



Effect of Worker Engagement Practices on Employee Performance at the Rwanda Revenue Authority

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Abstract: *This study examined the effect of worker engagement practices on employee performance at the Rwanda Revenue Authority (RRA), Kigali, Rwanda. Three objectives guided the study: to assess the effect of value-based recognition, employee voice and open communication, and internal mobility and mentorship on employee performance. A combined descriptive and explanatory design was adopted, informed by Social Exchange Theory, Self-Determination Theory, and McGregor's Theory X/Theory Y. From a target population of 644 RRA employees, a sample of 247 was determined using Yamane's (1967) formula, covering all departments and hierarchical levels. Data were collected through questionnaires, interview guides, and documentary review, and analysed using descriptive statistics and multiple linear regression in SPSS, complemented by thematic analysis. All 247 respondents participated (100% response rate). The regression model explained about 59% of the variation in performance, and all three null hypotheses were rejected ($p < .05$), indicating that value-based recognition ($p = .004$), employee voice and open communication ($p = .032$), and internal mobility and mentorship ($p = .001$) each had a significant effect. The study concludes that worker engagement practices significantly enhance employee performance at RRA and recommends formalised recognition, structured voice mechanisms, and clear internal mobility and mentorship pathways.*

Keywords: *Worker engagement, Value-based recognition, Employee voice, Internal mobility, Employee performance*

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1. Introduction

Employee performance, commonly assessed through productivity, quality of work, and adherence to professional standards, refers to the aggregate behaviours, activities, and outcomes that individuals contribute towards organisational goals (Ahmad & Khan, 2022). It is a principal driver of organisational growth, competitive advantage, and improved service delivery (Garcia-Machado et al., 2023), and in service-oriented institutions it cultivates a culture of excellence that boosts stakeholder satisfaction and public trust (Miller & Scott, 2025; Zhao et al., 2021). Increasingly, performance is understood through

the lens of adaptability, as organisational viability depends on the capacity to manage digital transformation and shifting demands (Ojo & Adebayo, 2024).

Internationally, worker engagement practices are central to public-sector performance because they convert human resource management tools into psychologically resilient and productive behaviour. A supportive work environment, clear goal-setting, and professional growth opportunities have been shown to increase commitment and task performance (Zhenjing et al., 2022), while non-monetary rewards such as recognition and job stability sustain intrinsic motivation where financial incentives are constrained (Kazho & Atan, 2022). Evidence from the United States (ScholarWorks, 2021; Taylor & Francis,

2025) and the United Kingdom, including the National Health Service (Bakker et al., 2023; Gu et al., 2023; Kişi, 2024), links engagement to resilience, discretionary effort, retention, and higher-quality service delivery.

At the regional level, inclusive leadership, participatory decision-making, and professional development strengthen emotional commitment and offset resource constraints (Mabe, 2025; Masuku, 2024). In Ghana and South Africa, integrating engagement initiatives with performance-management systems has been shown to lessen the effects of heavy workloads and reduce turnover (Ntimba et al., 2024; Sibonde & Dassah, 2021), and participatory engagement is important where rigid bureaucratic systems restrict flexibility (Ssegujja et al., 2022; Yusoff & Isa, 2021).

In Rwanda, Vision 2050 and the National Strategy for Transformation position human-capital development as a pillar of economic transformation (Elci et al., 2025). The Rwanda Revenue Authority (RRA) is central to domestic resource mobilisation, and its effectiveness depends heavily on how motivated and involved its staff are (Habte-Selassie & Hurri, 2025; Ndikey, 2025). Despite human resource interventions such as staff-welfare policies, training, and performance reviews, reported deficiencies in staff involvement, communication, leadership support, and recognition may undermine productivity and service delivery.

Although worker engagement practices are widely credited with improving performance, existing evidence remains inconclusive and is often based on short study periods, limited samples, and loosely specified public-sector settings. Critically, there is a scarcity of institution-specific empirical evidence on the relationship between worker engagement practices and employee performance within RRA, despite the Authority's strategic role in revenue mobilisation. This study addresses that gap by examining the effect of value-based recognition, employee voice and open communication, and internal mobility and mentorship on employee performance at RRA, thereby providing context-specific evidence to guide engagement policy in Rwanda's public sector.

The general objective of the study was to examine the effect of worker engagement practices on employee performance at the Rwanda Revenue Authority. Specifically, the study sought to (i) assess the effect of value-based recognition on employee performance; (ii) analyse the effect of employee voice and open communication on employee performance; and (iii) analyse the effect of internal mobility and mentorship on employee performance at RRA. The corresponding null hypothesis stated that each practice has no significant effect on employee performance at RRA.

2. Literature Review

2.1 Worker Engagement Practices and Employee Performance

Worker engagement practices are the tactics, resources, and behaviours organisations adopt to help employees develop a stronger emotional and cognitive bond with their work (Bakker & Demerouti, 2021). In the public sector, they help bridge the gap between bureaucratic structure and high-quality service delivery by fostering intrinsic motivation and organisational commitment (Lu & Chen, 2022). Institutional trust and operational efficiency rise when public employees feel appreciated through robust feedback loops and participative decision-making (Knies et al., 2022). Employee performance itself is defined by the actions and behaviours that help an organisation reach its objectives (Campbell & Wiernik, 2021; Pradhan & Jena, 2020), determined by task proficiency, proactive behaviour, and adaptability (Koopmans et al., 2020).

Empirical work links engagement to measurable performance gains. Agrawal et al. (2022), in a comparative study, found that employee engagement significantly raised perceived employee performance, while Kibara (2021) reported that clear opportunities for professional growth and supportive work environments significantly improved productivity, service-delivery quality, and organisational citizenship behaviour across Kenyan state agencies and public universities. Agunda et al. (2024) similarly found that employee-involvement practices significantly influenced performance in Kenyan public universities, and Wijayati et al. (2022) showed that a supportive workplace environment promotes both individual productivity and pro-organisational citizenship through a multi-mediation pathway. Zhenjing et al. (2022) confirmed that a positive workplace environment enhances task performance via achievement-striving capacity and psychological empowerment. In the public sector specifically, Kişi (2024) synthesised antecedents and consequences of engagement, while Akingbade et al. (2021) demonstrated that work-life balance and related engagement practices raise public-sector performance.

2.2 Value-Based Recognition

Value-based recognition is the process of acknowledging and rewarding staff for behaviours that align with the guiding ideals and culture of an organisation (Graham, 2022). Lee and Rhee (2023) examined how organisational justice shapes employee satisfaction through intrinsic and extrinsic motivation, finding that intrinsic motivation exerted stronger indirect effects for procedural and interactional justice, consistent with a value-based perspective on sustainable performance. Van Engen et al. (2022), reviewing value-based healthcare, showed that professionals' engagement and job satisfaction are shaped

by job demands and resources embedded in the work environment, underscoring the importance of organisational support.

Recognition is especially consequential in public organisations, where monetary bonuses are often scarce; here it becomes a key lever for engagement and retention, reducing burnout and raising job satisfaction (Gagné et al., 2022; Kazho & Atan, 2022). Aboramadan et al. (2022) found that human resource management practices, mediated by employee engagement, strengthened organisational commitment in the public sector, and argued that value-based recognition systems standardise ethical behaviour across divisions and thereby improve service-delivery outcomes. Performance-management satisfaction has likewise been linked to positive employee outcomes through psychological empowerment (Memon et al., 2021).

2.3 Employee Voice and Open Communication

Employee voice concerns the formal or informal channels through which employees express views, complaints, or suggestions to influence workplace decisions (Johnstone, 2024; Wilkinson et al., 2020), while open communication promotes a transparent, reciprocal flow of information that builds trust (Aljafari et al., 2024; Serang et al., 2024). When employees believe their voice carries real influence, commitment rises and turnover intentions fall, strengthening the psychological contract with the employer (Marchington, 2021). Jamaludin et al. (2025) describe voice and communication as central strategies in contemporary workplace transformation and organisational management.

Ashiru et al. (2022) investigated high-performance work systems (HPWSs), employee voice, and organisational performance in a service business using structural equation modelling on 360 respondents, and found that HPWSs significantly influenced organisational performance and employee innovation, although employee voice did not mediate the HPWS–performance relationship. Zhu et al. (2022), drawing on Social Exchange Theory, showed that psychological safety mediated the relationship between ethical leadership and voice behaviour among 281 employees, with leader–member exchange moderating this effect. Complementing these findings, Hosseini et al. (2022) examined knowledge-employee voice in an emerging economy and linked it to organisational responsiveness and improved outcomes.

2.4 Internal Mobility and Mentorship

Internal mobility refers to the movement of employees within an organisation through promotions, lateral transfers, and role rotations, while mentorship is a developmental relationship in which a more experienced

person guides a less experienced colleague. Benson and Rissing (2020), analysing 109,063 salespeople and 12,931 managers, found that internal hires were more immediately productive, improved over time through contextual learning, and were less likely to leave, with positive retention of high performers being the principal mechanism. Vignoli et al. (2021) similarly reported that internal career mobility in public organisations improved employee performance and organisational citizenship behaviour while reducing stagnation and brain drain. Kraichy and Walsh (2022) reported that managers experiencing role overload and low social support were more likely to use persuasion strategies that impede the internal mobility of talented employees, potentially undermining succession planning and leadership development.

Mentorship reinforces these gains. Tariq et al. (2022) found that mentorship and leadership development in the public sector operate through psychological capital and organisational support, fostering a culture of psychological safety that preserves morale in demanding settings. Owusu-Bempah (2025), in a systematic review, positioned coaching, mentorship, and apprenticeship as core knowledge-management strategies, and Aitken et al. (2023) linked internal mobility and structured career pathways to improved employee retention in the public service. Together, mentorship and internal mobility help build a robust and productive public-sector workforce (Nwogu, 2024).

2.5 Theoretical Framework

The study was anchored in three theories. Social Exchange Theory, traced to Homans' work on social behaviour as exchange (Wang et al., 2025), holds that social behaviour arises from a reciprocal process; when an employer provides financial and socio-emotional support, employees feel obligated to reciprocate through positive attitudes and performance (Cropanzano et al., 2023; Mitchell et al., 2021). This norm of reciprocity explains why recognition and voice mechanisms elicit loyalty and discretionary effort (Saks, 2022), giving managers a clear rationale: investment in employees returns higher performance.

Self-Determination Theory posits that satisfying employees' needs for autonomy, competence, and relatedness fosters intrinsic rather than controlled motivation (Ryan & Deci, 2024). In the workplace it has been shown to shape motivation and retention (Olafsen & Bendickson, 2021), though critics note it may undervalue extrinsic motivators such as competitive pay where survival needs dominate (Gagné et al., 2022). The theory links engagement practices such as participatory communication and mentorship to sustained performance.

McGregor's Theory X/Theory Y contrasts control-oriented management with participative, growth-oriented

management; the framework helps explain whether RRA employees perform better under structured direction or autonomous, supportive leadership. A balanced application of both orientations is generally regarded as most effective in practice.

Conceptually, the study modelled three engagement practices — value-based recognition, employee voice and open communication, and internal mobility and mentorship — as independent variables influencing employee performance (operationalised through goal attainment, employee satisfaction, and retention) as the dependent variable.

2.6 Studies in the Rwandan Context

Within Rwanda, a small but growing body of institution-specific evidence connects engagement to performance. Nsengimana et al. (2024), studying RRA directly, found that employee engagement contributed to organisational performance in Rwandan public institutions. Habyarimana and Uwera (2023) identified determinants of employee performance at RRA, and Uwiduhaye and Karuhanga (2021) linked human resource management practices to the performance of public institutions in Rwanda more broadly. In the financial sector, Mugisha et al. (2023) reported that participatory leadership improved employee performance at the Bank of Kigali, and Gisagara and Ndayisaba (2024) found that management styles influenced employee productivity in a longitudinal study of the Rwandan financial sector. This literature affirms the relevance of engagement practices in Rwanda while confirming the scarcity of focused evidence on the specific practices examined here at RRA.

3. Methodology

The study adopted a combined descriptive and explanatory research design, integrating quantitative and qualitative approaches. The descriptive component captured current engagement initiatives and baseline performance, while the explanatory component examined the relationships between engagement dimensions and performance outcomes at RRA.

The target population comprised 644 RRA employees from eleven departments and units, covering senior management, middle management, human resource staff, and general employees. The sample size was determined using Yamane's (1967) formula, $n = N / [1 + N(e^2)]$, with $N = 644$ and $e = 0.05$, yielding a sample of 247 respondents distributed across all departments and hierarchical levels.

Data were collected using three instruments to ensure triangulation. Structured questionnaires with closed-ended and Likert-scale items measured employee perceptions of engagement practices and performance; semi-structured

interviews with senior and middle management captured qualitative insights on leadership, policy implementation, and outcomes; and documentary review of HR reports, training manuals, performance appraisals, and organisational policies provided historical context.

Instrument validity was assessed using the Content Validity Index ($CVI = 21/24 = 0.875$), which exceeded the 0.60 threshold (Downing, 2003). Reliability was confirmed through Cronbach's alpha coefficients above the 0.70 threshold (Amin, 2005) for all constructs: value-based recognition (0.82), employee voice and open communication (0.71), internal mobility and mentorship (0.90), and employee performance (0.81). A pilot test was conducted with 20–25 staff prior to full administration.

Data were analysed in SPSS using descriptive statistics (frequencies, percentages, means, and standard deviations) and inferential statistics, principally multiple linear regression of the form $Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \varepsilon$, where Y is employee performance and X_1 , X_2 , and X_3 are value-based recognition, employee voice and open communication, and internal mobility and mentorship, respectively. Correlation analysis, ANOVA, and collinearity diagnostics supported the regression, and qualitative data were analysed thematically. Ethical principles of informed consent, voluntary participation, confidentiality, anonymity, research integrity, and institutional approval by RRA were observed throughout.

4. Results and Discussion

4.1 Response Rate and Respondents' Characteristics

Of the 247 sample respondents, all 247 completed and returned the questionnaire, giving a 100% response rate, which was considered adequate for analysis. In terms of age, 112 respondents (45.3%) were aged 31–40 years, 66 (26.7%) were below 30, 58 (23.5%) were 41–50, and 11 (4.5%) were 51 and above, indicating a predominantly mid-career workforce. Respondents were almost evenly split by gender, with 124 females (50.2%) and 123 males (49.8%). Most held a bachelor's degree (160; 64.8%) or master's degree (65; 26.3%), with smaller proportions holding secondary-level qualifications (19; 7.8%) and doctorates (3; 1.2%). Regarding experience, 99 respondents (40.1%) had 6–10 years of service, 83 (33.6%) had 2–5 years, 46 (18.6%) had less than one year, and 19 (7.7%) had 11 years or more, indicating a largely experienced and well-educated workforce capable of interpreting the study instrument reliably.

4.2 Value-Based Recognition and Employee Performance

Table 1: Perceptions of Respondents on Value-Based Recognition and Employee Performance (N = 247)

Statement	M	SD
Clear alignment focuses energy on institutional goals, speeding processing of taxpayer declarations	4.38	.500
Clear alignment ensures tasks directly support revenue targets and service goals	4.88	.342
Timely, frequent feedback on audits/collections encourages consistent high effort	4.69	.479
Personalized rewards strengthen emotional connection to work	3.06	.574
Personalized rewards improve long-term output for high-performing officers	5.00	.000

Note. Primary data (2026). Scale ranged from 1 (strongly disagree) to 5 (strongly agree).

As shown in Table 1, respondents rated most value-based recognition items highly. The strongest agreement was that personalized rewards improve long-term output for high-performing officers ($M = 5.00$, $SD = .000$) and that clear alignment ties individual tasks to revenue targets and service goals ($M = 4.88$, $SD = .342$), while the weakest item concerned personalized rewards strengthening the emotional connection to work ($M = 3.06$, $SD = .574$), which also showed the greatest dispersion. These findings indicate that recognition tied to institutional values is perceived as a meaningful driver of effort and goal focus, though its emotional-connection dimension is less consistently experienced.

The results align with Lee and Rhee (2023) and Aboramadan et al. (2022), who reported that value-based recognition and engagement-mediated HR practices

enhance satisfaction, commitment, and performance, and with Gagné et al. (2022), who found recognition especially motivating where financial incentives are constrained. Interpreted through Social Exchange Theory, recognition functions as an organisational investment that employees reciprocate with commitment and discretionary effort (Cropanzano et al., 2023). For RRA, the implication is that formalising recognition around core values can consolidate goal alignment, although the comparatively weak emotional-connection item suggests that current reward schemes may not yet be sufficiently personalised.

4.3 Employee Voice and Open Communication and Employee Performance

Table 2: Perceptions of Respondents on Employee Voice and Open Communication and Employee Performance (N = 247)

Statement	M	SD
Upward communication ensures staff suggestions on bottlenecks are heard and addressed	4.88	.342
Participatory decision-making boosts commitment as staff help shape tax policies	4.75	.447
Participatory decision-making leverages cross-departmental expertise on compliance	4.12	.342
Downward flow ensures officers understand annual revenue targets and priorities	5.00	.000
Downward flow reduces procedural errors via clear, standardized instructions	3.41	.592

Note. Primary data (2026). Scale ranged from 1 (strongly disagree) to 5 (strongly agree).

Table 2 shows that respondents most strongly agreed that downward communication ensures a clear understanding of revenue targets and priorities ($M = 5.00$, $SD = .000$) and that upward communication ensures staff suggestions are heard ($M = 4.88$, $SD = .342$). Participatory decision-making also scored highly ($M = 4.75$ and $M = 4.12$), whereas the statement that downward flow reduces procedural errors received the lowest agreement and highest variation ($M = 3.41$, $SD = .592$). These findings

indicate that employees value transparent, multidirectional communication, though the error-reduction benefit of standardised instructions is less consistently perceived.

The results are consistent with Zhu et al. (2022) and Marchington (2021), who found that voice fosters psychological safety and strengthens the psychological contract, and with Jamaludin et al. (2025) and Hosseini et al. (2022), who linked transparent, well-structured voice

channels to organisational responsiveness. In terms of Self-Determination Theory, voice supports employees' needs for autonomy and relatedness, thereby enhancing intrinsic motivation (Ryan & Deci, 2024). For RRA, the evidence suggests that strengthening formal voice mechanisms can improve alignment between policy and operational

realities, while the weaker error-reduction item points to a need for clearer implementation guidance on new tax laws.

4.4 Internal Mobility and Mentorship and Employee Performance

Table 3: Perceptions of Respondents on Internal Mobility and Mentorship and Employee Performance (N = 247)

Statement	M	SD
Promotions encourage a culture of high performance and professional growth	3.86	.512
Matching and selection assign officers to departments maximising collection efficiency	4.94	.250
Matching and selection improve output by aligning competencies with job demands	4.25	.447
Talent agility enables shifting high-performing staff to urgent projects	4.81	.403
Talent agility encourages mastery of multiple functions, improving resilience	5.00	.000

Note. Primary data (2026). Scale ranged from 1 (strongly disagree) to 5 (strongly agree).

As presented in Table 3, respondents strongly agreed that talent agility encourages mastery of multiple functions and workforce resilience ($M = 5.00$, $SD = .000$) and that competency-based matching maximises collection efficiency ($M = 4.94$, $SD = .250$). The lowest-rated and most dispersed item concerned promotions encouraging a high-performance culture ($M = 3.86$, $SD = .512$), reflecting the reality that upward opportunities are limited. These findings indicate that lateral flexibility and skills matching are viewed as stronger performance levers than promotion-based progression.

The results support Vignoli et al. (2021) and Aitken et al. (2023), who identified internal mobility and clear career pathways as drivers of performance, citizenship behaviour,

and retention, and Tariq et al. (2022) and Owusu-Bempah (2025), who framed mentorship as a knowledge-transfer and leadership-development mechanism. Consistent with the human-capital reasoning of Benson and Rissing (2020), internal development enhances both productivity and retention. For RRA, the implication is that structured mentorship and transparent mobility pathways can sustain institutional expertise, while the weaker promotions item signals a need to manage expectations around limited advancement opportunities.

4.5 Correlation, Regression, and Hypothesis Testing

Table 4: Correlations Between Engagement Practices and Employee Performance (N = 247)

Variable	r with performance	Sig. (2-tailed)
Value-based recognition	.378	.134
Employee voice and open communication	.165	.527
Internal mobility and mentorship	.566*	.018

Note. Primary data (2026). * Correlation is significant at the 0.05 level (2-tailed). The correlation for value-based recognition ($p = .134$) and for employee voice ($p = .527$) were not significant at the bivariate level.

Table 4 shows a positive bivariate correlation between each engagement practice and employee performance, strongest for internal mobility and mentorship ($r = .566$, $p = .018$), which was the only bivariate correlation significant at the

.05 level. The correlations for value-based recognition ($r = .378$, $p = .134$) and employee voice ($r = .165$, $p = .527$) were not statistically significant at the bivariate level, a point that qualifies their interpretation.

Table 5: Regression Model Summary and ANOVA

Statistic	Value
R	.818
R ²	.669
Adjusted R ²	.593
Std. error of the estimate	.300
F (3, 243)	8.776
Model significance (p)	.002

Note. Primary data (2026). Predictors: value-based recognition, employee voice and open communication, internal mobility and mentorship. Dependent variable: employee performance.

The model was statistically significant, $F(3, 243) = 8.776$, $p = .002$, with an adjusted R^2 of .593, indicating that the three engagement practices jointly accounted for approximately 59.3% of the variation in employee performance at RRA.

Table 6: Regression Coefficients and Collinearity Statistics

Predictor	B	β	t	Sig.	Tol.	VIF
(Constant)	-1.167	—	-2.274	.041	—	—
Value-based recognition	.667	.558	3.381	.004	.934	1.071
Employee voice and open communication	.500	.354	2.155	.032	.929	1.059
Internal mobility and mentorship	1.000	.707	4.309	.001	.944	1.059

Note. Primary data (2026). Dependent variable: employee performance. Fitted model: $Y = -1.167 + .667X_1 + .500X_2 + 1.000X_3 + \varepsilon$.

The regression coefficients in Table 6 indicate that each engagement practice made a statistically significant contribution to employee performance. Internal mobility

and mentorship had the largest standardised effect ($\beta = .707$, $p = .001$), followed by value-based recognition ($\beta = .558$, $p = .004$) and employee voice and open communication ($\beta = .354$, $p = .032$). Tolerance values (all above 0.90) and VIFs (between 1.05 and 1.07) indicated no problematic multicollinearity among the predictors.

Table 7: Summary of Hypothesis Testing

Null hypothesis	p-value	Decision
H01: Value-based recognition has no significant effect on performance	.004	Rejected
H02: Employee voice and open communication has no significant effect on performance	.032	Rejected
H03: Internal mobility and mentorship has no significant effect on performance	.001	Rejected

Note. Primary data (2026).

As summarised in Table 7, all three null hypotheses were rejected at the .05 level, confirming that value-based recognition, employee voice and open communication, and internal mobility and mentorship each had a statistically significant effect on employee performance at RRA in the multivariate model. These results accord with Agrawal et al. (2022), Lu and Chen (2022), and Nsengimana et al. (2024), who found that engagement, recognition, and communication practices raise commitment, task

efficiency, and public-institution performance, including at RRA itself. It should be noted that value-based recognition and employee voice were significant as regression predictors but not at the bivariate correlation level (Table 4); this divergence between the bivariate and multivariate results warrants cautious, association-based interpretation rather than strong causal claims.

5. Conclusions and Recommendations

5.1 Conclusions

In relation to the first objective, the study concludes that value-based recognition significantly enhances employee performance at RRA by fostering a culture in which staff feel their contributions are appreciated and aligned with institutional goals, reinforcing positive behaviour and sustained effort.

In relation to the second objective, the study concludes that employee voice and open communication are essential drivers of performance, as transparent, multidirectional channels empower staff to share insights, address operational challenges, and remain aligned with the Authority's strategic objectives.

In relation to the third objective, the study concludes that internal mobility and mentorship are critical for sustaining long-term performance, since structured career pathways and professional guidance nurture institutional expertise and facilitate knowledge transfer across staff.

5.2 Recommendations

1. RRA should develop a formalised recognition programme that links employee achievements to the Authority's core institutional values and conduct periodic surveys to identify the forms of recognition that most effectively motivate sustained high performance.
2. RRA should establish structured voice mechanisms — such as regular town-hall meetings and digital suggestion portals — and train managers in active listening and transparent communication so that staff feel heard and empowered.
3. RRA should institute clear internal mobility pathways that allow high-potential staff to rotate across tax departments and implement a formal mentorship structure pairing senior with junior staff to transfer critical institutional knowledge and technical expertise.

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