

Exploring Budget Performance and Budget Implementation Research From 2006–2025: A Prisma-Based Bibliometric Analysis

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Delays in budget realization represent a critical challenge in public sector financial management, as they undermine the efficiency and effectiveness of government program implementation. This study aims to identify publication trends in the budget performance and budget implementation literature over a two-decade period. The study uses a combination of bibliometrics using VOSviewer and the PRISMA method to obtain appropriate articles. Forty-nine articles were analyzed in the initial stage based on the Lens.org database. After going through a selection process based on exclusion and inclusion criteria, 18 articles were obtained, which were extracted in depth for thematic synthesis. Bibliometrics show the dominance of budget performance and implementation themes, with the latest trend towards evaluation and transparency. Topics such as efficiency and performance evaluation are still rarely studied and can potentially become the focus of further research. This study is one of the first bibliometric analyses to explore the relationship between budget implementation and budget performance using the PRISMA approach and bibliometrics via VOSviewer in the past 20 years

Keywords: 5 Budget, Budget Implementation, Budget Performance, Performance, Public Sector.

INTRODUCTION

Budget efficiency is a priority for the Indonesian government in 2025 to achieve optimal budget performance, as reflected in Presidential Instruction Number 1 of 2025 concerning Budget Efficiency. The primary focus of these efficiency measures is the reduction of unproductive spending and allocation to priority programs. Budget performance is defined as the achievement of budget utilization in official Ministry/Institution documents, using effectiveness and efficiency as the primary benchmarks (Kementerian Keuangan Republik Indonesia [Kemenkeu RI], 2021).

Budget performance reflects the utilization of public funds, the quality of public service delivery, and fiscal accountability (Mardiasmo, 2018). One critical indicator in measuring performance is the conformity between the planned budget and its realization, as reflected in the budget absorption rate (Delia et al., 2021). The Indonesian Government Financial Report, on the other hand, shows that budget realization tends to be concentrated at the end of the year, with an increase in realization occurring in December (Kemenkeu RI, 2022). This slow back-loaded phenomenon indicates an imbalance in fiscal distribution that can hinder the effectiveness of development programs and weaken the economic situation (Gunawan et al., 2020; Suheri, 2018; The Nation Thailand, 2024). Strengthening budget performance evaluation serves not only as a form of accountability but also as an effort to improve the quality of budget implementation (Kemenkeu RI, 2021).

Inaccurate budget planning and distribution risk leading to underspending and overspending, which negatively impact the achievement of outputs and outcomes (Khoo et al., 2024). Research on budget performance needs to be directed at identifying the technical and institutional determinants that influence budget realization and offering a more adaptive, balanced, and performance-based budgeting reform model. The New Public Management (NPM) approach indicates a shift in performance evaluation of public sector organizations from an emphasis on procedural compliance to a focus on achieving outputs and policy impacts (Hood, 1991). Budget implementation is crucial for supporting managerial decisions and ensuring optimal fiscal allocation and distribution functions by public finance principles (Musgrave, 1959). Previous research indicates that organizations that consistently implement and evaluate budgets tend to have higher financial performance and adaptability (Hansen & Van der Stede, 2004). Studies by Kamau et al. (2017), Khoo et al. (2024), and Zainab (2020) support these findings by demonstrating a positive effect of budget implementation on performance. Conversely, several studies, such as those by Almi & Amalia (2022) and Asmara et al. (2018), indicate that this relationship is not always statistically significant; thus, budget implementation cannot be used as a sole indicator of public organization success.

The phenomenon of delays in budget realization is a crucial issue in public sector budget management, impacting the effectiveness and efficiency of government program implementation. Budget implementation plays a role in determining budget performance. However, the relationship between the two has not been fully and comprehensively explained in the literature. This study uses a bibliometric approach and the PRISMA framework to explore the relationship between budget implementation and performance through a systematic review. This analysis is expected to map the direction of emerging research and identify key variables that have the potential to bridge the gap between implementation practices and public sector budget performance outcomes.

LITERATURE REVIEW

Budget performance is crucial for evaluating the government's success in managing financial resources effectively, efficiently, and on target. The concept of budget performance serves as a tool for assessing whether public spending has a positive impact on society (Khoo et al., 2024). A formal definition of budget performance can be found in Article 1, Paragraph 7 of Minister of Finance Regulation No. 22/PMK.02/2021, which states that budget performance results from budget utilization as outlined in the Ministries and Institutions' planning documents. Furthermore, the Ministry of Finance explains that performance must be measurable based on activity outputs or program outcomes, which have both quantitative and qualitative dimensions (Kemenkeu RI, 2023). Meanwhile, budget performance evaluation is a systematic process for assessing and analyzing these achievements, ultimately resulting in strategic recommendations for improving the quality of budget management in the coming year. The Organization for Economic Co-operation and Development (OECD, 2017) defines budget performance as the extent to which budget allocations can produce real outputs and outcomes, or how effectively and efficiently public spending can create added value for its citizens. The change in public sector performance management methodologies from monitoring inputs and outputs to measuring outcomes is highlighted by Mahmudi (2019). In accordance with the value-for-money principle that guides effective public expenditure, determining the amount of a budget that can be realized is insufficient; it is also necessary to determine the degree to which program outcomes have a noticeable influence.

Musgrave (1959), in their theory of public finance, demonstrated that measuring budget performance plays a fundamental role in supporting resource allocation, equitable income distribution, and macroeconomic stability. A wisely designed and managed budget can effectively fund public goods and services, support social equity, and maintain economic growth while suppressing inflation. The literature reviewed above demonstrates that budget performance is not merely a financial indicator but also a strategic tool for creating public value. Integrating local regulations, global standards, and theoretical foundations emphasizes the need for a comprehensive approach to evaluating budget governance.

Budget implementation is the stage of implementing the approved financial plan, including the execution of expenditures by the plan (Kamau et al., 2017; Khoo et al., 2024). Mardiasmo (2018) emphasized that the budget functions as a control instrument to avoid waste and inappropriate allocation. Therefore, the implementation and evaluation stages also include regular monitoring to ensure budget use remains aligned with priorities. According to Khoo et al. (2024), budget implementation and evaluation challenges often arise from regulatory changes and a lack of unit coordination. Efficiency in allocation and distribution functions depends heavily on good implementation and evaluation. The NPM approach proposes three key principles that support the effectiveness of this process: (1) Focus on outputs: Emphasizing evaluation on tangible results rather than procedures; (2) Public sector competition: For example, procurement through tenders to encourage efficiency; and (3) Disciplined resource use: Reducing waste through efficient and accountable budget management.

Aristiowati (2015) showed that obstacles to budget implementation persist, even though its preparation complies with applicable regulations. These obstacles largely come from behavioral and managerial factors in budget management. They emphasized that systematic evaluation can improve implementation effectiveness by identifying weaknesses and improving the organization's internal control mechanisms. Syahni and Rizki (2023) noted that the budget performance of the LIPI Center for Education and

Training (Pusbindiklat LIPI) in 2019 reached 94.54%, indicating relatively high effectiveness in budget execution. Generally, a well-managed budget implementation process encourages optimal resource use and strengthens transparency and efficiency in public spending. Various other studies also support a positive relationship between budget implementation and performance, as reported by Abongo (2018), Ani et al. (2020), Delia et al. (2021), Harnovinsah et al. (2020), Kamau et al. (2017), Khoo et al. (2024), Marsontio et al. (2022), Suharyono (2019), and Zainab (2020). However, several studies, such as those by Almi & Amalia (2022) and Asmara et al. (2018), indicate that the influence of budget implementation on budget performance is insignificant. Harahap et al. (2020) found that budget implementation has a negative impact, driven by bureaucratic obstacles and regulatory complexity that slow down fund disbursement. Based on a systematic review of previous studies, budget implementation plays a crucial role in determining the effectiveness of budget performance.

Although most studies show a positive relationship between these variables, variations in empirical results and methodological approaches indicate a lack of strong theoretical consensus. Some studies even found negative or insignificant effects, reflecting the need for further research that fully considers the context and relationships between variables. The findings in this review form the basis for formulating a conceptual framework that connects budget implementation as a single functional entity to better understand how budget implementation influences budget performance in public organizations.

RESEARCH METHOD

This research used a literature review approach utilizing bibliometric methods and the PRISMA protocol. The analysis was conducted on various scientific publications from the Lens.org database from 2006 to 2025, covering budget performance and implementation themes. This approach enabled researchers to systematically identify, assess, and interpret relevant research findings and explore potential factors influencing the relationship between the two variables.

Even though there is a growing body of literature on budget performance, there have only been a few studies that have comprehensively mapped the thematic growth of budget implementation using both PRISMA and bibliometric visualization. A more robust understanding of conceptual links and empirical gaps can be obtained through the utilization of this dual-method approach. "

In order to guarantee both scientific rigor and complete understanding, this research makes use of a dual strategy that combines bibliometric analysis with the PRISMA methodological framework. The PRISMA framework makes it easier to pick relevant material in a methodical and open-minded manner, which in turn makes it possible to conduct a focused thematic synthesis and boosts the credibility of the review process with its implementation. In addition to this, bibliometric tools, more notably network visualization, overlay visualization, and density visualization, provide macro-level insights into the conceptual and structural patterns that are present in the body of literature. For the purpose of identifying thematic clusters, highlighting the development of major concepts across time, and revealing the intensity of academic emphasis across a variety of areas, these visual tools are of great assistance. The study is able to capture both the narrative richness and the visual dynamics of research on budget implementation and performance since it incorporates these methodologies. This hybrid method not only enriches the analytical underpinning of the review, but it also corresponds with worldwide standards for academic publication and conference presentation.

Stage 1: Determining Keywords

In this stage, a literature search was conducted through the Lens.org database using the keywords "Budget Performance AND Budget Implementation." The search period covered publications from 2006 to 2025. The identification process was conducted in July 2025, and 49 publications relevant to the research topic were identified.

Stage 2: Initial Search Results

The literature that had passed the screening stage was saved in RIS format for further analysis using VOSviewer software. This application is used to map and visualize bibliometric networks comprehensively.

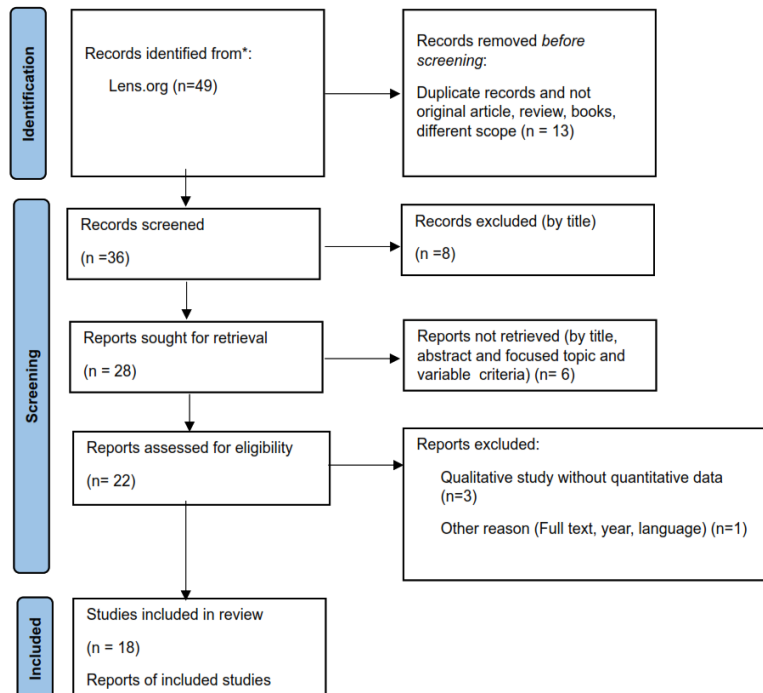
Stage 3: Article Selection Using PRISMA

Articles that passed the initial screening were stored in the Mendeley database for reference management. Documents identified as duplicates were immediately eliminated. The screening process involved reviewing the title and abstract and thoroughly evaluating the article's content to ensure compliance with the research criteria. Articles not meeting the exclusion criteria were removed from the database, with the reasons for rejection noted. Furthermore, the bibliographies of the selected articles were reviewed to identify potentially relevant additional literature. The following details the inclusion and exclusion criteria used in this study based on the PRISMA guidelines (see Table 1 and Figure 1).

Category	Inclusion Criteria	Exclusion Criteria
Main Topic	The article explicitly or implicitly discusses budget or managerial/organizational/employee performance directly linked to the budgeting system.	The article is irrelevant to budgeting or only discusses public finance in general. Performance is not linked to budgeting, nor only discusses psychological outcomes without a link to the budgeting system.
Independent Variable	There is an analysis or discussion of budget implementation as the primary variable.	There is no discussion of budget implementation.
Article Type	Scientific article (journal article)	Unpublished review, editorial, opinion, or working paper
Language	English	Language other than English
Full Text Availability	Full Text Available	Abstract only available, no full-text access available
Publication Year	2006-2025	Published before 2006.

The budget performance variable in this study also includes managerial, organizational, and individual performance to the extent that its influence comes from budget implementation mechanisms, as identified in the selected articles.

Figure 1. PRISMA Diagram



Stage 4: Data Extraction

The data extraction process is adjusted to the research criteria designed to answer the study's central question regarding the influence of budget implementation on budget performance in public sector organizations. Furthermore, extraction also includes identifying variables that have the potential to strengthen or weaken the relationship between the two variables. Information collected includes the article's identity, the research method, and the findings. After data collection, a thematic synthesis was conducted to better understand the patterns and trends in the study results related to budget implementation and performance.

Stage 5: Data Analysis

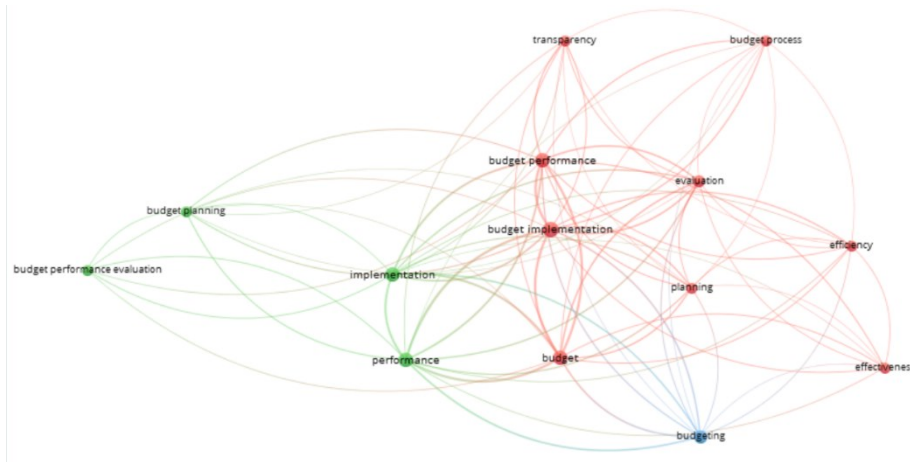
Data analysis using VOSviewer began by importing the search results reference file from the Lens.org database. At this stage, a threshold of 4 was set, resulting in an initial set of 1,429 terms. Next, a filtering process was conducted to eliminate irrelevant or meaningless terms, resulting in a final set of 14 terms used in the bibliometric network visualization.

RESULTS

The bibliometric analysis using VOSviewer generated three types of visualizations: network, overlay, and density.

Network Visualization

Figure 2. Network Visualization



The color combination in Figure 2 shows the clusters of terms where the VOS viewer maps all terms into 3 clusters as detailed in Table 2.

Table 2. Number of Clusters and Items in the Bibliometric Analysis Results

Cluster Number	Color	Amount of Items	Items
1	Red	9	Budget, budget implementation, budget performance, budget process, effectiveness, efficiency, evaluation, planning, transparency
2	Green	4	Budget performance evaluation, budget planning, implementation, performance
3	Blue	1	budgeting

In the network visualization, the terms “budget performance” and “budget implementation” are positioned at the central nodes, indicating high connectivity to other terms.

Overlay Visualization

Figure 3. Overlay Visualization

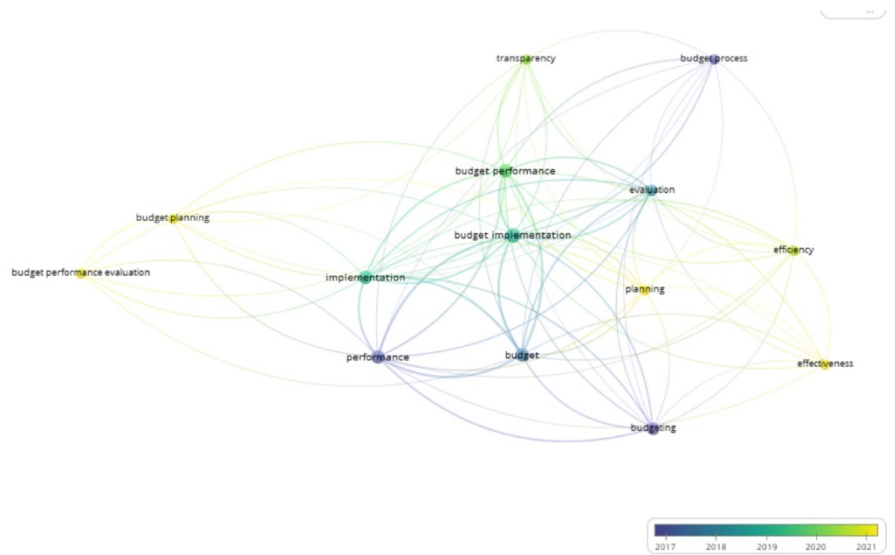


Figure 3 indicates that earlier studies focused on budgeting, the budget process, and performance. More recent studies have shifted towards budget performance evaluation, efficiency, planning, and effectiveness.

Density Visualization

Figure 4. Density Visualization

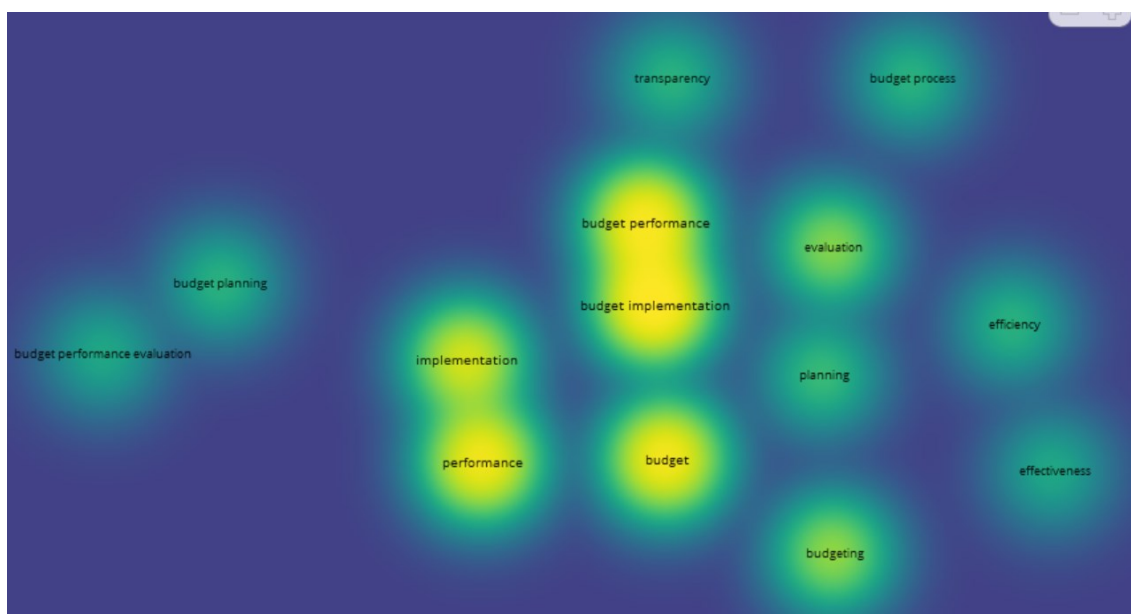


Figure 4 shows that budget implementation, performance, and budget are dominant keywords with high density. In contrast, budget performance evaluation, efficiency, effectiveness, planning, and budget process have lower density, suggesting underexploration in prior studies.

Data Extraction Results

After applying the inclusion and exclusion criteria following the PRISMA framework, eighteen relevant studies were analyzed to identify factors influencing budget implementation and performance across different institutional contexts. The reviewed literature collectively indicates that effective budget performance depends on the quality of planning, monitoring, institutional oversight, and human resource competence.

Ehigiamusoe and Umar (2013) found that limited legislative involvement in budget formulation and review weakens budget performance, underscoring the need for stronger institutional oversight. Laili and Sari (2022) revealed that well-developed Regional Budget Implementation Assessment (IKPA) indicators significantly enhance budget efficiency, effectiveness, and compliance. Similarly, Edeme and Nkalu (2017) identified inadequate planning and monitoring as key causes of poor capital budget performance in Nigeria, while Olurankinse (2012) reported systemic flaws in supervision leading to frequent project abandonment.

Akinpelu et al. (2022) showed that Lagos State's budget implementation was moderately effective but hindered by low capital expenditure realization, emphasizing the role of sound economic planning and local revenue support. In the education sector, Sari et al. (2024) demonstrated a direct relationship between budget execution and performance scores, highlighting the importance of fund absorption and expenditure efficiency. Prihadi et al. (2023) further confirmed that disciplined use of the Regional Budget Implementation Assessment (EKA) and IKPA strengthens accountability and budget quality.

Nwaorgu (2015) revealed that manipulation and corruption by dominant individuals negatively affect implementation and development outcomes, while Gambo et al. (2021) established that effective execution directly improves healthcare service delivery. Okafor and Onugu (2025) found that tax and non-tax revenues substantially influence budget performance, reflecting the role of revenue generation in achieving fiscal goals.

Shojaie (2012) reported that performance-based budgeting supported by reliable accounting systems improves efficiency, though limited human resources remain a barrier. Conversely, Ezekiel and Obafemi (2022) found no significant link between budget implementation and financial control. Similarly, Asmara et al. (2018) observed that budget execution alone does not guarantee performance improvement.

In Malaysia, Khoo et al. (2024) demonstrated that participatory approaches in budgeting positively affect performance, while Zhao (2024) confirmed that effective expenditure realization reflects successful implementation in Chinese universities. Nilasari et al. (2023) found that implementation significantly affects budget absorption in Indonesian regional work units, promoting more efficient public fund utilization.

Finally, Adah and Mamman (2013) emphasized that controlled implementation ensures good performance regardless of the budgeting model, and Ogujiuba and Ehigiamusoe (2014) concluded that weak capital budget execution leads to poor infrastructure outcomes and persistent inequality.

Overall, these studies consistently affirm that strong institutional oversight, participatory planning, transparent monitoring, and competent human resources are central to improving budget performance. Weak implementation, poor supervision, and governance gaps remain key barriers to achieving fiscal effectiveness in both developed and developing contexts.

Thematic Extraction from PRISMA-Selected Articles

From the eighteen articles analyzed using the PRISMA framework, five main thematic patterns were identified, reflecting the multidimensional aspects of budget implementation and performance. The first theme highlights that limited legislative participation and weak transparency, as shown by Ehigiamusoe & Umar (2013) and Nwaorgu (2015), contribute to poor budget outcomes due to inadequate oversight and political interference. The second theme emphasizes the importance of evaluative indicators such as IKPA and EKA, which serve as quantitative measures of efficiency and compliance, with higher scores indicating better implementation results (Laili & Sari, 2022; Prihadi et al., 2023).

The third theme addresses systemic and structural weaknesses, including poor planning, insufficient formulation, and weak monitoring, which hinder the achievement of budget targets (Edeme & Nkalu, 2017; Olurankinse, 2012). The fourth theme relates to fiscal contributions, where revenue sources such as taxes, licenses, and fees were found to have a positive effect on achieving budget performance (Okafor & Onugu, 2025). The fifth theme concerns program-specific outcomes, demonstrating that the quality of budget implementation determines the success of public service programs, particularly in education and health (Gambo et al., 2021; Sari et al., 2024).

Overall, these themes illustrate that budget performance is shaped by the interaction between legislative transparency, evaluative mechanisms, institutional capacity, fiscal strength, and program implementation quality.

DISCUSSION

The bibliometric mapping reveals that literature on budget performance and budget implementation over the past two decades, as visualized through the VOSviewer, occupies a central position within the research network. Both topics demonstrate strong

interconnections with numerous related keywords and are located at the center nodes of the bibliometric map, indicating their pivotal role in studies on public financial management. The findings suggest that research trends have progressively evolved toward themes of transparency, efficiency, and evaluation, while remaining closely linked to the fundamental aspects of budget planning and implementation. The strong interrelationship among planning, implementation, and evaluation reflects an integrated cycle that mutually reinforces the achievement of optimal budget performance.

Furthermore, evaluation and transparency emerge as key mediating variables that bridge the relationship between budget implementation and performance. Effective implementation enhances the quality of evaluation, which subsequently improves overall performance. Transparency in reporting implementation outcomes fosters public trust and strengthens the credibility and effectiveness of evaluations, leading to better financial performance. This is supported by Lestari et al. (2024), who found that good corporate governance (GCG) and corporate social responsibility (CSR) significantly influence financial performance in Village Credit Institutions, reinforcing the importance of governance quality and stakeholder accountability in shaping budget outcomes. Similarly, Kawatu and Kewo (2021) demonstrated that systematic financial performance evaluation within public hospitals serves as a mechanism to advance good governance by enhancing transparency, accountability, and institutional financial independence.

Efficiency and performance are rarely researched variables that could be included in future research agendas. Efficiency has a small node size with limited connections, meaning it is rarely focused on as a primary variable. Performance is also a rarely researched variable. However, performance is broad, encompassing not only budget but also operational performance, managerial performance, and organizational performance.

Based on the overlay visualization, topics such as budgeting, budget process, and performance are the focus of initial studies that have been widely discussed in previous literature. Conversely, budget performance evaluation, efficiency, planning, and effectiveness are emerging as newer and developing research trends. This phenomenon reflects a shift in research direction from technical aspects of budget implementation and planning to evaluative and outcome-based issues. This aligns with the NPM approach, which emphasizes output and results rather than procedural compliance (Hood, 1991). This shift opens up space for future research agendas, particularly regarding efficiency, effectiveness, and budget performance evaluation, which have received little in-depth attention in academic studies.

The density visualization results show that keywords such as budget implementation, performance, performance, and budget are the most dominant themes discussed, reflecting the primary focus of previous research on budget implementation and achievement aspects. Conversely, keywords such as budget performance evaluation, efficiency, effectiveness, planning, and budget process have a low-density level, indicating that these topics are still underexplored in academic studies. This finding opens up opportunities to formulate a future research agenda that can fill the gap in the literature and broaden understanding of strategies for improving budget performance more comprehensively.

Based on data extraction results from 18 articles collected using the PRISMA method, this study uncovers diverse approaches and empirical findings demonstrating how budget implementation is closely correlated with budget performance in the public sector. Based on the extraction results from the 18 articles, five main themes can be identified that reflect the dynamics of this relationship.

First, studies such as Ehigiamusoe & Umar (2013) and Nwaorgu (2015) emphasize the importance of legislative participation and transparency in the budget process. The lack of involvement of oversight committees and the intervention of dominant individuals have been shown to hamper the effectiveness of budget implementation, directly impacting the government's poor financial performance.

Second, the use of evaluative indicators such as the IKPA and EKA, as described in the research of Laili & Sari (2022) and Prihadi et al. (2023), is an important instrument for assessing the efficiency and effectiveness of budget implementation. Higher scores on these indicators indicate that budget implementation is being carried out in a disciplined and planned manner, which positively impacts output achievement.

Third, systemic challenges such as weak budget formulation, planning inefficiencies, and lack of monitoring are reflected in the findings of Edeme & Nkalu (2017) and Olurankinse (2012). These studies demonstrate that structural and technical constraints continue to hamper the budget's success in supporting national development.

Fourth, local revenue and fiscal contributions are crucial in driving budget performance. A study by Okafor and Onugu (2025) concluded that taxes, licenses, and regional revenues are direct indicators of budget target achievement, demonstrating that budget implementation is not merely administrative but also has an economic dimension.

Fifth, several articles, such as Gambo et al. (2021) and Sari et al. (2024), outline the impact of budget implementation on achieving specific public sector programs, such as education and health. Here, budget implementation is assessed in terms of fund absorption and planning quality and consistency with development targets. A recent study by Susanto and Mubarak (2025) further supports this by demonstrating how the Program Indonesia Pintar (PIP), through Pro-Poor Budgeting mechanisms, significantly improved access to education for disadvantaged students, despite challenges in fund disbursement and targeting accuracy.

Overall, this analysis demonstrates that budget implementation impacts the efficient use of public funds and is a key determinant of government institutions' financial performance. Therefore, indicators-based evaluation, institutional participation, and fiscal support must be the key focus in future research agendas.

CONCLUSION

A bibliometric analysis and systematic review of 18 selected articles indicate that the relationship between budget implementation and budget performance has been a dominant theme in public sector budget studies over the past two decades. Bibliometric visualization using VOSviewer confirms that these two topics are central to the scientific landscape and strongly linked to other relevant terms, such as evaluation, transparency, efficiency, and planning. There has been a shift in research focus from technical approaches to evaluative and outcome-based approaches, reflecting increasing academic attention to the accountability and effectiveness of public budget management. Thematic analysis of the articles revealed five key issues. First, legislative participation and transparency have been shown to contribute to the effectiveness of budget implementation. Second, evaluative indicators such as the IKPA and EKA are important instruments in assessing the efficiency and discipline of budget implementation. Third, systemic challenges such as weak planning, inadequate budget formulation, and ineffective oversight remain obstacles to achieving optimal budget performance. Fourth, fiscal contributions and regional revenues serve as indicators of budget performance, demonstrating that budget implementation is not merely administrative but also has an

economic dimension. Fifth, the impact of budget implementation on the success of public sector programs, particularly in education and health, emphasizes the importance of the link between budget execution and development outcomes.

However, several variables have rarely been explored in depth and could serve as the focus of future research. Efficiency and performance have low correlations in bibliometric visualizations, indicating that these two variables have not been extensively studied as primary variables, even though they are conceptually relevant for measuring the ultimate success of budget execution. Furthermore, evaluation and transparency can be developed as mediating variables, while planning quality, institutional complexity, and fiscal decentralization have the potential to be tested as moderating variables in explaining the inconsistency in the relationship between budget implementation and performance.

Therefore, future research needs to develop a more comprehensive conceptual model considering the evaluative dimension, institutional factors, and organizational and regional contexts. A multi-level approach, results-based indicators, and cross-sectoral and cross-regional studies will enrich the public finance literature and provide a stronger foundation for formulating evidence-based budget policies

LIMITATION (OPTIONAL)

While this study contributes meaningfully to the literature mapping on budget implementation and performance, several limitations should be acknowledged. First, the bibliometric analysis was conducted using a single source, Lens.org. Although Lens.org offers extensive access to open-access and indexed literature, relying solely on one database may have resulted in missing relevant studies in other databases such as Scopus, Web of Science, or Google Scholar. Second, the search strategy was based on only two keywords: "budget performance" and "budget implementation." This relatively narrow approach may have restricted the scope of retrieved literature and potentially excluded studies using broader or alternative terminology. Future research is encouraged to expand database coverage and refine search terms to ensure a more comprehensive and representative mapping of the research landscape on budget performance

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DECLARATION OF CONFLICTING INTERESTS

The authors have declared no potential conflicts of interest concerning the study, authorship, and/or publication of this article.

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