

THE POTENTIAL APPLICATION OF ENVIRONMENTAL TAXATION IN THE FISHERIES SECTOR: A QUALITATIVE REVIEW THROUGH THE LENS OF BLUE ACCOUNTING IN THE ARU ISLANDS REGENCY

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Abstract: This study examines the potential application of environmental taxes in the fisheries sector of Aru Islands Regency from the perspective of Blue Accounting. A descriptive qualitative approach was employed using in-depth interviews with 15 key informants, including local government officials, fisheries business actors, and traditional fishermen, complemented by field observations and document analysis. The findings indicate considerable potential for environmental tax implementation, particularly through levies on fishing vessel fuel and destructive fishing gear. However, implementation is constrained by limited understanding of Blue Accounting, differing stakeholder perceptions, and inadequate institutional capacity. Traditional fishermen express concerns about additional financial burdens, while business actors emphasize transparency in fund management. The study proposes a progressive policy model that integrates local wisdom, such as Sasi Laut, with modern fiscal instruments, earmarks tax revenues for marine ecosystem conservation, and strengthens accountability through ecological performance indicators. A phased implementation beginning with pilot projects is recommended to support sustainable fisheries governance and long-term environmental and economic resilience.

Keywords: *Environmental Tax, Blue Accounting, Fisheries Sustainability, Blue Economy*

Aru Islands Regency, an archipelago at the southeastern tip of Indonesia, is home to extraordinary natural wealth. The Aru Sea is not just a scenic view; it is the lifeblood, economic backbone, and cultural identity of the community. The fishing sector is the backbone of the local economy, where thousands of traditional and modern fishermen depend on abundant catches for their livelihoods. However, behind this massive economic potential lies a hidden threat of environmental degradation that is increasingly worrying. Irresponsible fishing activities, such as the use of bombs and potassium, as well as pressure from large-scale fishing fleets, are undermining the sustainability of fish stocks. The Tragedy of the Commons phenomenon is evident here, where the sea, considered common property, is exploited without consideration for long-term impacts, threatening the sustainability of coral reef and seagrass ecosystems that are home to biodiversity.

Amidst the complexity of marine resource management, the global development paradigm has shifted towards a greener and bluer approach. The Blue Economy concept has emerged as a response, emphasizing that the utilization of the sea must go hand in hand with the principles of sustainability, inclusiveness, and ecosystem health. As an operational derivative of the Blue Economy, the concept of Blue Accounting has emerged. Blue Accounting is not just a conventional financial accounting system; it is a comprehensive accounting framework that internalizes the economic, social, and environmental value of marine resources into the decision-making process. This concept promotes a system in which the value of “natural capital” such as fish, coral reefs, and mangrove forests is recognized, measured, and reported, so that damage to natural capital is considered a “liability” or loss that must be borne. It is

in this context that fiscal instruments, particularly taxes, find their strategic relevance.

Taxes, which have often been viewed solely as a means of raising revenue, actually have a more noble function as a regulatory tool. Tax policies can be designed to influence the behavior of economic actors. Environmental taxes, as mandated in Law No. 28 of 2009 on Local Taxes and Levies (PDRD), are a manifestation of this regulatory function. This tax can be applied to activities or products that have a negative impact on the environment, with two objectives: first, to provide a disincentive for destructive practices, and second, to collect funds that can be reallocated for environmental restoration and conservation. Article 24A of the PDRD Law explicitly opens up space for regions to implement a Tax on Motor Vehicle Fuel, part of the proceeds of which can be allocated to fund public services and environmental preservation.

However, a profound question then arises: how can this environmental tax instrument be potentially applied in the fisheries sector of Aru Islands Regency, when viewed through the lens of Blue Accounting principles? On the one hand, the Aru Islands Regency Government has the authority to formulate adaptive fiscal policies, including Regional Regulations on environmental taxes. On the other hand, its implementation in the field is not simple. There are a number of complex challenges that must be mapped out and understood in depth. How can a fair and effective tax base be designed? Will it be imposed on the use of fuel (fuel tax), on certain catches, or on destructive fishing gear? How will fishermen respond and perceive this, especially traditional fishermen whose livelihoods are highly dependent on the sea? What is the capacity of local government institutions to collect, administer, and oversee the use of funds from this tax? These challenges cannot be answered with a quantitative approach alone, but require in depth qualitative exploration to understand

the specific local narratives, dynamics, and contexts.

This study aims to address this gap. Using a descriptive qualitative approach, this study aims to comprehensively and deeply describe the potential, challenges, prerequisites, and possible designs for the implementation of environmental taxes in the Aru fisheries sector. A qualitative approach was chosen because it is able to capture the nuances, perceptions, and direct experiences of key stakeholders—from fishermen, fishery entrepreneurs, traditional leaders, to local government officials. Through in-depth interviews, observations, and document studies, this study will “bring to life” the data behind the statistics.

Thus, this study does not merely analyze fiscal potential, but goes further by attempting to position tax policy as a strategic instrument for realizing the vision of Blue Accounting in the Aru Islands Regency. Through the lens of Blue Accounting, environmental taxes are not seen as an additional burden, but rather as an investment to preserve the “natural capital” of the Aru seas so that they remain productive and sustainable for future generations. The findings of this study are expected to provide a contextual and locally-oriented roadmap for the Aru Islands Regency Government in formulating environmentally-friendly fiscal policies, as well as contributing to the academic knowledge base on the integration of blue economy principles into public policy at the regional level, particularly in Eastern Indonesia. Ultimately, this research has one main objective: to find a policy formulation that can harmonize economic pressures to prosper the people today with ecological wisdom to ensure the sustainability of life in the Aru Islands tomorrow.

Blue Economy and Blue Accounting as a New Paradigm

The concept of Blue Economy has evolved from merely a discourse on marine

development into a global paradigm that emphasizes the integration of economic growth, social inclusion, and marine ecosystem sustainability (Pauli, 2010; World Bank, 2017). Unlike conventional marine economic approaches, which are often extractive, the Blue Economy emphasizes resource efficiency, value creation, and natural capital restoration. In the context of fisheries, this means a transition from a “catch as much as possible” model to a sustainable management model, where the health of fish stocks and ecosystems is a prerequisite for long-term economic activity (OECD, 2019).

As an operational instrument of the Blue Economy, Blue Accounting has emerged as a comprehensive accounting system. While traditional accounting is limited to financial transactions, Blue Accounting broadens its scope by internalizing the value of natural capital and ecosystem services into the accounts of a country or region (UNEP, 2015). This concept is in line with the System of Environmental-Economic Accounting (SEEA) developed by the United Nations, which provides a statistical framework for measuring the relationship between the economy and the environment. In this study, the Blue Accounting lens is used to analyze how environmental taxes can function as a mechanism to: (1) provide price signals that reflect the costs of environmental damage (negative externalities), and (2) generate revenue that can be reallocated for investment in marine conservation and restoration, thereby maintaining the value of the “natural capital” of the Aru Islands Regency. The study by Surianto & Tarigan (2022) confirms that the application of the Blue Accounting principle requires policy instruments capable of “greening” the fiscal system, and environmental taxes are one of the most viable options.

Environmental Fiscal Policy and Environmental Tax

Environmental fiscal policy is the use of budgetary and taxation instruments to

achieve environmental objectives (OECD, 2010). In this framework, environmental tax is defined as a mandatory levy imposed on a tax base that has a specific and proven negative impact on the environment (Pigou, 1920). The Pigouvian Tax theory is the main basis, which states that taxes must be levied equivalent to the marginal cost of damage caused by an activity, thereby correcting market failure.

In the Indonesian context, the legal basis for Environmental Tax at the regional level is regulated in Law No. 28 of 2009 concerning Regional Taxes and Levies (PDRD). Article 24A specifically regulates the Tax on Motor Vehicle Fuel, which, although not explicitly referred to as an “environmental tax,” has environmental implications because part of the proceeds are allocated to fund public services and environmental conservation. Previous research by Fatah (2018) and Nurfatriani et al. (2019) shows that this space can be interpreted and further developed by innovative local governments to create more specific types of levies, for example by expanding the tax base. In the fisheries sector, options for the environmental tax base could include: (1) a tax on vessel fuel (fisheries fuel tax), which could reduce fishing intensity; (2) a tax/levy on the use of certain destructive fishing gear; or (3) an incentive/disincentive scheme linked to quotas or sustainable catches. The successful implementation of similar schemes in other countries, such as Iceland and Norway, demonstrates the effectiveness of this approach in managing fisheries sustainably (OECD, 2020).

Challenges of Sustainable Fisheries Management and Local Context

Sustainable fisheries management, especially in archipelagic regions such as Aru, faces the classic challenge of the Tragedy of the Commons (Hardin, 1968). Fish resources as a common pool resource are vulnerable to overexploitation when there is no strong regulatory system in

place. Ostrom's (1990) research offers a solution by emphasizing the importance of community-based regulation and local institutions. However, in a modern context with high market and technological pressures, policy approaches such as environmental taxes can be an important complement.

Specific challenges in areas such as Aru include: (1) The dominance of traditional fishermen with vulnerable economic status, so that the tax design must be fair and not burden them excessively (Syah et al., 2020); (2) Limited institutional and administrative capacity of local governments to collect and monitor complex taxes (Bappenas, 2021); and (3) Weak law enforcement against illegal fishing practices (IUU Fishing). Therefore, any study on the potential for environmental taxes must consider location-specific socio-economic and institutional aspects. Qualitative research by Ifa (2021) in Southeast Maluku concluded that the acceptance of environmental fiscal policies is highly dependent on the socialization process, community participation, and clarity of the benefits that will be directly felt by fishing communities.

Synthesis and Research Position

Based on the above literature review, there is a clear synergistic relationship between the concept of Blue Accounting, environmental tax instruments, and the need for sustainable fisheries management in island regions. However, there is a gap in the literature, namely that there has not been much research that qualitatively and contextually examines how this relationship can be operationalized at the regional level, especially in Eastern Indonesia, such as in the Aru Islands Regency. Most studies are still macro and normative in nature.

Therefore, this study will take a position to bridge this gap. Using a descriptive qualitative approach and focusing on the specific context of the Aru Islands Regency, this study will investigate the potential for implementing

environmental taxes in depth. This study will analyze it through the lens of Blue Accounting principles, which require consideration not only of revenue aspects but also of aspects of equity, ecological sustainability, and local institutional strengthening. Thus, this study is expected to produce a grounded conceptual model and applicable policy recommendations for the Aru Islands Regency Government in designing fiscal policies that are in line with the spirit of the Blue Economy.

METHOD

Research Approach and Type

This study uses a qualitative approach with a descriptive study type. A qualitative approach was chosen because it is in line with the research objective of gaining an in-depth understanding of the phenomenon of the potential application of environmental taxes in a natural context, namely in the Aru Islands Regency (Creswell, 2014). This study seeks to describe, interpret, and construct meaning from various stakeholder perspectives regarding the complexities surrounding the research object.

Research Location and Time

This research will be conducted in Aru Islands Regency, Maluku Province. This location was chosen deliberately (purposively) considering that this region is the epicenter of fishing activities with high biodiversity, while also facing serious threats of environmental degradation, making the context highly relevant to the focus of the research. The research is planned to last for two months, covering the preparation stage, data collection in the field, and data analysis.

Research Subjects and Objects

The subjects of this research are key informants who have in-depth knowledge and are directly involved in the issues being studied. They will be selected using purposive sampling and snowball sampling

techniques to ensure a comprehensive range of perspectives. These informants include:

1. Local Government: Officials from the Regional Revenue Agency, Marine and Fisheries Agency, Environment Agency, and Regional Development Planning Agency (Bappeda).
2. Fisheries Business Actors: Owners/managers of fisheries companies (medium-large scale) and representatives of Fisheries Cooperatives.
3. Fishing Communities: Traditional fishermen and modern fishermen (boat owners) representing various major islands in the Aru Islands.
4. Academics and NGOs: Local lecturers or researchers, as well as representatives of NGOs working on marine and sustainability issues.

The object of this study is the potential application of environmental taxes in the fisheries sector as seen through the lens of the Blue Accounting concept.

Data Collection Techniques

To ensure data validity (trustworthiness), this study will use triangulation data collection techniques, which combine the following methods:

1. In-Depth Interviews: The main technique used. Interviews will be conducted in a semi-structured manner using a flexible interview guide. The questions will be designed to be open-ended in order to explore the experiences, perceptions, and in-depth thoughts of each informant. Interviews with fishermen and traditional leaders will be conducted in Indonesian or the local language with the assistance of an interpreter if necessary.
2. Field Observation: Conducted to directly observe the conditions of fishing activities at the fishing port, the condition of the fish market, and the state of the coastal ecosystem. This observation will provide empirical context that enriches the data from the interviews.

3. Document Review: This technique is used to collect relevant secondary data, such as:

- a) Policy Documents: Local Regulations (Regional Spatial Plan/RTRW, Coastal Zone and Small Islands Zoning Plan/RZWP3K), Local Financial Reports (APBD).
- b) Statistical Data: Data on fishery production, number of fishing fleets, and socio-economic data on coastal communities from BPS and related agencies.
- c) Other Documents: Relevant journals, books, and previous research reports.

Data Analysis Techniques

The collected data will be analyzed using Miles, Huberman, & Saldana's (2014) interactive model qualitative data analysis technique, which includes three simultaneous activities:

1. Data Reduction: The process of selecting, focusing, simplifying, and abstracting raw data (interview transcripts, observation notes, and documents). Irrelevant data will be discarded, while important data will be grouped into themes based on the research focus.
2. Data Display: Presenting a set of organized information in the form of matrices, tables, flowcharts, or narrative descriptions. This presentation of data makes it easier for researchers to understand what is happening and draw further conclusions. For example, creating a matrix comparing perceptions between stakeholder groups.
3. Conclusion Drawing/Verification: Interpreting the meaning of the presented data, then drawing preliminary conclusions. These conclusions are continuously verified throughout the research by checking back to the raw data,

comparing them with other findings, or discussing them with peers.

Thematic analysis will be used to identify patterns (themes) that emerge from the data. Key themes such as “Understanding of Blue Accounting,” “Tax Infrastructure Readiness,” “Socio-Economic Impact,” and “Ideal Policy Design” will be developed and linked to build a comprehensive descriptive narrative.

Data Validity

To ensure data validity (trustworthiness), this study will apply the criteria of credibility, transferability, dependability, and confirmability (Guba & Lincoln, 1989) through:

1. Triangulation: Using source triangulation (comparing data from fishermen, the government, and entrepreneurs) and method triangulation (comparing the results of interviews, observations, and document studies).
2. Member Checking: Confirming the researcher's preliminary interpretations with informants to ensure that the meanings captured are consistent with what the informants intended.
3. Prolonged Engagement: Spending sufficient time in the field to build trust and gain a deep understanding of the cultural and social context of the research location.
4. Audit Trail: Recording and documenting the entire research process in detail and systematically, from data collection to analysis, so that it can be traced by external auditors.

RESULTS

Based on data collected from in-depth interviews, observations, and document studies in Aru Islands Regency, the findings of this study are organized into four main themes to describe the potential application of environmental taxes through the lens of Blue Accounting.

Fragmented Understanding of Blue Accounting and Policy Readiness

The interviews revealed that understanding of the Blue Accounting concept is still highly fragmented among key stakeholders. At the local government level, the concept is generally understood narrowly as an effort to increase Local Own-Source Revenue (PAD) from the marine sector, without comprehensive internalization of the value of natural assets and the costs of environmental damage. An official from the Regional Revenue Office stated, “For us, the main thing is how these marine resources can contribute to PAD. So far, the contribution is still below its potential.” This understanding contrasts with the core principle of Blue Accounting, which emphasizes the preservation of natural capital as the basis for economic development.

Potential Environmental Taxes: Between Fuel and Fishing Gear

Based on an exploration of various options, the two most promising forms of environmental tax to implement are a tax/levy on fishing vessel fuel and a tax on the use of certain fishing gear.

1. Fuel Tax on Fishing Vessels: This option is considered to have high implementation potential because the data base is relatively easier to track through fuel distributors on the main islands. A fishing entrepreneur admitted, “It is indeed easier to be caught with diesel fuel.”
2. Tax/Levy on Destructive Fishing Gear: Interviews with fishermen and community leaders revealed deep concerns about destructive fishing practices, even though they are often carried out by outsiders. Very high taxes, or even bans, on fishing gear such as trawls and explosives are a concrete manifestation of the “polluter pays” principle. One traditional fisherman commented, “If anyone still uses bombs, not only should they be fined, but their boats

should be confiscated. It destroys our fish homes.” Within the framework of Blue Accounting, the application of this tax is an effort to quantify the “environmental liabilities” (damage to coral reefs and fish habitats) caused by certain activities and include them in the calculation of production costs.

Socio-Economic Dynamics and Implementation Challenges

The findings of this study confirm that the greatest challenges to the implementation of environmental taxes are socio-economic in nature. There is a sharp polarization of perceptions between traditional fishermen and medium-to-large-scale fishing businesses.

Traditional fishermen, who live subsistence lifestyles, express concern that this policy will burden them. “It's hard enough just to put food on the table every day, and now they want to add taxes?” complained a fisherman on Kobroor Island. On the other hand, fishery entrepreneurs tend to be more open to the idea as long as the implementation is transparent and the funds are returned for environmental improvement. “We don't mind contributing, as long as the allocation is clear and the money doesn't just disappear into the general treasury. The funds must be used for port improvements, fish stock research, or sea patrols,” said one entrepreneur.

Developing a Progressive and Contextual Environmental Tax Framework

Based on a synthesis of all findings, this study proposes a progressive and contextual policy framework. The application of environmental taxes in the Aru Islands should not be uniform, but rather differentiated and gradual.

Initial Stage (Pilot Project): The government can begin by applying limited environmental levies on fuel for medium-to-large fishing vessels on one or two main islands. This aims to build an administrative system, test responses, and build trust.

DISCUSSION

In terms of policy, the Aru Islands

Regency already has a RZWP3K (Coastal Zone and Small Islands Zoning Plan) that can serve as a basis for determining priority conservation areas. However, this document has not been integrated with regional fiscal policy. The Blue Accounting lens in this discussion highlights the gap between conventional financial accounting logic and sustainability accounting logic. The implementation of environmental taxes will greatly depend on the ability to bridge this gap by using the RZWP3K and local wisdom such as Sasi as a technical basis for designing smart tax instruments.

There is already a system in place.” From a Blue Accounting perspective, this tax directly links economic activity (fishing, which requires fuel) with environmental impacts (carbon emissions and pressure on fish stocks). This tax can function as a Pigouvian tax that signals that greater fuel use (which correlates with fishing intensity) has environmental costs that must be borne. Blue Accounting offers a solution to overcome this resistance. This concept emphasizes accountability and a direct link between tax revenue and spending on conservation. Therefore, in the discussion, the policy design must adopt the “Earmarking” or “Aru Marine Environment Fund” model. Funds from environmental taxes should not go into the general regional treasury, but should be specifically allocated for: (1) ecosystem protection and rehabilitation programs (coral reef transplantation, mangrove planting); (2) capacity building and diversification of fishermen's livelihoods; and (3) strengthening of the monitoring and maritime patrol system by indigenous peoples. With this model, fishermen can directly see the benefits of the taxes they pay, thereby increasing social acceptability.

Development Phase: Once the system has proven to be effective, its scope can be expanded and the instruments enriched by introducing progressive taxes on certain fishing gear. Most importantly, the Earmarked Fund for Blue Aru mechanism must be established from the outset. The

Blue Accounting lens guides that the accountability report for these funds should not only contain financial budget realizations, but also sustainability performance indicators, such as increased fish biomass in Sasi areas, the extent of healthy coral reefs, or increased fishermen's income from conservation-based tourism.

Thus, environmental taxes are no longer seen as a burden, but as a collective investment in preserving the “natural capital” of the Aru Islands. This discussion shows that the integration of local wisdom (Sasi), modern fiscal instruments (environmental taxes), and a visionary conceptual framework (Blue Accounting) is not only possible but also a necessity to realize an inclusive and sustainable blue economy vision in the Aru Islands Regency.

CONCLUSION

Based on the descriptive qualitative research conducted on the potential application of environmental taxes in the fisheries sector in Aru Islands Regency through the lens of Blue Accounting, it can be concluded that conceptually there is significant potential for implementing this fiscal instrument, but its realization requires a contextual and comprehensive approach. This research, which involved various key stakeholders, revealed that understanding of Blue Accounting is still fragmented, with local governments tending to view it solely as an instrument for increasing local revenue. These findings indicate the need to align the perspectives of conventional financial accounting logic and sustainability accounting logic as a basis for policy.

Based on in-depth exploration, the two most promising forms of environmental tax to be developed are taxes/levies on fishing vessel fuel and taxes on the use of certain fishing gear. The first option is considered highly feasible due to the ease of database tracking, while the second option is directly in line with the ‘polluter pays’ principle in addressing destructive fishing practices.

However, the research findings also identify substantive challenges in the socio-

economic aspect, particularly the polarization of perceptions between traditional fishermen who are concerned about additional burdens and business actors who are willing to contribute on the condition of transparency in fund allocation. Through the lens of Blue Accounting, this study recommends a progressive policy model that adopts an earmarking system or the Aru Marine Environment Fund, whereby tax revenues are specifically allocated for ecosystem conservation, capacity building for fishermen, and strengthening community-based monitoring systems.

Overall, the implementation of environmental taxes in the Aru Islands needs to be carried out gradually and differentially, starting with pilot projects limited to medium-to-large fishing vessels before expanding their scope. The success of this policy is highly dependent on the ability to build bridges between fiscal policy modernity and local wisdom, as well as ensuring accountability through performance reports that cover not only financial aspects but also ecological sustainability indicators. Thus, environmental taxes can be transformed from mere fiscal instruments into collective investments in preserving the natural capital of the Aru Islands for future generations, ultimately realizing the essence of Blue Accounting as a framework for sustainable and equitable marine resource management.

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