

**Lampiran 1: Perhitungan Beban Penyusutan Tindakan Angiografi & PTCA**

		<u>Jml Kyw</u>	<u>Tarif</u>	<u>Jml Psn/Bln</u>	<u>Luas lantai</u>	<u>Frek</u>	<u>Rupiah</u>
1	Loundry / pasien	1	1.500	80			1.500
2	Linen			80			156.667
3	Listrik & air			80			300.434
4	Telepone	1	1.000	80			1.000
5	Cleaning service		3,000/m2	80	199	1	7.475
6	Pemeliharaan						983.822
7	Penyusutan						1.630.880
	<b>Jumlah</b>						<b>3.082.000</b>

**Rincian perhitungan :**

**A. Pemeliharaan**

<u>1</u>	<u>Kontrak service</u>	<u>Rp</u>	<u>Jml Pasien</u>	<u>Beban/psn</u>	<u>Keterangan</u>
	-Tahun 1	0	960		Kenaikan pasien
	-Tahun 2	700.000.000	1.008		rata - rata/ th 5%
	-Tahun 3	700.000.000	1.058		
	-Tahun 4	700.000.000	1.111		
	-Tahun 5	1.300.000.000	1.167		
	-Tahun 6	1.300.000.000	1.225		
	-Tahun 7	1.300.000.000	1.286		
	-Tahun 8	<u>1.300.000.000</u>	<u>1.351</u>		
	jumlah	7.300.000.000	9.167	<b>796.322</b>	
<b>2</b>	<b>Batteray UPS</b>				
	Batteray	80 X Rp 5,500,000,- =	440.000.000		
	Akomodasi		<u>10.000.000</u>		
	Total hg batteray		450.000.000		
	Umur ekonomis	= 2,5 Tahun			
	Beban per tahun		180.000.000		
	Beban per bulan		15.000.000		
	Beban per pasien (jml pasien/ bln = 80)			<b>187.500</b>	
<b>3</b>	<b>Total beban pemeliharaan per pasien</b>			<b>983.822</b>	

**B. Perhitungan Linen**

1	Linen	2	350.000	700.000	
2	Kasur	2	2.000.000	<u>4.000.000</u>	
	Jumlah			4.700.000	
3	<b>Total beban linen per pasien</b>				<b>156.667</b>

Lampiran 2: Perhitungan Beban Penyusutan Tindakan Angiografi & PTCA

No	Jenis Aktiva	Jumlah	Harga Satuan	Harga Perolehan	Pembagi	Harga Perolehan	Umur Ekonomis	Beban Penyusutan 1	Future Value 6%	Beban Penyusutan
1	<b>Bangunan</b> Gedung	1	1.949.250.000	1.949.250.000	2	974.625.000	20	48.731.250		48.731.250
	<b>Alat Medis</b>									
1	Meja Periksa	1	2.000.000	2.000.000	1	2.000.000	4	500.000	2.524.954	631.238
2	Trolley emergency xufeng xf696	1	10.500.000	10.500.000	1	10.500.000	4	2.625.000	13.256.008	3.314.002
3	Warning machine gws4000 cocoon	1	35.185.000	35.185.000	1	35.185.000	4	8.796.250	44.420.252	11.105.063
4	Cathlab / Angiography philips	1	8.700.000.000	8.700.000.000	1	8.700.000.000	8	1.087.500.000	13.866.478.248	1.733.309.781
5	Pocket dosimetri analog pendos	2	5.500.000	11.000.000	1	11.000.000	4	2.750.000	13.887.247	3.471.812
	<b>Alat Non Medis</b>									
1	TV	1	1.300.000	1.300.000	1	1.300.000	4	325.000	1.641.220	410.305
2	Bed	2	18.000.000	36.000.000	1	36.000.000	4	9.000.000	45.449.171	11.362.293
3	Shofa	1	2.000.000	2.000.000	1	2.000.000	4	500.000	2.524.954	631.238
4	Meja	2	2.500.000	5.000.000	1	5.000.000	4	1.250.000	6.312.385	1.578.096
5	Almari	2	3.500.000	7.000.000	1	7.000.000	4	1.750.000	8.837.339	2.209.335
6	Kursi	2	450.000	900.000	1	900.000	4	225.000	1.136.229	284.057
7	Kulkas	1	1.750.000	1.750.000	1	1.750.000	4	437.500	2.209.335	552.334
8	Cpu corei3 ddr3.2h500/nm	1	5.500.000	5.500.000	1	5.500.000	4	1.375.000	6.943.623	1.735.906
9	Ac sharp 2pk split ahap18mhl	4	8.000.000	32.000.000	1	32.000.000	4	8.000.000	40.399.263	10.099.816
10	Printer epson lx310	1	2.100.000	2.100.000	1	2.100.000	4	525.000	2.651.202	662.800
11	Ac sharp 1,5pk ahap12mhl	1	5.300.000	5.300.000	1	5.300.000	4	1.325.000	6.691.128	1.672.782
12	Cpu core 13 r3.2 h500+lcd15,6	1	4.950.000	4.950.000	1	4.950.000	4	1.237.500	6.249.261	1.562.315
13	Meja periksa	1	2.000.000	2.000.000	1	2.000.000	4	500.000	2.524.954	631.238
14	Pintu besi catlab	2	11.700.400	23.400.800	1	23.400.800	8	2.925.100	29.542.971	3.692.871
15	Almari p130xt200xl50 catlab	1	1.850.000	1.850.000	1	1.850.000	4	462.500	2.335.582	583.896
16	Almari p130xt200xl50 rakbreket	1	1.750.000	1.750.000	1	1.750.000	4	437.500	2.209.335	552.334
17	Almari ss catlab	1	4.500.000	4.500.000	1	4.500.000	4	1.125.000	5.681.146	1.420.287
18	Hardisk ext 1tb pasport ultra	1	1.300.000	1.300.000	1	1.300.000	4	325.000	1.641.220	410.305
19	Trolley stenlis catlab	1	3.000.000	3.000.000	1	3.000.000	4	750.000	3.787.431	946.858
20	Loker 6 pintu vip	1	1.200.000	1.200.000	1	1.200.000	4	300.000	1.514.972	378.743
21	Printer epson l220	1	2.300.000	2.300.000	1	2.300.000	4	575.000	2.903.697	725.924
22	Ac daikin 2pk r32 deluxe	1	9.400.000	9.400.000	1	9.400.000	4	2.350.000	11.867.283	2.966.821
	<b>Jumlah</b>			10.830.135.000		9.887.810.800		1.186.602.600	14.135.620.409	1.845.633.700

Keterangan	Jml Pasien/ th	B. Penyusutan 1	B. Penyusutan
-Tahun 1	960	1.236.044	1.922.535
-Tahun 2	1.008	1.177.185	1.830.986
-Tahun 3	1.058	1.121.129	1.743.796
-Tahun 4	1.111	1.067.742	1.660.758
-Tahun 5	1.167	1.016.897	1.581.674
-Tahun 6	1.225	968.473	1.506.357
-Tahun 7	1.286	922.355	1.434.625
-Tahun 8	1.351	878.434	1.366.310
<b>Rata - rata penyusutan per pasien</b>		<b>1.048.532</b>	<b>1.630.880</b>

**LAPORAN ANALISIS UNIT COST  
PER INSTALASI TAHUN 2018**

NO	UNIT PELAYANAN	BULAN OPERA SIONAL	DIRECT COST						
			BEBAN JASA DOKTER	BEBAN ASKEP	BEBAN BHP FARMASI	BEBAN GAS MEDIS	BEBAN BHP GIZI	BEBAN BHP SUPLIES	BEBAN KARYAWAN
<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>
1	GAWAT DARURAT								
	a. IGD	12	1.637.869.013	474.442.817	296.421.464	-	20.267.207	130.188.656	1.133.017.367
	b. VK PONEK	12	1.399.904.760	62.343.349	59.414.670	-	37.203.741	36.661.837	497.426.790
2	RAWAT JALAN	12	8.933.957.644	693.562.603	475.473.838	-	36.000.000	306.413.343	1.434.853.560
3	RAWAT INAP		-						
	a. JABAL NUR	12	266.205.849	189.284.970	32.873.372	-	188.365.323	85.771.100	581.267.284
	b. ROUDLOH	6	302.176.185	111.025.530	9.943.650	-	81.610.267	53.803.594	245.240.730
	c. ZAM-ZAM VIP LT 2	11	180.718.002	87.274.562	17.831.417	-	135.934.159	53.271.969	358.494.878
	d. ZAM-ZAM LT 3	10	429.377.645	207.360.338	40.910.237	-	322.973.297	74.301.261	517.190.231
	e. SHOFA	12	291.237.255	172.732.280	34.387.982	-	216.785.453	39.543.084	561.768.671
	f. MARWAH	12	217.385.561	129.397.240	26.323.856	-	199.264.207	32.686.452	504.698.442
	g. AROFAH MAKKAH	12	367.721.935	302.070.440	76.804.267	-	438.432.450	61.670.122	860.435.347
	h. MINA MAKKAH	12	368.545.857	229.955.600	72.027.786	-	493.256.459	57.878.552	780.490.687
	j. MULTAZAM	12	280.352.525	146.641.040	26.054.183	-	283.178.086	53.014.422	686.355.334
	i. SITI HAJAR	12	879.746.521	316.865.885	34.154.840	-	260.928.580	85.233.343	773.423.043
	k. NAMIROH	12	257.452.048	183.768.410	39.520.673	-	278.962.620	24.769.610	571.374.471
	l. BABUSSALAM ISOLASI	12	186.048.318	137.860.730	39.525.140	-	194.592.869	61.351.629	536.679.988
4	RAWAT INTENSIF		-						
	a. ICU, ICCU	12	470.438.902	572.635.350	132.825.824	-	229.236.535	118.605.411	1.320.617.841
	b. PICU, NICU, KBRT	12	177.353.343	150.148.285	28.902.907	-	19.633.435	48.965.495	665.987.130
5	JANTUNG	12	2.260.177.766	83.944.876	85.011.667	-	-	26.577.047	199.879.562
6	BEDAH SENTRAL	12	12.618.464.599	904.920.926	96.958.498	-	144.000.000	339.046.902	1.445.503.646
7	HEMODIALISA	12	2.188.370.481	978.113.627	12.282.916.958	-	-	178.799.488	1.333.009.603
8	REHAB MEDIK	12	574.185.591	539.393.279	9.646.408	-	-	25.663.155	265.687.124
9	LABORATORIUM	12	1.039.240.559	378.563.357	7.322.156.713	-	-	94.498.957	886.188.318
10	RADIOLOGI	12	1.032.955.817	247.449.634	876.588.414	-	-	119.430.321	414.960.655
11	FARMASI	12	-	497.611.112	48.633.235.332	2.198.108.018	-	558.041.833	1.502.568.072
	<b>TOTAL</b>		36.359.886.174	7.797.366.240	70.749.910.096	2.198.108.018	3.580.624.688	2.666.187.583	18.077.118.774
	<b>LK S/D JUNI 2019</b>		36.359.886.174	12.524.398.920	72.397.226.069	-	3.400.624.688	4.828.293.997	36.493.112.046
	Indirect Cost		-	4.727.032.680	1.647.315.973	(2.198.108.018)	(180.000.000)	2.162.106.414	18.415.993.272

**LAPORAN ANALISIS UNIT COST  
PER INSTALASI TAHUN 2018**

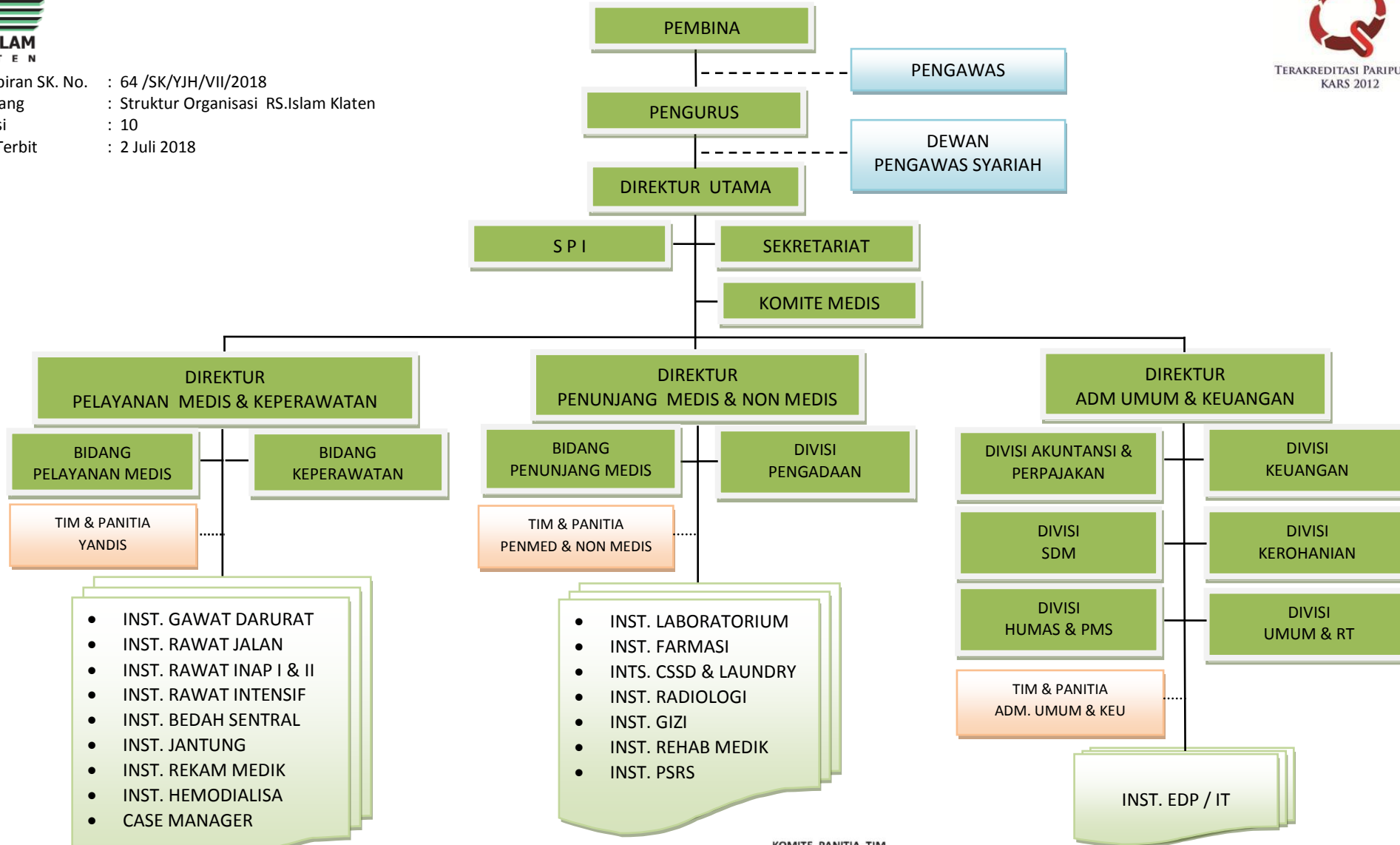
NO	UNIT PELAYANAN	DIRECT COST							
		BEBAN KANTOR	BEBAN LISTRIK & AIR	BEBAN KOMUNIKASI	BEBAN PEMELIHARAAN ALAT MEDIS	BEBAN KALIBRASI	BEBAN PEMELIHARAAN GEDUNG, ALAT NON MEDIS,	BEBAN CLEANING SERVICE & KESEHATAN LINGKUNGAN	BEBAN PAJAK, RETRIBUSI, KERUGIAN PIUTANG
<u>1</u>	<u>2</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>
1	GAWAT DARURAT								
	a. IGD	65.587.029	49.862.340	5.330.768		6.767.423	222.597.248	116.695.860	74.265.239
	b. VK PONEK	28.421.046	38.899.266	4.158.709		2.173.983	91.138.873	47.779.248	50.371.111
2	RAWAT JALAN	65.587.029	81.914.875	8.757.495	25.489.427	13.489.923	436.794.601	228.988.103	243.426.248
3	RAWAT INAP								
	a. JABAL NUR	28.421.046	79.337.892	8.481.990		9.626.491	433.224.645	227.116.566	46.303.365
	b. ROUDLOH	30.607.280	132.996.125	14.218.576		2.695.418	147.838.173	77.503.666	27.114.680
	c. ZAM-ZAM VIP LT 2	32.793.515	39.996.817	4.276.048		2.636.054	250.946.898	131.558.069	34.990.624
	d. ZAM-ZAM LT 3	32.793.515	38.568.048	4.123.298		3.066.037	250.946.898	131.558.069	45.084.941
	e. SHOFA	28.421.046	37.403.533	3.998.800		2.206.071	117.808.544	61.760.734	45.145.520
	f. MARWAH	30.607.280	31.008.606	3.315.121		2.682.582	117.808.544	61.760.734	34.974.125
	g. AROFAH MAKKAH	52.469.624	147.424.771	15.761.138		5.970.029	433.224.645	227.116.566	61.405.795
	h. MINA MAKKAH	48.097.155	154.027.204	16.467.002		8.537.093	433.224.645	227.116.566	55.713.401
	j. MULTAZAM	37.165.983	67.132.892	7.177.157		4.765.113	151.198.131	79.265.113	28.770.141
	i. SITI HAJAR	45.910.921	36.363.236	3.887.583		1.374.984	182.277.747	95.558.497	59.914.264
	k. NAMIROH	32.793.515	30.627.155	3.274.340		2.782.056	110.668.632	58.017.659	26.004.639
	l. BABUSSALAM ISOLASI	28.421.046	61.692.151	6.595.489		2.531.767	143.428.227	75.191.767	19.907.795
4	RAWAT INTENSIF								
	a. ICU, ICCU	63.400.795	69.623.414	7.443.418	122.970.000	31.642.276	105.838.692	55.485.579	72.150.744
	b. PICU, NICU, KBRT	30.607.280	30.424.290	3.252.652		15.511.486	91.138.873	47.779.248	21.270.465
5	JANTUNG	10.931.172	35.106.375	3.753.212	138.126.080	6.882.941	115.918.567	60.769.920	64.080.129
6	BEDAH SENTRAL	63.400.795	171.297.390	18.313.353	469.517.150	21.064.367	158.758.038	83.228.368	432.317.672
7	HEMODIALISA	83.076.904	362.806.040	38.787.485	123.949.100	2.474.008	290.636.407	152.365.161	397.136.776
8	REHAB MEDIK	15.303.640	23.053.514	2.464.644	3.600.000	4.428.186	104.998.702	55.045.217	44.807.965
9	LABORATORIUM	50.283.389	50.139.462	5.360.395		11.333.589	91.138.873	47.779.248	251.321.930
10	RADIOLOGI	24.048.577	129.918.177	13.889.513	520.000.000	12.463.097	91.138.873	47.779.248	118.286.495
11	FARMASI	98.380.544	102.395.953	10.947.121	1.100.000	2.814.144	91.348.871	47.889.339	853.807.022
	<b>TOTAL</b>	1.027.530.127	2.002.019.528	214.035.307	1.404.751.757	179.919.120	4.664.042.346	2.445.108.546	3.031.399.176
	<b>LK S/D JUNI 2019</b>	1.609.068.454	2.879.825.063	312.577.164	1.375.349.391	184.527.000	6.310.001.999	3.307.997.370	3.111.307.377
	Indirect Cost	581.538.327	877.805.535	98.541.857	(29.402.366)	4.607.880	1.645.959.653	862.888.824	79.908.201

**LAPORAN ANALISIS UNIT COST  
PER INSTALASI TAHUN 2018**

NO	UNIT PELAYANAN	DIRECT COST				JUMLAH PASIEN/ PELAYANAN	UNIT COST 1	PENDAPATAN	UNIT PRICE	Sel
		BEBAN PENYUSUTAN GEDUNG	BEBAN PENYUSUTAN ALAT	BEBAN DIKLAT	TOTAL DIRECT COST					Unit Price - Unit Cost 1 (27-25)
<u>1</u>	<u>2</u>	<u>19</u>	<u>20</u>	<u>21</u>	<u>23</u>	<u>24</u>	<u>25</u>	<u>26</u>	<u>27</u>	<u>28</u>
1	GAWAT DARURAT									
	a. IGD	139.045.577	252.636.943	56.614.847	4.681.609.799	43.358	107.976	5.625.978.015	129.756	21.781
	b. VK PONEK	56.929.981	53.188.873	24.533.101	2.490.549.337	1.437	1.733.159	3.815.873.546	2.655.444	922.285
2	RAWAT JALAN	272.844.151	457.718.328	56.614.847	13.771.886.015	176.330	78.103	18.440.804.063	104.581	26.478
3	RAWAT INAP									
	a. JABAL NUR	270.614.175	522.671.158	24.533.101	2.994.098.327	3.010	994.677	3.507.720.694	1.165.309	170.632
	b. ROUDLOH	92.347.251	17.065.733	26.420.262	1.372.607.120	1.930	711.195	2.054.078.020	1.064.289	353.094
	c. ZAM-ZAM VIP LT 2	156.754.212	5.154.054	28.307.424	1.520.938.701	3.258	466.894	2.650.721.744	813.712	346.818
	d. ZAM-ZAM LT 3	156.754.212	58.868.737	28.307.424	2.342.184.187	5.536	423.061	3.415.418.690	616.916	193.855
	e. SHOFA	73.589.216	15.083.802	24.533.101	1.726.405.091	4.439	388.904	3.420.007.866	770.418	381.514
	f. MARWAH	73.589.216	16.573.332	26.420.262	1.508.495.561	3.315	455.023	2.649.471.863	799.188	344.164
	g. AROFAH MAKKAH	270.614.175	525.621.158	45.291.878	3.892.034.340	10.241	380.053	4.651.808.302	454.244	74.191
	h. MINA MAKKAH	270.614.175	522.671.158	41.517.555	3.780.140.894	10.947	345.302	4.220.579.808	385.535	40.233
	j. MULTAZAM	94.446.052	19.255.104	32.081.747	1.996.853.024	6.551	304.821	2.179.487.811	332.700	27.879
	i. SITI HAJAR	113.859.963	10.937.732	39.630.393	2.940.067.531	11.127	264.223	4.538.817.080	407.903	143.679
	k. NAMIROH	69.129.263	11.492.604	28.307.424	1.728.945.120	7.528	229.675	1.969.986.648	261.695	32.020
	l. BABUSSALAM ISOLASI	89.592.575	89.491.750	24.533.101	1.697.444.342	5.370	316.079	1.508.118.989	280.825	(35.254)
4	RAWAT INTENSIF									
	a. ICU, ICCU	66.112.237	263.148.374	54.727.686	3.756.903.078	5.681	661.268	5.465.794.027	962.056	300.789
	b. PICU, NICU, KBRT	56.929.981	170.154.375	26.420.262	1.584.479.508	2.714	583.822	1.611.348.344	593.722	9.900
5	JANTUNG	72.408.640	1.244.364.408	9.435.808	4.417.368.169	21.269	207.690	4.729.464.500	222.364	14.674
6	BEDAH SENTRAL	99.168.355	941.897.169	54.727.686	18.062.584.914	8.176	2.209.220	32.750.311.660	4.005.664	1.796.444
7	HEMODIALISA	181.546.300	493.323.591	71.712.140	19.159.024.070	40.741	470.264	30.085.175.813	738.450	268.186
8	REHAB MEDIK	65.587.536	59.562.500	13.210.131	1.806.637.592	65.333	27.653	3.394.436.327	51.956	24.303
9	LABORATORIUM	56.929.981	35.880.125	43.404.716	10.364.219.614	114.729	90.337	19.038.943.068	165.947	75.611
10	RADIOLOGI	56.929.981	247.569.125	20.758.777	3.974.166.706	40.786	97.439	8.960.817.092	219.703	122.264
11	FARMASI	57.061.157	47.787.875	84.922.271	54.788.018.663	347.020	157.881	64.680.321.552	186.388	28.506
	<b>TOTAL</b>	2.913.398.361	6.082.118.009	886.965.944	166.280.489.792	940.827		235.365.485.526		
	<b>LK S/D JUNI 2019</b>	3.941.548.579	7.981.105.481	1.388.950.925	<b>197.091.996.487</b>			118.979.024.741		
	Indirect Cost	1.028.150.218	1.898.987.471	501.984.981	30.811.506.695					



**BAGAN STRUKTUR ORGANISASI RS. ISLAM KLATEN**



**KOMITE, PANITIA, TIM**

DIREKTUR UTAMA	DIREKTUR PELAYANAN MEDIS DAN KEPERAWATAN	DIREKTUR ADMINISTRASI UMUM DAN KEUANGAN	DIREKTUR PENUNJANG MEDIS DAN NON MEDIS
1. Kom. Etik & Hukum	1. Panitia Rekam Medik	1. Panitia Anggaran	1. Panitia Farmako Terapi
2. Kom. Syariah	2. Tim Code Blue	2. Panitia HUT	2. Tim Telaah Resep
3. Kom. Keperawatan	3. Tim PONEK	3. Tim Digital Marketing	
4. Kom. PMKP	4. Tim DOTS		
5. Kom. PKRS	5. Tim Kolaborasi TB & HIV		
6. Kom. PPI	6. Tim VCT		
7. Kom. TKL	7. Tim HIV-AIDS		
8. Panitia Akreditasi	8. Tim Home Care		
9. Panitia K3RS	9. Tim Geriatri Terpadu		
10. Tim HDP			
11. Tim KLB-Outbreak			
12. Tim Case Mix			
13. Tim Fraud JKN			

Nomor : 1427 /SDM.100.6/X/2019  
Hal : Permohonan Izin Studi Pendahuluan

Kepada : **Yth. Ka. Prodi MMR**  
**Universitas Muhammadiyah Yogyakarta**  
**di Yogyakarta**

*Assalamu'alaikum wr. wb.*

Berkenaan dengan surat saudara nomor 483/MMR/C6-III/X/2019 tentang permohonan izin Penelitian. Maka dengan ini diberitahukan bahwa kami memberikan izin kepada mahasiswa saudara :

Nama : Suswanto  
NIM : 20151030114  
Prodi : Program Pascasarjana Studi Manajemen Rumah Sakit

Penelitian dilakukan dengan syarat tidak membuka rekam medis.

Demikian surat ini kami sampaikan untuk dipergunakan sebagaimana mestinya dan atas perhatian yang diberikan kami ucapkan terima kasih.

*Wassalamu'alaikum wr. wb.*

Klaten, 23 Oktober 2019  
24 Shafar 1441

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Direktur Utama



dr. H. Sutrisno, M. Kes

### Rumah Sakit Islam Klaten

Jl. Raya Klaten - Solo Km. 4 Klaten 57436  
Telp. : (0272) 322252, 322790, 330640 (hunting)  
Fax. : (0272) 332422, 322252  
Website : [www.rsislamklaten.co.id](http://www.rsislamklaten.co.id)  
Email : [informasi@rsislamklaten.co.id](mailto:informasi@rsislamklaten.co.id)



## SURAT KETERANGAN

Nomor : 1428/SDM.100.5/XI/2019

*Assalamu'alaikum wr. wb.*

Direktur Utama RSU. Islam Klaten dengan ini menerangkan bahwa :

Nama : Suswanto  
NIM : 20151030114  
Institusi : Universitas Muhammadiyah Yogyakarta  
Fakultas/Prodi : Program Pascasarjana Studi Manajemen Rumah Sakit

Benar-benar telah melaksanakan Penelitian di RSU. Islam Klaten guna menyusun Tesis dengan judul :

**"Analisis Unit Cost Tindakan Kateterisasi Jantung  
Dengan Metode Activity Based Costing Pada Intalasi Jantung Terpadu  
Di RSU. Islam Klaten"**

Demikian surat keterangan ini diberikan untuk dipergunakan sebagaimana mestinya.

*Wassalamu'alaikum wr. wb.*

Klaten, 12 November 2019  
15 Rabi'ul Awwal 1441

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Direktur Utama



dr. H. Sutrisno, M. Kes

### **Rumah Sakit Islam Klaten**

Jl. Raya Klaten - Solo Km. 4 Klaten 57436  
Telp. : (0272) 322252, 322790, 330640 (hunting)  
Fax. : (0272) 332422, 322252  
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