



Sin Tax Law

Incremental Revenue for Health

Annual Report
C.Y. 2017



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Introduction

The year 2017 marks the fourth year that the Department of Health¹ (DOH) received Sin Tax incremental revenues from excise taxes on alcohol and tobacco products. In accordance to Republic Act No. 10351 or the Sin Tax Reform Act of 2012 Implementing Rules and Regulations (IRR), 85% of incremental revenues shall be allocated for health – 80% of which will be allocated for Universal Health Care Expenditures and 20% for Medical Assistance and Health Enhancement Facilities Program (HEFP). The DOH Office of the Secretary (OSEC) & Philippine Health Insurance Corporation (PhilHealth) 2017 budget is more than two-fold higher (PhP 148.50 B) compared to its 2013 budget level (PhP 53.23 B). The Sin Tax incremental revenue for health in the DOH OSEC & PhilHealth budget comprises 64% of the total budget at PhP 95.27 B of the PhP 148.50 B.

This report is in compliance to the Rule VIII, Section 1 of the Sin Tax Reform Law's IRR requiring identified national agencies to publish a detailed report on the expenditure and utilization of the amounts earmarked under RA 10351. This is the fourth annual report of the DOH on the Sin Tax incremental revenue for health with details of the expenditure of the amounts earmarked for health.

Sin Tax Revenue for Health

In CY 2013 and 2014 the actual collection has exceeded the projected Sin Tax incremental revenue included in the DOH OSEC & PhilHealth budget, resulting to balances amounting to PhP 14.22 B from the 2013 collections and PhP 8.81 B from the 2014 collections. In 2015 and 2016, the actual collection was lower by PhP 6.72 B and PhP 36.04 B, respectively.

Table 1. Sin Tax Incremental Revenue Earmarked for Health, in Billion PhP

(a) Year	(b) Projected Sin Tax Incremental Revenue for Health ²	(c) Actual Collection ³	(d) Balance [computed as c – b]
2013	30.49	44.72	14.22
2014	33.74	42.55	8.81
2015	69.40	62.69	(6.72)
2016	95.27	59.23	(36.04)
TOTAL			(19.72)

¹ DOH-Office of the Secretary and PhilHealth (DOH attached corporation)

² Computed as DOH Budget based on GAA minus DOH 2013 Budget based on GAA (PhP 53.23 B)

³ Based on Collection Certifications issued by DOF

In accordance to Rule II Section 2: Bases for Appropriation, any Sin Tax increment for health not included in the budget will be included in the succeeding year's budget. Table 2 shows the Department of Budget and Management (DBM) fund releases charged to the Sin Tax incremental revenue for health, and allocated in the budget of DOH, other government agencies (i.e. Department of Social Welfare and Development (DSWD) & Department of Education (DepEd)) and the Philippine General Hospital (PGH). A total of PhP 30.43 B has been appropriated for various purposes apart from that in the DOH General Appropriations Act (GAA) budget. DBM requested the PGH, DSWD and DepEd to produce reports on the utilization of Sin Tax funds as appropriated to their agencies.

Table 2. DBM Releases Charged to the Sin Tax Incremental Revenue Fund for Health⁴, In Billion PhP

Purpose	Amount
DOH - Miscellaneous Personnel Benefit Fund	9.10
Philippine General Hospital – Hospital equipment	3.15
DOH - Additional Releases	12.95
DepEd - Feeding program	4.14
DSWD - Feeding program	1.09
TOTAL	30.43

Allocation of the Sin Tax Incremental Revenue in the DOH OSEC & PhilHealth Budget

The Sin Tax incremental revenue for health in the 2017 DOH OSEC & PhilHealth budget comprises 64% of the total budget at PhP 95.27 B of the total PhP 148.50 B. The PhP 95.27 B is allocated as follows (see Table 3): PhP 40.59 B as premium subsidies for the health insurance of indigents and senior citizens not covered by the National Health Insurance Program (NHIP); PhP 35.12 B for programs contributory to the attainment of health-related Sustainable Development Goals (SDG) and other Universal Health Care (UHC)-related programs, activities, and projects (P/A/Ps); PhP 611.72 M for Health Facilities Enhancement Program (HFEP); PhP 4.94 B for Human Resources for Health (HRH) Deployment Program, and PhP 14 B for medical assistance to indigents and Health Enhancement Facilities Program (HEFP).

⁴ DBM Presentation in the March 2 and June 3, 2016 Inter-agency meetings held at DOF

Table 3. General Allocation of the Sin Tax Incremental Budget for Health, In Billion PhP

Particulars	FY 2013 DOH Budget (Baseline budget w/o Sin Tax)	FY 2017 DOH OSEC & PhilHealth Budget	Sin Tax Incremental Revenue for Health included in the 2017 DOH OSEC & PhilHealth Budget ⁵
PhilHealth	12.63	53.22	40.59
SDG & Others	24.16	59.29	35.12
HFEP	13.56	14.17	0.61
HRH	2.88	7.82	4.94
Medical Assistance & HEFP	-	14.00	14.00
TOTAL	53.23	148.50	95.27

Pursuant to Rule III and IV of the IRR of RA 10351, 80% of the increment for health should be used for Universal Health Care (UHC) expenditures and 20% for medical assistance & HEFP. In 2017, a total of PhP 76.33 B or 80% of the Sin Tax revenue for health was allocated for UHC expenditure. A total of PhP 18.94 B or 20% of the Sin Tax incremental revenue was allocated for medical assistance & HEFP (see Table 4).

Table 4. Distribution of the Sin Tax Incremental Revenue for Health

Prescribed Allocation	P/A/Ps	Sin Tax Increment, In Billion PhP	% to Total Sin Tax Incremental Revenue for Health
80% for Universal Health Care Expenditure (NHIP, SDG, Health Awareness)	Enrolment Coverage of the Poor (PhilHealth Premiums)	40.59	43%
	Attainment of SDGs	11.43	12%
	Hospital Operations	15.76	17%
	Quick Response Fund	-	-
	Health Policy, Regulations, & Administration of Personnel Benefits	7.97	8%
	Health Awareness Programs	-	-
	Health Facilities Enhancement Program incl. CO of DOH Hospitals	0.61	1%
	<i>SUBTOTAL</i>	<i>76.33</i>	<i>80%</i>
20% for Medical Assistance & HFEP	Medical Assistance to Indigent Patients Including Provision of Medicines	3.98	4%
	Health Enhancement Facilities Program	10.02	11%
	Implementation of Doctors to the Barrios	4.94	5%
	<i>SUBTOTAL</i>	<i>18.94</i>	<i>20%</i>
TOTAL		95.27	100%

⁵ FY 2016 DOH Budget minus FY 2013 DOH Budget (Baseline budget w/o Sin Tax)

The biggest share of the Sin Tax incremental revenue for health amounting to PhP 40.59 B (43%) is allocated for the one-year PhilHealth premium subsidy of indigent families and for senior citizens not yet covered by the NHIP. This is followed by Hospital Operations which accounts for the maintenance and other operating expenses and personnel services expense of DOH specialty hospitals, regional medical centers and other health care facilities, with share of Sin Tax incremental revenue amounting to PhP 15.76 B (17%). Funds for the attainment of SDGs constitute to PhP 11.43 B (12%) of the incremental Sin Tax revenues.

Medical Assistance to indigents as a requirement for allocation of Sin Tax incremental revenue for health is delivered through the Medical Assistance Program (MAP), which provides financial assistance to indigent patients either confined or out-patients in government hospitals with an allocation of PhP 3.98 B or 4% of the Sin Tax incremental revenue for health. The Health Enhancement Facilities Program, which provides financial assistance for the continuous improvement of Philhealth-accredited government-owned health facilities, has a share amounting to PhP 10.02 B (11%).

Sin Tax Allocation by Program / Activity / Project (P/A/P) in the 2017 DOH OSEC & PhilHealth Budget

Under the Universal Health Care expenditure programs, the highest percent increase in the budget allocation relative to the 2013 GAA allocation is for Non-Communicable Diseases (NCDs) prevention and control at 3,037% for the provision medicines and supplies for the prevention and control on non-communicable diseases. The increase is a combination of the transfer of NCD drugs from Pharmaceutical Division and the expansion of beneficiaries. The second highest increase is the allocation for Other Infectious Diseases (e.g. HIV/AIDS, Dengue, Food and Waterborne Diseases) and Operation of PNAC Secretariat at 496% to cover the estimated increase in HIV cases nationwide. The allocation for NHIP increased for the premium subsidies of the indigent families and coverage of senior citizens not yet covered by the NHIP at 321%. This is followed by the Rabies Control Program at 314% in response to increasing animal bite cases; and Expanded Program on Immunization at 264% for new and expanded immunization activities.

Table 5. Sin Tax Allocation by P/A/Ps and Percent Increase of P/A/Ps Allocation in the 2017 DOH OSEC & PhilHealth Budget from 2013 Budget Level, In Thousand PhP

P/A/Ps	FY 2013 GAA ⁶ (baseline)	Sin Tax incremental revenue added to the 2017 DOH OSEC & PhilHealth Budget	FY 2017 GAA Allocation of Relevant Programs, Activities, & Projects ⁷	% Increase ⁸
Enrolment Coverage (PhilHealth Premiums)	12,627,883	40,593,338	53,221,221	321%
Attainment of SDGs	6,937,119	11,429,022	18,366,141	165%
➤ <i>Non-Communicable Diseases</i>	70,764	2,149,224	2,219,988	3,037%
➤ <i>Rabies Control Program</i>	118,740	372,284	491,024	314%
➤ <i>Other Infectious Diseases (HIV/AIDS, Dengue) and Operation of PNAC Secretariat</i>	332,415	1,647,226	1,979,641	496%
➤ <i>Expanded Program on Immunization</i>	1,949,783	5,154,513	7,104,296	264%
➤ <i>Environmental and Occupational Health</i>	51,866	23,015	74,881	44%
➤ <i>Elimination of Diseases (Malaria, Schistosomiasis, Leprosy & Filariasis)</i>	570,443	324,290	894,733	57%
➤ <i>Family Health and Responsible Parenting</i>	2,809,280	1,456,218	4,265,498	52%
➤ <i>TB Control and Assistance to Philippine Tuberculosis Society</i>	1,033,828	302,252	1,336,080	29%
Hospital Operations	11,061,523	15,762,777	26,824,300	143%
Health Awareness Program	162,479	-	121,753	-
Health Policy, Regulations, & Gen. Admin.	5,999,911	7,973,426	13,973,337	133%
HFEP including CO of DOH Hospitals	13,558,065	611,715	14,169,780	5%
Quick Response Fund	-	-	-	-
SUBTOTAL	50,346,980	76,329,552	126,676,532	152%

⁶ Includes allocation for Women's Health amounting to PhP 269.86M and DPWH HFEP allocation for PhP 2.7B

⁷ Includes allocation for Personnel Services

⁸ % Change from FY 2013 GAA allocation (baseline)

P/A/Ps	FY 2013 GAA ⁹ (baseline)	Sin Tax incremental revenue added to the 2017 DOH OSEC & PhilHealth Budget	FY 2017 GAA Allocation of Relevant Programs, Activities, & Projects ¹⁰	% Increase ¹¹
Implementation of Doctors to the Barrios	2,880,889	4,936,434	7,817,323	171%
Medical Assistance to Indigent Patients including provision of medicines	-	3,977,225	3,977,225	-
HEFP	-	10,024,216	10,024,216	-
<i>SUBTOTAL</i>	<i>2,880,889</i>	<i>18,937,875</i>	<i>21,818,764</i>	<i>657%</i>
TOTAL	53,227,869	95,267,427	148,495,296	179%

In Table 5, the budget line item Health Awareness Program appeared to not have any Sin Tax incremental revenue, however specific allocations for health promotion are included in the budget proposal of other major programs amounting to PhP 286.13 M.¹²

CY 2016 – Q1 2017 Accomplishments, By Strategic Thrust

Financial Risk Protection

The incremental revenue for health from the Sin Tax Reform Law expanded the DOH's budget and enabled the expansion of programs and the introduction of new services. In the implementation of the Financial Risk Protection strategy, the contribution of the incremental revenue for health in 2016 is the coverage of additional 9.3 M indigent families and 5.4 M senior citizens in the NHIP. The Medical Assistance Program (MAP), a program fully funded by the Sin Tax incremental revenue for health was able to serve 729,815 indigents who sought medical assistance in government hospitals in 2016 and 608,191 as of July 2017.

Attainment of Health Related Sustainable Development Goals

Through the Expanded Program on Immunization, the DOH was able to introduce new services contributed by the Sin Tax revenue such as: 3 doses of Pneumococcal Conjugate Vaccine administered to 1,014,664 infants for protection against pneumonia; Dengue vaccines administered to 493,415 children aged 9 years old and above at public schools; HPV vaccine administered to 358,870 females aged 9 years old and above as protection from Cervical Cancer; Measles-Rubella vaccine administered to 1.2 M Grade 1 students, and 1.1 M Grade 7 students; Tetanus-

⁹ Includes allocation for Women's Health amounting to PhP 269.86M and DPWH HFEP allocation for PhP 2.7B

¹⁰ Includes allocation for Personnel Services

¹¹ % Change from FY 2013 GAA allocation (baseline)

¹² Total of all advocacy funds of DOH major programs for 2017

Diphtheria vaccines administered to 598 K Grade 1 students, and 590 K Grade 7 students.

From 2016, the Sin Tax revenue for health has contributed for the funding of the evaluation and declaration of 2 malaria-endemic provinces and 3 filariasis-endemic provinces. The Sin Tax incremental revenue also allowed for additional 95,430 TB cases provided with treatment while the substantial increase in the Other Infectious Diseases budget expanded the number of People Living with HIV on Anti-Retro Viral Treatment by 12,376 in 2016 and increased the number of HIV cases diagnosed by 4,450. For the Rabies Control Program, the Sin Tax incremental revenue enabled the program to provide Tissue Culture Vaccine (TCV) as animal bite prophylaxis to 1,085,611 animal bite cases and the declaration of 6 rabies-free provinces.

Access to Quality Health Service & Facilities

The type and number of health human resources deployed by DOH to priority LGUs has expanded as a result from the incremental revenues of the Sin Tax Law. A total of 20,000 full-salaried nurses, 524 dentists, 864 Medical Technologists and 2,971 Public Health Associates was funded by the Sin Tax starting 2016. New health professional cadres were also deployed as contribution of the Sin Tax such as 4,387 Midwives, 1,391 UHC Implementers, and, 71 physicians (through the Physicians Augmentation Program) have been deployed.

Table 6. CY 2016 – Q1 2017 Physical Accomplishment & Contribution of the Sin Tax Incremental Revenue for Health

P/A/P	Indicator	Accomplishment			
		2013 Baseline	2016	2017 (PARTIAL)	Total Contributed by the STL Rev. For Health (2016 & Q1 2017)
National Health Insurance Program	Number of indigent families enrolled in NHIP (In Million)	5.2	14.5	4.7	9.3
	Number of senior citizens enrolled in NHIP (In Million)	-	5.4	5.4	10.8
Medical Assistance	Number of indigents provided medical assistance	24,009	729,815	608,191 ¹³	1,289,988
Expanded Program on Immunization	Number of infants immunized with 3 doses of PCV	-	1,014,664 (14 Regions)	*	1,014,664
	Number of children vaccinated with Dengue vaccine	-	493,415 (Round 1)	*	493,415
	Number of 9 years old females vaccinated with HPV	-	358,870 (Dose 1)	*	358,870
	Number of Grade 1 Pupils immunized with MR	-	1,197,182	*	1,197,182
	Number of Grade 7 Pupils immunized with MR	-	1,146,504	*	1,146,504
	Number of Grade 1 Pupils immunized with Td	-	597,523	*	597,523
	Number of Grade 7 Pupils immunized with Td	-	589,589	*	589,589
	Number of influenza vaccines (for SCs) distributed to LGUs	1,105,950	41,080	*	-

¹³ As of July 2017; Except Region 7 and ARMM

P/A/P	Indicator	Accomplishment			
		2013 Baseline	2016	2017 (PARTIAL)	Total Contributed by the STL Rev. For Health (2016 & Q1 2017)
	Number of pneumococcal vaccines (for SCs) distributed to LGUs	77,301	1,144,584	*	1,067,283
Elimination of Diseases	Number of Malaria-free provinces	27	32	34	2
	Number of Filariasis-free provinces	20	35	36	3
TB Control	Number of TB cases provided with treatment	244,392	339,822	83,000	95,430
Other Infectious Diseases	Number of HIV/AIDS cases diagnosed	4,814	9,264	*	4,450
	Number of PLHIV Alive and on ARV Treatment	5,564	17,940	21,035	27,847
Rabies Control	Number of animal bite cases provided with TCV as PEP against rabies	548,559	1,085,611	178,296	301,948
	Number of Rabies-free provinces	18	41	44	6
Human Resources for Health Deployment Program	Number of Nurses deployed	21,929	16,703	15,896	20,000
	Number of Dentists deployed	-	267	257	524
	Number of Medical Technologists deployed	-	441	423	864
	Number of Public Health Associates deployed	-	1,681	2,680	2,971
	Number of Midwives deployed	-	3,100	3,104	4,387

P/A/P	Indicator	Accomplishment			
		2013 Baseline	2016	2017 (PARTIAL)	Total Contributed by the STL Rev. For Health (2016 & Q1 2017)
	Number of UHC Implementers deployed	-	97	1,296	1,391
	Number of Physician Augmentation deployed	-	-	71	71
Health Facilities Enhancement Program	Number of HFEP Funded Projects:				
	Barangay Health Centers	*	*	*	*
	Rural / Urban Health Centers	*	*	*	*
	Mobile Dental Clinics	*	*	*	*
	BHS in Public Schools	*	*	*	*

*No report

DOH OSEC Budget Utilization 2013 – Q2 2017

The Sin Tax incremental revenues resulted in a continuous hike of DOH Budget. Consequently, the amount of utilized funds are also in an increasing trend, doubling in value by 2016 (PhP 67.05 B from PhP 32.23 in 2013). However, due to higher monetary base, the utilization rate of DOH remains below 90%.

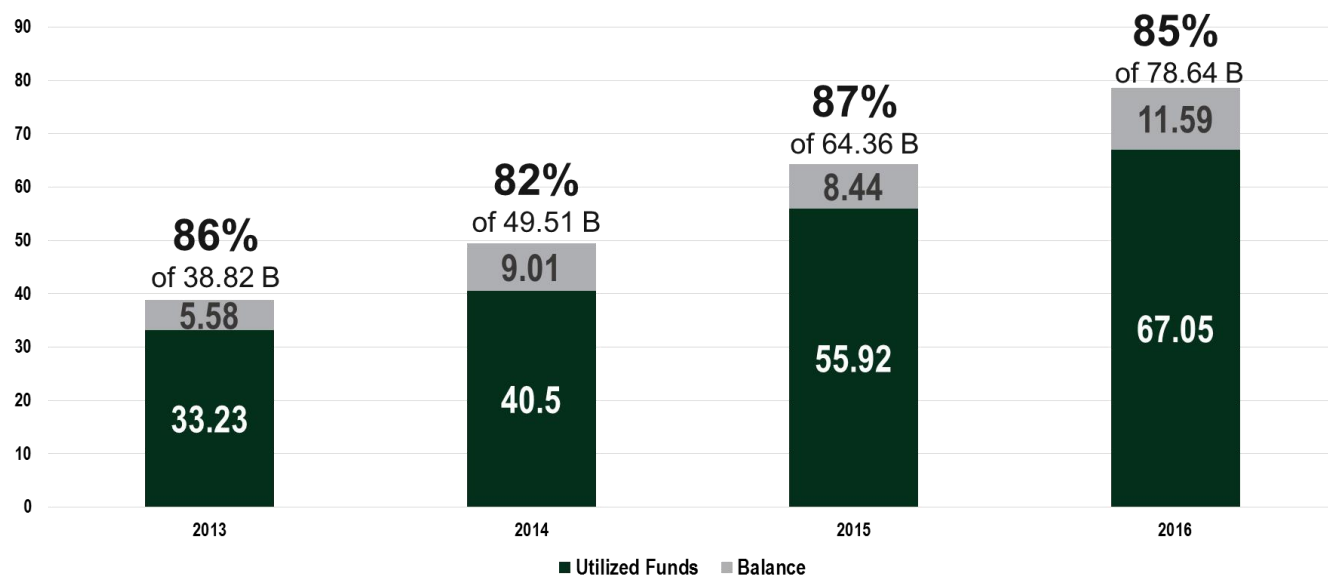


Figure 1. DOH-OSEC Budget Utilization (OBUR net of Continuing Appropriations) from 2013-2017

DOH-wide utilization rate net of continuing appropriation in 2014 is 83%, 88% in CY 2015, 85% in 2016, and 43% as of Q2 in 2017. The Table 7 summarizes the budget utilization per program/project basis.

Table 7. DOH Budget Utilization 2016 – Q2 of 2017, Net of ConAp, in Thousand PhP

P/A/P	2016		2017	
	Allocation	% Utilization	Allocation	% Utilization As of June 2017
Financial Risk Protection				
Subsidy for Health Insurance Premium Payment of Indigent Families	43,835,766	c/o PhilHealth	53,105,491	c/o PhilHealth

P/A/P	2016		2017	
	Allocation	% Utilization	Allocation	% Utilization As of June 2017
Assistance to Indigent Patients either Confined or Out-Patients in Gov't Hosp.	1,428,903	93%	3,977,225	50%
Attainment of Health MDGs				
Non-Communicable Disease	39,030	45%	2,219,988	19%
Family Health and Responsible Parenting	2,275,078	81%	4,265,498	44%
Expanded Immunization	3,999,749	98%	7,104,296	98%
TB Control	1,080,348	76%	1,322,763	37%
Elimination of Disease	792,956	70%	894,733	22%
Rabies Control Program	505,087	96%	491,024	93%
Other Infectious Disease (HIV/AIDS, Dengue)	1,057,696	81%	1,968,792	35%
Access to Quality Health Facilities & Services				
Health Facilities Enhancement Program	23,208,436	68%	29,030,054	15%
Implementation of Doctors to the Barrios	7,042,018	93%	7,817,323	61%
Special Hospitals, Medical Centers & Institute for Disease	6,898,377	92%	8,066,659	53%
Regional Medical Centers, Sanitaria	10,375,879	99%	18,035,530	59%
Dangerous Drugs Abuse Treatment and Rehab Centers	267,455	95%	3,081,073	8%

Projected Sin Tax Incremental Revenue for Health in the FY 2018 Proposal

The proposed budget of the DOH for the FY 2018 (including proposal for NHIP in the PhilHealth budget) amounts to PhP 160.73 B, an 8% increase from the DOH 2017 budget level. With the 2013 DOH Budget as baseline, the projected Sin Tax incremental revenue for health in the DOH budget proposal for FY 2018 is PhP 107.5 B.

Table 8. Distribution of the Projected Sin Tax Increment Revenue for Health for FY 2018

Prescribed Allocation	P/A/Ps	Sin Tax Increment, In Billion PhP	% to Total Sin Tax Incremental Revenue for Health
80% for Universal Health Care Expenditure (NHIP, SDG, Health Awareness)	Enrolment Coverage of the Poor (PhilHealth Premiums)	44.50	41%
	Attainment of SDGs	7.98	7%
	Hospital Operations	16.14	15%
	Health Policy, Regulations, & Administration of Personnel benefits	12.19	11%
	Health Awareness Programs	0.16	0.15%
	Health Facilities Enhancement Program incl. CO of DOH Hospitals	5.18	5%
	<i>SUBTOTAL</i>	<i>86.15</i>	<i>80%</i>
20% for Medical Assistance & HEFP	Medical Assistance to Indigent Patients including provision of medicines	4.34	4%
	Health Enhancement Facilities Program	10.29	10%
	Human Resources for Health Deployment	6.72	6%
	<i>SUBTOTAL</i>	<i>21.35</i>	<i>20%</i>
TOTAL		107.50	100%

Table 9 Sin Tax Allocation by PAPs and Percent Increase of PAPs allocation in the 2018 DOH NEP (incl. NHIP in the PhilHealth budget) from 2013 Budget Level, in Thousand PhP

P/A/Ps	FY 2013 GAA ¹⁴ (baseline)	Sin Tax incremental revenue added to the 2018 DOH NEP	FY 2018 NEP ¹⁵	% Change from 2013 GAA
Enrolment Coverage (PhilHealth Premiums)	12,627,883	44,499,659	57,127,542	352%

¹⁴ Includes allocation for Women's Health amounting to PhP 269.86M and DPWH HFEP allocation for PhP 2.7B

¹⁵ Includes allocation for Personnel Services

P/A/Ps	FY 2013 GAA ¹⁴ (baseline)	Sin Tax incremental revenue added to the 2018 DOH NEP	FY 2018 NEP ¹⁵	% Change from 2013 GAA
Attainment of SDGs	6,937,119	7,984,285	14,921,404	115%
➤ <i>Non-Communicable Diseases</i>	70,764	310,891	381,655	439%
➤ <i>Rabies Control Program</i>	118,740	464,630	583,370	391%
➤ <i>Other Infectious Diseases (HIV/AIDS, Dengue) and Operation of PNAC Secretariat</i>	332,415	1,372,739	1,705,154	413%
➤ <i>Expanded Program on Immunization</i>	1,949,783	5,487,261	7,437,044	281%
➤ <i>Environmental and Occupational Health</i>	51,866	-	3,740	-
➤ <i>Elimination of Diseases (Malaria, Schistosomiasis, Leprosy & Filariasis)</i>	570,443	-	372,511	-
➤ <i>Family Health and Responsible Parenting</i>	2,809,280	830,383	3,639,663	30%
➤ <i>TB Control and Assistance to Philippine Tuberculosis Society</i>	1,033,828	-	798,267	-
Hospital Operations	11,061,523	16,138,019	27,199,542	146%
Health Awareness Program	162,479	159,730	322,209	98%
Health Policy, Regulations, & Gen. Admin.	5,999,911	12,187,556	18,187,467	203%
HFEP including CO of DOH Hospitals	13,558,065	5,179,316	18,737,381	38%
Quick Response Fund	-	-	-	-
<i>SUBTOTAL</i>	50,346,980	86,148,565	136,495,545	171 %
Human Resources for Health Deployment	2,880,889	6,718,709	9,599,598	233%
Medical Assistance to Indigent Patients including provision of medicines	-	4,341,995	4,341,995	-
Health Enhancement Facilities Program	-	10,292,673	10,292,673	-
<i>SUBTOTAL</i>	2,880,889	21,353,377	24,234,266	741%
TOTAL	53,227,869	107,501,942	160,729,811	202%