



# Determinants Of Government Apparatus Performance: The Perspective Of Budget Participation, Public Accountability, And Supervision

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## ABSTRACT

This study aims to analyze the influence of budget participation, public accountability, and supervision on the performance of government officials in Regional Apparatus Organizations (OPD) in Konawe Regency. This study used a quantitative approach. Data were collected through questionnaires distributed to 136 respondents across 34 Regional Apparatus Organizations (RAO). The data analysis technique used is Structural Equation Modeling–Partial Least Squares (SEM-PLS) with the help of SmartPLS 4.1 software. The research results show that budget participation, public accountability, and oversight significantly and positively influence the performance of government officials. This finding indicates that the higher the participation, accountability, and supervision, the better the performance of government officials.

## INTRODUCTION

Government apparatus functions as a state instrument responsible for managing bureaucracy and planning development in accordance with its authority and laws to deliver quality public services. Konawe Regency in Southeast Sulawesi, initially established as Kendari Regency under Law No. 19 of 1959 and later renamed through Government Regulation No. 26 of 2004 with Unaaha as its capital, has earned ten consecutive Fair Opinion Without Exception (FOWE) awards from the Audit Board of the Republic of Indonesia between 2015 and 2024, reflecting strong financial management.

However, Sriwahyuni et al. (2021) found that Regional Original Revenue (ROR) targets from 2016–2018 were not achieved due to low tax compliance, resulting in less effective and efficient financial performance. Data from the Central Bureau of Statistics (CBS) show that the average realization of Konawe's budget in 2018–2022 reached 84.4% for revenue and 88.4% for

expenditure, with improvements after 2020, though audit reports still noted unaccounted activities. The Southeast Sulawesi People's Information Warehouse (PIW) further reported alleged corruption in the 2023 budget amounting to Rp56 billion from misuse of funds and unpaid contracts. Trisnawati et al. (2018) also stressed that the Regional Inspectorate's supervisory function in Konawe was still suboptimal, as effective supervision criteria were not fully applied across all stages, highlighting the need to strengthen oversight in the future.

Over time, government personnel in Konawe Regency will perform worse and worse. There is still a gap between planning and execution in Konawe Regency, which is thought to be brought on by a lack of public accountability, monitoring, and budget participation. Several previous studies have shown that Budget Participation and Public Accountability have a significant influence on the Apparatus Performance (Syahadat et al., 2024; Sumita & Sulistyowati, 2023). Meanwhile, research by Melia & Sari (2019) The findings indicate that Public Accountability has a significant positive impact on apparatus performance, whereas Budget Participation does not show a significant positive effect. Supervision can be a variable that is capable of moderating and intervening. (Jannah & Rahayu, 2015; Febria et al., 2021). Other researchers also revealed a significant positive influence on the apparatus performance (Muafik et al., 2021; Chairani & Khair, 2022).

Although numerous studies on government apparatus performance have focused on budget participation, public accountability, and supervision, the findings remain inconsistent. Research that places supervision alongside budget participation and public accountability as independent variables simultaneously influencing apparatus performance is also relatively rare. By combining three main independent variables, budget participation, public accountability, and supervision in the same analytical framework to explain the apparatus performance, this is a novelty in this research. This study aims to analyze the influence of budget participation, public accountability, and supervision on the performance of government officials in Regional Apparatus Organizations (RAO) in Konawe Regency.

## LITERATURE REVIEW

### Theory

This study draws upon three fundamental theories deemed relevant to comprehensively explain the relationship between budget participation, public accountability, and supervision in relation to government apparatus performance. Theory participative budgeting used to understand how the involvement of apparatus in the budgeting process can affect work motivation and overall organizational performance (Brownell & Hirst, 1986). Agency theory is used to explain the importance of public accountability in the relationship between the apparatus as agents and the publik as principals (Jensen & Meckling, 1976). Meanwhile, the Theory Organizational Control is used to emphasize the role of supervision in creating a fit between individual actions and organizational goals, through structured formal and informal control systems (Ouchi, 1979). These three theories serve as complementary foundations for explaining how budget participation, public accountability, and supervision affect the performance of government apparatus.

### Budget Participation

Budget participation is a mechanism that involves managers and subordinates in budget preparation, where this participation influences target setting so that budget objectives are more easily achieved (Usman & Paranoan, 2013; Kartasari et al., 2019; Hasanuddin et al., 2023). Involvement in budget preparation that improves the quality of the budgeting process contributes to managerial performance, which is demonstrated through the achievement of management functions as an essential element in ensuring the implementation and success of the budget system (Novlina et al., 2020). Participatory budgeting is used as a tool to achieve a

balance between the expertise and potential of employees and the difference in information (asymmetric information) between owners and managers (Sayidah & Assagaf, 2018). According to Rahim & Rahim (2019), Information asymmetry arises when superiors or subordinates possess superior knowledge, influencing the setting of budget targets. As a managerial practice, budget participation is seen as a way to improve organizational effectiveness through the advancement of both individual and group performance (Din & Achmad, 2015). Active participation plays a significant role in improving the effectiveness of public service agencies (Maharani & Baihaqi, 2025).

Research evidence from Christy et al. (2021), Sihombing et al. (2023), Amani et al. (2023), Anisa & Haryanto (2022), Hasanuddin et al. (2023), Syahadat et al. (2024), Sofyani & Ardiyanto (2022), Sumita & Sulistyowati (2023), Alhasnawi et al. (2023) confirms that budget participation significantly and positively influences the performance of the apparatus.

H<sub>1</sub>: Budget Participation Has a Significant Effect on the Apparatus Performance

### **Public Accountability**

Accountability has become a key principle that is now being actively emphasized across nearly all sectors public, private, and civil (Din et al., 2017). The accountability of local government performance can be understood as the ability to explain and be responsible for the execution of organizational activities, which provides a basis for evaluation by superiors and society, while also offering input for improving organizational performance in the future (Putra et al., 2018). Accountability also can be understood as a government agency's obligation to ensure that its mission is effectively carried out and its established goals are achieved, demonstrated through regular accountability reports (Yuniar et al., 2021). Khairudin et al. (2022), states that the commitment of all organizational components is needed to achieve effective accountability. Accountability stands at the core of governmental success, without it, effective performance is difficult to realize (Maharani & Fadli, 2025). Hwang's research (2013, in Sari, 2016) also provided positive results that when accountability requirements are managed well, accountability can directly and indirectly improve organizational performance and public services.

Strong accountability encourages the apparatus to act efficiently, honestly, and professionally in carrying out their duties. Studies conducted by Sumita & Sulistyowati (2023), Iswan (2023), Haiqal et al. (2024), Syahadat et al. (2024) demonstrate that public accountability positively and significantly influences apparatus performance.

H<sub>2</sub>: Public Accountability Has a Significant Effect on the Apparatus Performance

### **Supervision**

Supervision is an action or activity carried out by management to determine whether the progress of work and its results are in accordance with the plan (Elbadri et al., 2023). Supervision refers to actions taken to guarantee that activities are carried out in accordance with established plans (Rotinsulu et al., 2021). Ren (2018) emphasizes that supervision mechanisms are integral to the sustainability of the rule of law and the effectiveness of global governance. Supervision is part of internal control. For a policy to function properly, internal control becomes a necessary prerequisite variable (Nazaruddin et al., 2023). The practice of supervision constitutes an attempt to accomplish planned objectives, because both planning and supervision are integral components of organizational success (Averus & Pitono, 2018). Hoai et al. (2022) suggest that public sector organizations in developing countries should be more serious about strengthening the implementation of supervision through internal control systems. In government, supervision plays the role of a guardian of bureaucratic integrity and a driver of work efficiency.

Research Muafik et al. (2021), Chairani & Khair, (2022), Elbadri et al. (2023), Dwianto & Ruminta (2024), shows that supervision plays an important role in strengthening the apparatus performance.

H<sub>3</sub>: Supervision Has a Significant Effect on the Apparatus Performance

## METHODS

Quantitative research was chosen as the approach in this research, with an emphasis on data analysis through statistical techniques. This approach allows research to be conducted on both populations and samples with the aim of objectively describing phenomena while simultaneously testing established hypotheses (Sugiyono, 2025). There are 136 officials in 34 regional apparatus organizations (RAO) who are the population in this study. The sample includes local government officials at the levels of head, head of division/section, and head of sub-division/sub-section who are responsible for management functions within each RAO in Konawe regency.

Purposive sampling, which is the process of selecting samples with specific considerations that are pertinent to the research aims, is one of the sampling approaches used in this study because the population is rather large and dispersed among multiple work units (Sugiyono, 2025). Questionnaires were distributed directly to respondents in 34 RAO in order to collect the data. There were four questionnaires distributed for each RAO, for a total of 136 questionnaires issued. Respondents are asked to rate their level of approval on a Likert scale, which ranges from strongly disagree (1) to strongly agree (5) (ghozali, 2021).

Apparatus performance is the dependent variable in this study which is measured by 7 indicators: planning, coordinating, evaluating, supervising, staffing, and investigating (Sunarmo et al., 2018). The independent variables used are budget participation, public accountability, and supervision. Measurement of budget participation variables using indicators participation, providing opinions, involvement in budgeting and involvement in budget preparation supervision (Amani et al., 2023). The variable public accountability is measured using the managerial accountability, process accountability, policy accountability, accountability for probity and legality (mardiasmo, 2018). Surveillance variables are measured by indicators accurate, timely, objective and comprehensible, flexible (Muafik et al., 2021).

The data analysis method of choice was the structural equation modeling–partial least squares (SEM-PLS) approach. Sem-pls was chosen because it is able to test the causality relationship between complex latent variables with a large number of indicators, and does not require strict data distribution assumptions (Hair et al., 2019). In order to determine the validity and reliability of indicators, the first step in the analysis process is to evaluate measurement models, also known as outer models. The second step is to assess structural models, also known as inner models, in order to determine how variables relate to one another. Software called SmartPLS 4.1 was used to process the data for this investigation.

## RESULTS

### Distribution of Questionnaires

There are 3 questionnaires that cannot be processed. Thus, the number of samples to be processed in this study as many as 133 questionnaires can be distributed in table 1.

**Table 1. Distribution and return of questionnaires**

Information	Frequency	Percentage
Questionnaire distribution	136	100%
Questionnaire returns	136	100%
Questionnaire is not eligible	3	2,35%
Processable Questionnaire	133	97,65%

Source: Data Processed, 2025

### Descriptive Statistics

Based on Table 2, the characteristics of the respondents were 133 respondents, the majority of whom were male, of productive age (31–50 years), highly educated (Diploma/Bachelor and Master), and had a working period of 1-5 years. This shows that respondents are dominated by relatively young, well-educated, and still in the early to intermediate stages of work experience.

**Table 1. Descriptive Statistics Result**

Information	Characteristic	Total
<b>Respondent</b>		133
<b>Gender</b>	Man	89
	Woman	44
	<b>Total</b>	<b>133</b>
<b>Age group</b>	20-30 years	29
	31-40 years	41
	41-50 years	45
	51-60 years	18
	≥ 60 years	0
	<b>Total</b>	<b>133</b>
<b>Education level</b>	Diploma/Bachelor's	84
	Master (S2)	47
	Doctor (S3)	2
	<b>Total</b>	<b>133</b>
<b>Length of tenure</b>	1-5 years	98
	6-10 years	27
	11- 15 years	6
	≥ 15 years	2
	<b>Total</b>	<b>133</b>

Source: Data Processed, 2025

### Measurement models/Outer Model

#### Convergence Validity Test

Based on Table 3, the results of outer loadings by averaging all indicators show that all research variables are above the value of 0.708 according to the criteria recommended by Hair et al. (2019), so they can be declared valid and able to reflect the construct being measured.

**Table 3. Outer Loadings**

	Outer loadings
(X1) Budget Participation	0.807
(X2) Public Accountability	0.762
(X3) Supervision	0.827
(Y) Apparatus Performance	0.790

Source: Data Processed, 2025

Table 4 shows that the Average Variance Extracted value, which is over 0.50 for all constructions, is acceptable (Hair et al., 2019). As a result, every concept in this study satisfies the convergent validity requirements, allowing the indicators to accurately reflect their latent variables.

**Table 4. AVE Test Result**

	AVE
X1	0.653
X2	0.583
X3	0.685
Y	0.625

Source: Data Processed, 2025

### Discriminant Validity Test

Determining whether a construct is empirically distinct from other constructs in the structural model is the goal of discriminant validity. This is assessed in reality by comparing the squared correlations between constructs, which serve as markers of shared variance, with the AVE of each construct. When the shared variance is less than the AVE value, discriminant validity is established (Hair et al., 2019).

According to current study, this metric is less suitable for evaluating discriminant validity (Hair et al., 2019). Particularly when the variations in indicator loadings on a construct are minimal (e.g., all loadings fall between 0.65 and 0.85), the Fornell-Larcker criterion is thought to be less successful. The Heterotrait-Monotrait Ratio (HTMT) is used as a substitute method.

All of the HTMT values in this model are below 0.90, according to Table 6 results of the Heterotrait-Monotrait Ratio (HTMT) test, indicating that the study construct satisfies the requirements for discriminant validity.

**Table 6. Heterotrait-Monotrait Ratio (HTMT) test Result**

	X1	X2	X3	Y
(X1) Budget Participation				
(X2) Public Accountability	0.556			
(X3) Supervision	0.563	0.895		
(Y) Apparatus Performance	0.641	0.796	0.844	

Source: Data Processed, 2025

### Reliability Test

Based on table 7, the results of the reliability test, the composite reliability and cronbach alpha value for all variables is in the range of 0.894-0.910. According to the criteria put forward by the Hair et al. (2019), reliability values between 0.70 to 0.90 indicate very satisfactory internal consistency. Moreover Hair et al. (2019) It also emphasizes that a reliability value that is too high, which is above 0.95, can actually cause problems because it shows redundancy between indicators that has the potential to reduce the validity of the construct. Thus, the reliability results of this study are within the ideal range and the instrument can be declared suitable for use for further analysis.

**Table 7. Composite Reliability and Cronbach Alpha Test Results**

	Composite reliability	Cronbach's alpha
(X1) Budget Participation	0.901	0.894
(X2) Public Accountability	0.900	0.898
(X3) Supervision	0.910	0.908
(Y) Apparatus Performance	0.901	0.900

Source: Data Processed, 2025

**Structural Models/Inner Model**

**Variance Inflation Factor Test**

In the structural model, the coefficients that depict relationships among constructs are estimated through a series of regression equations. Prior to evaluating these relationships, it is essential to conduct a collinearity test to prevent bias in the regression outcomes (Hair et al., 2019). The latent variable scores of predictor constructs in partial regression serve as the basis for calculating the variance inflation factor (VIF).

Based on Table 8, all independent construct values (X1, X2, X3) are below 5 so that they are free from multicollinearity problems and are suitable for use in structural models. VIF value above 5 indicates a possible collenate problem between constructs (Hair et al., 2019).

**Table 8. VIF Test Result**

	VIF
(X1) Budget Participation -> (Y)Apparatus Performance	1.399
(X2) Public Accountability -> (Y)Apparatus Performance	3.022
(X3) Supervision -> (Y)Apparatus Performance	3.029

Source: Data Processed, 2025

**Coefficient of Determination Test (R2)**

Once collinearity is confirmed not to be a concern, the next stage involves assessing the R<sup>2</sup> of the endogenous construct (Hair et al., 2019). Based on Table 8, the Apparatus Performance construct records an Adjusted R-Square of 0.650, indicating that the model has moderate explanatory power (Hair et al., 2019). This means that the independent variables in the study account for 65% of the variance in the dependent variable, while the remaining 35% is attributable to external factors not included in the model.

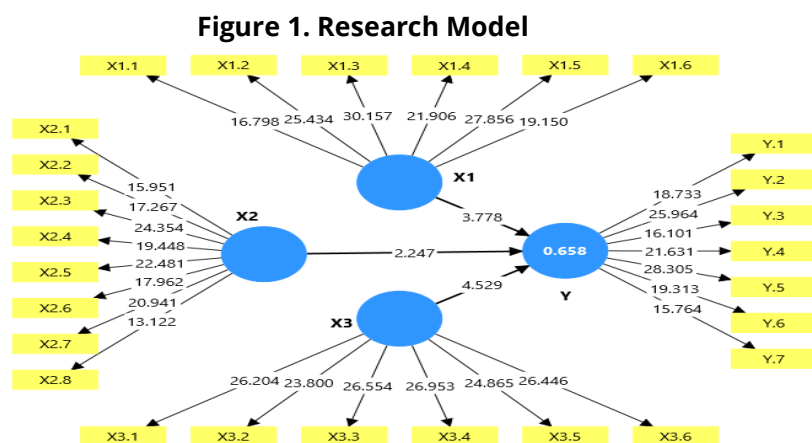
**Table 9.**

	R-square	R-square adjusted
(Y) Apparatus Performance	0.658	0.650

Source: Data Processed, 2025

**Hypothesis Test**

Based on Table 10 and Figure 1, the results of the hypothesis test using the bootstrapping procedure show that all three independent variables have positive values, with T-statistics above 1.96 and P values below 0.05. This indicates that all hypotheses are accepted.



**Table 9. Hypothesis Test Result**

	Original sample	T statistics	P values	Information
X1 -> Y	0.230	3.778	0.000	Accepted
X2 -> Y	0.227	2.247	0.025	Accepted
X3 -> Y	0.467	4.529	0.000	Accepted

Source: Data Processed, 2025

## DISCUSSION

With a P-value of 0.000 ( $<0.05$ ), a T-statistic of 3.778 ( $>1.96$ ), and a coefficient of 0.230, the first hypothesis test results show that budget participation has a positive and substantial impact on apparatus performance. This finding confirms that the involvement of officials in budget preparation remains an important factor that cannot be ignored in Konawe Regency. Budget participation in Konawe Regency is viewed not only as an administrative procedure but also as a strategy to improve coordination and communication between Regional Apparatus Organizations. This is because civil servant involvement in budget preparation fosters a sense of ownership of the work program and strengthens commitment to achieving organizational targets. The research conducted in Konawe Regency indicates that the budget participation variable (X1) demonstrates variation across its indicators. The highest-scoring indicator reflects that employees are actively involved in the budget preparation process, suggesting that participatory mechanisms have been implemented procedurally. In contrast, the lowest-scoring indicator implies that opportunities to express opinions during budget discussion forums remain relatively limited. These findings suggest that budget participation is stronger in terms of formal involvement than in providing substantive space for expressing views and aspirations.

Additionally, Hasanuddin et al. (2023) provided a brief explanation of how the performance of the local government apparatus, specifically, increases with the degree of engagement in budget development. The findings of this study are consistent with prior research, demonstrating that the budget participation variable positively influences apparatus performance (Christy et al., 2021; Sihombing et al., 2023; Amani et al., 2023; Anis et al., 2022; Hasanuddin et al. 2023; Syahadat et al., 2024; Sofyani & Ardiyanto, 2022; Sumita & Sulistyowati 2023; Alhasnawi et al., 2023).

Government Accounting Standards in the Republic of Indonesia Government Regulation No. 71 of 2010, also explains that the budget plays a role as a control tool that has legal consequences so that its implementation must be in accordance with the rules. Through the budget, the Apparatus Performance can be measured, and the results of its implementation are outlined in financial statements as a form of accountability and accountability to the public. Theory participative budgeting submitted by Brownell & Hirst (1986), also emphasizing that it is not only the process of preparing the budget, but the extent to which subordinates are involved in determining budget targets, which will affect behavior, job satisfaction, and managerial performance.

The strategic role of budget participation in Konawe Regency is reflected in improved coordination, communication, and commitment of government officials to achieving performance targets. This emphasizes budget participation as a key instrument for transparent, accountable, and results-oriented regional governance. Future policy directions include strengthening government officials' capacity through training and encouraging the digitalization of budget planning and reporting systems to achieve a more effective budgeting mechanism.

The second hypothesis test shows that public accountability has a positive and significant effect on apparatus performance with a coefficient of 0.227, T-statistic of 2.247, and P-value of 0.025. The research also confirms that public accountability positively impacts civil servant

performance. This is explained by the fact that open financial and performance information encourages civil servants to work in a disciplined, efficient manner, and in accordance with the principles of transparency. Through clear and accessible reporting mechanisms, civil servants are not only bound by administrative obligations but also face social scrutiny from the public. This encourages civil servants in Konawe Regency to improve their professionalism, strengthen their integrity, and maintain public trust, ultimately improving the quality of government services.

The highest-scoring indicator reflects that the implementation of tasks within the organization is generally perceived as accountable and justifiable. This suggests that, from an administrative and procedural standpoint, accountability mechanisms have been functioning effectively. In contrast, the lowest-scoring indicator indicates that public policies are not yet fully perceived as reflecting the broader interests of the community. This implies that although internal accountability processes are relatively strong, the substantive alignment between policy decisions and public interests still needs improvement. Overall, these findings demonstrate that public accountability is more prominent in terms of procedural responsibility than in ensuring that policies truly represent community interests.

Nonetheless, accountability is inherently complex and is frequently considered more challenging to realize than eliminating corruption (Mardiasmo, 2018). Through accountability, the misuse of power can be restrained; it embodies emancipatory qualities, operates on technical and strategic levels, and contributes to creating a better world (Agyemang, 2024). The more public accountability there is in Konawe Regency, the more interested parties can be informed about government operations and financial results, which will promote better performance from the government machinery itself. The results of this study support previous findings which show that the Public Accountability variable has a positive influence on the Apparatus Performance (Sumita & Sulistyowati, 2023; Iswan, 2023; Haiqal et al., 2024; Syahadat et al., 2024).

According to Jensen & Meckling (1976), in the theory of Agency there is an agency cost incurred by both the principal and the agent. With increased public accountability, the results will reduce the agency cost and improve the performance of agents (apparatus) because they are encouraged to act according to the principal (the public). The more transparent financial reporting and information are, the greater the incentive for officials in Konawe Regency to work in the public interest. Konawe Regency needs to prioritize a results-based accountability system and utilize digital technology as a tool to strengthen transparency and public participation.

The third hypothesis states that supervision proved to be the most dominant variable with a coefficient of 0.467, a T-statistic of 4.529, and a P-value of 0.000. This means that, compared to budget participation and public accountability, supervision made the greatest contribution to improving the performance of the apparatus in Konawe Regency. These findings demonstrate that supervision is the most dominant factor influencing the performance of civil servants in Konawe Regency. This occurs because supervision functions as a control mechanism capable of closing loopholes for irregularities, reducing the tendency for work delays, and preventing budget misuse. With structured and hierarchical monitoring and evaluation, civil servant behavior in Konawe Regency can be directed to be consistent with organizational goals and public service standards. The dominance of supervision also shows that without supervision, the risk of deviations such as work delays, fraud, or inappropriate use of budgets will increase, as was found by the Regional Inspectorate (Trisnawati et al., 2018).

The indicator with the highest score demonstrates that supervisory reports are consistently delivered within the prescribed timeframe, indicating a strong commitment to compliance and administrative order. This reflects that the monitoring system operates in accordance with established schedules and formal requirements. Conversely, the lowest score is associated with the accuracy of data utilized in the supervision process. This suggests that, despite timely reporting, concerns remain regarding the precision and reliability of information used as the basis for evaluation. In essence, the supervision function appears to perform well in

maintaining reporting discipline, yet further enhancement is needed to strengthen the integrity of the data supporting oversight activities.

Supervision is very necessary because basically employees sometimes want to take negative actions if they are not supervised by the leadership at work, such as delaying time, not wholeheartedly doing work, committing cheating, so that it will have an impact on achieving inefficient and effective goals (Chairani & Khair, 2022). According to the theory Organizational Control, supervision is part of the organizational control mechanism that serves to direct the behavior of the apparatus to be consistent with the rules and objectives of the organization, thereby improving performance (Ouchi, 1979). Good supervision will affect the performance of government apparatus. The results of this study support previous findings which show that the Budget Participation variable has a positive influence on the Apparatus Performance (Muafik et al., 2021; Chairani & Khair, 2022; Dwianto & Ruminta, 2024).

The power of supervision as a dominant variable does not solely lie in its function as a technical instrument of bureaucracy, but rather is the core of implementing governance with integrity. Therefore, the Konawe Regency Government can make supervision as a driving force for bureaucratic transformation towards a new era of modern, transparent, and participatory government. With a strong supervisory system, the apparatus not only avoids irregularities, but is also motivated to innovate, work more disciplined, and show measurable performance and have a real impact on society. In this context, supervision acts as a quality assurance for local governments, which ensures that each policy truly touches the needs of the public and produces positive change.

## CONCLUSION

The results of the study indicate that budget participation, public accountability, and supervision significantly and positively influence the performance of government officials. This finding indicates that the higher the participation, accountability, and supervision, the better the performance of government officials. Practically, the results of this study provide insights for government administrators in Konawe Regency and other regions in Indonesia who are striving to realize transparent and accountable governance. This study is original in examining the relationship between these three variables specifically in the Konawe Regency area. The implications of this research result strengthen the idea that government official performance is not only determined by technical or bureaucratic factors, but also by non-technical factors such as participation and accountability. This finding provides empirical evidence supporting theories of public management and public sector accounting that emphasize the importance of stakeholder involvement in improving organizational performance.

## LIMITATION

There are some limitations. First, this study only uses a quantitative approach with questionnaire instruments. Second, the scope of the research is limited to one area, namely Konawe Regency, so the results cannot necessarily be generalized thoroughly to other regions with different bureaucratic characteristics, organizational culture, and government systems. Third, the variables used in this study are only focused on three main factors, namely budget participation, public accountability, and supervision. Based on these limitations, it is recommended that the next researcher expand the scope of research to several other districts or provinces so that the research results are more representative and can be generalized in different bureaucratic and organizational cultural contexts. Researchers are also advised to use more comprehensive mixed research methods, as well as add other relevant variables so that the research results can provide a more complete picture of the determinants of government apparatus performance.

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