the people's economy in underdeveloped regions such as South Papua Province.</p>	<p>Article History Received : July 05, 2025 Revised : November 27, 2025 Accepted : December 15, 2025</p> <p>Keywords: Cooperatives, Cooperative Management, Cooperative Financial Reports</p>

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INTRODUCTION

Cooperatives play a crucial role in the context of Indonesia's economic development as a vehicle for empowering the people's economy. In South Papua Province, cooperatives have emerged as a potential economic vehicle for strengthening the position of local communities, both indigenous communities and small business owners, in improving their welfare through collective participation mechanisms. However, conditions on the ground indicate that some cooperatives under the guidance of the Department of Cooperatives, SMEs, Industry, and Trade have not yet optimally implemented their institutional functions. Many cooperatives lack proper bookkeeping, do not hold Annual Membership Meetings (RAT), and have not consistently implemented cooperative principles. Low financial literacy, weak management leadership, and limited understanding of digitalization have further exacerbated the condition of cooperatives in the region. As a new province, South Papua is developing economic and social infrastructure,

so strengthening cooperative institutions can be a key strategy for increasing the local economic development index. Revitalizing cooperatives in South Papua is not only necessary to improve administration but also to strengthen the managerial capacity of administrators and increase cooperative competitiveness through innovation. Therefore, this activity is being implemented to address these needs through structured, comprehensive mentoring based on active community participation.

Cooperatives have long been recognized as a crucial pillar of economic development in Indonesia, particularly as a vehicle for communities to improve their well-being through the principles of togetherness and mutual cooperation. In South Papua Province, the role of cooperatives is becoming increasingly significant, given that the region is experiencing economic and social growth as a new province. Cooperatives are expected to drive the local economy while providing opportunities for indigenous communities and small businesses to actively participate in productive economic activities. However, the reality on the ground shows that most cooperatives fostered by the South Papua Provincial Office of Cooperatives, SMEs, Industry, and Trade still face various obstacles that hinder the optimalization of their role as community economic institutions.

One of the main problems facing cooperatives in South Papua is weak management. Many cooperatives lack an effective organizational structure, and the duties and responsibilities of management are often not carried out in accordance with the principles of good cooperative governance. Issues related to the cooperative's vision and mission are one of the most glaring structural issues. Many cooperatives merely formally state their vision and mission in their founding documents, but fail to understand their strategic significance in carrying out cooperative activities. As a result, cooperatives operate without a clear direction, lack short-term or long-term planning, and are unable to formulate business development strategies that meet the needs of their members. This leads to cooperatives tending to be passive, operating only minimally, such as savings and loans, without innovation or business expansion.

Another equally significant issue is the weak financial management of cooperatives. Most cooperatives lack a well-organized and standardized financial record-keeping system. Financial reports, which should be prepared periodically as a form of accountability to members, are often not prepared or are recorded simply and inaccurately. In fact, some cooperatives still mix the personal finances of managers with those of the cooperative, creating uncertainty in fund management. This situation results in cooperatives being unable to monitor cash flow, assess business performance, and making it difficult to prepare reports required for the Annual Members' Meeting (RAT), the highest decision-making forum within the cooperative. Low financial literacy also exacerbates this situation, as managers often lack basic accounting and fund management skills.

The lack of technology utilization in administration and finance is also a major challenge. Amidst the advancement of digitalization in the economic sector, many cooperatives in South Papua still rely on manual record-keeping, which poses a high risk of errors and data loss. Yet, simple digitization, such as the use of cooperative bookkeeping applications, can significantly improve the accuracy of financial reports and speed up administrative processes. The lack of training and mentoring from relevant institutions means that administrators lack the confidence and technical skills to utilize technology optimally.

These management and financial issues do not occur in isolation, but are interconnected and directly impact the sustainability of cooperatives. Weak management leads to planning failures, while inaccurate financial reporting hinders transparency and erodes member trust in the cooperative. Cooperatives that fail to maintain member trust will struggle to obtain capital, whether from member savings or external financing sources. In the context of South Papua, where economic development is still in its infancy, these structural weaknesses pose a serious obstacle to cooperatives' growth as pillars of the people's economy.

Given these various issues, a comprehensive cooperative revitalization program based on real needs in the field is needed. Revitalization focuses not only on administrative training

but also includes reformulating the cooperative's vision and mission, enhancing the managerial capacity of its management, improving its accounting and financial reporting systems, and implementing technology tailored to local conditions. Through these community service activities, intensive mentoring is provided to help cooperatives re-understand their institutional functions and principles, improve their governance systems, and build a stronger foundation for future business development. With appropriate mentoring, cooperatives are expected to transform into professional, transparent, and sustainable economic organizations.

Literature Review

Cooperatives are economic institutions built on the principles of togetherness, kinship, and mutual cooperation, aiming to improve the welfare of their members. Conceptually, cooperatives are understood as business entities owned and managed by members to meet shared economic needs through economic democracy mechanisms. Law Number 25 of 1992 concerning Cooperatives defines cooperatives as business entities whose members are individuals or cooperative legal entities, basing their activities on cooperative principles and as a people's economic movement based on the principle of kinship. In academic literature, Hendar (2019) emphasizes that cooperatives are unique economic organizations because they are not only oriented towards profit, but also towards improving the quality of life of their members. Meanwhile, the ILO (International Labour Organization) defines cooperatives as autonomous associations of individuals who join voluntarily to meet economic, social, and cultural needs and aspirations through jointly owned enterprises. Thus, cooperatives are not merely business entities, but also social institutions that aim to empower the community economically.

Cooperative management is a crucial aspect that determines the success of a cooperative in optimizing its functions and roles. Cooperative management essentially encompasses the processes of planning, organizing, implementing, and supervising cooperative activities to achieve predetermined goals. In the context of cooperative institutions, management is not only directed at business management but also at managing organizational democracy through member participation mechanisms. According to Sutanto (2020), cooperative management must be able to align economic and social interests because cooperatives have a dual character as business entities and social movements. Nugroho (2019) emphasized that a good management system is greatly influenced by the quality of leadership of the board, which is able to formulate the cooperative's vision and mission, establish business development strategies, and ensure that all cooperative activities run according to cooperative principles. Weaknesses in management, such as the absence of business planning, minimal innovation, and inadequate documentation of activities, can cause cooperatives to stagnate or even become inactive. In the context of South Papua, strengthening cooperative management is crucial given that some cooperatives still operate traditionally and lack effective modern management systems.

In addition to institutional management, cooperative financial reports are a crucial component in creating transparency, accountability, and member trust in the cooperative. Cooperative financial reports serve to demonstrate the cooperative's financial condition, business performance, and ability to manage assets and liabilities. According to Kusuma (2020), cooperative financial reports consist of a balance sheet, a statement of operating results, a cash flow statement, and notes to the financial statements. However, in practice, many cooperatives are unable to prepare financial reports correctly due to limited accounting knowledge and low financial literacy among administrators. Suryani and Fatimah (2020) explain that low financial literacy is the main cause of inaccurate transaction recording, errors in cash management, and the cooperative's inability to prepare reports for the Annual Members Meeting (RAT). The inability to prepare financial reports not only impacts internal management but also impacts the cooperative's ability to access external financing because financial institutions require valid financial reports as a requirement for assessing business feasibility.

Digitizing cooperative financial reports is a solution widely promoted in contemporary research. Wahyudi (2022) states that the use of financial recording applications can improve

operational efficiency, reduce the risk of data loss, and facilitate the preparation of periodic financial reports. In several case studies, digitization has also helped cooperatives build more transparent reporting systems that are easier for members to monitor. However, a major challenge in implementing digitization is limited technological skills among administrators, particularly in developing regions like South Papua. Therefore, improving cooperative financial reports requires not only technology but also intensive mentoring and training in basic accounting and digital skills.

Good financial reporting is also closely linked to healthy cooperative governance. According to Lestari (2018), cooperatives with good financial reporting tend to have stable organizational governance, high levels of member participation, and more harmonious internal relationships. Conversely, cooperatives without financial reporting tend to experience internal conflict, low member trust, and difficulties in business development. Furthermore, inaccurate financial reporting hinders the implementation of the General Meeting of Shareholders (RAT), the highest forum within the cooperative. Without a RAT, a cooperative loses its legitimacy in decision-making, leading to a lack of direction in business continuity.

Overall, the literature review indicates that cooperatives are potential economic institutions for empowering communities, but their success is largely determined by the quality of their management and professionally managed financial reporting. These three aspects—the definition of cooperatives, cooperative management, and cooperative financial reporting—are essential foundations that must be built through ongoing mentoring, training, and revitalization so that cooperatives can become pillars of a modern, transparent, and sustainable people's economy, particularly in South Papua.

METHOD

This community service program uses a Participatory Action Research (PAR) approach that emphasizes active community involvement and generates institutional change through a dialogical and sustainable process. The activity stages begin with field observations to identify the initial conditions of the cooperative, followed by needs analysis through discussions with cooperative administrators and members, and the development of training materials or *workshop* covering cooperative management, simple bookkeeping, entrepreneurship, digitalization, and business planning. The training is implemented in stages, followed by direct mentoring to ensure the material provided can be applied in the cooperative's daily activities. All activities conclude with a qualitative evaluation based on the increased capacity of administrators and changes in cooperative governance. This training/ *workshop* emphasizes the importance of transforming cooperatives as a tool for shared progress. This PKM activity is held on:

Time: September 2024 - November 2025

Time: 08.00 WIT – finished

Venue: Musamus University Residence Meeting Hall

Participant :

Table 1. Names of Cooperatives Participating in the Training

Number	Cooperative Name
1	Koperasi Produsen Bualas Community Anggrek Wasur
2	Koperasi Konsumen Animha Karya Sejahtera
3	Koperasi Sumber Rejeki Sehat
4	Koperasi Sumber Makmur Sejahtera Papua
5	Koperasi Konsumen Rumah Sakit Bunda Pengharapan
6	Koperasi Produsen Marga Alisam Kai
7	Koperasi Produsen Kaisa Jaya Makmur
8	Koperasi Produsen Loo Maju Bersama

9	Koperasi Desa/Kelurahan Merah Putih Samkai
10	Koperasi Desa/Kelurahan Merah Putih Bokem
11	Koperasi Desa/Kelurahan Merah Putih Mandala
12	Koperasi Desa/Kelurahan Merah Putih Muram Sari
13	Koperasi Desa/Kelurahan Merah Putih Buti
14	Koperasi Desa/Kelurahan Merah Putih Seringgu Jaya
15	Koperasi Desa/Kelurahan Merah Putih Kamadoga
16	Koperasi BMT Bina Insan Sejahtera
17	Koperasi Tani Nelayan Andalan
18	Ba Koperasi Merah Putih
19	Ba Koperasi Merah Putih

RESULTS AND DISCUSSION

This community service activity significantly assists the Cooperative Managers and Supervisors in South Papua Province in implementing a Cooperative ecosystem with sound cooperative management strategies and financial reporting. Details of the results of the community service activities, from start to finish, are outlined in Table 2 below:

Table 2. Results of Community Service Activities

No	Stages	Activity
1	Preparation	<ol style="list-style-type: none"> 1. Alignment of activity programs with the direction of the Department's policies 2. Determination of mechanisms, agendas, and materials 3. Identification of participants and training needs
		Technical coordination of location, logistics, and resource persons
		Finalization of workshop materials and invitation of participants
2	Implementation	<ol style="list-style-type: none"> 1. Opening by the Head of the Musamus University Community Service Team. 2. Presentation of the main material by the Department of Cooperatives, Small and Medium Enterprises, Industry and Trade in South Papua Province. 3. Interactive workshops and discussions Policy dialogue with participants .
3	Monitoring and Evaluation	<ol style="list-style-type: none"> 1. Observation during activity ongoing 2. Response assessment participants through evaluation sheet 3. Identification of actions carry on mentoring

During the training, participants received material on the importance of establishing a cooperative for cooperatives in South Papua Province. Participants, as founders of cooperatives, play a crucial role and are responsible for the sustainability of the cooperative's business, as it is linked to the ability to sustain long-term business life. Mentoring focused on overseeing the cooperative's operations and financial cooperative management processes in accordance with

financial reporting governance with reference to prudence regarding existing risks. Figure 1: Activity Photos

Figure 1. Photos of Activities



TIM PKM UNMUS DENGAN SEKERTARIS DINAS



TIM PKM UNMUS DENGAN PENGURUS KOPERASI BMT



TIM PKM UNMUS DENGAN BA KOPERASI MERAH PUTIH PPS



TIM PKM UNMUS DENGAN KEPALA DINAS KOPERASI



WORKSHOP



WORKSHOP



WORKSHOP PESERTA MENJAWAB SOAL LAPORAN KEUANGAN



WORKSHOP PEMATERI MEMBAGIKAN SOAL PELATIHAN MANAJEMEN KOPERASI



DISKUSI KEGIATAN DENGAN DINAS KOPERASI PROVINSI PAPUA SELATAN



TIM PKM UNMUS DENGAN PENGURUS KOPERASI DI LINGKUNGAN PAPUA SELATAN

Identification Problems

Field identification results indicate that cooperative management in assisted cooperatives in South Papua Province still faces various fundamental challenges that directly impact

institutional performance and business sustainability. The main problems are evident in governance, where most cooperatives lack an effective organizational structure; management and supervisory positions often overlap, the division of tasks is not clearly documented, and members, managers, and supervisors do not yet understand their respective duties and functions. Furthermore, the low managerial competence of managers—particularly in the areas of administration, member management, and business unit management—leads to sporadic cooperative operational activities without a well-developed annual work plan. The limited use of information technology is also a significant problem; some cooperatives still use manual record-keeping, hindering service speed, transparency, and data accuracy. This situation is exacerbated by a weak internal monitoring and evaluation system, where cooperatives lack a routine mechanism for assessing business performance or compliance with standard operating procedures established by the Cooperatives Office.

In terms of financial reporting, the problems identified are more complex and systemic. Many cooperatives have not prepared standardized financial reports in accordance with Generally Accepted Accounting Principles (GAAP) or Financial Accounting Standards for Entities Without Public Accountability (SAK-ETAP). Transaction recording is often inconsistent, incomplete, and not supported by adequate transaction evidence. This results in inaccurate presentation of business progress reports, complicating audit processes, the preparation of Annual Members' Meetings (RAT), and strategic decision-making. Some cooperatives even lack clear balance sheets, profit and loss statements, or cash flow statements, making it impossible to objectively measure the cooperative's health. The lack of management capacity in basic accounting and the use of digital bookkeeping applications results in repeated recording errors, including the combination of personal transactions with cooperative transactions, ultimately reducing member trust. The lack of ongoing technical assistance and suboptimal oversight from the supervisory agency exacerbate these problems, requiring strategic interventions in both managerial and accounting aspects simultaneously.

The condition of the assisted cooperatives in South Papua at the start of the program showed that some were still administratively unorganized. This aligns with Hendar's (2019) findings, which revealed that administrative issues are a fundamental problem facing most cooperatives in Indonesia. Furthermore, low financial literacy is also a significant challenge, as noted by Suryani and Fatimah (2020) who found that low financial literacy directly impacts poor cooperative business management.

Limited use of technology in cooperative management is also a significant obstacle. This situation aligns with Putra's (2021) opinion that cooperatives that do not adopt digitalization are vulnerable to delays in their business development. In this context, the revitalization program provides improvements to the administration and legality of cooperatives, including the systematic preparation of AGM reports and financial bookkeeping. These administrative improvement efforts have proven effective, as demonstrated by Lestari's (2018) research, which states that administrative assistance can significantly strengthen cooperative institutions. The implementation of simple bookkeeping in this program has also been shown to increase transparency and member trust, as noted by Kusuma (2020).

Another focus of the revitalization is strengthening cooperative management and leadership. Through management training, cooperative administrators are guided to understand business development strategies and the crucial role of leadership in cooperative sustainability. Nugroho (2019) emphasized that transformational leadership has a significant impact on cooperative performance. Furthermore, increasing members' entrepreneurial capacity is considered crucial for expanding the potential of cooperative business units, which aligns with Rahmawati's (2021) findings that members' entrepreneurial abilities significantly contribute to cooperative growth.

The condition of the fostered cooperatives in South Papua during the early stages of their service shows that most are still in an unorganized operational phase. One fundamental problem lies in organizational governance, particularly regarding the unclear formulation and

implementation of the cooperative's vision and mission. In some cooperatives, the vision written in the document is merely a formality and is not understood by the management or members. The cooperative's mission is also not translated into an annual work program, resulting in unclear direction for cooperative development. This condition aligns with Hendar's (2019) findings, which state that the weaknesses of cooperative organizations in Indonesia are largely influenced by the management's lack of understanding of the strategic direction of the institutions they manage.

The absence of an operational vision and mission causes cooperatives to operate without long-term planning. Interviews with several administrators revealed that some cooperatives only carry out routine activities such as savings and loans without developing more productive business units. However, according to Nugroho (2019), cooperatives require leadership capable of guiding the organization through the formulation of a concrete, measurable vision that is relevant to the needs of its members. Without a clear vision and mission, cooperatives will struggle to determine business development strategies that can increase profits and benefits for their members.

Besides vision and mission issues, another serious issue is cooperative financial management, which does not meet good financial governance standards. Many cooperatives lack an organized bookkeeping system, do not prepare regular financial reports, and financial transactions are not properly recorded. This situation is exacerbated by the low financial literacy of their administrators. Suryani and Fatimah (2020) noted that weak financial literacy makes it difficult for cooperatives to manage funds professionally. The lack of basic accounting skills makes cooperative financial reports unsuitable for decision-making. Some cooperatives do not even separate administrators' personal funds from cooperative funds, a high-risk practice that can lead to internal conflict.

The lack of financial records also prevents cooperatives from properly holding Annual Members Meetings (RAT) due to the lack of reliable reports. This situation aligns with research by Lestari (2018), which emphasized that administrative and bookkeeping assistance is the most crucial aspect in improving the quality of cooperatives. Implementing simple bookkeeping through training in community service programs has been shown to increase transparency and accountability in management. Kusuma (2020) also noted that a good record-keeping system increases member trust in cooperatives.

Developing businesses based on local potential is part of a revitalization effort that is highly relevant to the characteristics of South Papua. Several cooperatives have begun developing business units utilizing local resources such as sago, indigenous crafts, and fishery products. This strategy is considered more sustainable, as noted by Manulang (2020), because businesses based on local potential generally have strong added value and are rooted in the community's cultural identity. Furthermore, cooperatives are encouraged to establish partnerships with local MSMEs, financial institutions, and village governments to expand their business networks. This finding aligns with Fadli (2019), who stated that partnerships are an effective way to strengthen cooperative competitiveness and increase members' business capacity.

Overall, the cooperative revitalization program implemented through a Participatory Action Research (PAR) approach provides space for administrators and members to participate in the institutional change process. This approach has been proven to improve cooperatives' understanding and ability to manage their organizations. Herman and Yuliani (2022) stated that the PAR model is effective in building a sense of ownership and commitment to cooperatives among members. Furthermore, a community-based approach is crucial, especially in the context of South Papua, which has a strong collectivist culture. Tambunan's (2020) findings support this, stating that cooperative development in cultural areas must consider the social dynamics and cultural values of the local community.

With institutional governance reforms, reformulation of the cooperative vision and mission, and improvements to the financial system, the fostered cooperatives in South Papua

now have a stronger foundation for growth. Improving the capacity of management and members' understanding of cooperative functions are crucial factors supporting the sustainability of this revitalization program. Overall, the revitalization program using the PAR approach has proven effective in improving the management capacity and institutional quality of cooperatives. These results support research by Herman and Yuliani (2022), which found PAR to be a highly effective method for empowering cooperatives and communities. Furthermore, the program's success also demonstrates the relevance of a community-based approach for indigenous cooperatives in South Papua, as emphasized by Tambunan (2020), who emphasized that cooperative development must consider local cultural aspects.

Sukesi & Handayani (2021) emphasized that the fundamental problem of cooperatives in eastern Indonesia lies in the low capacity of management in financial reporting accountability. Meanwhile, the findings of this community service program indicate that the problem in South Papua is not only technical capacity, but also a weak institutional management system, minimal digitalization, and the absence of a feedback mechanism between supervisors and assisted cooperatives, thus providing a more structural picture of the problem. Second, research by Laturette (2020) revealed that cooperative performance can improve through simple bookkeeping training. However, the findings of this activity indicate that training alone is insufficient without ongoing Participatory Action Research (PAR) support, which has been proven to change managerial behavior and the cooperative's administrative culture. Third, the results of the community service program by Kurniawati et al. (2019) highlight the importance of legality and the General Meeting of Shareholders (RAT) as indicators of cooperative health. Meanwhile, this community service program found that in South Papua, the problem lies in the cooperative's ability to produce basic data (membership data, business volume, and assets), resulting in the failure of the General Meeting of Shareholders (RAT) due to the lack of a valid database and not simply a matter of administrative discipline.

Fourth, Sondakh & Mamesah's (2021) findings note that digitalizing cooperatives through financial applications can increase transparency. Conversely, the findings of this community service program demonstrate that digitalization cannot be implemented immediately without improving organizational infrastructure and the digital literacy of administrators, so the approach must begin with institutional strengthening. Fifth, Yuniarto's (2022) study shows that cooperatives fostered by local governments often stagnate due to their dependence on capital assistance. Meanwhile, this community service program demonstrates that in South Papua, stagnation is more influenced by the absence of a clear cooperative business model and weak identification of local value chains. Therefore, revitalization must begin with the design of a business model based on superior community commodities such as sago, fisheries, and smallholder plantation products. Thus, the findings of this community service program not only complement previous findings but also broaden the perspective by emphasizing that cooperative revitalization requires the integration of institutional strengthening, improved governance, gradual digitalization, and mapping of local economic value chains as the basis for sustainable cooperative development.

Community Service Contribution

This community service program significantly contributes to improving cooperative management capacity through a series of structured institutional management training workshops. Through this training, cooperative administrators, who previously lacked a clear understanding of the roles, functions, and organizational structure of cooperatives, began to develop basic standard operating procedures (SOPs), clarify the duties of administrators and supervisors, and improve cooperative legal documents. Compared to research by Sukesi & Handayani (2021), which only emphasized the importance of organizational accountability, this community service program expands this contribution by presenting more applicable management training modules that are directly used by the assisted cooperatives in South Papua. Not only does this workshop strengthen administrative aspects, it also helps cooperatives create a more professional, disciplined, and focused management culture.

Furthermore, this community service program significantly contributed to improving **cooperative financial reporting competency** through training in simple bookkeeping based on cooperative accounting standards. Prior to the training, most cooperatives lacked organized financial records, with transactions still being recorded manually, and some cooperatives still lacked understanding of cash segregation. After the training, participants began to develop cash flow books, simple balance sheets, and SHU reports. This contribution surpasses the findings of Laturette (2020) and Kurniawati et al. (2019), which highlighted the weak accounting literacy of cooperative administrators. This community service program provided not only theoretical understanding but also hands-on practical guidance using real-life cooperative transaction examples. Consequently, the quality of financial transparency and accountability of the assisted cooperatives measurably improved.

CONCLUSION

Community service activities through the revitalization of fostered cooperatives in South Papua Province have had a significant positive impact on improving the quality of cooperative institutions. Administrative improvements, management strengthening, digitalization implementation, and business development based on local potential have been proven to enhance cooperatives' ability to carry out their economic functions more effectively. The active participation-based PAR approach provides a platform for cooperative administrators to better understand their roles and responsibilities. This way, cooperatives in South Papua have a greater opportunity to develop into strong and independent pillars of the people's economy. Continuous mentoring and support from the local government are needed to maintain and enhance these positive achievements.

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