

Total Quality Management Practices and Operational Performance of Kenya Revenue Authority

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ABSTRACT

In the context of global competition, changing consumer demands and influence of technology, public and private organization are striving to achieve their goals by embracing Total Quality Management practices such as strategic leadership, research and development, employee training, continuous improvement and technology integration in the system to enhance their operational perform. However, despite the fact that TQM practices enhance operational performance, it is noted the public organization and more specifically Kenya Revenue Authority is experiencing deteriorating operational performance due to internal and external challenges. Some of the challenges range from inadequate financial resources, employee resistance, poor leadership and lack of appropriate technology. It is on this premise that this study sought to investigate the influence of Total Quality Mangement practices and operational performance of Kenya Revenue Authotity. The first objective of the study was to determine the influence of employee training and operational performance of KRA. The second objective was to establish the influence of continous improvment and operational performance of KRA and the third objective was to determine the influence of system automation and operational performance of KRA. This study adopted descriptive research design to investigate the problem that was under investigation. The target population of the study consisted of 557 employees of Kenya Revenue Authority working at Nairobi Headquarters. Purposive sampling technique was adopted to select the sample size of the study that comprised of 228 employees of Kenya Revenue Authority. Respondents of the study were selected from commissioners, managers, supervisors and officers. The ideal sample size was arrived by using Krejcie and Morgan scientific formula.Both primary and secondary data was used. Primary data was collected self-administered questionnaires with both open-ended and close-ended questions. Secondary data was also sourced from quality assurance reports, Government economic reports, customer satisfactory survey reports, journal articles and related academic research papers. Validity of research was determined by the researcher through seeking opinions of industry experts and Lecturers in the department of Business Administration at Kenyatta University and scholars. Reliability of the research instrument was was determined using Cronbach Alpha coefficient of 0.7. Qualitative data was anayzed using key themes of published content to make deductive arguments about the research findings. Quantitiative data was analyzed using descriptive statistics such as mean scores, standard devaitions and percentages and inferential statistics such as correlation and multiple regression analysis method to test the statistical relationship between variables of the study. Data presentation was done in form of tables. The study established that there is a positive relationship between employee training, continous improvement and system automation and operational performance of KRA. The study concludes that unless KRA adopts TQM practices such as employee training, continous improvement and system automation in the changing business environment, achieving operational excellence will be a difficult task. The study recommends that KRA top

management should embrace technology, create a customer centric culture by providing a conducive working environment that promotes employee creativity, innovation and motivation thus enhanced operational performance.

Key Words: *Total Quality Management, Operational Performance, Kenya Revenue Authority*

1. INTRODUCTION

Modern competitive organizations around the globe have experienced a paradigm shift in their operational activities due to increased competition, environmental turbulence, globalization, workforce diversity, high costs of operation, change of consumer needs and wants (Ismyrlis & Moschidis, 2015). Both private and public organizations have no alternative of remaining competitive apart from adopting total quality management initiatives (Russel & Taylor, 2011). Bell and Omachonu (2011) assert that operational excellence of global firms is driven by TQM practices adopted in the organizations. Total quality management culture has contributed to increased productivity of firms around the world. Both global, international, regional and local firms always strive to gain competitive edge based on TQM initiatives that are customer centric in nature (Olepein, 2015). Hamed and Yosefi (2013) in Saudia Arabia observed that firms in the manufacturing sector have gained competitive advantage due to technology integration in the system. Herrmann, Henneberg and Landwehr (2010) in the United State of America revealed that firms that invested in research and development, employee training are not only likely to achieve operational excellence but also sustainable customer relations. Continuous improvement of products and services is attributed to customer loyalty and overall organizational productivity. Hong (2009) in China pointed out that companies operating twenty first centruy have gained competitive edge though developing employee competencies and embracing strategic leadership practices.

Despite the fact that TQM practices are attributed to operational performance of organizations, it is observed by Kagumba and Gongera (2013) and Magutu *et al.* (2010) that public organizations operating in developing countries and more specifically in Kenya are experiencing deteriorating performance due to issues internal and external issues of managing service quality. By extension, Kenya Revenue Authority is one of the State owned Parastatal mandated to provide a range of customer services which include collection of levies from individual and organizations thus social economic developments. In a survey conducted by KIPPRA (2016), it was revealed that KRA being a State Corporation has not yet surpassed stakeholder expectations in the changing business environment. Kwamboka (2016) observed that modern competitive organizations were likely to perform and achieve their long term goals if appropriate technology is adopted in the system. Companies can cut down costs through automated systems that requires employees with information on communication technology skills. Employees with computer skills are more likely to be productive compared to computer illiterate workers in the competitive job market (Bell & Omachonu, 2011). Ismyrlis and Moschidis (2015) contend that employee training on ICT skills was a mandatory competitive practice of dynamic firms. Anyango, Wanjau and Mageto (2012) opine that technology has promoted e-commerce practices to modern firms thus enhanced customer service delivery.

Kemboi (2016) and Olepein (2015) observe that continuous improvement was the only competitive practice that sustained organizational productivity. Firms that failed to innovate and change their models of operation were likely to cease to exist compared to firms that continuously improved their products and services. Bell and Omachonu (2011) contend that

continuous improvement is a method for improving every facet of a company's operations and increasing competitiveness by developing a company's resources. The improvement can involve many goals producing products with zero defects or achieving customer satisfaction but continuous improvement has the same basic principles irrespective of the set goals. Fotopoulos, psomas and Vouzas (2010) assert that systems automation is one of the internal business processes that are intended to improve customer service delivery. Integration of technology in the system is attributed to organizational productivity. Kaziliunas (2010) argues that system automation can reduce customer waiting time, increases speed of service delivery, drastically reduces costs of production, processing and distribution; enhance creativity and innovation among workers. Technology enables firms to increase their production capacities by developing new products and boosting employee motivation (Ikay & Aslan, 2011).

According to Kenya Bureau of Statistics (2014), KRA was established in 1995 as a semi-autonomous government agency responsible for revenue administration. The overall objective was to provide operational autonomy in revenue administration and enable its evolution into a modern, flexible and integrated revenue collection agency. Since the inception of KRA, revenue collection has continued to grow while professionalism in revenue administration has been enhanced. However, a number of processes remain manual and KRA is yet to operate as a fully integrated organization. Thus the KRA Second Corporate Plan while acknowledging these challenges recommended appropriate strategies to address the same. This actuated the Revenue Administration Reform and Modernization Program (RARMP) which commenced in 2004/05 with the objective of transforming KRA into a modern, fully integrated and client-focused organization (GoK, 2015). KBS (2014) argue that RARMP process is an adopted project management and business analysis technique in accordance with international best practice with the creation of the Programme Management and Business Analysis Office (PMBO) under the Office of the Commissioner General. This has led to the development of an institutionalized administrative framework for the RARMP making it easier to track progress in the reform initiatives and enhance project ownership and acceptance to change from both internal and external stakeholders. Customs Reforms, Domestic Taxes Reform, Road Transport Reform, Investigation & Enforcement Reform, KRA Infrastructure Development, KRA Business Automation and Human Resource Revitalization Projects are all strategic initiatives being implemented by KRA as spelt out in the strategic plan (KBS, 2014). Despite the efforts of improving operational performance, many are the challenges experienced by both the employees and customers during the adoption of TQM practices. Internal and external challenges have been experienced in the system during the adoption of TQM practices (GoK, 2015).

2. PROBLEM STATEMENT

Despite the acknowledged fact that TQM practices are attributed to operational performance of organizations, it is observed that State owned Corporations and more specifically Kenya Revenue Authority is experiencing deteriorating operational performance due to internal and external issues (KIPPRA, 2014). A survey conducted by Kenya Bureau of Statistics (2015) revealed that public organizations including Kenya Revenue Authority are inefficient and ineffective. Issues of customer dissatisfaction attributed to system down time and delayed feedback on customer service queries and high costs of operation are attributed to deteriorating operational performance of KRA. Limited studies which have been conducted internationally and locally with regard to the influence of TQM practices and operational performance notes that 83% of public organizations in developing countries do not achieve the intended objectives due to challenges of embracing Total Quality Management practices

such as strategic leadership, technology, innovation and learning. A study conducted by Arumugam, Ooi and Fong (2008) in Malaysia indicated that there was a positive correlation between TQM practices and operational performance of organization. However, it is noted that the study examined the variables of the study in isolation and focused on ISO certified firms. Fotopoulos, psomas and Vouzas (2010) in Ghana noted implementation of TQM practices in the organization was dependent on strategic leadership. However, the study was confined to different variables such as product development and customer focus. Further, despite extensive studies conducted in Kenya, it is revealed that little attention has been paid by previous researchers on the influence of TQM practices and operational performance of public organizations. For instance, study by Anyango, Wanjau and Mageto (2012) was limited to assessment of the relationship between quality management practices and performance of manufacturing firms in Nairobi. A study by Kagumba and Gongera (2013) was confined to quality assurance strategy on performance of Kenyatta University. A study by Magutu *et al.* (2010) was limited to quality management practices among higher institutions of learning and another study by Wanyoike was confined to quality management practices on performance of manufacturing firms in Kenya. However, from the findings of the previous empirical studies, it is noted that conceptual, contextual and methodological gaps are evident. First, some studies were examining variables of this study in isolation or in pairs and failed to examine the integrated approach of the variables of this study on operational performance of KRA. Second, some studies were conducted in different countries such as United States of America, Ghana and Malaysia but failed to focus on the public organizations in Kenya. Further, some studies were limited to different sectors such as manufacturing and higher education sectors and finally, some studies were restricted to non-probability sampling techniques and data analysis methods which did not examine the strength of the relationship between variables of the study. In contrast, it is on this premise this study sought to investigate the influence of TQM practices and operational performance of KRA.

3. OBJECTIVES OF THE STUDY

The general objective of the study was to determine the influence of Total Quality Management practices and operational performance of Kenya Revenue Authority.

The specific objectives of this study were:

- i. To determine the influence of employee training on operational performance of Kenya Revenue Authority.
- ii. To establish the influence of continuous improvement on operational performance of Kenya Revenue Authority.
- iii. To determine the influence of system automation on operational performance of Kenya Revenue Authority.

4. THEORETICAL REVIEW

The study was anchored on Total Quality Management Theory and supported by Dynamic Capabilities Theory and Relationship Marketing Theory as discussed:

4.1 Total Quality Management Theory

The theory was established by Edwards Deming and Joseph Juran (1931). The theory was established on the foundation of customer satisfaction (Arumugam, Ooi, & Fong, 2008). Anyango *et al.* (2012) assert that quality is perceived from different perspectives by different customers. TQM theory is applied by competitive organizations in managing service quality in the dynamic business environment. Bell and Omachonu (2011) advocate that performance

is enhanced by designing products and services to meet or exceed customer expectation by empowering workers to find and eliminate all factors that undermine product or service. Evangelos and Psomas (2013) opine that TQM policies promotes organizational effectiveness through; promoting stakeholder satisfaction, pursuing continuous improvement; and fostering proactive leadership.

Ikay and Aslan (2011) ascertain that quality can only be defined by those who receive the product or service, including stakeholders. Organizational managers should engage their staff in identifying the organization's internal and external stakeholders and by determining the criteria that each uses to judge the organization to be successful. This process suggests that the effective competitive organization is one that satisfies the expectations (Javed, 2015). Kagumba and Gongera (2013) noted that quality is a complex phenomenon based on perception by individuals with different perspectives on products and services. These perceptions have been built up through the past experience of individuals and consumption in various contexts. Consequently, quality encapsulates time and other contextual dimensions that add to the complexity of what is essentially a subjective evaluation of the quality of good and/or service by the consumer. Karthi, Devadasan, Muruges, Screenvasa and Sivaram (2012) contend that strategies for managing quality therefore need to consider this inherent complexity, and build complexity into its models. Any single paradigm provides a too narrow view to capture complexity, and the multi-faceted nature of reality. Further, Magutu *et al.* (2010) argues that Due to factors such as intangibility and perishability managing quality in service settings is much more challenging than managing quality in product markets. The complexity of managing quality in this type of service is further increased if there is continuous change in the external environment due to intense competition and changing customer needs (Kaziliunas, 2010). The theory is applicable in this study on the basis of shedding more light on how KRA should focus on employee training to enhance customer satisfaction. Employees with appropriate skills and knowledge are likely to perform more efficiently and effectively and vice versa.

4.2 Dynamic Capabilities Theory

The Dynamic-Capabilities Theory was established by Teece *et al.* in (1997) that was an extension of the resource-based view theory of the firm (Wanyoike, 2016). The theory examines how firms integrate, build, and reconfigure their internal and external firm-specific competencies into new competencies that match their turbulent environment (Olepein, 2015). Otwoma (2016) contend that the theory assumes that firms with greater dynamic capabilities will outperform firms with smaller dynamic capabilities. The aim of the theory is to understand how firms use dynamic capabilities to create and sustain a competitive advantage over other firms by responding to and creating environmental changes (Awori, 2009). Njuguna (2014) argues that capabilities are a collection of high-level, learned, patterned, repetitious behaviours that an organization can perform better relative to its competition. The aim of the theory is to understand how firms are called zero-level capabilities, as they refer to how an organization earns a living by continuing to sell the same product, on the same scale, to the same customers (Moturi 2010). Dynamic capabilities are called first-order capabilities because they refer to intentionally changing the product, the production process, the scale, or the markets served by a firm (Mutunga, 2008). Mulinge (2014) opines that the resource base of an organization includes its physical, human, and organizational assets. Dynamic capabilities are learned and stable patterns of behaviour through which a firm systematically generates and modifies its way of doing things, so that it can become more effective. An organization has dynamic capabilities when it can integrate, build, and reconfigure its internal and external firm-specific capabilities in response to its changing environment (Kemboi,

2016). Eristavi (2012) ascertains that whereas organizational capabilities have to do with efficient exploitation of existing resources, dynamic capabilities refer to efficient exploration and implementation of new opportunities. A firm has a capability if it has some minimal ability to perform a task, regardless of whether or not that task is performed well or poorly (Chartered Institute of Management Accountants, 2011). A dynamic capability is the capacity of an organization to purposefully create, extend, and modify its resource base (Andrle, 2008). This theory is applicable in this study because it shed some light on how KRA can enhance its operational performance through training workers and automating systems to enhance efficiency and effectiveness.

4.3 Relationship Marketing Theory

Relationship marketing theory is one of the theories developed by Berry (1983). It argues that organizations operating in the dynamic business environment should adopt consumer centric culture to survive. Ismyrlis and Moschidis (2015) suggest that firms should strive to adopt quality management practices to remain competitive and relevant in the changing business environment. Maintaining long term relationships with customers is the major aim of the theory. Integration of technology in the system to enhance customer service delivery is one of the methods modern firms are adopting to remain competitive (Fotopoulos, psomas & Vouzas, 2010). Javed (2015) posits that improvement of management styles, review of business policies and continuous dedication to serve customers better is the ultimate goal of quality management systems. A key principle of relationship marketing is the retention of customers through varying means and strategic practices to ensure repeated trade from preexisting customers by satisfying requirements above those of competing companies through a mutually beneficial relationship (Kotler, 2007). Kagumba and Gongera (2013) argues that extensive classic marketing theories center on means of attracting customers and creating transactions rather than maintaining them, the majority usage of direct marketing used in the past is now gradually being used more alongside relationship marketing as its importance becomes more recognizable. Increased profitability associated with customer retention efforts occurs because of several factors that occur once a relationship has been established with a customer (Kaziliunas, 2010). This theory is applicable in this study on the premise that continuous improvement, employee training and system automation are aspects that are attributed to operational performance of KRA. It argues that customer centric culture is enhanced by continuous improvement of services and products in the organization. For KRA to achieve their goals, emphasize of continuous improvement, employee training and system automation is key in the changing business environment.

5. CONCEPTUAL FRAMEWORK

The model depicts the relationship between independent variables which are seen as precursor to the dependent variable. The conceptual schema identifies TQM practices as independent variable that comprises a sub set of three variables and while operational performance which is identified as the dependent variable. As shown in Figure 1, the study sought to examine the influence of employee training on operational performance of KRA. The results indicated that employee facets such as employee skill, knowledge and delegation of duties influenced operational performance of KRA in terms of customer satisfaction, efficiency, effectiveness and employee satisfaction. Further it was revealed that continuous improvement antecedents such as introduction of new services, process improvement and user support services influenced operational performance of KRA and system automation such as user friendly websites, employee proficiency in computer skills and customer information systems generally enhanced operational performance of KRA.

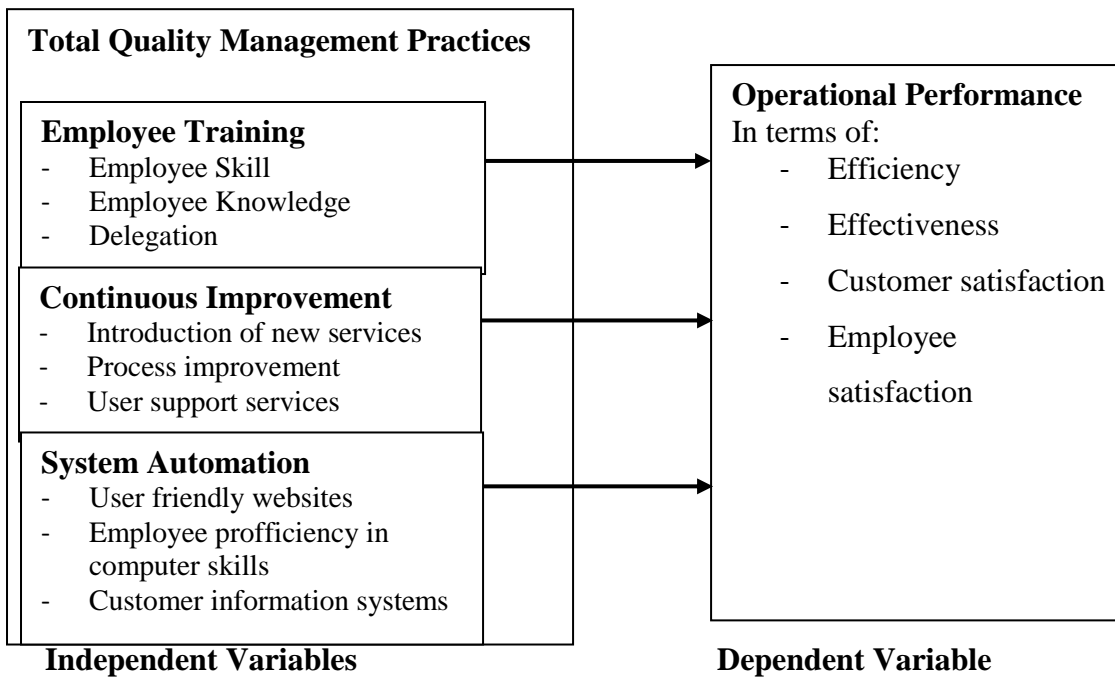


Figure 1: Conceptual Framework

6. RESEARCH METHODOLOGY

The study adopted a descriptive research design to establish the influence of Total Quality Management practices and operational performance of Kenya Revenue Authority. Both qualitative and quantitative data were obtained for comparison purposes. The target population of this study consisted of 557 employees of Kenya Revenue Authority selected from commissioners, managers, supervisors and field officers. The respondents of the study were selected based on the knowledge and information they had KRA customer service standards over a given period of time. The study adopted purposive sampling technique to select respondents of the study. The study relied on primary data which was collected through self-administered questionnaires with open and closed-ended questions. Questionnaires were the main instruments of data collection based on the fact that they provided an opportunity to collect data systematically and analyze it for strategic decision making. Once the data was collected, the questionnaires were edited for accuracy, consistency and completeness. However, before final analysis was performed, data was cleaned to eliminate discrepancies and thereafter, classified on the basis of similarity and then tabulated. The responses were coded into numerical form to facilitate statistical analysis. Qualitative data collected from published content was analyzed using content analysis method where key themes were reviewed and deductive arguments were made based concepts of the already existing theories in relation to objectives of the study. On the other hand, quantitative data was analyzed using Statistical Package for Social Sciences (SPSS version 21) software based on the items of the questionnaires. In particular mean scores, standard deviations, percentages and frequency distribution were used to summarize the responses and to show the magnitude of similarities and differences. Correlation and multiple regression analysis methods were adopted to determine the statistical relationship between variables. Regression analysis method was conducted at 95% confidence level and 5% significance level. Results were presented in form of tables.

7. FINDINGS

7.1 Regression Analysis

In addition, the researcher conducted a multiple regression analysis so as to test relationship between employee training, continuous improvement and system automation on operational performance of Kenya Revenue Authority. The researcher applied the statistical package for social sciences (SPSS V 21) to code, enter and compute the measurements of the multiple regressions for the study. Coefficient of determination explains the extent to which changes in the dependent variable can be explained by the change in the independent variables or the percentage of variation in the dependent variable (Operational Performance of Kenya Revenue Authority) that is explained by all the three independent variables (employee training, continuous improvement, system automation).

Table 1: Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
1 (Constant)	1.139	1.2235		1.515	0.000
Employee Training	0.887	0.1032	0.152	4.223	0.000
Continuous improvement	0.752	0.3425	0.154	3.424	0.000
System Automation	0.645	0.2178	0.116	3.236	0.000

As shown in Table 1, coefficient of determination explains the extent to which changes in the dependent variable can be explained by the change in the independent variables or the percentage of variation in the dependent variable (Operational Performance of Kenya Revenue Authority) that is explained by all the three independent variables (employee training, continuous improvement and system automation). Multiple regression analysis was conducted to determine the relationship between Total Quality Management practices and Operational Performance of Kenya Revenue Authority. As per the SPSS generated table (4.5) above, the equation ($Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \epsilon$) becomes: $Y = 1.139 + 0.887X_1 + 0.752X_2 + 0.465X_3$. According to the regression equation established, taking all factors into account (employee training, continuous improvement and system automation) constant at zero, sustainable competitiveness will be 0.0139. The data findings analyzed also shows that taking all other independent variables at zero, a unit increase in employee training will lead to a 0.887 Operational Performance of Kenya Revenue Authority.; a unit increase in continuous improvement will lead to a 0.752 Operational Performance of Kenya Revenue Authority; a unit increase in system automation will lead to a 0.465 Operational Performance of Kenya Revenue Authority. At 5% level of significance and 95% level of confidence, employee training had a 0.000 level of significance; continuous improvement showed a 0.000 level of significance and system automation showed a 0.000 level of significance. After regression analysis, all the three variables had p-values that are less than 0.05 and therefore, it can be concluded that there is a significant positive relationship between independent variables (employee training, continuous improvement and system automation) and dependent variable (Operational Performance of Kenya Revenue Authority). These findings

also correspond with Mutunga (2008) & Mulinge (2014) who revealed that technology integration in the system and employee empowerment are key drivers of organizational competitiveness. They noted that to enhanced customer service delivery, employee training and motivation is mandatory.

7.2 Correlation Analysis

Pearson's product moment correlation analysis was used to assess the relationship between the variables while multiple regressions was used to determine the predictive power of the Total Quality Management practices on operational performance of Kenya Revenue Authority as shown in Table 2:

Table 2: Correlations Analysis

	Employee Training	Continuous Improvement	System Automation
Employee Training	1 .710 .0012	1	
Continuous Improvement	.693 .0017	.027 .799	1
System Automation	.579 .0023	.560 .000	.762 .560

As shown in Table 2, the data presented before on employee training, continuous improvement and system automation were computed into single variables per factor by obtaining the averages of each factor. Pearson's correlations analysis was then conducted at 95% confidence interval and 5% confidence level 2-tailed. Table 4.6 above indicates the correlation matrix between the factors (employee training, continuous improvement and system automation) and Operational Performance of Kenya Revenue Authority. According to the Table 2, there is a positive relationship between Total Quality Management practices and employee training, continuous improvement and system automation of magnitude 0.710, 0.693 and 0.579 respectively. The positive relationship indicates that there is a correlation between Total Quality Management practices and operational performance of Kenya Revenue, employee training having the highest value and system automation having the lowest correlation value. This notwithstanding, all the factors had a significant p-value ($p < 0.05$) at 5% confidence level. The significance values for relationship between employee training, continuous improvement and system automation were 0.0012, 0.0017 and 0.0023 respectively. This implies that employee training was the most significant factor, followed by continuous improvement then system automation being the least significant. These findings are supported by Anyango, Wanjau & Mageto (2012); Bell & Omachonu (2011) & Evangelos & Psomas (2013) revealed that quality management practices like system automation, organization development and new product development were directly correlated with operational performance of the organizational. They further revealed that failure of the organization to review its strategies in the changing business environment, competitiveness will be an uphill task.

Table 3: Model Summary

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	0.923	0.852	0.789	0.6273

The three independent factors that were studied explained only 78.9% of Total Quality Management practices and operational performance of Kenya Revenue Authority as represented by the Adjusted R². This therefore meant that other factors not studied in this research contributed to 21.1% of Total Quality Management practices and operational performance of Kenya Revenue Authority. Therefore, further research should be conducted to investigate the other factors (21.1%) that influence Operational Performance of Kenya Revenue Authority.

8. CONCLUSIONS

Based on the findings of the study, it can be concluded that all the three objectives of the study had statistical significant effect on the dependent variable. This was achieved by deriving a regression equation that indicated that the significance values of the employee training, continuous improvement and system automation were less than 0.05. Therefore, from these findings it was justifiable to conclude that TQM practices forces behind organizational competitiveness. TQM culture is a combination of numerous factors within the organizational set up. Every employee should take full responsibility on matters regarding customer service. Therefore, operational performance can be regarded as the ability of a company in reducing management costs, order cycle time, improving raw material efficient use and distribution capacity. TQM generally improves effectiveness of production, creates high quality products, customers are more satisfied, leading to increased revenue and profit for companies.

9. RECOMMENDATIONS

From the findings of this study a crystal clear image of the missing TQM practices was evident. An integration of all the TQM practices is essential to rip off the benefits of TQM in KRA. Employees need to be empowered and made to feel they are involved by top management. Continuous improvement need to be embedded in all processes and job descriptions should include continuous improvement as a responsibility. Top management also should enhance the creation of the right cultures through proper recruitment and hiring of staff. Motivating workers should be a top priority of top management in embracing the culture of creativity and innovation. A business process re-engineering should also come in handy to help reinvent KRA so as to win the hearts of customers. In addition, this study recommends that KRA management should expand training budgets in the long run to promote competency of workers. Employees should be sponsored to advance their studies in developed countries to enhance diversity of skills and knowledge in multiple departments. All workers should be encouraged to attend marketing and customer care trainings to enhance their skills in dealing with customer demands. The Government in partnership with ICT firms should ensure that all employees are IT compliant after joining the organization. Maximum awareness should be made across social media networks to inform customers on benefits of filling their returns using online platforms. Employees should develop customer oriented models to enhance customer interaction with online platforms.

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