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E.P.H. (1947) Department.

Ms. SERIES.

G.O. NO. 2686 Edu.

Dated 16 - 12 - 47

[Despatch Abstract.]

Tar. Education: Municipal Council, Tirupattur - Revised scales of pay and grant of advance increments to teachers - Enhancement to meet additional expenditure - Orders issued.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
"	135	Edu.	28.1.47				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

From
Sri. N. Kannuswamy Naidu B.A.,
Commissioner,
Tirupattur Municipality,
Tirupattur N.A.

To
The Secretary to Government,
Education and Public Health
Department,
M E D R A S.

F.O.C.B.l. 5313/47

Dated: 7th November 1947.

Sir,

Sub:- Education - Elementary teachers - Revision of scale of pay - additional expenditure - Information submitted.

Ref:- Government Memo No. 52511/47-C.1. Education dated 26-7-47.

28996

As may be seen from the particulars submitted below the additional expenditure to the Council on account of the revision of scales of pay of Elementary School teachers will come to Rs. 5178/- per mensem. The Elementary Education fund is already working at a deficit, the deficit being about Rs. 12,000/- every year and this deficit is being met from the arrear toll compensation paid to the Council. This deficit will increase to about Rs. 18,000/-. Property tax is now revised at the rate of 9½ per cent per half year and this comprises of

4 per cent for general purposes.
1½ -do- as scavenging tax.
1½ per cent for lighting tax and
2½ per cent as Education tax.

2. It is not possible to increase the rate of tax any further now is there any chance of economising expenditure to cover up the deficit. There is therefore no other way of meeting the deficit unless the Government extends their helping hand and increase the subsidy paid to the Council. In this connection I submit that though the number of schools and the number of teachers have increased than what they were about 2 decades back, recurring annual grant paid by the Government remains stationary.

3. I therefore request that the Government may be pleased to enhance the recurring grant paid to the Council under the proviso to section 37 of the Elementary Education Act and to pay grant under section 37 of the above Act, equivalent to the Education tax collected every year so that general funds may not be diverted to meet the deficiency in the Elementary Education account curtailing the amenities to be provided to the public.

4. The particulars called for in the Government memorandum are submitted below.

(5) The actual opening balance of the Elementary Education fund on 1-4-47. -11870--14--11.

(11) Additional expenditure on account of the revision of scales of pay which should include expenditure on giving retrospective effect to the schools from 1-1-1947. Rs. 6041--0--0

From
Sri. N. Kannaswamy Naidu B.A.,
Commissioner,
Tirupattur Municipality,
Tirupattur N.A.

To
The Secretary to Government,
Education and Public Health
Department,
M. A. D. A. S.

F.O.C.B.I. 5313/47
Dated: 7th November 1947.
Sir,
Sub:- Education - Elementary teachers - Revision of scale
of pay - additional expenditure - Information
submitted.
Ref:- Government Memo No. 5251/47-C.I. Education
dated 26-7-47.

As may be seen from the particulars submitted below
the additional expenditure to the Council on account of the
revision of scales of pay of Elementary School teachers
will come to Rs. 5178/- per annum. The Elementary Education
Fund is already working at a deficit the deficit being about
Rs. 12,000/- every year and this deficit is being met from
the arrears of compensation paid to the Council. This
deficit will increase to about Rs. 18,000/- Property tax is
now levied at the rate of 2½ per cent per half year and this
comprises of

2½ per cent as Education tax.
1½ per cent as Lighting tax and
1½ per cent as scavenging tax.
4 per cent for general purposes.

3. It is not possible to increase the rate of tax
any further nor is there any chance of economising expenditure
to cover up the deficit. There is therefore no other way of
meeting the deficit unless the Government extends their
helping hand and increase the subsidy paid to the Council. In
this connection I submit that though the number of schools
and the number of teachers have increased than what they were
about 2 decades back, recurring annual grant paid by the
Government remains stationary.

3. I therefore request that the Government may be
pleased to enhance the recurring grant paid to the Council
under the proviso to section 37 of the Elementary Education
Act and to pay grant under section 37 of the above Act
equivalent to the Education tax collected every year so that
general funds may not be diverted to meet the deficiency
in the Elementary Education account curtailing the amenities
to be provided to the public.

4. The particulars called for in the Government
memorandum are submitted below.

(2) The actual opening balance of the
Elementary Education Fund on
1-4-47. 11870-14-11.

(1) Additional expenditure on account
of the revision of scales of pay
which should include expenditure Rs. 6041-00-00
on giving retrospective effect to
the schools from 1-1-1947.

(P.T.O.)

-2-

(iii) Anticipated closing balance for 1947-48
with reference to the budget of 1947-48 - 18441.

(iv) Proposals for avoiding the deficit:- Deficit
can be avoided only if the Government subsidy both under
section 37 and the proviso to that section are increased.

(v) Rate of education tax levied in the Municipality. 2½ per cent
per half year
on the rental
value of
buildings
only.

Forwarded

CHAIRMAN.

P.S.K.7/11/p.

COMMISSIONER.

4

-2-

(iii) Anticipated closing balance for 1947-48 with reference to the budget of 1947-48 - 18441.

(iv) Proposals for avoiding the deficit can be avoided only if the Government subsidy both under section 37 and the proviso to that section are increased.

(v) Rate of education tax levied in the Municipality. 2 1/2 per cent per half year on the rental value of buildings only.

Forwarded

COMMISSIONER.

CHAIRMAN.

P.S.K.V.V.P.

C.No. 88996/47

pp-30f

not put up

Please see 'A' part of the statement of accounts for 1946-47 (Municipality)

The Commr. Tirupattur
Dy. Insp. C.D.C.

(4) 5 E.A.H.C.
E.E. Fund. Pol. cl. Tirupattur - Revised
Scales of pay. Additional expenditure
From the Commr. Tirupattur Dly. No. 5313/47 d 7.11.47

Revised. No. 88996/47-1C1 Edn. d 14.11.47
In S.O. No. 487 Edn. d 6.3.46, The
Pol. cl. Tirupattur was asked to adjust
to the E.E. Fund. a sum of Rs. 14,970 from the arrears
T.M. compensation grant sanctioned to the Council
last year. The Commissioner, Tirupattur Dly.
is requested to state why the amount was
not adjusted to the E.E. Account.
2. A reply should be sent by return
of post.

13.11.47
13.11.47

13/11/47

From
Sri. N.Kannuswamy Naidu B.A.,
Commissioner,
Tirupattur Municipality,
Tirupattur N.A.

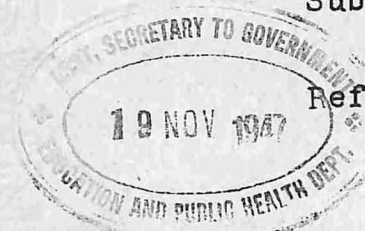
To
The Secretary to Government,
Education and Public Health
Department,
M A D R A S.

R.O.C.B.1. 5313/47

Dated:- 17th November '47.

Sir,

Sub:- Accounts - Elementary Education - funds -
Tirupattur Municipal Council - Revised scales
of pay Additional expenditure.
Ref:- Government Memo No. 88996/47-1-Cl. Edn
dated 14-11-47.



Though in Government Order No.Ms. 487 Education dated 6-3-46 the Government directed the Council to adjust from out of the arrear toll compensation Rs.14970/- to the elementary education funds to meet the anticipated deficit in that account at the end of 1946--47, Rs. 14530-13-0 which was the deficit closing balance of 1946--47 when the budget was revised with reference to the actual closing balance of 1945--46, was got adjusted to Municipal accounts in February 1947. At the time of adjustment of this amount reference was not made to Government Order No.Ms. 487 Education dated 6-3-46 and consequently the amount was, by mistake, taken credit under "A. General account III communications contribution from Government under the Madras Motor Vehicles Taxation Act" instead of taking credit under "Elementary Education account". This is purely a wrong classification of account and a clerical error and I regret the error. This has been pointed out in the recent annual audit also and necessary adjustments are being made now.

2. I now submit a revised statement of particulars called for in the Government Memorandum No. 52511/47-1-C.1.Edn dated 26-7-47.

The closing balance of the Elementary Education funds on 1-4-47 according to the annual account 11870-14-11 of that year.

Amount to be adjusted to Elementary Education funds from the arrear toll compensation as explained in para 1 above. 14530-13--0

Actual opening balance on 1-4-47. 2659 -14--1

2. Additional expenditure on account of the revision of scale of pay which should include expenditure on giving retrospective effect to the revised scale from 1-1-47. 6041--0--0

3. Anticipated closing balance for 1947--48 with reference to the budget of 1947--48 and the actual opening balance on 1-4-47. - 3910-1--11

(P.T.O)

From
Sri. N. Kannawamy Naidu B.A.,
Commissioner,
Tirupattur Municipality,
Tirupattur N.A.
To
The Secretary to Government,
Education and Public Health
Department,
M. A. D. R. A. S.
Dated:- 17th November 1947.
F.O.C.B.I. 5313/47

Sir,

Sub:- Accounts - Elementary Education - Funds -
Tirupattur Municipal Council - Revised scales
of pay Additional expenditure.
Ref:- Government Memo No. 8896/47-1-C.I. Ebn
dated 14-11-47.

17/11/47

Though in Government Order No. Ms. 487 Education dated 6-3-46 the Government directed the Council to adjust from out of the year toll compensation Rs. 14370/- to the elementary education funds to meet the anticipated deficit in that account at the end of 1946-47, Rs. 14330-13-0 which was the deficit closing balance of 1946-47 when the budget was revised with reference to the actual closing balance of 1945-46, was got adjusted to Municipal accounts in February 1947. At the time of adjustment of this amount reference was not made to Government Order No. Ms. 487 Education dated 6-3-46 and consequently the amount was by mistake, taken credit under "A. General account III Motor Vehicles Taxation Act" instead of taking credit under "Elementary Education account". This is purely a wrong classification of account and a clerical error and I regret for the error. This has been pointed out in the recent annual audit also and necessary adjustments are being made now.

2. I now submit a revised statement of particulars called for in the Government Memorandum No. 5251/47-1-C.I. Ebn dated 26-7-47.

The closing balance of the Elementary Education funds on 1-4-47 according to the annual account-11870-14-11 of that year.

Amount to be adjusted to Elementary Education funds from the year toll compensation as explained in para 1 above.

Actual opening balance on 1-4-47.

3. Additional expenditure on account of the revision of scale of pay which should include expenditure on giving retrospective effect to the revised scale from 1-1-47.

3. Anticipated closing balance for 1947-48 with reference to the budget of 1947-48 and the actual opening balance on 1-4-47.

-2-

3, It may thus be seen that even after adjusting the rear toll compensation as advised by Government there will be deficit closing balance on 31-3-47. Besides this there will always be a recurring deficit every year as the annual income, which is almost stationary will be about Rs. 33600/- and the expenditure will be about 50000/- . It was therefore submitted that the only way to meet the deficit is to expect help from the Government.

Forwarded:

CHAIRMAN.

P.S.K.17/11/p.

17/11/47
Kannawamy
COMMISSIONER.

17/11/47

-2-

3. It may thus be seen that even after adjusting the year toll compensation as advised by Government there will be deficit closing balance on 31-3-47. Besides this there will always be a recurring deficit every year as the annual income, which is almost stationary will be about Rs. 33600/- and the expenditure will be about 50000/- It was therefore submitted that the only way to meet the deficit is to expect help from the Government.

Forwarded:

CHAIRMAN.

P.S.K.17/11/p.

COMMISSIONER.

C.No. 88996 (47)

(T)
11-3-47
11-9-47

Page 1127

Book No. 17 (at Tirupattur)

(7) 4 E.S.H.(C)

Tax - Education - Mch. cl. Tirupattur - Revised scales of pay and grant of advance increments to teachers - Enhancement to meet additional expenditure -

Orders issued -

G.O.No. 975 E.dn. d 10.5.47
" 1154 " 5.6.47
" 2035 " 19.9.47

From The Commr. Tirupattur Rpty. No. 5313/47 d 7.11.47 and 17.11.47

Order no. 2688 E.dn. dated, 18.12.47
Ms.

Under sub-section (2) of section 35 of The Madras Elementary Education Act, 1920, as amended. The Govt. direct the Mch. cl, Tirupattur, to alter the rate of levying of this education tax in its area from four and

12
a half per cent per annum to six and a half per cent per annum on the annual rental value of buildings, with effect from 1-10-47.

2. The Commr. Tirupattur Mpl. is informed that the deficit which ~~may be~~ ^{is likely to be} caused on account of the introduction of the revised scales of pay and the grant of advance increments to the E.E. staff should be met from the proceeds of the enhanced rate of education tax ordered in para. 1 above and by adjusting to the E.E. Act, a further sum of Rs. 2500 either from the A.T.C. grant sanctioned to the council in the current year or from the closing balance in the General Account.

3. Necessary proposals for the levy of education tax on agricultural and vacant lands in the municipality should be submitted to the Govt. at an early date.
15/12/47
13/12/47

To the Commr. Tirupattur Mpl. Thos. D.P.J. Examp. G.L.F. L.A. Dept.

From Sri. N. Kannuswamy Naidu, B.A., Commissioner, Tirupattur Municipality, Tirupattur.N.A.

8 13 4
To The Secretary to Government of Madras, Education and Public Health Department, MADRAS.

R.O.C. A1/11278/47.

Dated:- 23--12--47.

Sir, Tax-Property-increased rate of levy of education tax from 1-10-47.



Ref:- G.O. No. Mis. No. 2686, Education dated 16-12-47. (ii) Council Resolution No. 492 dated 22-12-47.

submit herewith a copy of the Council's Resolution No. 492 dated 22-12-47 and solicit orders of Government.

100917

FORWARDED.

C. M. Subramanian 26/12/47

CHAIRMAN. Copy submitted to the Secretary, Local Administration Department, Madras.

M Kannuswamy 23-12-47 COMMISSIONER.

23/12/47

158
(True extract of Resolution No. 492, dated 22-12-47)
.....

pp-11-12-47 (N)
Subject.

Read G.O. No. Mis. No. 2686, Education dated the 16th December 1947, directing the council to alter the rate of levy of education tax from $4\frac{1}{2}\%$ to $6\frac{1}{2}\%$ per annum on the annual rental value of buildings with effect from 1-10-47 and the Commissioner's note thereon.

Resolution.

Read the Government Order. The total tax levied in 1946-47 was 17 per cent and the public were grumbling even for the levy at that rate. Then the tax was increased to 19 per cent per annum from 1-4-47. If the tax is now increased by 2 per cent in the current year itself, it will create displeasure and clamour in the town. Further the demand notices for the second half year of 1947-48 have been issued and served before the receipt of this order. If the tax is increased as per the order supplemental bills will have to be issued and it will cause much displeasure among the public, if two demand notices are issued for the same half year. As the bill books have to be obtained from the Central Press and demand notices have to be issued after writing the bills, February or March 1948 may come away by that time and the collection will be affected. Hence the council unanimously resolved^S to request the Government to give effect to the increase of tax with effect from 1-4-48.

Sd. C.M. Subramania Naidu,
Chairman.
22-12-47.

(True copy)

M. Annudam
23.12.47
Commissioner.

16

True extract of Resolution No. 492, dated 22-12-47

Subject:

Read G.O. No. 100917/47, Education dated the 15th December 1947, directing the Council to alter the rate of levy of education tax from 4% to 5% per annum on the annual rental value of buildings with effect from 1-10-47 and the Commissioner's note thereon.

Resolution:

Read the Government Order, The total tax levied in 1946-47 was 17 per cent and the public were grumbling even for the levy at that rate. Then the tax was increased to 18 per cent per annum from 1-10-47. If the tax is now increased by 5 per cent in the current year itself, it will create displeasure and clamour in the town. Further the demand notices for the second half year of 1947-48 have been issued and served before the receipt of this order. If the tax is increased as per the order supplemental bills will have to be issued and this will cause much displeasure among the public. If two demand notices are issued for the same half year, as the bill books have to be obtained from the Central Board and demand notices have to be issued after waiting the bill's delivery or March 1948 may come away of that time and the collection will be affected. Hence the Council unanimously resolved to request the Government to give effect to the increase of tax with effect from 1-1-48.

Sd. U.M. Subramanya Varma
Chairman
22-12-47

(True copy)

[Signature]

True extract of Resolution No. 492, dated 22-12-47.

C.No. 100917/47

[Handwritten notes and signatures]

(11)

To
The Commr.
Tirupattur Rly.
Thro. the C.B.C.

17
12.11.47 (Ct)
E.F. Fund - Tel. cl. Tirupattur - Revised scales
of pay - Additional expenditure - Enhancement
of education Tax.
From the Commr. Tirupattur Rly. No. 11278/47 d 23.12.47
Memo. No. 100917/47 - 1st Edu. dated, 6.1.48

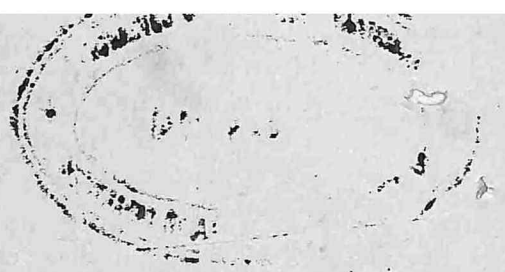
The attention of the Commr. Tirupattur
Municipality, is invited to the orders of
67833/47-3rd Edu. d 26.9.47 on the subject
cited above and he is requested to state
as directed therein why he did not withhold the issue of demand
notices for property tax, for the current half year,
until the orders in G.O. No. 2686 Edu. d 16.12.47
were received by him.

[Handwritten notes and signatures]

[Handwritten notes and signatures]

W. A. Mumford
9.1.48
Commissioner.

20



100917
c.No. 244/68

Issue in section
the

page 119 (N)
page 1-2 of
page 7 of

(12) 21 E 24.4-60

Tax - Edu. Mel. cl. Tirupattur - Revised
scales of pay. Additional expenditure -
Enhancement.

S.O. No. 2686 Edn. d 16.12.67
From the Commr. Tirupattur Rly. No. 11278/67
d 23.12.67 & 8.1.68

Memo. No. 100917/67-3^{cl} Edn. dated 27.1.68

The Commissioner, Tirupattur Rly.,
is requested to submit at once, the proposals
of the Mel. cl. to meet the deficit in the
E.E. Fund^{of the cl.}, in the current year, along with
the B.E. for 1968-69.

2. Pending issue of orders by the
Govt. on the B.E. for 1967-68 and the B.E. for 1968-69
the Commr. may proceed with the collection of
taxes at the existing rate of education tax i.e.
P.T.O.

$$\begin{array}{r} 16.1.48 \\ \hline 16.1.48 \\ \hline \end{array}$$

17/1/68

Book I

To
The Comdr. U. S. Transport
Two. The C. O. C. Rps.
" D. P. G. Sep
" L. A. Dept. Sep
Rps.
stated
28.1.48

Note. Please see the letters of the Commⁿ. Tripartite Rply.
on pages 1-3 and 7 c.f. In the circumstances stated
by him, the question as to how the deficit in the L-L Fund
of the Council in the current year should be met, may be
examined after the Budget of the Council is received.
The draft memo. above is for approval.
L-L-A. may see before ~~in~~ ~~circ~~

17/1/48 S

W/ Smith L.A.



E.W.H. 2111/48-10
19.1.48

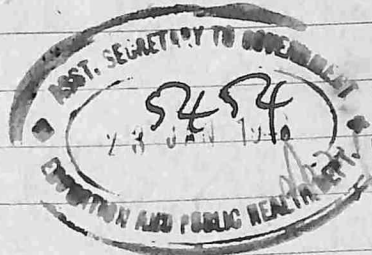
L. A. Dept (Bud I)

23

e1

13

The draft on on pp 1-2 above
may be perused and the file returned
to E & P. H. Co. The general budget
of the year has not yet been
received & examined



L.A. Co. 80-2292-1/Bund I/47.
22.1.68

The draft mens. may issue was.

$$\begin{array}{r} \text{Ans} \\ 26.168 \\ \hline 269.168 \end{array}$$

27/1/68

C.No. 88996/47

pp 1-3 cf

pages 7-9 cf

page 26 of (H)

- incl -

page 10 cf

page 7 cf

14531
11871
2660
1029
1631 ✓

para 4 of 2nd
(H)

5 page 7 cf

(Ascertained from
6041 D.A.)
1188
7229
1631
5598 ✓

page 3 cf

page 26 of (H)

6041
1188

7229
1033
6196

para 2 above

Notes

E & A (C)

(14)

E. E. Fund - Mel. cl. Tirupattur - Revised scales
of pay - Additional expenditure.

From the Comm. Tirupattur Rply. No. 5913/47 d 7.11.47
" " " " d 17.11.47

The E. E. Fund

budget of the Mel. cl. Tirupattur for 1946-47 was
expected to open with a balance of Rs. 1029 and
to close with a Nil balance. The actual opening balance
on 1-4-47 was - Rs. 11,871. In his letter on page 7 cf.
the Comm. Tirupattur Rply. explains the reasons for
the large deficit in the E. E. Acct. for 1946-47. If the
amount of Rs. 14,531, which was wrongly adjusted to
the general account is readjusted to the E. E. Acct., the
budget for the current year is expected to open
with a balance of Rs. 2660 and to close with a
surplus of Rs. 1631. No subsidy was paid to the Council
towards the payment of dearness allowance to the E. E.
staff last year.

2. The additional expenditure on the
revision of scales of pay is Rs. 6041. The Council
has been permitted to grant advance increments to
the E. E. staff. The extra expenditure on this account
is about Rs. 1188. If provision is made for the
entire additional expenditure, the budget is expected
to close with a deficit of Rs. 5598.

3. The Council levies education tax
at $4\frac{1}{2}$ % of p.a. on the annual rental value of buildings
and thereby derives an income of Rs. 14,100 p.a. The
enhancement of tax required to meet the additional
expenditure on the revision of salaries and the grant of
advance increments is by $2\frac{1}{2}$ % of p.a., which is
expected to fetch the Council an additional income
of Rs. 3916 during the current year and an extra
income of Rs. 7833 p.a.

4. D.A. may be requested to state
whether the entire deficit of Rs. 5598 can be
avoided by a further adjustment of a like amount
from the A.T.C. grant sanctioned to the Council

in the current year or by an additional contribution from the general account. If either of these means is not feasible the rate of education tax levied by the Council may be enhanced by $2\frac{1}{2}$ p.a. with effect from 1-10-47, as suggested in para. 3 above.

5. Even after the enhancement of the education tax by $2\frac{1}{2}$ p.a. there will still be a deficit of Rs. 1682 in the current year. In this connection it is submitted that no education tax is levied by the Council on agricultural and vacant lands in this area. The Council may be asked to submit proposals for the levy of education tax on these lands with effect from 1-4-48. If this is done the Council will be in a position to repay during 1948-49, any advance that may be sanctioned to it towards the deficit in the current year. But it may, therefore, be paid an advance of Rs. 1800 for the purpose.

6. L.A. and Finance may see for remarks.

5598
3916
1682 ✓

7893
7229
664 ✓

GRAHAM NO. 88996-201
27-11-47



BAL 10586
payable 5792
5393
x wavy

Please see para 4 of E & P.H. Dept. note above.

The general fund budget of the council for 1947-48 closes with a balance of Rs 5393 after providing for the immediate cost of revised scales of pay to its general staff. There is a balance of Rs 3461 in the arrears toll compensation sanctioned to the council in the current year. The Ely. Edn. account will work at a deficit of Rs 6196 on account of pay revision ^{and advance increments}. An increase of 2% in the rate of education tax will be sufficient to avoid this deficit. The council is levying property tax at the following rates in 1947-48: —

Property tax for general purposes	8% per annum	(15)
Scavenging tax	$3\frac{1}{2}$ %	"
Lighting tax	3%	"
Education tax	$4\frac{1}{2}$ %	"
Total	19%	

This is a high rate for councils which have no water supply or drainage schemes. The conventional rate is 15% per annum. If the rate of education tax is raised by 2% from 1-10-47, the total rate of taxation will ~~be~~ ^{be} 21% per annum. The council cannot levy an adequate water supply and drainage tax to provide for water supply and drainage schemes, as ^{the total} taxation will become very high. An increase in the rate of Education tax by 2% per annum from 1-10-47 may be agreed to. If this is done the deficit in the Ely. Education fund in the current year will be (5598 - 3133) Rs 2,465. The council may be asked to meet this by an additional contribution of a like amount either from arrears toll compensation or from the closing balance in the general fund.

L.No 44741-1D
6/12/47.



5/12/47
Secy
fin
6/12

Finance (Exp A)

The notes on pages 1-3 above may be perused.

2. L.A. have agreed to an enhancement of the rate of education tax by 2% p.a. with effect from 1-10-47, and to an additional contribution of Rs 2465 being made either from the arrears toll compensation or from the general funds to wipe off a deficit which may otherwise be caused in

1947-8 by the revision of salaries.
No advance need therefore be paid to the municipal Council from provincial funds. No remarks are called for in Finance.

HA
12/12/47

12/12/47

Ed H.

to R.H. (C1) Finance 74299-EA.1
12/12/47.

The suggestion of H.A. at 'A' on page 3 ante may be accepted.

2. The additional expenditure on the revision of scales of pay and the grant of advance increments is Rs. 7229. The anticipated additional income on account of the increase of the rate of education tax by 2% p.a. is Rs. 6267 p.a. Hence the additional income will not be adequate to meet the total additional expenditure from next year. But this question may perhaps be examined further in connection with the B.E. for 1948-49. For the present the enhancement of education tax may be limited to 2% p.a. as suggested by H.A. 'P' on p. 3 ante.

3. A draft order is submitted for approval.

15/12/47

15/12/47

15/12/47

15/12/47

15/12/47

15-12-47

