Integrated Islamic Social Instrument for Sustainable Development: Case of SDG-14

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The fourteenth SDG objective summarizes discussions on waste and pollution management, marine ecosystems, limiting storm damage, and protecting marine health as part of efforts to reduce and adapt to climate change. Waqf, on the other hand, is an instrument of Islamic social finances that has a sustainable character and is relevant to the Sustainable Development Goals, therefore it can be used to safeguard the environment, particularly undersea ecosystems. This study aims to identify the waqf model that is relevant to the SDGs by prioritizing the waqf model that may be adopted in Indonesia, which is in line with SDGs 14 from a Maqashid Syariah perspective. The results indicate that the Sukuk waqf model is the appropriate capital to assist the defense of the fourteen Sustainable Development Goals, namely the protection of the undersea ecology. This research also presents an appropriate blue Sukuk waqf model framework.

Keywords: Waqf, SDG-14, Blue Sukuk, Sustainability
INTRODUCTION

Waqf is one of Islam's social funding methods that contributes to a variety of disciplines, from infrastructural development to socioeconomic community development (Asni et al., 2020). Waqf institutions have been successful in establishing educational institutions, mosques, libraries, hospitals, and other communal facilities throughout their existence. Waqf management has undergone a revitalization in which waqf property is no longer restricted to immovable property, but is broadened to include movable property. Investments in stocks, corporations, istisna, musyarakah mutanaqisah, Tawarruq, Sukuk, waqf accounting, entrepreneurship, higher education waqf, and waqf banks are only a few examples of the modern and novel instruments that have been developed to produce profitable waqf assets. This can be accomplished through a fatwa procedure defined in the form of legal provisions that recognize cash waqf in a number of nations (Iman & Mohammad, 2017a).

Waqf can play a crucial role in promoting a healthy, pleasant, and stable underwater environment. Waqf and the preservation of environmental ecosystems, including the sea in particular, have a mutually beneficial and interdependent relationship and have the ability to serve as one of Islam's allocations for investment in sustainable development (El Basyoni, 2011). Therefore, the placement of waqf earnings can conserve and sustainably employ marine, oceanic, and maritime resources for sustainable development, which will always be necessary for human survival (Hassan et al., 2018; Shaikh et al., 2017).

Environmentalists remain dissatisfied with the condition of marine ecosystems. They lament diminishing biodiversity, global warming, dwindling fish stocks, dwindling supplies of fresh, unpolluted drinking water, and water pollution that diminishes fisheries yields and negatively impacts human health. Human activities have had a substantial toll on biodiversity, accelerating the pace of extinction. There are around 30 million different species of living organisms today, according to estimates. Pollution of estuary water hinders fish reproduction. They are a comprehensive and indispensable source of genetic information useful for the development of medications, natural insecticides, underwater plant types, and ill animals. Habitat protection and species preservation are crucial to resolving water resource issues (Al Zobair & Hoque, 2019; Z. Hasan, 2006).

In addition to the immense size and mass of numerous species of flora and fauna, the waters of the seas and oceans are extremely influential in determining the global climate. The Indonesian Archipelago is one of the primary regions in which tropical rainforests and oceans cover the majority of the earth's surface. Indonesia is currently afflicted by serious environmental issues, such as large-scale fishing and water pollution, as a result of severe deviations and shortcomings in environmental management (Budiman, 2011a; El Basyoni, 2011). This area must be carefully preserved for the health of the planet's ecosystem.

The goal to preserve marine ecosystems determines the establishment of marine and aquatic systems. For the benefit of future generations, the country's sustained economic development can be attained through the growth of waqf. Through this device, the community can contribute to the preservation of the undersea habitat (Salman & Htay, 2020). In a broader sense, Waqf funding can play a part in the SDG goal for protecting maritime habitats, including all aid. This is also consistent with a number of verses in the Qur'an that make it apparent that waqf is not simply a form of charity, like alms, infaq, or zakat, but also an investment that lasts forever from generation to generation, making it an eternal form of charity (Rashid, 2018).

Unfortunately, research and practice on the role of waqf in conserving maritime environments are very limited, particularly in Indonesia. Waqf has been widely utilized, however the development devoted to underwater and ocean conservation need greater investigation and evaluation. This study aims to design and propose a waqf model for the preservation of marine ecosystems in accordance with SDG 14 as a means of expanding the use of waqf in the sustainable development agenda, which plays a role in both the socio-economic and environmental fields (Ministry of National Development Planning / Bappenas, 2019). This work contributes to the body of knowledge by providing policymakers with numerous waqf innovations to conserve underwater ecosystems. This study focuses on Islamic banks in Indonesia, however the fundamental structure can be adapted to Islamic banks in other countries, according to existing laws and regulations.

This study is organized as follows. The second section is a discussion of the relevant literature review, followed by a discussion of the methodology and data employed and the construction of the model. In addition, the results and discussion of the research will
be presented in the fourth section. In contrast, the fifth section will include research findings, recommendations for stakeholders, particularly practitioners and regulators, and suggestions for future research.

LITERATURE REVIEW

Waqf has a quality that makes it sustainable. The Sustainable Development Goals (SDGs) are aspirational targets for many nations. The nature of this waqf is highly conducive for this objective. 193 member nations of the United Nations have committed to the SDGs worldwide plan for sustainable development. There are 17 goals and 169 targets related to those goals that have a 15-year timeframe (2015-2030). The waqf sector has the potential to become a future source of resources and revenue for the SDGs program, particularly in Indonesia. Among the numerous initiatives administered by waqf management organizations, it is evident that waqf has significance to the Sustainable Development Goals (SDGs), such as eradicating poverty and enhancing education, health, and others. (Abdullah, 2018; Akhtar, 1996; Al-Khouli, 2005; Budiman, 2011b; Z. Hasan, 2006; Marsuki, 2009; Thajudeen, 2018).

Numerous studies on waqf have been undertaken. Several studies have examined waqf from various perspectives, such as economic sustainability (Saiti et al., 2019), health sustainability (Handayani & Kamilah, 2019; Ismail et al., 2019; Qurrata et al., 2019), sustainability education (Osmani & Hoque, 2018), nature conservation (Ali & Kassim, 2020), and environmental conservation (Ali & Kassim, 2020). (Khalfan & Ogura, 2012). The study discovered that waqf is a source of funding that can be utilized for a variety of sustainable development projects.

In the social realm, waqf has aided a large number of individuals worldwide (Rashid, 2018). Waqf institutions have been developed globally, resulting in a stronger economy and less poverty (Hamed, 2020) (Khan, 2014). During the Ottoman Caliphate, many of the people's fundamental necessities were fulfilled via waqf-designated public institutions. Waqf-supported and free to visit include Kuttab (elementary schools), Madrasas (SMP and SMA), Bayt wisdom (library), and Zawiya institutions (religious schools). Similarly, Islamic hospitals in the health sector are free of charge. Additionally, Memwaqf has a role in the environmental sector. Among numerous instances are marine waqf and marine habitats (Akhtar, 1996; Budiman, 2011b; Thajudeen, 2018).

Previous Studies

Waqf, which has existed since the time of the Prophet sallallaahu alayhi wa sallam, continues to evolve at different eras and in different places according to the historical context of the location and time the waqf innovation was granted. Applying the waqf model with its style is designed for the common good, while adhering to the fundamental notion of surrendering property ownership to Allah and spreading the consequent advantages to the ummah as a whole.

The waqf models that specialists have investigated are grouped into two major categories, namely current waqf models and traditional or classical waqf models, based on a literature review. Waqf models are divided into categories based on the time and shape of their application. Islamic economists, particularly specialists and practitioners in Islamic social funds, have developed over 40 models of contemporary waqf. The traditional waqf model has been known for a long time and was constructed by scholars with a smaller number of approximately six models, which were then used based on the circumstances of the period. The variation in the number of waqf models described in different scientific publications demonstrates the evolution of waqf models from a small number of traditional ones to an increasing number of contemporary ones. This phenomena will have a favorable influence on the history of waqf in the future.

Some modern waqf models, such as solar farm projects, natural catastrophe control, and climate change mitigation, are included in the environmental improvement sector (Afroz et al., 2019; Ari & Koc, 2021; Saiti et al., 2020). As for enhancing social sectors such as waqf collaboration with takaful, education, CSR, disaster relief, agriculture, poverty alleviation, and health, collaboration between waqf and takaful, education, CSR, disaster relief, and poverty alleviation are (Bakar et al., 2019; Haneef et al., 2015; Mohsin, 2013; Olaniyi et al., 2014; Pitchay et al., 2020; Salleh et al., 2020; Salman & Htay, 2020; Suhaili et al., 2018; Sulistyowati, 2018; Zakaria et al., 2019).

The majority of the discussion, however, focuses on economic development, particularly as it relates to waqf in microfinance institutions, productive waqf, waqf and pension funds, assistance for the unemployed, cash waqf, Sukuk, Islamic boarding schools, collaboration with fintech, cooperatives, venture capital, real estate, and banks. (Ambrose, 2018; Ambrose et al., 2015; Ascarya et al., 2017; Hamber & Haneef, 2017; A. Hasan & Sulaiman, 2016; Hossain, 2019; Iman & Mohammad, 2017b; Kachkar, 2017; Kamal & Ating, 2020; Khaliq et
METHOD

Waqf and SDG 14 (the conservation of marine and oceanic ecosystems) method selection takes into account purpose, waqf characteristics, and data availability. Because the goal of this study is to investigate the waqf model that can be applied with relation to the Sustainable Development Goals, particularly the fourteenth point, which is the preservation of underwater ecosystems. Therefore, we need a decision-making process that yields optimal results.

Moreover, the practice of combining waqf and SDGs includes criteria for the formation of social funds in partnership with environmental stewardship, which has the potential to generate long-term benefits. This paper proposes a waqf model applicable to the SDGs using the Analytic Network Process (ANP) technique. It examines the most effective waqf model among those proposed.

In addition, this study aims to assess, from a Maqashid Syariah perspective, the conditions for the suggested waqf model that will aid in achieving the SDGs. This study also tries to identify the criteria for the six aspects of Maqashid Syariah and the suggested waqf model that will have the greatest impact. Consequently, a tool for analyzing decision-making is required to offer measurements of the priority criteria and recommended models. Priority is given to determining the ordering of criteria affecting the proposed waqf model. This priority decision procedure uses the ANP approach (Saaty, 2005).

ANP is a general theory used to measure the relative priority ratio of a given individual ratio scale's composite. The measurement findings provide the relative measurement of the effects of items that interact or are interrelated. The ANP technique is superior to other decision-making methods based on a number of factors, including problem abstraction, structure width, structure depth, scientific basis, and validity of outcomes (Saaty, 1996; Saaty, 1996).

ANP mandates that respondents answer pairwise comparison questions consistently, with a maximum of 10 percent variance allowed (Ascarya & Yumanita, 2011; Rusydiana & Devi, 2013a). However, the ANP did not require significant consensus (Kendall's rater agreement) among respondents who individually completed surveys. However, we will rely on Kendall's rater agreement to comprehend the perspectives of various respondent groups on this topic.

ANP is an evolution of the Analytic Hierarchy Process (AHP), in which levels are hierarchically organized. There are tiers of objectives, criteria, sub-criteria, and options in the AHP network, with each level containing an element. In contrast, in the ANP network, the AHP levels are referred to as clusters, and they may
contain criteria and alternatives, which are now referred to as nodes (Azis, 2003; Sipahi & Timor, 2010).

![Diagram of Linear Hierarchy and Feedback Network](image)

**Figure 1. Comparison between Hierarchy and Networks**

**Data**

The ANP approach involves focus group discussions (FGD) with educated respondents, with 6–12 participants each FGD (Ascarya et al., 2022). 8 (eight) practitioners and 8 (eight) experts, comprising 4 (four) academics and 4 (four) regulators on the ANP approach, were selected to comprehend the varied perspectives of the respondents, as the respondents must be knowledgeable/experts on the subject matter of waqf and SDGs.

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<th>Table 1: Respondents arranged by research phase</th>
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The expert informants included practitioners of waqf institutions in Indonesia, waqf regulators, the Indonesian Waqf agency, the Indonesian Ministry of Religion, DEKS Bank Indonesia, and researchers specializing in waqf-related themes. In addition, respondents will be participating in various phases of the ANP, beginning with the building of the ANP model via in-depth interviews and focus group discussions (FGD), followed by the quantification of the ANP model via a questionnaire survey.

ANP is a mathematical theory that may examine the influence with an assumption-based technique to answer the problem's form (Rusydiana & Devi, 2017). As a sort of solution, this strategy considers modifying the problem's complexity by examining the synthesis alongside a priority scale that provides the most important priority effect (Rusydiana, 2016; Rusydiana & Devi, 2013b). Super Decision 2.10 and Microsoft Excel 2013 are utilized for data processing and analysis in this study.

**Model Development**

The ANP approach is utilized in the form of a solution that takes into account the adjustment of the problem's complexity by examining the synthesis alongside a priority scale that creates the maximum priority effect. (Rusydiana & Devi, 2013a). ANP permits interaction and feedback between cluster elements (inner dependence) and between clusters (outer dependence) (Chen et al., 2019; Saaty, 1996).

Focus group interviews or focus group interviews are a component of ANP, a qualitative data collection technique. A focus group is a small group of people, usually between six and nine, brought together by a trained moderator (researcher) to investigate attitudes and perceptions, thoughts and ideas around a certain topic. A focus group interview provides a forum for a relatively homogeneous group to reflect on the interviewer’s questions (Dilshad & Latif, 2013).

ANP provides a broad framework for addressing decisions without presuming the independence of higher-level elements from lower-level elements and the...
independence of elements within levels as in hierarchies (Ascarya et al., 2018).

In this empirical study, the steps will consist of three phases: model creation, model quantification, and outcomes analysis. The first stage is the building or deconstruction of the model to identify, assess, and synthesize the problem's complexity into an ANP network. The second stage is model quantification or pairwise comparisons, and the third stage is results analysis (Kheybari et al., 2020).

RESULT AND DISCUSSION

Result

The results of the ANP framework depicted in Figure 3 indicate that three criteria will be considered while developing the SDGs waqf model: economic, social, and environmental. The economic criteria have
five sub-criteria or aims, the social criteria have six sub-criteria or objectives, and the environmental criteria also have six sub-criteria or objectives. Then, the three criteria with each of these sub-criteria are related with the six-element Maqashid Syariah viewpoint. There are a total of five potential waqf models.

The ANP results must be consistent, with a maximum 10 percent variance allowed (Saaty, 2005), but there is no necessity for appraiser agreement to converge (Kendall W). Table 2 displays the results of the ANP on the most important strategic factors for selecting the optimum SDG criteria model.

The results of this ANP research show the priority ranking of the SDGs criteria, which consists of three criteria, namely economic, social and environmental. There are two respondent criteria, namely experts and practitioners, which are then accumulated to determine each criterion's weight value. Based on the accumulated results, the SDG criteria with the highest weighted value are occupied by environmental criteria with a weighted value of 0.364. They are ranked first in the main priority criteria and then followed by economic criteria with a weighted value of 0.323 as the second priority and social criteria with a weighted value of 0.305 as the third priority.

Environmental criteria are the most important because they have an essential role in accelerating progress towards achieving the SDGs by 2030. As for the environmental criteria, the SDGs seek to pay attention to environmental sustainability as an essential supporting factor in implementing the SDGs. The second SDG criterion is the economy related to poverty alleviation and promoting sustainable economic growth by achieving higher productivity levels. Social criteria are also a vital element of the national strategy to support human resource development, political stability, and inclusive growth.

This study also looks at the level of consistency, where the consistency value in the table above shows a value of 0.000 which means that all the results are consistent according to the experts. In addition, Kendall's W follows the P-value value, which indicates the level of significance. The P-value shows how significant the priority ranking order of the SDG criteria is. If the results are not significant, then the priority ranking is still under debate. At the same time, if the results are significant, then the ranking order is correct and agreed upon by the respondents as the ANP results against the SDG criteria above, where the results are included in the significant criteria. The following table shows five alternative model of waqf that was launched from various literature reviews.
The table displayed above compares the ANP weighting to five alternative waqf models. Each of the five models has a unique weight. Waqf & ZIS, Waqf & Takaful, Waqf & Microfinance, Waqf & Bank, and Waqf & Sukuk are the waqf models with the highest social ratio in comparison to their commercial ratio.

Based on the ANP weight assessment, the Waqf & sukuk model, with a weight value of 0.344, has the highest priority in applying the waqf model. In addition, Waqf & bank ranked second with a weight of 0.198. Waqf & ZIS in third position, with a weight of 0.157. Waqf & microfinance occupies the fourth position with a weight of 0.153. Waqf & Takaful, the fifth priority, has the lowest weight at 0.146.

The primary objective of the waqf model is Waqf & Sukuk, which aims to increase the welfare of humanity by avoiding and resolving social issues. The first model with a weighted score of 0.344 focuses on eradicating issues resulting from social and economic factors. Based on the model given in this study, it was determined that the model with the largest commercial component was the most important alternative model of Waqf that could serve a variety of responsibilities. This model's allocation methods include helping to supply financing for social entrepreneurs and pursuing sustainable profits. On the other hand, the P-value results, which indicate a substantial value, suggest that the sequence is extremely valid and that there is no disagreement among the responders. This demonstrates that a consensus has been reached regarding the priority ranking of the different models.

**Discussion**

Waqf can currently play a crucial role in preserving the health of marine habitats. To this end, the community can play a role through waqf by partnering and coordinating with the SDGs of the United Nations. The international community intends to achieve the SDGs progressively and persistently (Abdullah, 2018). The potential contribution of waqf to this objective can be substantial. Given the significance of waqf in the conservation of marine ecosystems, various types of waqf can adopt the objectives to achieve the targets related to the sea, such as reducing all types of marine pollution, managing and protecting marine and coastal ecosystems, regulating harvesting and overfishing, and conserving marine coastal areas to meet the needs of present and future generations. This demonstrates that waqf plays a vital role in funding marine ecosystem maintenance programs, which is precisely the purpose of SDG 14 (preserving marine ecosystems) (Hartini et al., 2015).

Negative climate change causes natural disasters such as droughts and floods, making it harder and expensive for developing nations to share water. On the other hand, water demand is anticipated to rise across all economic sectors. The global food system will need 40 to 50 percent more water, urban and industrial water demand will climb 50 to 70 percent, and water demand in the energy sector would expand by 85 percent (Thajudeen, 2018). By 2025, an estimated 2.8 billion individuals would be afflicted by absolute water scarcity. This is against the fourteenth Sustainable Development Goal (SDG) of the United Nations, which aims to ensure safe and affordable marine and undersea habitats for everyone by 2030. To attain this objective, the seas and oceans must be managed effectively and not wasted, particularly in light of climate change (Marsuki, 2009).

Among the objectives of waqf for marine habitats are the preservation of natural resources through the conservation of seas, oceans, climate, ecosystems, water, and energy, as well as the promotion of economic growth, cooperation, and sustainable consumption patterns (Abdullah, 2018). In addition to enhancing the environment and boosting the demand for marine natural resources, reasonable care will have an impact on the improvement of the marine ecosystem and the increase in environmental protection. The capacity of the environment, particularly the seas and oceans, to supply diverse products and services to humans for present and future generations is essential to development (Al-Khouli, 2005).

According to a number of studies, humans and nature are in harmony and complement each other in Islam. Protecting marine ecosystems can be accomplished through enhancing their resilience and restoring marine species to health and productivity. Additionally, there must be a spiritual nature. To overcome the problem of marine ecosystems in particular, it is vital to increase public understanding of Shari’ah’s ethical environmental principles, particularly how to conserve aquatic life (Akhtar, 1996). Other initiatives include limiting damaging fishing techniques and implementing scientifically-based management planning to restore fish stocks as soon as feasible, or at least to a level where they can generate maximum sustainable yields and biological attributes of fish.

In addition, this study presents a model for achieving the 14 Sustainable Development Goals,
namely the protection of the sea on a waqf foundation through the Waqf Blue Sukuk plan.

![Figure 4. Waqf Blue Sukuk Model](image)

To meet the fourteenth Sustainable Development Goal, which is to conserve and sustainably use marine, oceanic, and maritime resources for sustainable development, waqf can be optimized through collaboration with blue Sukuk. Blue Sukuk is an innovation in funding that supports promises to address marine issues and underwater habitats. On the basis of the above-mentioned model, many steps can be taken.

The funding phase is supported by waqf, both temporary cash waqf and cash waqf from the Indonesian Waqf Board, as a sustainable Islamic social fund tool. It is pertinent to the objective of waqf, which includes marine protection. In addition, blue Sukuk funded by waqf begins the process phase by assigning these funds to two parties, namely SBSN issued by the Indonesian Ministry of Finance and direct investment to marine sector and marine ecosystem-focused firms. Both allocations are pertinent to fulfilling the fourteenth Sustainable Development Goal, which is to preserve marine and maritime habitats.

The final stage is the anticipated benefit in the form of a project that satisfies the criteria for a blue Sukuk, including the creation of an autonomous fishing town. This community development is compatible with numerous marine education and program offerings. In addition to reducing marine pollution, protecting marine ecosystems, minimizing water acidity, regulating harvesting and fishing, conserving coastal waters, prohibiting fisheries subsidies, and increasing marine resources, numerous initiatives can also be conducted. This blue Sukuk waqf may also be utilized for additional projects relevant to the fourteenth SDG’s goals, in addition to the example project. In order to achieve the goal of safeguarding marine ecosystems, waqf can use the blue Sukuk instrument, which is then used to finance a variety of marine-related initiatives, as demonstrated by these outcomes.

**CONCLUSION**

Waqf is relevant to the Sustainable Development Goals (SDGs) in achieving more sustainable development within the context of Maqashid Syariah. According to these principles, the waqf model can be implemented utilizing five various waqf models, each of which combines a social role with a business role in varying proportions. With a weight value of 0.242, the Waqf & ZIS model is the most advantageous alternative waqf model. This model is a completely social type of waqf in which waqf works with other social fund mechanisms like as zakat, infaq, and sadaqah. This alternate instrument is utilized for social goals, therefore it can be utilized to provide short-term benefits.

The most important Maqashid Syariah criterion is religious protection, with a weight of 0.175%. This criterion is a sort of Maqashid Syariah designed to defend Islam by ensuring that everyone has the freedom...
to accept and believe in Islam without interference. Based on the priority ranking, the essential SDG criteria are social criteria with a weighted value of 0.364. These standards are intended to abolish poverty and ensure that all people enjoy prosperity by 2030.

After implementing diverse waqf models based on their respective priorities, the attainment of the Sustainable Development Goals (SDGs) can become more feasible because they are backed by waqf finance. The implementation of the five waqf models with their respective priority positions in the context of Maqashid Syariah has the potential to become an instrument of Islamic social funds that support the SDGs to ensure that all humans can enjoy a prosperous life and that economic, social, and technological development occurs in harmony with nature.

**Recommendation**

Policymakers in the economy, including academics, practitioners, and regulators, must start seriously developing waqf models relevant to the SDGs by paying attention to Maqashid Syariah, not only to provide social benefits to people in need but also to increase their economic sustainability. Waqf activities must be integrated with the SDG’s agenda. Regulators must encourage and provide the necessary regulations and incentives for waqf institutions and zakat institutions to implement an effective waqf model. There needs to be synergy between relevant authorities in synchronizing related regulations and providing education and outreach to the public. Further research is needed to refine and sharpen the waqf model launched for various institutions using different methods, such as Structural Equation Modeling (SEM), Strategic Assumption Surfacing and Testing (SAST), and Interpretive Structural Modeling (ISM), or updating data from this ANP method.

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