

(1) பக்கங்கரின் எண்ணிக்கை

(2) புதுக்கித் திருப்பிய நாள்

(3) ஆதாரம் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. W. துறை

அரசாணை எண்.

மு. கோப்புத் தாள் எண்.

அச்சகம்

பலவகை

நாள் :

13-2-1893 199

மடிக்கலோ தண்டப்படி கையாளலோ கூடாது.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

384
1

READ—the following paper:—

From J. P. DAVIDSON, Esq., Executive Engineer, South Arcot division, to the
Superintending Engineer, V Circle, dated Cuddalore, 22nd December 1892,
No. 838.

I have the honour, in reply to your letter, No. 648 S.A., dated 15th December 1892, to inform you that there can be no doubt that myself and my subordinates are fully entitled, under Civil Service Regulations, 1st edition, to the claims disallowed by the Examiner, Public Works Accounts, under Civil Service Regulations, 2nd edition.

2. From your letter you would appear to be ignorant that the question of "necessity" in the matter of keeping up camp equipage has been settled long years ago. The rule regarding this was introduced in the year 1883 and the question was at that time decided by Government in favour of Public Works Department officers. If this had not been so, I need scarcely point out that the Examiner, Public Works Accounts, would have disallowed the claims made, either provisionally or outright, till a decision on the point by some properly constituted authority was given; he, however, disallows the claims under "explanation" to article 1164, Civil Service Regulations, 2nd edition, and on this ground alone.

3. I may mention that since February 1891, when I took charge of this division, up to the present time my subordinates and myself have recovered outlay under this head without question and my predecessors and their subordinates have done the same.

4. The point I wish raised is this; up to and inclusive of September last the refund of expenditure up to a limit of daily allowance incurred each day by my subordinates and myself on the upkeep of camp equipage was admissible and had on more than one occasion been admitted by the Examiner, Public Works Accounts, under article 1164, Civil Service Regulations, 1st edition, for any halt at head-quarters between tours not exceeding 10 days in duration, such halt being interrupted by a tour, a tour being an absence from head-quarters of one night or more. By the explanation attached to article 1164 in 2nd edition, Civil Service Regulations, received in my office on the 21st September, a halt at head-quarters instead of being interrupted by an absence of one night or more can be interrupted only by an absence of three nights.

5. This is a very material alteration in the conditions of the virtual agreement existing between Government and the class of officers who maintained permanent camp equipage, and my contention is that it should not have been introduced without these officers being given due and timely notice of the new ruling and the date from which it would come into operation.

6. In my case and that of the subordinates named in the accompanying disallowance list, this unobtrusive introduction of the rule has been the direct occasion of a pecuniary loss more or less serious, while Government have in a sense been pecuniarily gainers, inasmuch as, under the new rule, they refuse to refund expenditure actually incurred, which, under the old rule, they would most certainly have repaid.

7. It is clearly stated in the Travelling Allowance Code that travelling allowance is not to be a source of profit; the converse of this is also, I presume, supposed more or less to hold good and it certainly cannot be the intention of Government that any class of officers should suffer pecuniary loss directly traceable to want of due and timely notice of an alteration in existing rules. The mere issue of the 2nd edition of the Civil Service Regulations can hardly be considered a notice in the sense I mean.

8. I am perfectly confident that if the matter is rightly represented to Government, they will issue orders (1) postponing the operation of the new rule till due

notice has been given to the class of officers it concerns, and (2) authorising the Examiner, Public Works Accounts, to admit all claims admissible under the old rules and incurred *bona fide* in ignorance of the new ruling.

9. I request you will therefore kindly bring the question to the notice of Government and obtain their orders, or, if you prefer it, forward the correspondence which has passed between us on the subject.

No. 7 W.

Submitted, with previous correspondence, to the Chief Engineer for orders.

The ruling of 1883 referred to by Mr. Davidson is presumably G.O., No. 2059 W., dated 27th July 1883, but I do not think it can be taken as interpreting article 1164 (a) of the Civil Service Regulations.

2. With regard to the claims of the upper subordinates, it is to be noted that a subordinate not in charge of a sub-division has no means of knowing what the travelling allowance rules are. I would suggest that the rules applicable to the Public Works Department should be reprinted from the Civil Service Regulations and issued as an appendix to the Code, of which every subordinate is required to keep a copy.

10th January 1893.

(Signed) W. HUGHES,
Superintending Engineer, V Circle.

ENCLOSURES.

From J. P. DAVIDSON, Esq., Executive Engineer, South Arcot division, to the Superintending Engineer, V Circle, dated Cuddalore, 10th December 1892, No. 800.

I have the honour to forward extract from disallowance list of the travelling allowance bill of this division for October.

It will be seen that the items disallowed represent sums actually disbursed by the officers concerned for the upkeep of camp equipage, the disallowance being made under article 1164 (a) — vide "explanation," Civil Service Regulations, 2nd edition.

2. The addition to article 1164 of the "explanation" which finds place in the second edition of the Civil Service Regulations makes so radical an alteration in the conditions as given in the 1st edition of the Civil Service Regulations under which "actual expenses for upkeep of camp equipage" may be claimed, that in common justice a special notice of the new ruling should have been given to all officers whom article 1164 affects, and in this notice a date should have been laid down, on and after which the new rule would have effect. It certainly should not, I submit, have been left for an officer to discover the new ruling for the first time from a disallowance list, as has been the case with myself and the subordinates of this division.

3. The 2nd edition of the Civil Service Regulations was only received in this office on the 21st September. I returned from tour on the 30th of the same month, having been absent 20 days from head-quarters; during July and August I was also absent 20 days each month; during October I was at head-quarters more or less the entire month, due partly to work in the office, partly to the weather. I submitted as usual certain claims for actual expenses which I had incurred in perfect good faith and as much in the interests of Government as of myself and now find that Rs. 21-15-0 of this expenditure is not to be refunded under a ruling which had been for the first time introduced in the month previous to that to which my claim relates and of which ruling Government had given me no notice.

4. I have spoken in the above paragraph of myself, but, of course, what I say applies with equal force to my subordinates and probably to many other officers of the department.

5. I request that you will bring the matter to the notice of Government and ask that the "explanation" attached to article 1164 (a), 2nd edition, Civil Service Regulations, may be held in abeyance till such time as due notice has been given to all officers whom this article concerns, the Examiner, Public Works Accounts, being authorized meanwhile to pass "actual expense claims" in accordance with the 1st edition, Civil Service Regulations.

From W. HUGHES, Esq., Superintending Engineer, V Circle, to the Executive Engineer, South Arcot division, dated 15th December 1892, No. 648 S.A.

I am unwilling to forward to Government your letter, No. 800, dated 10th December 1892, without being able to show conclusively that you would have been entitled to the disallowed charges under article 1164 as it stood in the 1st edition of the Civil Service Regulations. Under this article you and your subordinates were not entitled to make any claim for halts at head-quarters unless the camp equipage was *necessarily* kept up and the explanation (stated to be also applicable to your subordinates) that camp equipage was maintained as much in the interests of Government as of yourself does not meet the case. I do not know what difficulties there are

in getting bandies at Cuddalore or Tindivanam for tours in the district, so am obliged to ask you. If it cannot be shown that there was such degree of necessity for the maintenance of the equipage as Government may think was required by rule 1164, it would, in my opinion, be better to accept the Examiner's disallowance.

Office-note from the Examiner, Public Works Accounts, dated Madras, 31st January 1893, No. 225 C.

[Your office-note No. 168 C., dated 16th January 1893.]

There are two points raised in this correspondence—

(1) By Mr. J. P. Davidson, Executive Engineer, South Arcot division, that the rule in Civil Service Regulations, article 1164, "explanation," should not be applied, unless from a date to be fixed after due notice of its introduction having been given.

(2) By Mr. Hughes, Superintending Engineer, that actual expenses for halts at head-quarters for maintenance of camp equipage should be allowed only when it is difficult to procure camp equipage at short notice and that no officer or subordinate is entitled to actual expenses for halts at head-quarters merely because camp equipage was hired by the month.

2. There is some force in (1); but, on the other hand, it has to be remembered that if a revised edition of Civil Service Regulations allowed any *concessions* from a date prior to its issue to the department, no one would be slow to claim them with retrospective effect.

3. To carry Mr. Davidson's proposal to its logical conclusion, it would be necessary to apply any new rule to each member of the department only from a date from which he personally received a copy of the Civil Service Regulations or any other Code. This would be manifestly unfair in some cases and I am therefore not prepared to support Mr. Davidson's proposal.

4. As regards (2), the interpretation of the rule by Mr. Hughes seems correct. Civil Service Regulations, article 1164 (a), clearly lays down that the actual expense for maintaining camp equipage may be granted when it is necessary to maintain it. The duty of seeing whether it was necessary to maintain camp equipage is one which concerns the controlling officer—please see article 1290, Civil Service Regulations, and G.O., No. 2476 W., dated 4th September 1883.

5. With reference to the last paragraph of the Superintending Engineer's endorsement, it has been my intention to tabulate a statement, giving the rates and conditions under which travelling allowance can be drawn, such as that suggested, but time has not yet been found to commence it.

ORDER—dated 13th February 1893, No. 384 W., Public Works.

The Government agrees with the opinion expressed in para. 1 of the Superintending Engineer's endorsement and approves the suggestion in para. 2, which the Examiner will arrange to carry out.

2. The disallowances referred to in the correspondence must be upheld.

(True Extract.)

Major, R.E.,
Under-Secy. to Govt., P.W.D.

To the Chief Engineer for Irrigation.
" the Superintending Engineer, V Circle.
" other Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyar Project.
" the Examiner, Public Works Accounts.

Exd. C. A. Munisawmy.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of (1893) Madras.
PUBLIC WORKS.

Dated February, 13th.

Recd.

Encl.

G.O., 13th Feb 1893, No. 384 W.

FEBRUARY.

Travelling Allowances

Passing orders on correspondence relative to certain items disallowed by the Examiner, Public Works Accounts, from the travelling allowance bill of the South Arcot division for October 1892 relating to the upkeep of camp equipage by the Executive Engineer and his subordinates.

South Arcot DIVISION.
5-6-93

Extract from List of Disallowances from the Travelling Allowance Bill for the month of October 1892.

No. of items.	Name and designation of Officer or Subordinate.	Particulars of items disallowed.	Amount disallowed.		Reason for disallowance.	Explanation of Officer.	Remarks and final orders of Examiner.
			Rs.	A. P.			
1	Mr. J. Davidson Executive Engineer	Actual expenses 15th to 24th and 29th to 31st October 1892 at Rs. 10-0-0 = 21-15-	21	15		384 3	
2	V. Kothandapany Mud. Sub Engineer	Actual expenses 11th, 13th, 14th, 15th, 17th and 20th October 1892 at 1/10 = Rs. 2-8-	2	8	1 to 3 vide Civil Service Regulations article 1164 (b) Explanation 2nd edition.		
3	Sergeant P. Murphy Quartermaster 1st grade	Do - 2nd, 11th, 13th, 14th, 15th, 17th and 20th October 1892 at 1/10 = Rs. 1-6-0	1	6	1841 Leave granted by Executive Engineer for Examinee P. W. Accounts Madras.		
						(See Extract)	

Examiner, P. W. Accounts, Madras. 8/10/92
Executive Engineer, South Arcot Division.
P. W. Accounts, Madras.

NOTES.

REFERENCE TO P. W. D. CODE.

Chapter XIV, Section (ii), paras. 32 and 34.

1. Disallowances from salary, travelling allowances and contingent bills of a division or office, will be neatly entered in this form by the Auditor and sent to the Deputy Examiner or Examiner for approval.

2. The reason for disallowance should be stated concisely and to the point, and should always give the ruling of the Public Works Code or Civil Service Regulations or Government orders under which the amounts claimed are objected to. All items provisionally passed, or items the audit of which is deferred for the want of information, should be so mentioned, and each item of disallowance should be marked by a distinguishing number.

3. On the disallowance list being duly passed by the Examiner or Deputy, alterations made in the bills will be noted in red ink over the original entries in the register of salaries, travelling allowances, or contingencies, as the case may be, the number of the item in the list being quoted opposite to the item in the register in the column provided for the purpose in the different parts of the forms concerned.

4. After it has been entered briefly in the register, the disallowance list will be forwarded to the office or division concerned for explanation.

5. All replies to disallowances must be written on this statement in the column provided for the purpose, and forwarded to the Examiner, who will return the statement to the drawer of the bill with his decision recorded on it. Further references, if necessary, and the Examiner's final decision, should also be entered briefly, under each item objected to, in the register.



PUBLIC WORKS DEPARTMENT, MADRAS

DIVISION South Arcot

MONTH October 1892

List of Disallowances from
Travelling Allowance bill.

No. 51

Dated the 29 November 1892.

Forwarded to the Executive Engineer
South Arcot Division

for necessary explanation and return.

No.

Dated the _____ 189 .

Returned to the Examiner, P. W. Accounts,
Madras, with necessary explanation.

No.

Dated the _____ 189 .

Forwarded to the _____

for information.

30 838

South Arcot Division
Executive Engineer's office
Cuddalore 22nd December 1892

From

J. P. Davidson Esquire.

Executive Engineer South Arcot Div

The Supt Engineer & file

Sir

I have the honor in reply to your letter 30 648 S. 15th Decr. 1892 to inform you that there can be no doubt that myself and my Subordinates are fully entitled under Civil Service Regulations, 1st edition, to the claims disallowed by the Examiner, P. W. Accounts under C. S. Regulations Edition II.

2. From your letter you would appear to be ignorant that the question of "necessity" in the matter of keeping up camp equipage has been settled long years ago; the rule regarding this was introduced in the year 1883 and the question was at that time decided by Government in favor of D. P. W. officers; if this had not been so, I need scarcely point out that the Examiner P. W. Accounts would have disallowed the claims made either provisionally or outright till a decision on the point by some properly constituted authority was given; he, however, disallows the claims under "Explanation" to Article

Article 1164 Civil Service Regulations Edition II
and on this ground alone.

3. I may mention that since February 1891
when I took charge of this Division up to the
present time my subordinates and myself have
recovered outlay under this head without ques-
-tion and my predecessors, and their subordi-
-nates have done the same.

4. The point I wish raised is this; up to and
inclusive of September last the refund of ex-
-penditure up to a limit of daily allowance
incurred each day, by my subordinates and
myself, on the up keep of Camp equipage was
admissible, and had on more than one occasion
been admitted by the Examiner P. M. Accounts
under Article 1164 Civil Service Regulations, in
addition I for any halt at headquarters betw-
-ween towns, not exceeding 10 days in duration,
such halt being interrupted by a tour, a tour
being an absence from headquarters of one
night or more. By the explanation attached
to Article 1164 in 2^d edition Civil Service Regu-
-lations, received in my office on the 21st Sep-
-tember, a halt at headquarters instead of being
interrupted by an absence of one night or more,
can be interrupted only by an absence of 3 nights.

5. This is a very material alteration in the
conditions

conditions of the virtual agreement existing
between Government, and the class of officers,
who maintained permanent Camp equipage,
and my contention is that it should not have
been introduced without these officers being given
due and timely notice of the new ruling and
the date from which it would come into opera-
-tion. 384

6. In my case and that of the subordinates
named in the accompanying disallowance
list, this unobtrusive introduction of the rule
has been the direct occasion of a pecuniary
loss more or less serious, while Government
have in a sense been pecuniarily gainers, in
as much as, under the new rule they refuse
to refund expenditure actually incurred, which,
under the old rule, they would most certainly have
repaid.

7. It is clearly stated in the Travelling Allow-
-ance Code, that travelling allowance is
not to be a source of profit, the converse
of this is also, I presume, supposed more
or less to hold good, and it certainly cannot
be the intention of Government that any
class of officers should suffer pecuniary loss
directly traceable to want of due and timely
notice of an alteration in existing rules. The
mere issue of the 2^d edition of the C. S. Regulations
can

can hardly be considered a notice in the sense I mean.

8. I am perfectly confident that if the matter is rightly represented to Government, they will issue orders (1) postponing the operation of the new rule till due notice has been given to the class of officers it concerns, and (2) authorising the Examiner P.W. Accounts to admit all claims admissible under the old rules and incurred bona fide in ignorance of the new ruling.

9. I request you will therefore kindly bring the question to the notice of Government and obtain their orders, or if you prefer it, forward the correspondence which has passed between us on the subject.

I have &c

1891 J. P. Davidson

Executive Engineer

G.O. 2059

1. Submitted with previous correspondence to the Chief Engineer for orders. Enclosures

The ruling of 1883 referred to by Mr Davidson is presumably G.O. 2059 of 27 July 1883 but I do not think it can be taken as interpreting Article 1164 (a) of the Civil Service Regulations.

W.H.

2. With regard to the claims of the ~~Upper~~ Subordinates it is to be noted that a Subordinate not in charge of a Sub Division has no means of knowing what the travelling allowance rules are. I would suggest that the rules applicable to the P.W. Department should be reprinted from the C.S. Regulations and issued as an appendix to the Code of which every subordinate is required to keep a copy.

384
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W. Hughes

Supply Engineer & Civil

10 January 1893

Ch

81
P. W. CURRENT No. 218

927/93
The Supy. Engineer
Fifth Circle

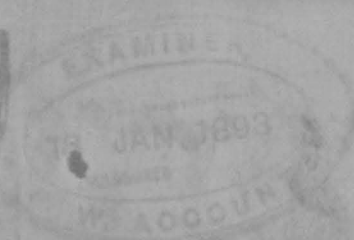
To
The Chief Engineer
P. W. Dept.

Dated 10th 2 January/93
Recd 11th 8 January/93

Circle 2

No. 7 B.
Mr Davidson & his
Subordinates.

Submits certain cor-
respondence regarding
the claims disallowed
by the Examiner relating
to — for orders.



No. 168 C of 16 - January 1893

To C

For favour
of remittance

For
15th 93
14/1/93

70 800

South Arctic Divisional Office
Cuddalore 10th December 1892

From
J. R. Davidson Esquire
Regent Engineer South Arctic

384
7 to

The Supy. Engineer & Circle

Sir
I have the honor to forward extract
from disallowance list of the Travelling
Allowance Bill of this Division for October.

It will be seen that the items disallowed
represent sums actually disbursed by the officers
concerned for the up keep of Camp equipage,
the disallowance being made under Article
1164 (a) vide "Explanation" Civil Service
Regulations Second Edition.

2 The addition to Article 1164 of the "Expla-
-nation" which finds place in the second
edition of the Civil Service Regulations makes
so radical an alteration in the conditions, as
given in the First edition of the Civil Service
Regulations, under which "Actual expenses
for up keep of Camp equipage" may be
claimed, that in common justice a special
notice of the new ruling should have been given
to all.

to all officers whom Article 1164 affects -
and in this notice a date should have
been laid down, on and after which, the
new rule would have effect. It certainly
should not, I submit, have been left for
an officer to discover the new ruling for
the first time from a disallowance list
as has been the case with myself and the
subordinates of this Division.

3. The second edition of the Civil Ser-
vice Regulations was only received in
this office on the 21st September I returned
from tour on the 30th of the same month,
having been absent 20 days from head-
quarters; during July and August I was
also absent 20 days each month. During
October I was at head quarters more or
less the entire month; due partly to
work in the office, partly to the weather.
I submitted as usual certain claims for
actual expenses which I had incurred in
perfect good faith and so much in the
interests of Government as of myself and
now find that Rs 21-15-0 of this expen-
diture, is not to be refunded under a
ruling, which has been for the first time
introduced

introduced in the month previous to that to which my
claim relates, and of which ruling Government had
given me no notice.

4. I have spoken in the above paragraph of myself,
but of course, what I say applies *with* equal force
to my subordinates, and probably to many other
officers of the Department. 35/6

5. I request that you will bring the matter to
the notice of Government and ask that the
"explanation" attached to Article 1164 (a) 2nd edition
C. S. R. may be held in abeyance till such
time as due notice has been given to all officers
whom this article concerns, the Examiners
P. W. Accounts being authorized meanwhile
to pass "Actual expense claims" in accordance
with the 1st edition C. S. R.

I have &c

1891 J. P. Davidson
Executive Engineer

30 648 S. A
15-12-92.

From Mr. Hughes Esquire Supt. Engineer & Office
to The Executive Engineer South Arcot.

Sir

I am unwilling to forward to Government
your letter 32800 of 10th Decr. 1892 without being able
to show conclusively that you would have been entitled
to the disallowed charges under Article 1164 as it
stood

stood in the first edition of the C. S. Regulations.
Under this Article you and your Subordinates were
not entitled to make any claim for halts at head
quarters unless the Camp equipage was necessarily
Kept up and the explanation (states to be also
applicable to your Subordinates) that camp equipage
was maintained as much in the interests of Govern-
ment as of yourself does not meet the case.
I do not know what difficulties there are in
getting bandies at Cuddalore or Indivanam
for tours in the District so am obliged to
ask you. If it cannot be shown that
there was such degree of necessity for the
maintenance of the equipage as Government
may think was required by rule 1164 it
would in my opinion be better to accept
the Examiner's disallowance.

I have &c
W. Hughes
Supt Engr & file

917 / True Copy /

W. Hughes

10 January 1893 Supt Engr & file

KEEP-WITH

CURRENT No.

dated

189

(C. No. 1201.)
8

GOVT.
OF MADRAS.

1893

(P. W.
DEPT.)

EXAMINER, P. W. ACCOUNTS.

Madras, 31 January

1893.

OFFICE NOTE No. 225 C

To

W.

Your office note No. 168 C, dated
18th. January 1893.

There are two points raised in
this correspondence.

- (1) by Mr. J. P. Davidson Executive En-
gineer South Arcot Division that
the rule in Civil Service Regula-
tions article 1164 "Explanation"
should not be applied unless from
a date to be fixed, after due no-
tice of its introduction having
been given.
- (2) by Mr. Hughes Supg. Engineer that
actual expenses for halts at head
quarters for maintenance of camp
equipage should be allowed only
when it is difficult to procure
camp equipage at short notice and
that no officer or subordinate is
entitled to actual expenses for
halts at head quarters merely be-
cause camp equipage was hired by
the month.

2. There is some force in (1); but on the other hand, it has to be remembered that if a revised edition of Civil Service Regulations allowed any concessions from a date prior to its issue to the Department, no one would be slow to claim them with retrospective effect.

3. To carry Mr. Davidson's proposal to its logical conclusion, it would be necessary to apply any new rule to each member of the department only from a date from which he personally received a copy of the Civil Service Regulations or any other Code. This would be manifestly unfair in some cases, and I am therefore not prepared to support Mr. Davidson's proposal.

4. As regards (2), the interpretation of the rule by Mr. Hughes seems correct. Civil Service Regulations article II 84(a) clearly lays down that the actual expense for maintaining camp equipage may be granted when it is necessary to maintain it. The duty of seeing whether it was necessary to maintain camp equipage is one which concerns the Controlling Officer—Please see article I 290 Civil Service Regulations and G.O. No. 2478 W. dated 4th. September 1883.

5. With reference to the last paragraph of the Superintending Engineer's endorsement, it has been my intention to

tabulate a statement giving the rates and conditions under which travelling allowance can be drawn, such as that suggested, but time has not yet been found to commence it.

384
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T. Pica

C.

2031/1
(9063)

384 W.d/13th February 1893.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

From the S. E. V. circle No. 7. W.d/10th January 1893
 " " Ex. P.W. accts. " " 225.C d/31st Jan'y. 1893

384
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The Govt. agrees with the opinion expressed in para 1 of the Supty. Engrs en-
 = dorsement & approves the suggestion in para 2, which the Examiner will arrange to carry out.
 2. The disallowances referred to in the correspondence must be upheld.

10 Feb

8/2/93

over files

S.E. V. circle ✓ 9/3/93
 Ex. P.W. accts.
 other papers suggested
 comm. forwarded to Govt.
 that Engrs for P.W. Engrs

Wm

For orders

for W
3/2/93

all
12/2/93

Begin with two papers on both points.
 Then in no rule to be followed in the C.R.
 Have a big extension 4 Feb

168. C.d/16-1-93 ✓
 2059. W.d/27-7-93 ✓
 1652. W.d/13-6-83 ✓

Am. 3/2 Rd. 4/2/93

CN^o 927

Govt. of Madras.
PUBLIC WORKS.

Dated

11/7/93

Recd.

Encl.

G.O. 13. July 1893. No. 3841

Travelling Allowances

Passing orders and
correspondence relative
to certain items dis-
allowed by the Ex^r P.W.
from the travelling
allow bill of the S. Area
Division for October 92
relating to the upkeep
of camp equipment by
the Executive Eng^r
and his intimates

70
4

C. 14/2

P. 14/2