



Contribution of Regional Taxes and Levies in Supporting PAD in the Surabaya City Government

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Abstract. *This study explores the contribution of regional taxes and levies to Regional Original Revenue (PAD) in Surabaya City and their role in fostering fiscal independence within the framework of regional autonomy. Employing a descriptive qualitative approach, data were collected from the Surabaya City Regional Revenue Agency and relevant local government offices, complemented by secondary sources such as regulatory documents, statistical reports, and literature on regional finance. The analysis process followed McNabb's (2002) framework, which consists of categorization, interpretation, generalization, testing alternative perspectives, and refining theoretical insights. The findings reveal that PAD functions as a crucial financial backbone for the implementation of regional autonomy, with taxes and levies serving as the primary contributors. On average, these sources accounted for 89.08% of the total PAD during the 2021–2024 period, reflecting their strategic role in ensuring the city's financial sustainability. The growth trend observed is driven by several interrelated factors, including the existence of a comprehensive legal and regulatory framework, diversification of tax types and structures, adequate institutional and human resource capacity, as well as increasing public awareness and compliance with tax obligations. Although there was a temporary decline in proportional contribution in 2023, overall tax and levy collections consistently exceeded their annual targets, thereby underscoring their importance in supporting local government administration, public service provision, and regional development programs. This study concludes that strengthening regulatory frameworks, enhancing administrative and institutional capacity, encouraging broader community participation, and optimizing the use of digital technologies are essential strategies for improving efficiency in revenue collection. These efforts are expected not only to reduce dependency on central government transfers but also to promote greater fiscal independence and resilience for Surabaya City in the long term.*

Keywords: *Regional Taxes; Levies; Regional Original Revenue (PAD); Fiscal Independence; Regional Autonomy.*

1. INTRODUCTION

Along with the rollout of regional autonomy, the paradigm of government administration in the regions has changed where centralistic power has changed to decentralism by providing the widest possible autonomy as stipulated in Law Number 23/2014. The adjustment in local government regulatory policies corresponds with the transformation in regional tax and levy regulations. These serve as the foundational framework for regions to optimize their potential revenue sources, particularly locally generated revenue. This shift is reflected in the enactment of Law No. 28 of 2009 on Regional Taxes and Levies and further strengthened by Government Regulation No. 35 of 2023 on the General Provisions of Regional Taxes and Levies.

The shift in national policy frameworks offers significant opportunities for regional governments to advance their development initiatives by harnessing local potential as a source of revenue, particularly locally generated income. Such expectations are natural, as the delegation of governmental responsibilities to the regions is accompanied by the authority and

obligation to manage their finances independently, covering the exploration of financial resources, their optimal utilization, and the assurance of transparent accountability in supporting regional autonomy.

The discourse on financing within the framework of regional autonomy primarily emphasizes the significance of revenue generation from diverse sources. Regional revenue serves as an indicator of a region's capacity to effectively exercise autonomy. In accordance with Article 285 of Law No. 23 of 2014, regional revenue originates from three main categories: (a) locally generated revenue, which includes regional taxes, regional levies, income derived from the management of separated regional assets, and other legitimate sources; (b) transfer income; and (c) other lawful regional revenues. Locally generated revenue, commonly referred to as Regional Original Revenue (Pendapatan Asli Daerah or PAD), encompasses regional tax collections, regional levies, returns from the management of separated regional wealth, and other legally recognized sources.

Regional Original Revenue (PAD) constitutes a crucial component of regional income and plays a significant role in supporting development. Within the framework of Regional Autonomy, PAD is expected to serve as the primary financial foundation for implementing development programs. Consequently, local governments are required to actively pursue strategies to enhance their internally generated revenue. Strengthening PAD increases the availability of financial resources, enabling regions to independently finance various development initiatives. Nonetheless, to meet the overall funding needs for governance and development, financing may be sourced not only from local revenues but also from external contributions.

Regional Original Revenue (PAD) represents a financial source that can be utilized autonomously by each region to manage governance and support development initiatives (Kobandaha & Wokas, 2016). PAD is derived from regional taxes, levies, income from the management of separated regional assets, and other legally recognized sources. A higher level of PAD reflects a greater capacity of the region to implement development programs effectively. Furthermore, the greater the proportion of PAD within the total regional revenue, the stronger the region's financial independence becomes (Pangestuti & Aminudin, 2017).

The financial capacity of a region plays a central role in determining the degree of its autonomy, as it reflects the ability of local governments to independently manage their administrative affairs (Ibnurejo, 2005). In other words, effective implementation of Regional Autonomy is contingent upon the availability of adequate financial resources. Among the

various sources of regional revenue, levies constitute an important component for regency governments, as stipulated in Law No. 28 of 2009 on Regional Taxes and Levies. Furthermore, the imposition and management of these regional levies are regulated through district or city-level regulations within the respective autonomous regions.

Regional taxes are defined as compulsory contributions imposed on individuals or entities by law, which are coercive in nature, do not provide direct compensation to the taxpayers, and are allocated to meet regional needs for the greatest possible public welfare. The fundamental provisions governing regional taxes are regulated by national legislation. In contrast, regional levies refer to charges collected as payment for specific services or permits explicitly provided or granted by local governments for the benefit of individuals or entities (Halim, 2005).

One key criterion for assessing a region's capacity to manage its own affairs is its financial self-sufficiency. In other words, financial capacity serves as an essential indicator of the level of autonomy a region can effectively exercise (Kaho, 1997). However, an examination of Regional Original Revenue (PAD) across Indonesia indicates that financial capacity remains insufficient to fully support the implementation of Regional Autonomy (Devas, 1989). Efforts to enhance PAD are closely tied to optimizing each of its components, which include regional tax revenues, regional levies, profit-sharing from regionally owned enterprises, revenues generated by local agencies, and other legitimate regional income sources. These components, both existing and potential, require continuous exploration and development to strengthen regional revenue streams.

The city of Surabaya as an autonomous region has the authority and freedom to form and implement policies according to the initiative and aspirations of the community. Changes to the Local Government policy on regional taxes and levies show that improvements are generally made only in the imposition of tariffs. The impact of this is that the imposition of tariffs for all types of levies is equalized so that it is detrimental to both the community and the Surabaya City government itself. Based on the tax collection and levy policies in its implementation, it has received great attention for the Surabaya City Government because it contributes significant revenue to the Regional Original Revenue. During the 2021-2024 fiscal year, the average levy contribution to PAD was 89.08%.

As the capital city of East Java Province, Surabaya requires substantial financial resources to implement development initiatives across various sectors. To meet these needs, the Surabaya City Government actively pursues efforts to enhance and diversify its revenue

sources, particularly those generated locally. By maximizing the utilization of local revenue, the city aims to reduce its dependency on central government funding for development financing. In this context, the present study seeks to provide a comprehensive description and analysis of the role played by regional taxes and levies in supporting Regional Original Revenue (PAD) in Surabaya City.

2. THEORETICAL STUDIES

Regional Autonomy represents the implementation of governmental responsibilities based on the principle of decentralization, whereby authority is delegated to regional administrations to manage their own affairs. Among the delegated matters are revenue-generating activities and the potential development of new income sources intended to strengthen local financial capacity, particularly in financing routine regional expenditures. Kuntana (1994) notes that Law No. 23 of 2014 on Regional Government, Article 1 Paragraph 6, defines Regional Autonomy as the right, authority, and obligation of autonomous regions to regulate and manage their own governmental affairs and address the interests of their local communities within the framework of the Unitary State of the Republic of Indonesia.

Kaho (1997) emphasized that a key indicator of a region's capacity to independently manage its administrative affairs is its financial self-sufficiency. Similarly, Nick (1999) identified financial capacity as one of the essential determinants in assessing the extent to which autonomy can be effectively exercised. However, an examination of Regional Original Revenue (PAD) across Indonesia reveals that, overall, regional financial capacity remains inadequate to fully support the implementation of Regional Autonomy.

Financial policy encompasses several dimensions, including: (1) financing based on the principles of decentralization, deconcentration, and assistance; (2) sources of regional income, derived both from the mobilization of Regional Original Revenue (PAD) and through subsidies, grants, and loans; and (3) regional financial management, which involves enhancing the capacity of local officials to manage regional finances and revenue effectively (Pontjowinoto, 1991). Booth (1993) further asserted that regional fiscal independence cannot be fully realized when the central government maintains control over the majority of funding sources. Such conditions tend to increase regional budget dependence on the central government, thereby highlighting the need for local governments to intensify efforts to generate their own revenues.

To enhance revenue, particularly Regional Original Revenue (PAD), appropriate policy measures are required. These measures involve both intensification and extensification of revenue collection, with the expectation that PAD will assume a more significant role in regional financing. Intensification policies focus on optimizing and increasing revenue from existing sources, while extensification efforts emphasize identifying and exploring new potential sources of PAD within the limits prescribed by law. The success of both approaches depends heavily on the coordination among institutions responsible for generating PAD and on the innovative capacity of regional officials (Ibnu Rejo, 2005).

Regional Original Revenue (PAD) refers to locally derived revenue sources collected in accordance with prevailing legal provisions. This condition necessitates that regional governments strengthen their capacity to explore and manage these revenue streams effectively. Enhancing PAD is essential for enabling regional governments to meet their own financial needs, thereby reducing dependence on central government transfers and ultimately fostering greater regional financial autonomy.

Herlina (2005) defines Regional Original Revenue (PAD) as income generated from regional taxes, returns from the management of separated regional assets, and other legitimate local revenues, which collectively serve as funding sources for the implementation of regional autonomy as an expression of the decentralization principle. Similarly, Warsito (2001) explains that PAD refers to revenue sourced and collected directly by local governments. Its main components include regional taxes, regional levies, profits from regionally owned enterprises (BUMD), and other legally recognized local revenues.

Law No. 28 of 2009, Article 1 Paragraph 10, defines a Regional Tax as a compulsory contribution imposed on individuals or entities by law, coercive in nature, without direct compensation, and allocated to meet regional needs for the greatest possible public welfare. As a component of Regional Original Revenue (PAD), regional taxes are expected to serve as a key source of funding for government administration and regional development, thereby promoting and ensuring equitable community welfare.

The classification of regional taxes is outlined in Government Regulation No. 55 of 2016, which serves as the implementing regulation of Law No. 28 of 2009 on Regional Taxes and Levies. This regulation distinguishes between taxes collected based on determinations made by regional heads and those paid directly by taxpayers. Regional taxes are divided into two categories: provincial taxes and regency/city taxes. Provincial taxes include motor vehicle

tax, motor vehicle ownership transfer duty, surface water tax, motor vehicle fuel tax, and cigarette tax. Meanwhile, regency/city taxes consist of billboard tax, groundwater tax, rural and urban land and building tax, hotel tax, restaurant tax, entertainment tax, street lighting tax, non-metallic minerals and rock tax, parking tax, swallow's nest tax, and land and building rights acquisition duty.

Ichsan (1997) defines retribution as a transfer of resources from private entities to public authorities, based on established norms, in return for specific achievements or services provided in the public interest, which are exclusively delivered by public authorities. In line with this, Law No. 28 of 2009 defines a Regional Levy as a charge imposed by local governments on individuals or entities as payment for specific services or permits granted. Accordingly, regional levies represent a form of regional revenue derived from charges for particular services or permits specifically provided by local governments for individual or corporate benefit. Furthermore, Soebechi (2013) identifies several characteristics of levies: (1) they are imposed under statutory regulations; (2) they constitute payment for certain services or permits; (3) there is a direct benefit provided by the state to the individual levy payer in the form of services; (4) revenue from levies is allocated to public services related to the levy itself; and (5) their implementation, while generally economical, carries an element of compulsion.

Law No. 28 of 2009 authorizes local governments to collect up to 30 types of regional levies. These levies are classified into three main categories, one of which is the Public Service Levy. Public services refer to those provided by local governments for the public interest and welfare, accessible to individuals or organizations. Examples of such levies include health service fees, sanitation charges, civil registration (ID card and vital record) fees, funeral or burial charges, roadside parking fees, motor vehicle testing fees, fire extinguisher inspection charges, map printing reimbursement fees, road re-marking service fees, septic tank cleaning charges, liquid waste treatment fees, education service levies, and telecommunication tower control fees.

3. RESEARCH METHODS

This study adopts a descriptive analytical approach, which involves systematically organizing, interpreting, and analyzing data to gain a comprehensive understanding of the subject matter. The research is classified as field research, with primary data collected directly from the Surabaya City Government, particularly the Regional Revenue Agency. Secondary data were sourced from literature on Regional Original Revenue (PAD), regional governance,

and relevant regulatory documents. Key informants in this study included authorized officials such as the Regional Secretary of the Surabaya City Government and the Head of the Surabaya City Regional Revenue Agency. Data analysis employed techniques outlined by McNabb (2002), which include categorizing data according to key constructs, identifying interpretive frameworks, developing generalizations from the findings, testing alternative interpretations, and refining generalizable theory based on the case study results.

4. RESULTS AND DISCUSSION

The increase in Regional Original Revenue (PAD) is a direct outcome of implementing regional autonomy. In response, the Surabaya City Government has introduced various policy measures aimed at enhancing PAD. These policies are closely linked to the fiscal relationship between the central and regional governments, which encompasses regional authority to explore and manage revenue sources, the application of fiscal balancing mechanisms, and the distribution of tax and non-tax revenues. Among the primary contributors to Surabaya's PAD are regional taxes and levies, which have consistently demonstrated substantial growth over the years, often surpassing established revenue targets.

Generally, the Surabaya City Government's strategy to increase Regional Original Revenue (PAD) from regional taxes and levies focuses on intensification policies. Intensification refers to optimizing existing taxable objects and levy sources to maximize revenue collection. In the context of PAD, intensification emphasizes enhancing income from established revenue streams rather than seeking new sources. Accordingly, the Surabaya City Government prioritizes improving tax and levy collection efficiency, distinguishing this approach from extensification, which aims to identify and develop entirely new revenue sources.

The anticipated outcome of the Surabaya City Government's policies to enhance Regional Original Revenue (PAD) through the regional tax and levy sector is the attainment of optimal results aligned with established policy objectives. The effectiveness of these revenue enhancement measures can be evaluated by examining annual targets and actual realizations, which demonstrate the performance of regional tax and levy collection over time. Fundamentally, these tax and levy components constitute key sources of PAD for the region.

Regional Original Revenue (PAD) serves as the primary financial foundation for implementing regional autonomy and represents a key indicator of regional fiscal independence, particularly in Surabaya City. Among the various components of PAD, regional

taxes and levies play a significant role in supporting local revenue generation. The contribution of these components to Surabaya’s PAD for the period 2021–2024 is presented in the following table:

Table 1. Regional Tax and Retirement Contributions

Against the PAD of the City of Surabaya in 2021 – 2024

Year	Regional Taxes	Regional Levy	PAD	%
2021	3,649,732,215,700	235,591,662,262	4,727,280,629,669	82.2%
2022	5,157,521,661,124	269,599,560,045	5,134,695,257,794	105.7%
2023	4,562,879,779,487	289,382,181,468	5,771,818,530,452	84.1%
2024	4,780,690,000,000	303,000,000,000	6,026,090,000,000	84.4%

The development of Surabaya City Regional Tax and Levy Revenue for the four fiscal years 2021 to 2024 has experienced an average growth of 89.08% and gradually the development of the amount of Surabaya City Regional Levy Revenue is increasing from the previous fiscal year. Increased growth occurred in 2022, which was 23.51% from 2021, in 2023 it decreased by 21.63% from 2022 and in 2024 it increased again by 0.29% from 2023.

The revenue from Surabaya City’s regional taxes and levies experienced an increase in both 2022 and 2024 compared to the previous years. Several factors contributed to this growth, including: (1) the availability of comprehensive legal and regulatory frameworks governing regional taxes and levies; (2) the continuous development and diversification of tax structures and types; (3) the presence of adequate institutional capacity and human resources to support administrative functions; and (4) a relatively high level of public awareness and compliance in fulfilling tax and levy obligations.

In Surabaya City, the collection of regional taxes and levies is governed by local regulations (Peraturan Daerah/Perda). The types of regional taxes collected include the Rural and Urban Land and Building Tax (PBB-P2), Land and Building Rights Acquisition Duty (BPHTB), hotel tax, restaurant tax, entertainment tax, billboard tax, street lighting tax, non-metallic minerals and rocks tax, parking tax, groundwater tax, and swallow’s nest tax. Additionally, the regional levies imposed consist of public service levies, business service levies, and certain licensing levies. Both regional taxes and levies contribute significantly to Surabaya’s Regional Original Revenue (PAD). Taxes such as hotel, billboard, and restaurant taxes, along with levies collected as payments for specific services or permits, serve as key revenue sources supporting development initiatives and the provision of public services.

Institutional capacity and human resources are critical factors influencing the ability to manage and optimize regional revenue, particularly from regional levies. In Surabaya, the Regional Revenue Office (Dipenda) serves as the central coordinating body for tax revenue collection, although certain revenues are collected by other government offices or work units in accordance with the Regional Revenue Manual (MAPATDA: Manual Pendapatan Daerah). In addition, public awareness regarding tax obligations plays an essential role, supported by the regional government and relevant agencies through outreach, supervision, and law enforcement efforts.

The policies governing regional taxes and levies in Surabaya City are closely linked to the broader fiscal relationship between the central and regional governments. This relationship reflects the decentralization model outlined in Law No. 23 of 2014. Historically, a top-down policy approach was adopted by central decision-makers as a response to political conditions that posed risks of national disintegration. Consequently, the implementation of decentralization policies often involved technical guidelines and directives originating from the central government. Given the central government's role as the primary initiator, a substantial portion of financial resources has remained under its control, making it challenging for regions to achieve genuine fiscal independence. This dynamic is evident in Surabaya's fiscal decentralization framework, particularly in relation to regional levies, which serve as a vital revenue source for the city government.

Community participation is a vital element in the success of development initiatives. Development encompassing political, economic, and socio-cultural dimensions can only be effectively realized when it engages active involvement from all segments of society. Similarly, in the implementation of regional taxes and levies in Surabaya City, community participation is crucial, particularly in the processes of registration and payment of regional levies. The city employs both direct collection methods and collection through designated agencies to administer these revenues. Such mechanisms reflect the broader role of public engagement in supporting regional autonomy, as manifested through tax and levy compliance. In Surabaya, the level of community participation is evident in the significant revenue generated from regional taxes and levies, with collection systems emphasizing the importance of public awareness and proactive behavior in fulfilling fiscal obligations.

Regional revenue from the tax and levy sector within the Surabaya City Government has shown positive development and continues to require optimization by leveraging all

available resources and potential to achieve greater fiscal independence under regional autonomy. The city's financial capacity has begun to demonstrate significant potential, supported by an increasing level of public participation. Comparatively, an analysis of Malang City Government's revenue indicates growth in regional tax and levy income, particularly between 2022 and 2024. As shown in Table 1, the contribution of regional taxes and levies to Surabaya's Regional Original Revenue (PAD) for the period 2021–2024 reached 89.08%. Although there was a decline in the proportionate contribution of these revenues to total PAD between fiscal years 2022 and 2023, the overall increase in tax and levy realization has nevertheless supported the implementation of both routine administrative functions and development programs at the local government level.

Within the framework of Indonesia's regional autonomy policy, strengthening regional financial capacity—particularly revenue from the tax sector—must be pursued in an orderly and well-planned manner. Such efforts should avoid placing an excessive burden on local economic activities while simultaneously stimulating real economic growth in Surabaya. Achieving a level of Regional Original Revenue (PAD) contribution comparable to that of established countries with advanced regional autonomy requires not only the enhancement of regional capacity but also strong political commitment from the central government to grant broader authority for regions to explore and utilize their available resources.

5. CONCLUSION

Regional Original Revenue (PAD) serves as the financial backbone for implementing regional autonomy and is a key determinant of fiscal independence, particularly in Surabaya City. On average, regional taxes and levies contribute 89.08% to total PAD. While Malang City achieved and even exceeded its regional levy targets during the 2001–2009 fiscal years, Surabaya City has also shown consistent growth in tax and levy collections from year to year. This increase can be attributed to several factors: (1) the presence of comprehensive tax regulations, (2) the continuous development of tax structures and types, (3) adequate institutional capacity and human resources, and (4) a relatively high level of public compliance with tax obligations. Consequently, regional taxes and levies play a crucial role in enhancing Surabaya's PAD, thereby strengthening fiscal independence and enabling the financing of various development initiatives and public services.

REKOMENDATION

1. Strengthening Legal and Regulatory Frameworks

The Surabaya City Government should continue improving and updating local regulations (Perda) on regional taxes and levies. Clear, transparent, and adaptive legal frameworks ensure fairness in tax collection and enhance public trust, while supporting fiscal independence.

2. Optimizing Intensification Policies

Efforts should focus on optimizing revenue collection from existing tax and levy bases through digitalization, improved administrative procedures, and regular taxpayer education programs. This is crucial for maintaining and surpassing annual revenue targets.

3. Expanding Revenue Base (Extensification)

While intensification has been the primary approach, introducing extensification by exploring new potential sources of local revenue is recommended. This includes assessing emerging business sectors (e.g., creative industries, digital economy) that can contribute sustainably to PAD.

4. Capacity Building of Institutions and Human Resources

Enhancing the competence of personnel in the Regional Revenue Agency (Dipenda) and related agencies is essential. Training in modern tax management, digital systems, and law enforcement practices will improve administrative efficiency and compliance monitoring.

5. Enhancing Public Awareness and Participation

Taxpayer education campaigns and participatory approaches are critical to increasing compliance. Strengthening community engagement in tax planning and collection processes can foster a culture of voluntary compliance and increase revenue stability.

6. Strengthening Fiscal Relations with Central Government

Broader fiscal autonomy requires improved fiscal relations with the central government. Advocacy for greater local authority to explore resources and implement flexible fiscal policies will support Surabaya's financial independence.

7. Promoting Technology-Based Tax Administration

The adoption of e-tax and online levy payment systems can improve transparency, reduce administrative costs, and minimize tax evasion, ensuring a higher and more stable PAD contribution from regional taxes and levies.

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