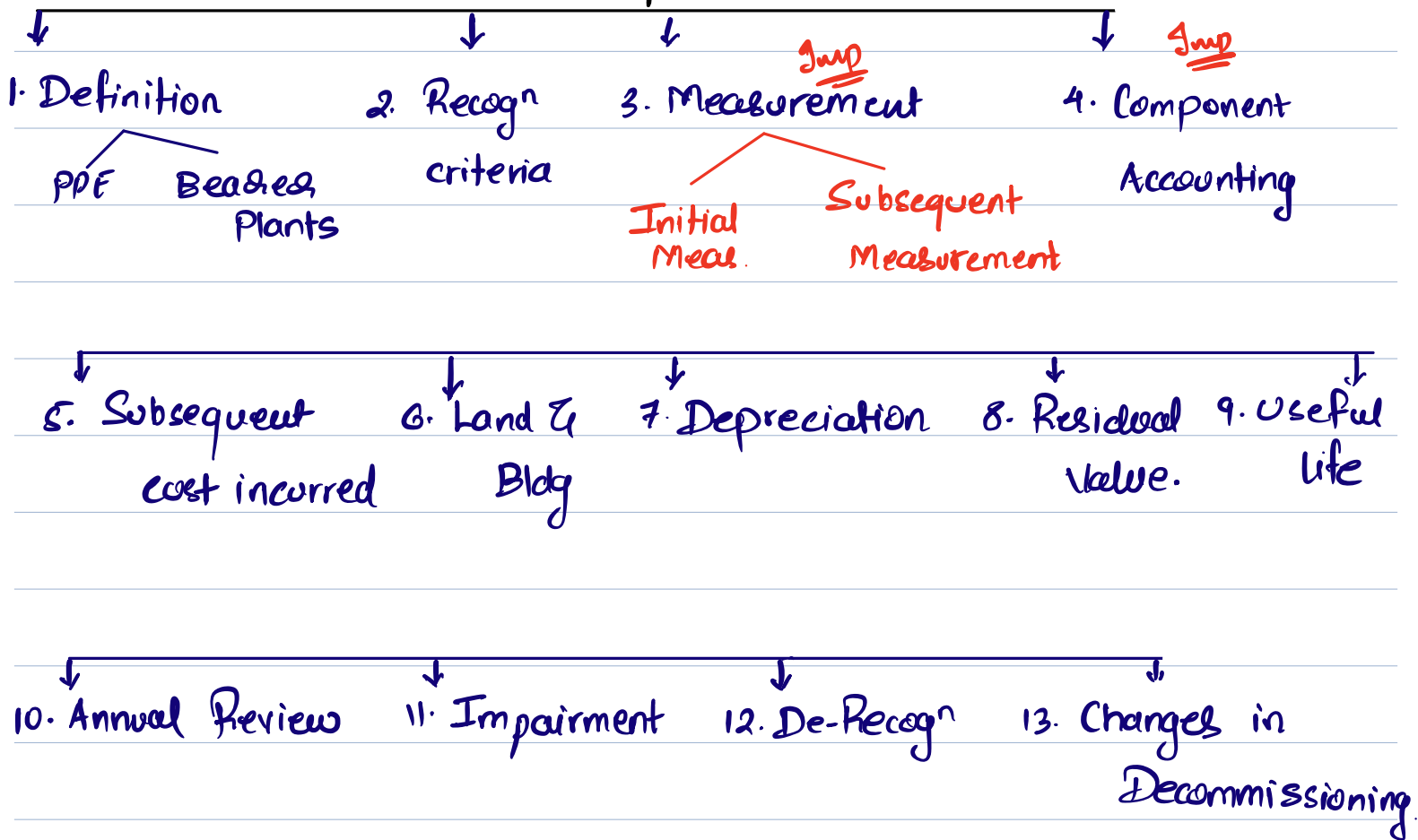
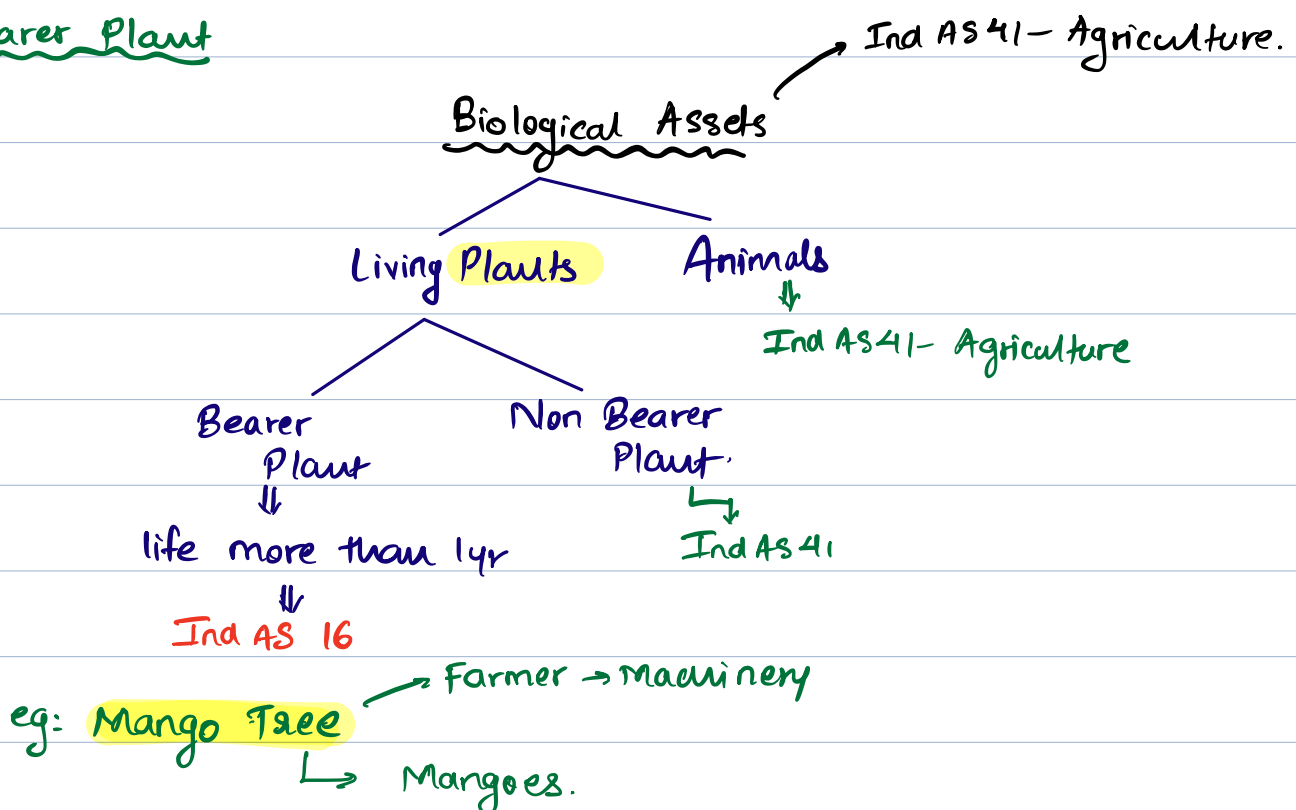


# IND AS 16 - PPE [6-12 mks]



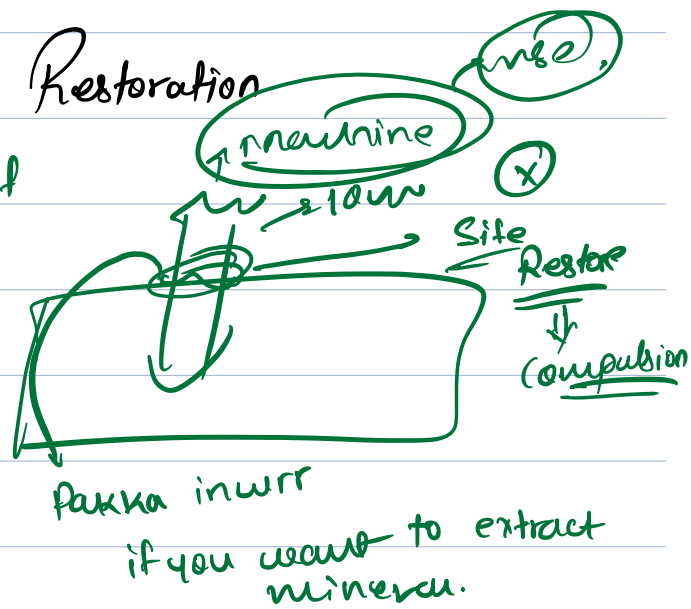
## \* Bearer Plant



Eg: Decommissioning / Dismantling / Site Restoration

which is incurred after certain No. of years. to use the asset.

Directly Att. Exp.



Asset purchased for ₹10 lakhs. Decommissioning after 5 yrs = SL.

D.F @10%.

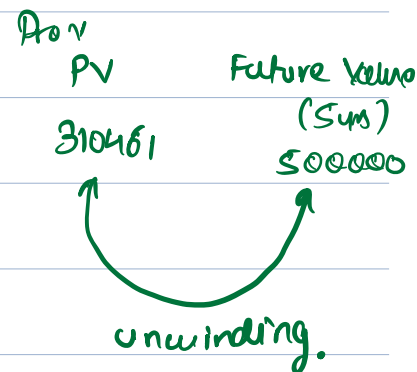
Sol<sup>n</sup>:

$$\text{Day 1 PPE Cost} = 10,00,000 + 310461 = \boxed{1310461}$$

$$\left( \frac{SL}{(1-10)^5} \right)$$

↓  
PV of Decomm<sup>n</sup>.

J.E (Dnm1)	PPE Alc DR	1310461
	To CIB Alc	10,00,000
	To Prov for Decomm <sup>n</sup> (@ present value)	310461



WN ① Unwinding of Interest on Provision

Yr	Opn	Int @ 10%	Clb
1	310461	31046	341507
2	341507	34151	375658
3	375658	37566	413223
4	413223	41322	454545
5	454545	45455	500000

Asset Dr. Bal  
 ↓  
 ↑ → always Dr.

Liab Cr. Bal  
 ↓  
 ↑ → always Cr.

Yr 1 end

→ C/P/L

Int Exp Alc Dr

31046

To Prov for Decommg Alc 31046

Yr 2 end

"

34151

Yr 3 end

"

37566

Yr 4 end

"

41322

Yr 5 end

"

45455

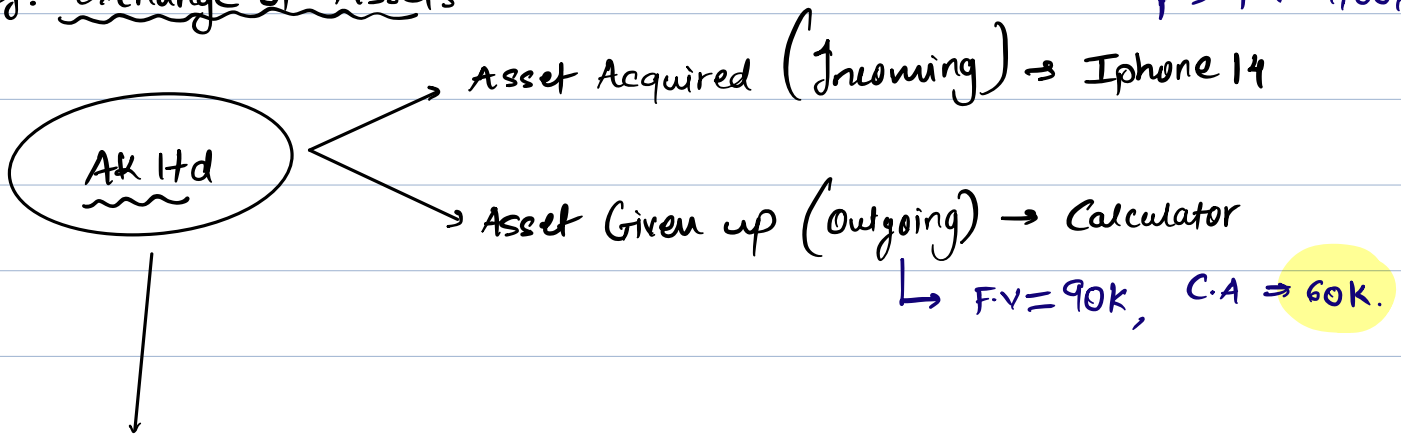
Yr 5 end

Prov for Decommg Alc Dr 5,00,000

TO Clb Alc 5,00,000

Eg: Exchange of Assets

→ F.V. 1,00,000



J.E Iphone 14 A/c Dr 90,000

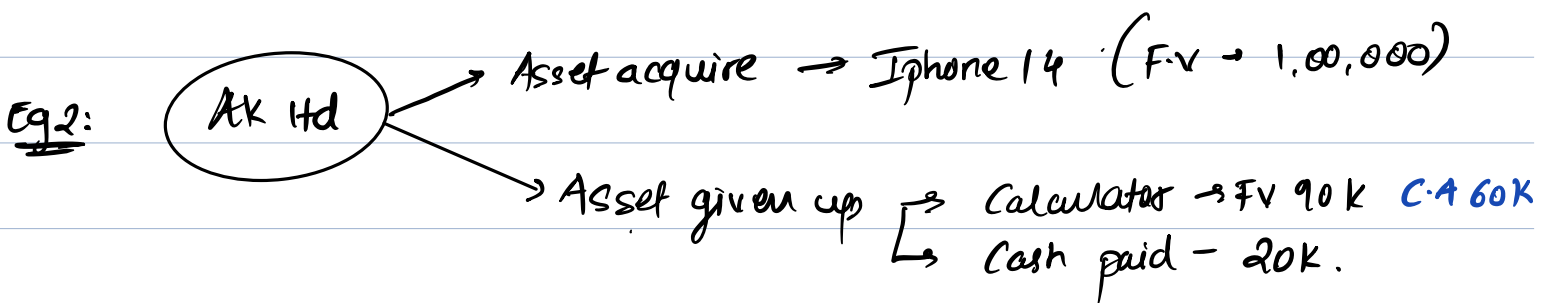
To Calculator A/c 60,000 (always @ C.A)

To Profit on Exch (PIL) A/c 30000

tax: - Bone Act  
Evcl AS.

- 1st pref: F.V of Asset given up (+) Cash paid (if any)
- 2nd pref: F.V of Asset acquired
- 3rd pref: C.A of Asset given up (+) Cash paid (if any)

As per ICAI.



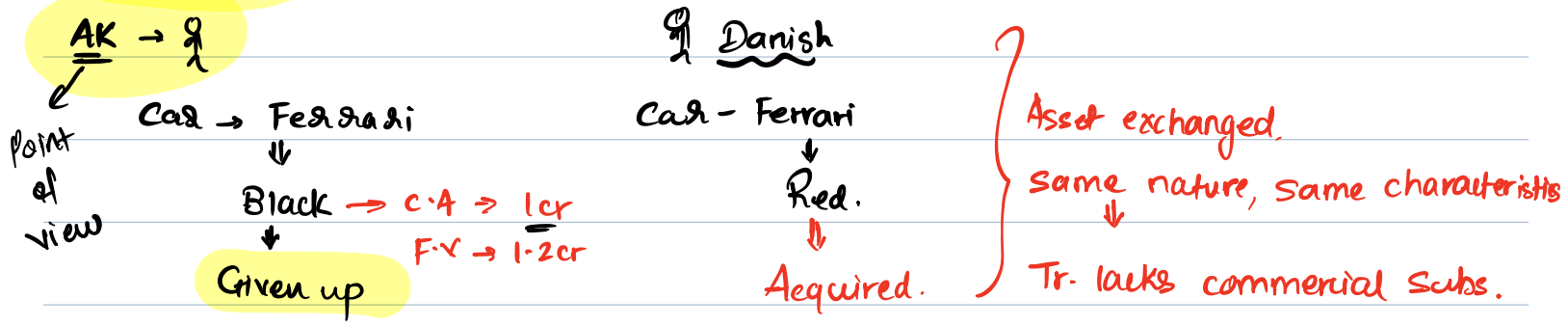
J.E Iphone 14 A/c Dr [90+20] = 1,10,000

To Calculator A/c 60,000

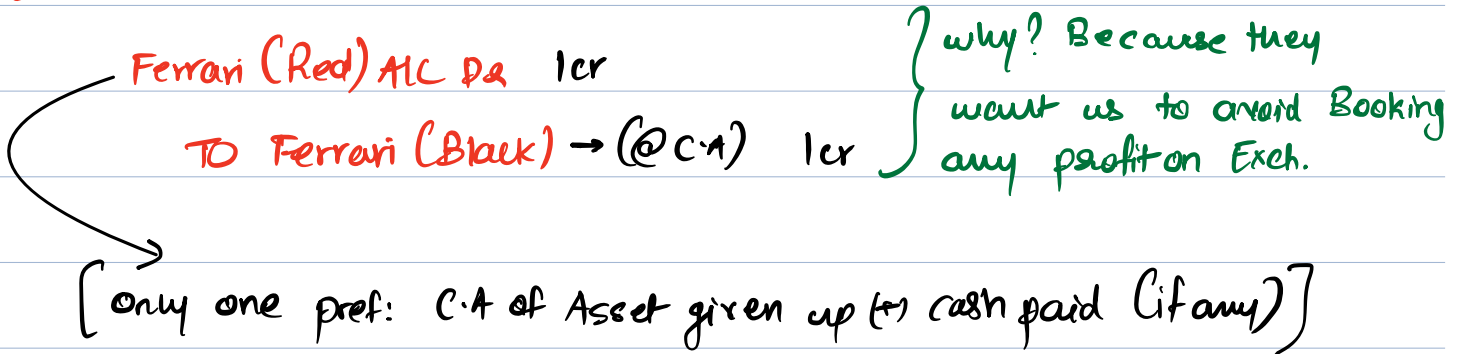
To Cash A/c 20,000

To Profit on Exch 30000

Eg. Exchange (Lacks commercial substance)



J-E (A.K Ltd)



Eg: Treatment of Acc. Deprn

Asset (PPE) Day ① Cost → 100 L Gross Block (life 5yrs)  
2yrs use less: 2yrs Deprn (40L) Acc. Deprn  
 Carrying Amt (4yrs 2 end) 60 L Net Block.

Fair Value 75L  
 Rev. Gain 15L

B/S	
Asset	
<u>NCA</u>	
PPE G.B 100	
(-) Acc Dep (40)	
Net Block	<u>60</u>

Liab Bal.

Acc. Deprn (₹40L)

Eliminate Acc. Deprn

J.E. ① Acc. Deprn A/c 40

TO G.B A/c 40  
(PPE)

Do NOT eliminate Acc. Deprn.

3 steps

1] Find % Gain =  $\frac{R.G}{CA} \times 100$

=  $\frac{15}{60} \times 100 = 25\%$

② PPE 15  
 TO R.G (OCI) 15

2] Apply % Gain  
 G.B →  $100 \times 25\% = 25$   
 Acc Deprn →  $40 \times 25\% = 10$

B/S	
PPE (G.B/N.B)	60
(+) R.G	15
PPE (G.B/N.B)	<u>75</u>

3] Pass J-E

G.B (PPE) A/c Dr 25

TO Acc. Deprn A/c 10

TO R.G (OCI) 15

BIS	
<u>PPE</u>	
Gr.B	125
Acc-Dep	<u>50</u>
N.B.	<u>75</u>

Revised value after Revaluation.

### Illus 23 (LDR)

Gross Block	200	(life 10yrs)
less: Acc Depr (4yrs)	<u>(80)</u>	
C.A @ the end of 4th yr	120	(Remaining life 6yrs)
F.V (@ the end of 4th yr)	<u>150</u>	
Rev Gain (OCI)	30	

Acc-Depr<sup>n</sup> 80



Method I - Eliminate Acc Depr

ij Acc Deprn A/c 80  
To Gr.B (PPE) 80

2] PPE (G.B/N.B) 30  
TO RevGain (O.C.F) 30

Revised C.A (@ the end of 4<sup>th</sup> yr) = 150 (life 6 yrs)

Deprn p.a. from 5<sup>th</sup> yr = ₹ 25 p.a.  $[150/6 \text{ yrs}]$

Method 2 Do Not eliminate

3 Steps

① % Gain =  $\frac{R.G}{C.A} \times 100 = \frac{30}{120} \times 100 = 25\%$

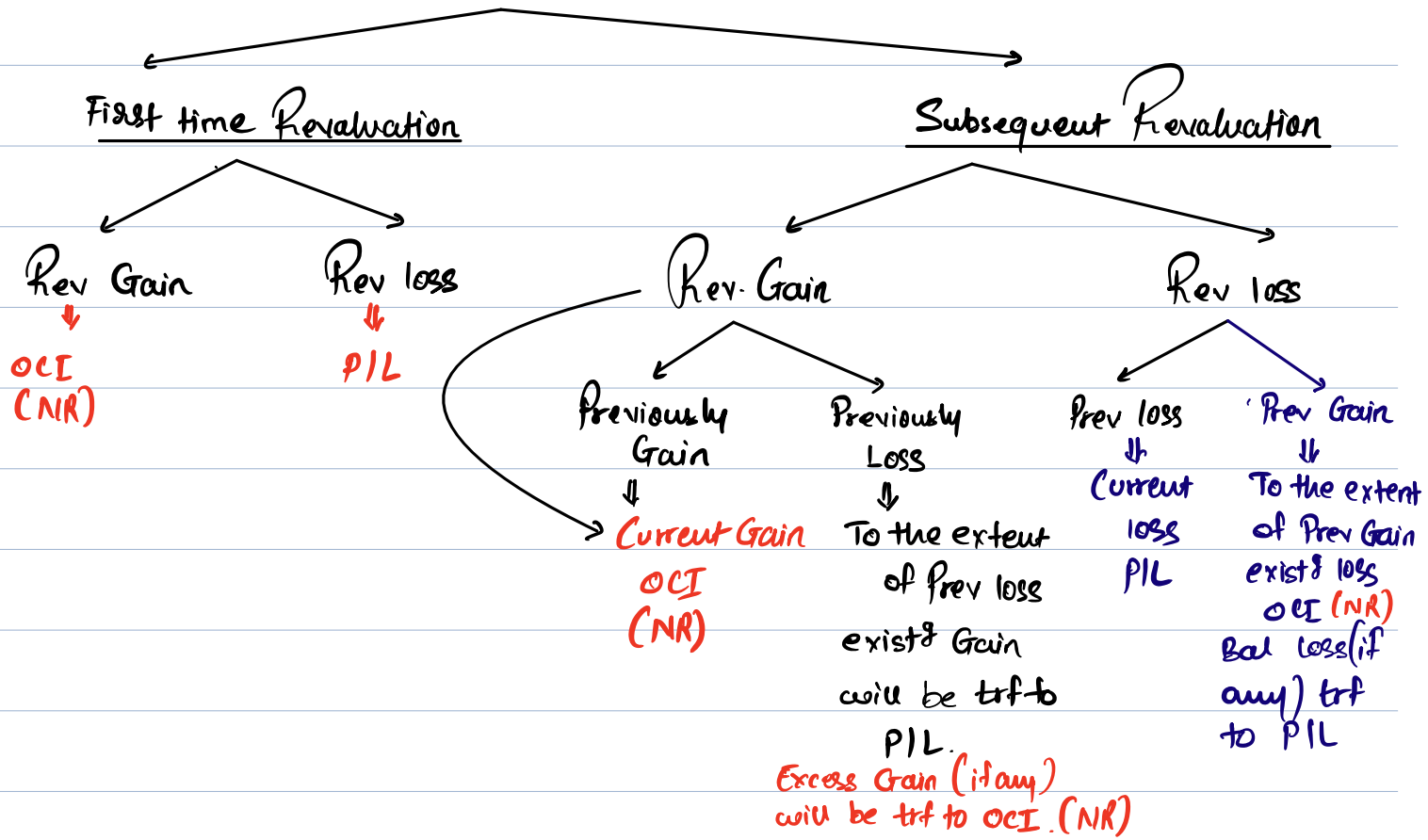
② Apply this % Gain  $\left\{ \begin{array}{l} \text{G.B } 200 \times 25\% = 50 \\ \text{Acc Dep } 80 \times 25\% = 20 \end{array} \right.$

③ Pass J-E. G.B A/c Dr 50  
TO Acc. Dep<sup>r</sup> 20  
TO Rev Gain (O.C.F) (30)

Revised C.A (@ the end of 4<sup>th</sup> yr) = 150 (life 6 yrs)

Deprn 5<sup>th</sup> yr onwards = ₹ 25 p.a.

# Eg: Treatment of <sup>(Unrealised)</sup> Revaluation Gain & losses



	1st time	Subs. Rev
Eg 1	Rev Gain 70 ↓ OCI	Gain 20 ↓ OCI
Eg 2	Rev loss 100 ↓ PIL	Gain 80 ↓ PIL
Eg 3	Rev loss 100 ↓ PIL	Rev Gain 130 ↓ 100 (PIL) 30 (excess) (OCI)
Eg 4	Rev Gain 100 ↓ OCI	Rev loss 80 ↓ OCI
Eg 5	R.G 100 ↓ OCI	R.L 150 ↓ 100 (loss) (OCI) 50 (loss) (PIL)

Eg: OCI (R) / (NR)

Eg. PPE

↳ yr 1 end Rev. Gain → £30 [OCI] →  $\frac{\text{Other Equity}}{\text{Rev. Surplus}}$  30

↳ yr 2 end Rev Gain £20 [OCI] →  $\frac{\text{Other Eq}}{\text{Rev. Surplus}}$  50

↳ yr 3 end Rev Gain £10 [OCI] -  $\frac{\text{Other Eq}}{\text{Rev. Surplus}}$  60

↳ yr 4 → PPE sold / PPE useful life over.

OCI (R)

full Bal of Rev Surplus  
will be Reclassified to  
PIL.

J.E. ↳ Rev. Surplus A/c Dr 60  
TO PIL A/c 60

OCI (NR)

Bal of Rev. Surplus will  
**(NOT)** be Reclassified to PIL.  
Directly trf to Retained  
Earnings.

J.E. Rev Surplus A/c Dr 60

To Ret. Earnings 60  
[O.E.]

Stat of PIL

PIL

Reclassified Surplus £60 → O.E. R.E £60.

Eg: Excess Deprn

PPE (life 10 yrs) → cost → ₹ 10L

Less: 1 yr Deprn (1L)

C.A @ the end of 4r 1 9L

F.V @ the end of 4r 1 12L

Rev. Gain 3L → J.E. PPE Atc Dr 3L

To Rev. Gain 3L

Revised C.A (@ the end of 4r 1) 12L (life 9 yrs)

(OCI)

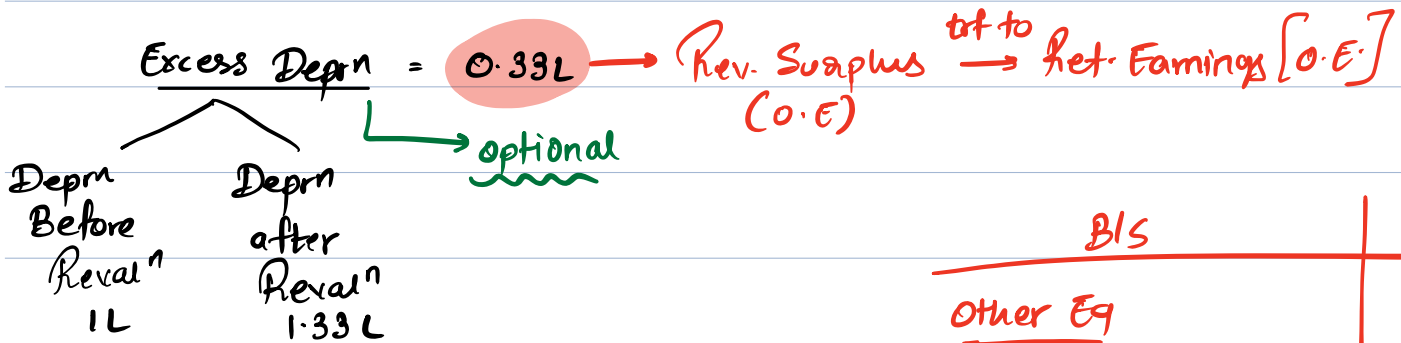
Less: <sup>→ CPE</sup> Deprn for 4r 2

(1.33L)

↓  
O.E  
Rev Surpl 3L

[12L / 9 yrs]

C.A @ the end of 4r 2 10.67L



B/S	
Other Eq	
Rev Surpl	<del>3L</del> 2.67L
Ret. Earnings	0.33L

P/L	
Deprn	1.33 ✓

Illust 5

01-04-11 Cost 9,00,000 (life 10 yrs)

Less: 2 yrs Deprn  $\frac{(1,80,000)}{[9L \times 2/10]}$

C.A 31-3-13 7,20,000

F.V 01-04-13 9,60,000

Rev Gain 240000 → PPE AC DR 240000  
TO R-G (CoE CNR) AC 240000

Rev C.A 01-04-13 960000 (Remaining life is 8 yrs)

Less: 4r 3 Deprn  $\frac{(1,20,000)}{[960000/8yrs]}$

C.A 31-3-14 840000

Excess Deprn Deprn Before Reval<sup>n</sup> 90k (p.a)  
" After " 1.2L  
Trf from Rev-Susp to R-E 30k

J-E: Rev. Surplus (CoE) AC 30000  
TO Ret. Earnings (CoE) AC 30000

Cls Bal of Rev. Surplus (CoE) 2.4L (-) 30k = 2,10,000

Eg: Component Alc'ing

Private Jet → ₹100L (life 10yrs)

	Engine (life 5yrs)	Body (life 10yrs)
Cost	20L	80L
Deprn (4yr1)	(4L)	(8L)
C.A @ the end of 4r1	16L	72L

BIS (4r1 end)	
Assets	
<u>NCA</u>	
<u>PPE</u>	
Pvt Jet	88L

4r2 Day 1 Engine Requires Replacement  
New Engine Cost = 24L (life 6yrs)

Private Jet (C.A) 4r2 Day 1	88L
(+) New Engine Cost	24L
(-) Old Engine (C.A)	<u>(16L)</u>
Revised C.A	96L

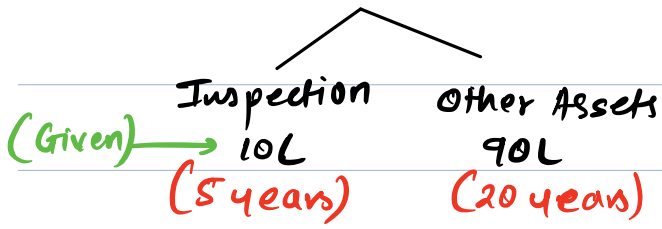
<u>J-E</u>	
① PPE (New Engine) 24L	TO CIB 24L
② Old Engine (Scrap - Nil)	PIL Alc On 16L (loss)
	TO PPE (Old Engine) 16L

4r2 Day 1	Engine (New)	Body (life 9yrs)
C.A	24L (life 6yrs)	72L
Deprn 4r2	(4L)	(8L)
C.A @ the end of 4r2	<u>20L</u>	<u>64L</u>

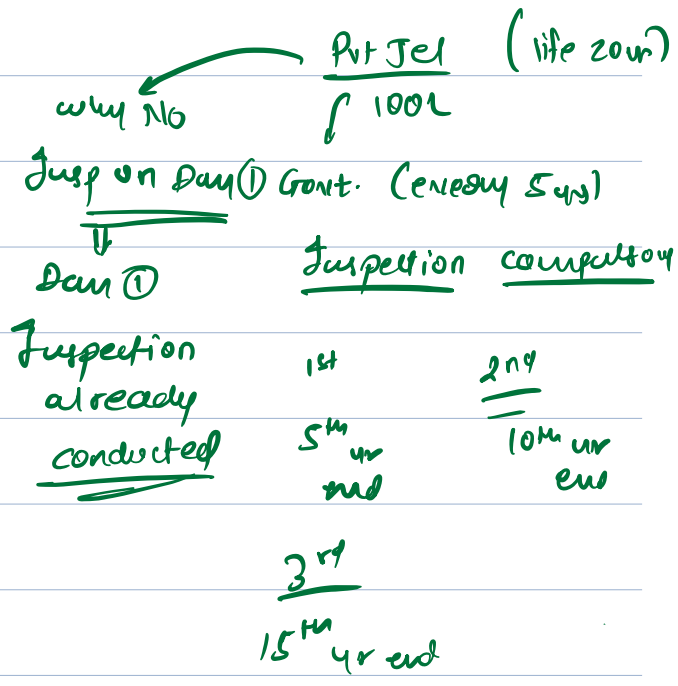
## Eg: Major Inspection

Put Jet

Cost (Day 1) 100L (life 20 yrs)



Deprn Yr 1 =	(2L)	(4.5L)
C.A	<u>8L</u>	<u>85.5L</u>



Note: In case of Inspection, there is an inherent assumption that cost of Inspection is included in Total Cost of Day 1.



Illust 12 (LDR) Cost period = <sup>1st</sup> May to <sup>30th</sup> Nov = 7m

10L = 1m

100L = 10m

Particulars	₹	Reason
Land (includes legal cost)	100L	Read from ICAI Soln.
(+) Prep & Level <sup>g</sup> of land	3L	
(+) Purch. of Materials	60.8L	
(+) Emp Cost [2L x 7m]	14L	
(+) Direct OH [1L x 7m]	7L	
<span style="background-color: yellow; border-radius: 50%; padding: 2px;">PIL</span>	-	
	-	
	-	
	-	
(+) Decomm <sup>d</sup> @ PV (200L x 0.046)	9.2L	
(+) Borrowing Cost (Net of income from Temp. Invest)	5.125L.	
[175L x 6% x $\frac{7m}{12m}$ ] (-) 1L		

Ind AS 23.

Cost of factory as on 30.11.21

199.125

(-) Deprn 4m (WN1)

(1.0738)

C.A of factory on 31.3.22

198.0512 Lakhs



Impact of Revised useful life in Stat of P/L.

$$\text{Deprn p.a. (After Revised life)} [12L + 10L + 4L] \quad 26L$$

$$\text{Deprn p.a. (as per old life)} [10L + 10L + 5L] \quad 25L$$

$30L (34m) \quad 15L (34m)$   
 $10L \rightarrow 1yr \quad 5L \rightarrow 1yr$

$$\underline{\underline{1L}}$$

Illust<sup>n</sup> 25 (LOR)

Q.1 Calc<sup>n</sup> of useful life

$$\text{Deprn for } \underline{8 \text{ years}} = 12.5L \quad [30L - 17.5L]$$

$$\text{Deprn p.a.} = \frac{12.5L}{8 \text{ yrs}} = 2.5L$$

$$\text{Useful life (Day 1)} = \frac{30L}{2.5L} = \boxed{12 \text{ yrs}}$$

Da

## Machinery A/c

Cr.

01/04/x1 To Bank A/c	30,00,000	31/3/x2 By Deprn	250000
		31/3/x2 By Bal c/d	27,50,000
01/04/x2 To bal b/d	2750000	31/3/x3 By Deprn	250000
		31/3/x3 By Bal c/d	2500000
01/04/x3 To bal b/d	2500000	31/3/x4 By Deprn	250000
		31/3/x4 By bal c/d	2250000
01/04/x4 To bal b/d	2250000	31/3/x5 By Deprn	250000
		31/3/x5 By bal c/d	20,00,000
01/04/x5 To bal b/d	20,00,000	31/3/x6 By Deprn	250000
		31/3/x6 By Bal c/d	1750000
01/04/x6 To bal b/d	1750000	31/3/x7 By Deprn	275000
01/04/x6 To Rev Gain (WNI)	1,75,000	31/3/x7 By Bal c/d	1650000
01/04/x7 To bal b/d	1650000	31/3/x8 By Deprn	275000
		31/3/x8 By Bal c/d	13,75,000
01/04/x8 To bal b/d	1375000	01/04/x8 By Rev loss (OCI)	125000
		01/04/x8 By Rev loss (PIL)	81250
		31/3/x9 By Deprn (WNS)	146094
		31/3/x9 By Bal c/d	1022656
01/04/x9 To Bal b/d	1022656	31/3/10 By Deprn	146094
31/3/10 To Profit on Sale (PIL)	58438	31/3/10 By Bank	935000

WN 2 Calc<sup>n</sup> of Rev Gain & Prospective Deprn

01-04-16 CA 17,50,000

FV ↑ by 10% 19.25L (17.5L + 10%)

Rev Gain 1.75L → PPE A/c Dr 1.75L  
TO Rev Gain (OCF) 1.75L

Revised CA on 01-04-16 19,25,000 (Remaining life 7 yrs) Acc. in O-E (Rev Swap)  
Deprn X6-X7 (275000)

WN 3 Revaluat<sup>n</sup> loss on 01-04-X8

C.A (01-04-X8) 13,75,000

Less: Rev loss @ 15% (206250)

Revised CA 01-04-X8 11,68,750

WN 4  
125000 (loss) → Adjust from OCF

81250 (loss) → Adjust from P/L (BIT)

(Revised Remaining life 8 yrs) → Given in Ques.

WN 4 Trf of Excess Deprn

Rev Surplus 175000

Less: Excess Deprn (50,000)

[2.75L (-) 2.5L] x 2 yrs for 2 yrs

Bal in Rev Surplus 125000 on 01-04-X8

J-E  
Rev loss (OCF) 125000  
Rev loss (P/L) 81250  
TO PPE 206250

WN 5 Deprn after Rev loss

01-04-X8 Revised C.A. 1168750

Deprn X8-X9 (146094)

31.3.X9 1022656

(Revised life 8 yrs)

Depn x9-10 (146094)

C-A on 31-3-10 876562

Sale on 31-3-10 935000

Realised Profit on sale  
PIC 58438

BANK A/C DR 935000

J-E TO PIC (58438)

TO PPE 876562

Ques 2 (MTP/RTP/PP)

(£ in '000s)

LDR

Cost of Mat <sup>e</sup>	10,000
Recoverable Tax	-
Emp Cost $(1200 \times \frac{2m}{3m})$	800
OH Cost $(900 (-) 300)$	600
Profession fees	500
Decomm <sup>g</sup> @ PV $(2000 \times 0.68)$	1360
<b>Cost on 31/05/11</b>	<b>13260</b>

	↓		↓
	↑ Inspection		Others (BIF)
(Assumed to be included in Day 1 cost)			
31.05.11	3000 (life 4 yrs)	31.05.11	10260 (life 8 yrs)
Less: Deprn for 10m	(625)	Less: Deprn for 10m	(1068.75)
	$(3000 \times \frac{1yr}{4yrs} \times \frac{10m}{12m})$		$[10260 \times \frac{1yr}{8yrs} \times \frac{10m}{12m}]$
C.A on 31.3.12	<u>2375</u>	C.A on 31.3.12	<u>9191.25</u>

PLC (Extract) (11-12)	
Emp Cost (1m)	400
Ab. loss	300
Deprn $(625 + 1068.75)$	1693.75
<del>Int</del> Int Cost (Unwinding)	56.67
$(1360 \times 5\% \times 10/12)$	

BIS (Extract) 31.3.12	
I] Assets	
NCA	
PPE $(2375 + 9191.25)$	11566.25
II] Eq & Liab	
Eq	
Liab	
NCL	
<del>Prov</del> Prov for decomm <sup>g</sup> .	1416.67
$(1360 + 56.67)$	
↓	
31.05.11	$[10m \text{ unwinding}]$
	$[1360 \times 5\% \times 10/12]$

Ques 3

Does not include PV of Decommg.

PPE → cost → 1.10.17 2,00,00,000 (life 40yrs)

(+) PV of Decommg 1420000

$$\left[ 1,00,00,000 \times 0.142 \right]$$

Cost 1.10.17 2,14,20,000

Less: Gm Deprn

$$\left[ 2,14,20,000 \times \frac{6}{12} \times \frac{1}{40} \right] (267750)$$

C.A. 31.3.18 2,11,52,250

Decommg 1.10.17 14,20,000

(+) Gm unwinding 35500

$$\left[ 14,20,000 \times 5\% \times \frac{6}{12} \right]$$

31.3.18 14,55,500

B/S Extract 31.3.18	
<u>I Assets</u>	
<u>NCA</u>	
PPE	2,11,52,250
<u>II Eq &amp; Liab</u>	
<u>Liab</u>	
<u>NCL</u>	
Prov for Decommg	14,55,500

PL (17-18)	
Depn	267750
Int	35500

# Question 4



Note: X & Y has warehouse in the vicinity  $\therefore$  it is assumed that transaction lacks commercial substance.

$\downarrow$   
only one Pref: C.A. of Asset given up (+) cash paid

J-E.

Y warehouse Alc Da ~~1,00,000~~ 95000 (Bif)  
Cash Alc Da 5000  
TO X warehouse (@ C.A) 1,00,000

# Illustration 13 (LDR)

J-E

$\text{Duty } \textcircled{1} \quad 100m + 2.32m = 102.32 \text{ (life 10yrs)}$

$\text{PV of Decomm} = \frac{5m}{(1.08)^{10}}$

PPE 102.32  
 To CB 100  
 To Prov 2.32

CASE A: No change in Est of Decomm<sup>g</sup>.

i) C.A of PPE @ the end of each yr

ii) Value of Decomm<sup>g</sup> @ the end of each yr.

yr	Op <sup>n</sup>	(SLM) Depr <sup>n</sup>	CB	yr	Op <sup>n</sup>	Int @ 8%	CB
1	102.32	(10.23)	92.09	1	2.32	0.19	2.51
2	92.09	(10.23)	81.86	2	2.51	0.20	2.71
3	81.86	(10.23)	71.63	3	2.71	0.22	2.93
4	71.63	(10.23)	61.4	4	2.93	0.23	3.16
5	61.4	(10.23)	51.17	5	3.16	0.25	3.41
6	51.17	(10.23)	40.94	6	3.41	0.27	3.69
7	40.94	(10.23)	30.71	7	3.69	0.29	3.98
8	30.71	(10.23)	20.48	8	3.98	0.32	4.30
9	20.48	(10.23)	10.25	9	4.3	0.34	4.64
10	10.25	(10.25)	NIL	10	4.64	0.36	5.00

$\downarrow$   
 round off.

$\downarrow$   
 round off

Case B: At the end of 4<sup>th</sup> yr [Est of 10<sup>th</sup> yr changed from 5m to 8m]

Q 4<sup>th</sup> yr end

Bring it to  
PV of 4<sup>th</sup> yr  
end.

i.e. Discount by  
6 years.

$$PV \text{ of } 8m \text{ (@ the end of 4yr)} = \frac{8m}{(1.08)^6}$$

New PV. = 5.04 → PV of Decomm<sup>s</sup> @ the end of 4yr.

Old PV @ the end of 4<sup>th</sup> yr = (3.16) after change in Est.

↑ in PV of Decomm<sup>s</sup> 1.88m → Asset cost model [Given in Ques]

J.E. 4<sup>th</sup> yr end.

PPE Alc Dr 1.88

TO Prov for Decomm 1.88

} Adj from Cost of PPE

Asset → CA @ the end of each yr  
(Post change in Est).

(63.28/64m)

Yr	Opn	Deprn	CLs
5	61.4 + 1.88 = 63.28	(10.55)	52.73

Decomm<sup>s</sup> value (Post change in Est)

Yr	Opn	Int @ 8%	CLs
5	3.16 + 1.88 = 5.04	0.40	5.44

6 52.75 (10.55)

6 5.44

7 (10.55)

7.

8 (10.55)

8.

9 (10.55)

9.

10 (10.55) NIL

10.

8m

# Illust 19 (LOR)

(life=40yrs) PPE (01.04.11) = ₹120000 (includes Pv of Decomm ₹10,000)

(-) 3yrs Deprn = (₹9000)  $(120000 \times 3/40)$  Pv of Decomm

31.3.14 C.A 1,11,000

31.3.14 F.V 126600

**Jump** (1,15,000 + 11600)  
excl. decomm

Rev. Gain 15600 → OCI (NR)

Day (1) 01.04.11	10,000
(+) 3yrs unwinding @ 5%	—
31.3.14	11576
	↓
ICAI Round off	11600
J-E PPE	15600

Revised C.A 31.3.14 126600 (Remaining life = 37 years)

TO Rev Gain 15600  
COCE (NR)  
↓  
O.E.  
Rev. Surplus.

B/S Extract 31.03.14	
<u>I] Asset</u>	
NCA	
PPE	126600
<u>II Eq &amp; Liab</u>	
<u>Eq</u>	
* Other Eq (Rev Surplus)	15600
<u>Liab</u>	
<u>NCL</u>	
Prov for Decomm	11600 → exact 11576

Revised CA 31.03.X4 126600 (life 37 yrs) Prov for Decomm 11600  
 (-) Deprn X4-X5  $(\frac{126000 \times 1}{37})$  (3422)

C.A 31.03.X5 123178

FY 31.03.X5 114,180  
July (107000 + 7180)

Rev loss 8998

(+) 1 yr unwind

31.03.X5 12180

(-) ↓ in Decomm (5000)

31.3.X5 (Revised) 7180

To the extent of Prev Gain, exist & loss Adj OCI (NR).

31.3.X5 J.E. for ↓ in Decomm  
 (Asset - Rev. Model)

J.E. Rev loss (OCI (NR)) A/c 8998

TO PPE 8998

Prov for Decomm A/c Dr 5000

TO Rev Gain A/c 5000

↓  
OCI (NR)

↓  
O.E. Rev-Surplus.

Revised C.A 31.3.X5 114180 (life 36 yrs)

B/S Extract 31.03.X5	
<u>Asset</u>	
<u>Net</u>	
PPE	114180
<u>Eq &amp; Liab</u>	
<u>Eq</u>	
O.E. (Rev-Surplus) (11600 + 5000 (-) 8998)	11602
<u>Liab</u>	
<u>Net</u>	
Prov for Decomm	7180

Illustr 18

Includ<sup>d</sup> PV of Decomm → ₹10,000

01.04.01 PPE Cost 120000 (life 40yrs)  
 Less: 10yrs Deprn (30000)  
 [120000 × 10/40]  
 31.3.11 C.A 90,000

	PV of Decomm
01.04.01	10,000
Add: 10yrs unwind <sup>g</sup>	_____
31.3.11	16289
(-) ↓ in Decomm (8000)	_____
Revised 31.3.11	8289
unwind <sup>d</sup> Next yr =	414

↓ in Decomm by ₹8000 (Asset - cost model)

31.3.11 J.E.  
 Prov for Decomm Alc Dr ₹8000  
 TO PPE ₹8000

(8289 × 5%)

31.3.11 C.A 90,000  
 Less: ↓ in Decomm (8000)  
 Revised C.A 31.3.11 82000 (Remaining life = 30yrs)  
 Deprn 11-12 2733  
 (82000 × 1/30)

B/s Extract 31.3.11	
I] Asset	
<u>NCA</u>	
PPE	82000
II] Eq & Liab	
<u>Eq</u>	
<u>Liab</u>	
<u>NCL</u>	
Prov for Decomm	8289

Note: In illust<sup>n</sup> 13,  $\uparrow/\downarrow$  in PV of Decomm<sup>s</sup> is NOT given directly  
instead value of Decomm<sup>s</sup> @ the end of 10<sup>th</sup> yr is given  
But, in illust<sup>n</sup> 18 & 19, Directly the amount of  $\downarrow$  in Decomm<sup>s</sup> is given.

OFU  
Copy For understanding)