

July 2019

UNDERSTANDING OUR AUDIT
OPINION ON B.C.'S 2018/19
SUMMARY FINANCIAL STATEMENTS

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OFFICE OF THE
Auditor General
of British Columbia

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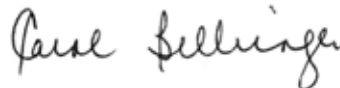
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The Honourable Darryl Plecas
Speaker of the Legislative Assembly
Province of British Columbia
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Victoria, British Columbia
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Dear Mr. Speaker:

I have the honour to transmit to the Speaker of the Legislative Assembly of British Columbia the report, *Understanding Our Audit Opinion on B.C.'s 2018/19 Summary Financial Statements*.

We conducted the audit of B.C.'s 2018/19 summary financial statements and issued our audit report (see [Appendix](#)) under the authority of section 11 (1) of the *Auditor General Act*. Under that section, I am required to report on whether the province's summary financial statements are presented fairly in accordance with Canadian generally accepted accounting principles. The following report provides additional information in order to understand important aspects of our audit.



Carol Bellringer, FCPA, FCA
Auditor General
Victoria, B.C.
July 2019

The Office of the Auditor General of British Columbia would like to acknowledge with respect that we conduct our work on Coast Salish territories. Primarily, this is on the Lkwungen-speaking people's (Esquimalt and Songhees) traditional lands, now known as Victoria, and the WSÁNEĆ people's (Pauquachin, Tsartlip, Tsawout, Tseycum) traditional lands, now known as Saanich.

AUDITOR GENERAL'S COMMENTS

LAST YEAR, WE had two qualifications (concerns) in our audit opinion on government's summary financial statements. This year we have one. There continues to be an error in government's financial reporting that clouds the true financial health of the province. Our disagreement is with government's method of accounting for funds received, primarily from the federal government for capital projects. As of March 31, 2019, government has recorded \$5.7 billion as deferred revenue (a liability) rather than as revenue.

We also disagree with government's regulations that modify generally accepted accounting principles.

Canada is fortunate to have strong, independently-set accounting standards for public sector organizations. In fact, after the B.C. government first enacted the *Budget Transparency and Accountability Act* (BTAA) in 2000, it required government to prepare its financial statements in accordance with those independently-set generally accepted accounting standards for senior governments.

However, in 2010, government changed the BTAA, giving itself the ability to create regulations that can modify accounting standards. Government has created two such regulations—one that circumvented the accounting standard for rate-regulated accounting, and one that covers the recording of restricted contributions.

With respect to the first, in November 2018, government repealed the regulation affecting BC Hydro's use of rate-regulated accounting. We are encouraged by this—the repeal of the regulation and new government direction that allows the British Columbia Utilities Commission (BCUC) to set rates for, and have greater oversight of, BC Hydro is a significant step forward. With these changes, and with the elimination of the rate smoothing regulatory account balance, we have removed the qualification



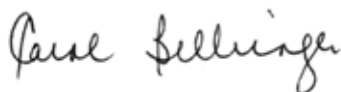
CAROL BELLRINGER, FCPA, FCA
Auditor General

AUDITOR GENERAL'S COMMENTS

on rate-regulated accounting for this year. We will, however, continue to monitor government direction to assess whether BCUC has the authority and ability to fully regulate BC Hydro, as required by the accounting standards. It is also important to note that the rate-regulated accounting standards themselves are being reviewed internationally, and this may impact accounting standards used in Canada. We are also monitoring these developments. Rate-regulated accounting is a complex area, requiring significant professional judgement. Confidence in the regulatory system is critical to protecting the public interest.

With respect to the second, for eight consecutive years we have recommended that government remove its regulation on restricted contributions. Restricted contributions are those amounts received from other levels of government for a specific purpose, such as the purchase or construction of a capital asset like a new building, bridge or highway. We again urge government to remove this regulation and apply Canadian generally accepted accounting principles without modification. We have worked through and resolved many other accounting issues with government in the past and we still wish to do the same with this one.

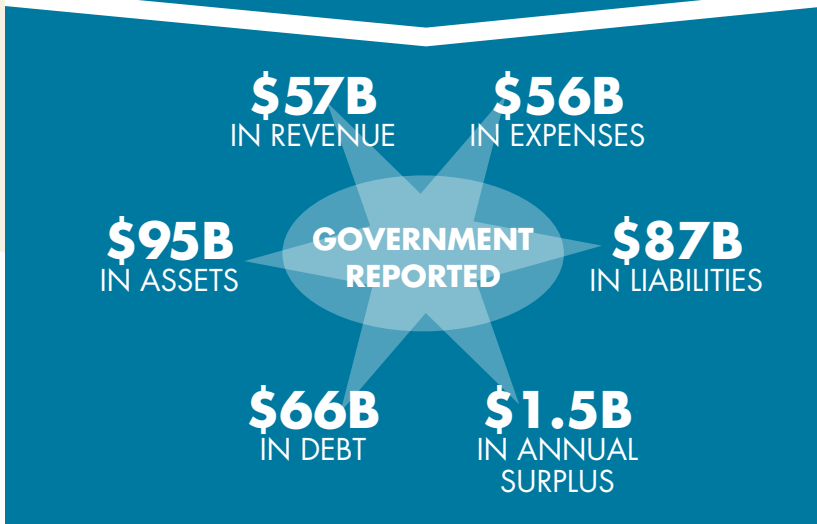
My thanks to everyone involved in this year's audit of the summary financial statements, including my own staff, auditors of other government organizations and all the individuals within government that contributed to this large audit.



Carol Bellringer, FCPA, FCA
Auditor General
Victoria, B.C.
July 2019

REPORT HIGHLIGHTS

GOVERNMENT'S FINANCIAL STATEMENTS
= LARGEST AUDIT IN B.C.
 INCLUDES **160+** ORGANIZATIONS
40,000+ HRS TO COMPLETE



GOVERNMENT SHOULD APPLY GAAP
 (generally accepted accounting principles)
 WITHOUT MODIFICATION.
REGULATIONS MODIFYING GAAP SHOULD BE RESCINDED

ALWAYS READ THE AUDIT OPINION
 It's the fastest way to tell if financial statements are reliable.

QUALIFICATION/
 CONCERN:

GOVERNMENT REVENUE TRANSFERS
 ↳ increases surplus by \$5.7B

IMPACT ON SURPLUS

NET INCREASE IN SURPLUS = \$5.7B
 +
 GOVT. REPORTED SURPLUS = \$1.5B

SURPLUS SHOULD BE = \$7.2B

RESPONSE FROM THE OFFICE OF THE COMPTROLLER GENERAL

THE PROVINCE OF BRITISH COLUMBIA prepares its financial statements in accordance with the *Budget Transparency and Accountability Act* (BTAA) which, together with other relevant legislation, establishes the accountability framework government reports under. There are currently two regulations under the BTAA that are required to address consistency in the application of Canadian public sector accounting standards across the government's reporting entity.

The Auditor General's opinion no longer includes a qualification on the use of rate-regulated accounting in response to actions taken by government during the year, as well as the formal adoption of International Financial Reporting Standards by British Columbia Hydro and Power Authority. In her opinion on the 2018/19 Public Accounts, the Auditor General identified one audit qualification that is outlined in this report.

Deferral of Revenues

Government is responsible for establishing accounting policies in the public interest. Since 2011/12 government, like other jurisdictions in Canada, has retained its longstanding policy of recognizing restricted contributions in the same period that programs and services are delivered. Adopting the auditors recommended approach of immediate recognition would result in:

- ♦ restricted contributions no longer being disclosed as a provincial obligation for future service delivery,

- ♦ budget and actual results no longer being directly comparable,
- ♦ future program spending would be artificially constrained during economic downturns when services are most urgently needed.

I remain committed to working collaboratively with the Auditor General to find a solution to this technical disagreement as accounting standard setters continue to mature the conceptual framework that guides public sector financial reporting. The challenge we both share is to determine how best to reconcile the requirements of accounting with the public interest objectives of public accountability first defined in the report of the Budget Process Review Panel in 1999.

Carl Fischer
Comptroller General
Province of British Columbia

BACKGROUND

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES ARE IMPORTANT

WE AUDIT THE province's summary financial statements (SFS) each fiscal year ending March 31. This is the largest financial audit in British Columbia, covering over 160 organizations that make up the government reporting entity, including ministries, Crown corporations, school districts, colleges, universities and health organizations. This work takes us over 40,000 hours, and this year, we audited \$57 billion in revenue, \$56 billion in expenses, \$95 billion in assets and \$87 billion in liabilities, as reported by government.

Government publishes our audit opinion (the results of our audit) on its SFS in its annual public accounts report. Our audit opinion, as required by the *Auditor General Act*, states whether government has shown its financial position and results for the year fairly, in accordance with Canadian generally accepted accounting principles (GAAP). Our 2018/19 audit opinion on government's SFS (see Appendix) indicates that, except for one area of concern (qualification), the statements fairly present the financial performance of government, in accordance with Canadian public sector accounting standards.

We continue to disagree with government about how it accounts for government transfers. The overall impact of the qualification is that government has understated its revenue, annual surplus and accumulated surplus by \$5.7 billion, and overstated its liabilities and net liabilities by \$5.7 billion. Government's reported surplus of \$1.5 billion would therefore have been a surplus of \$7.2 billion.

Public sector accounting standards in Canada are specifically designed for the public sector by the Public Sector Accounting Board—an independent standard-setting body. These standards create consistency in

financial reporting and allow the financial statements of the province to be more easily compared with those of other Canadian jurisdictions.

Starting in 2004/05, B.C.'s *Budget Transparency and Accountability Act* required government to prepare its SFS in accordance with GAAP. This demonstrated government's commitment to providing the people of B.C. with high-quality financial reporting on its performance. However, in 2010, government changed the *Budget Transparency and Accountability Act* to allow it to enact regulations that modify GAAP. Last year, government still had two regulations that modified GAAP but, in November 2018, government removed the regulation that directed how British Columbia Hydro and Power Authority (BC Hydro) was to use rate-regulated accounting. As of the date of this report, the one remaining regulation is:

BC Regulation 198/2011—which directs government organizations to defer the recognition of revenue for restricted contributions.

The GAAP standard for government transfers already covers how to account for restricted contributions.

BACKGROUND

WHY DO AUDITORS ISSUE OPINIONS?

Audit opinions are an auditor's way of communicating whether the financial statements of an entity are presented fairly. An audit is not designed to examine every transaction and to catch every error that might be included in a set of accounts, nor is it designed to ensure that the notes to the financial statements describe every detail related to the entity. Audits should ensure there are no material, or significant, errors. An audit is performed using professional judgement, which includes focussing the audit work on areas that are significant and are more likely to be in error. When the audit is complete, the audit opinion explains any concerns auditors have with the quality and accuracy of financial reporting.

A standard audit opinion—one that doesn't have any qualifications—indicates that the financial statements can be held to a higher level of reliability than those with qualifications. When auditors issue a qualified opinion, they are often expressing concerns about the entity's compliance with GAAP.

A qualification should be rare and represents a concern about the fair presentation of the financial statements. For the 2018/19 summary financial statements, the audit opinion is, once again, qualified, because the statements did not comply with GAAP.

WHAT'S CHANGED SINCE LAST YEAR?

REMOVAL OF THE QUALIFICATION: USE OF RATE-REGULATED ACCOUNTING

LIKE MANY OTHER UTILITIES IN CANADA, British Columbia Hydro and Power Authority (BC Hydro) uses rate-regulated accounting. Rate-regulated accounting allows entities to record certain expenses and revenues in future years that would otherwise be recorded in the current year. This means that customers often pay rates that do not cover all of today's costs. Rather, rate-regulated accounting allows entities such as BC Hydro to defer some of its costs and pass them on to future customers.

Rate-regulated accounting is a relatively common practice in North America in industries where an essential public service (such as power) is provided. With rate-regulated accounting, what would normally be an expense (that reduces net income) can be considered an asset (that is, the expense is considered an account receivable). However, rate-regulated accounting is different from typical accounting practices used by other industries and organizations. As such, in order to apply rate-regulated accounting, there are strict requirements that must be followed—the main requirement being that a third-party rate regulator be in place.

From fiscal year 2012/13 to 2017/18, government required BC Hydro to follow “prescribed standards”—that is, accounting standards set by government regulation rather than Canadian generally accepted accounting principles. These principles require BC Hydro, as a government business enterprise as defined under Canadian public sector accounting standards, to prepare its financial statements in accordance with International Financial Reporting Standards (IFRS).

However, as a result of that government regulation, BC Hydro had not formally adopted IFRS, including IFRS 14 (*Regulatory Deferral Accounts*). BC Hydro used the United States Financial Accounting Standards Board Accounting Standards Codification (ASC) 980, *Regulated Operations*, for rate-regulating accounting, but with one exception—BC Hydro's rates did not have to be established by an independent, third-party regulator.

IFRS 14 is a temporary accounting standard, and the IFRS standard-setting body—the International Accounting Standards Board (IASB)—is working on a permanent standard for rate-regulated accounting. IFRS 14 does not provide guidance on how to apply rate-regulated accounting—it is primarily a standard that describes how an entity should disclose its regulatory accounts within its financial statements. There are no Canadian standards that provide guidance on how to apply rate-regulated accounting; rather, many utilities in Canada apply U.S. generally accepted accounting principles (ASC 980, *Regulated Operations*).

WHAT'S CHANGED SINCE LAST YEAR?

Regulators are important

Regulators ensure that an entity's costs are both allowable for rate-setting purposes and incurred; that rates have been designed to recover the costs of the service provided; and that ultimately, through the rates that the regulator approves, the entity can recover the costs from customers in the future.

An effective regulatory process helps to ensure that rates are just, reasonable and non-discriminatory; costs are controlled; large capital projects have sufficient justification and appropriate oversight; and accounting deferrals have sufficient regulatory justification. Regulators balance the interests of customers with the financial viability of the regulated entity, and follow fair, reasonable and transparent processes.

The British Columbia Utilities Commission (BCUC) is the independent, third-party regulator for utilities in B.C. However, since 2012, BCUC has been impacted by significant government direction, including a requirement to approve BC Hydro's rates and costs as determined by government.

In 2017/18, we issued a qualified audit opinion on the province's summary financial statements (SFS). We noted that as a result of government direction, the BCUC had not been able to set rates that were both in the interests of customers and that ensured the overall financial viability of BC Hydro. Government direction had largely predetermined BC Hydro's allowable costs, rates, use of regulatory accounts, and net income.

In our recent report on rate-regulated accounting at BC Hydro, we recommended that BC Hydro

prepare its financial statements in accordance with Canadian generally accepted accounting principles, without modification. Government accepted our recommendation and has started making changes.

Government's plans provide for an appropriate regulatory framework, and allow BCUC to provide the scrutiny and authority required by the accounting standards.

Government is making changes

In November 2018, government repealed the regulation requiring BC Hydro to follow "prescribed standards", which now enables BC Hydro to fully adopt International Financial Reporting Standards for 2018/19.

In December 2018, BC Hydro ceased using the government-directed Rate Smoothing Regulatory Account (RSRA), which had been established to smooth out rate increases over the period of government's 10 Year Rates Plan. BC Hydro reduced its RSRA balance to zero by writing off \$1.04 billion and has sought BCUC's approval to close the account. Removal of the RSRA reduces the amounts in BC Hydro's rate regulatory accounts, which, as of March 31, 2019, have a net regulatory asset balance of \$4.2 billion. BC Hydro expects the \$4.2 billion balance will be collected from future ratepayers.

In February 2019, government repealed and amended some of the previous government direction and issued a new direction that, broadly speaking, allows BCUC to set rates for BC Hydro for 2019/20 onwards, and for BCUC to have greater oversight of BC Hydro.

WHAT'S CHANGED SINCE LAST YEAR?

With these changes in government regulation and direction, the removal of the RSRA, and government's commitment to restore the authority of the BCUC, we agree with government's assessment that BC Hydro's use of rate-regulated accounting is now appropriately reflected in the SFS, and have therefore removed our qualification for this year.

We will continue to monitor government direction to assess whether BCUC has the authority and ability to regulate BC Hydro, as required by the accounting standards. For 2019/20 we become BC Hydro's financial statement auditor. We will continue to work with government and BC Hydro staff to assess the impact of government direction on BC Hydro's financial reporting and its impact on government's SFS.

What's the impact on the SFS?

Government adjusted the 2017/18 SFS for some of the impact of previous government direction on BC Hydro's regulatory accounts, by reducing BC Hydro's net regulatory asset balance and net income within the SFS by \$950 million. As a result, our 2017/18 qualification of the SFS was for \$4.5 billion, rather than the \$5.5 billion net regulatory asset balance that was recorded in BC Hydro's financial statements.

For 2018/19, as a result of the write-off of the RSRA in BC Hydro's financial statements, there is a further adjustment in the SFS of approximately \$90 million. Given the changes made by government described above, as at March 31, 2019 the SFS correctly includes BC Hydro's remaining net regulatory asset balance of \$4.2 billion.

WHAT ABOUT THE CONTINUING QUALIFICATION?

QUALIFICATION: DEFERRAL OF REVENUES

THIS IS THE eighth consecutive year that we've disagreed with government on the way it records revenue from other levels of government. For example, when the federal government transfers money, it often requires provinces and territories to use the funds for a specific purpose such as the purchase or construction of an asset, like a new building, bridge or highway.

Generally accepted accounting principles (GAAP) require governments to record these funds as revenue in their books as soon as the asset is bought or built. Governments can only defer the revenue to future years under special circumstances, such as when there are specific repayment terms if conditions attached to the transfer are not met.

As noted in our opinion, as of March 31, 2019, government has recorded \$5.7 billion of money received as a liability. To comply with GAAP this should be recorded as revenue. Not following GAAP clouds the true financial health of the province and compromises comparability across jurisdictions.

Instead of applying the standards as they were intended, the B.C. government records the money received a little bit each year for as long as the new asset is deemed useful. For example, if the B.C. government receives \$40 million to build a highway in 2019, it doesn't record the \$40 million as revenue in 2019. Instead, it records \$1 million a year over the 40-year life of the highway. Government created a regulation (BC Regulation 198/2011, as mentioned previously) that requires taxpayer supported Crown corporations to record the money they receive from other levels of government the same way the B.C. government records it, rather than in accordance with GAAP.

APPENDIX: AUDIT OPINION



INDEPENDENT AUDITOR'S REPORT

To the Legislative Assembly of the Province of British Columbia

Qualified Opinion

I have audited the summary financial statements of the Government of the Province of British Columbia (Government) using my staff and resources. The Engagement Leader, Peter Bourne, CPA, CA is responsible for this audit and its performance. The summary financial statements of Government comprise the consolidated statement of financial position at March 31, 2019, and the consolidated statements of operations, change in net liabilities and cash flow for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

In my opinion, except for the effects of the matters described in the *Basis for Qualified Opinion* section of my report, the summary financial statements present fairly, in all material respects, the financial position of the Government as at March 31, 2019, and the results of its operations, change in its net liabilities, and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Qualified Opinion

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of Government in accordance with the ethical requirements that are relevant to my audit of the summary financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

Deferral of revenues

Government's accounting treatment for funds received from other governments and for externally restricted funds received from non-government sources is to initially record them as deferred revenue (a liability) and then recognize revenue in the statement of operations either on the same basis as the related expenditures occur or, in the case of funds for the purchase or construction of capital assets, to recognize revenue on the same basis as the related assets are amortized.

Under Canadian Public Sector Accounting Standards, Government's method of accounting for contributions is only appropriate in circumstances where the funding meets the definition of a

APPENDIX

LEGISLATIVE ASSEMBLY OF THE PROVINCE OF BRITISH COLUMBIA
Independent Auditor's Report

liability. Otherwise, the appropriate accounting treatment is to record contributions as revenue when they are received or receivable. In my opinion, certain contributions from others do not meet the definition of a liability, and as such Government's method of accounting for those contributions represents a departure from Canadian Public Sector Accounting Standards.

This departure has existed since the inception of the standard, which applies to periods beginning on or after April 1, 2012. Had Government made an adjustment for this departure in the current year, the liability for deferred revenue as at March 31, 2019 would have been lower by \$5,739 million, contribution revenue, surplus for the year and accumulated surplus would have been higher by \$5,739 million, and net liabilities would have been lower by \$5,739 million.

Use of rate-regulated accounting

As discussed in my previous year's opinion on the March 31, 2018 summary financial statements, BC Hydro did not meet the requirements of a rate-regulated entity. Because the framework for the use of rate-regulated accounting was not in place, the accounting for BC Hydro's results in the summary financial statements was incorrect, and this constituted a departure from Canadian Public Sector Accounting Standards. This caused me to modify my opinion on the summary financial statements for that year.

For the year ending March 31, 2019, BC Hydro has implemented International Financial Reporting Standards (IFRS), including IFRS 14 (Regulatory Deferral Accounts). Government has made a number of changes to the regulatory framework, giving the regulator the ability to influence costs and rates. I believe the changes made to the regulatory framework are sufficient to allow me to remove my qualification on the use of rate-regulated accounting for the year ending March 31, 2019. However, my opinion is modified as the regulatory assets and liabilities are incorrectly reflected in the summary financial statements in the comparative figures as at and for the year ended March 31, 2018.

Other Accompanying Information

Government is responsible for the information they reported in the annual Public Accounts report.

My opinion on the summary financial statements does not cover other information accompanying the financial statements and, except for my independent auditor's opinion on the debt-related statements, I do not express any form of assurance conclusion thereon.

In connection with my audit of the summary financial statements, my responsibility is to read other information and, in doing so, consider whether the other information is materially inconsistent with the summary financial statements or my knowledge obtained during the audit or otherwise appears to be materially misstated.



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LEGISLATIVE ASSEMBLY OF THE PROVINCE OF BRITISH COLUMBIA
Independent Auditor's Report

If, based on the work I have performed on the other information, I conclude that there is a material misstatement therein, I am required to report that fact in this auditor's report. As described in the *Basis for Qualified Opinion* section above, I believe there are material misstatements in Government's accounting for the deferral of revenues. I have concluded that the other information is materially misstated for the same reason with respect to the amounts or other items in the annual report affected by this departure from Canadian Public Sector Accounting Standards.

Responsibilities of Treasury Board for the Summary Financial Statements

The Treasury Board of British Columbia is responsible for the oversight of the financial reporting process including the approval of significant accounting policies. The Comptroller General of British Columbia (Comptroller General) is responsible for the preparation and fair presentation of the summary financial statements in accordance with the *Budget Transparency and Accountability Act* (BTAA), and for such internal control as the Comptroller General determines is necessary to enable the preparation of the summary financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the summary financial statements, the Comptroller General is responsible for assessing Government's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting when the Government will continue its operations for the foreseeable future.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the summary financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with generally accepted accounting principles, being Public Sector Accounting Standards for senior governments in Canada. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the summary financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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LEGISLATIVE ASSEMBLY OF THE PROVINCE OF BRITISH COLUMBIA
Independent Auditor's Report

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Government's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Comptroller General.
- Conclude on the appropriateness of the Comptroller General's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Government's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the summary financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Government to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the summary financial statements, including the disclosures, and whether the summary financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The audit of the summary financial statements is a group audit engagement. As such I also obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the summary financial statements. I am responsible for the direction, supervision and performance of the group audit and I remain solely responsible for my audit opinion.

I communicate with the Chair of Treasury Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Chair of Treasury Board with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Victoria, British Columbia, Canada
June 28, 2019

Carol Bellringer, FCPA, FCA
Auditor General





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