

(1) Number of pages 32
(2) Date of repair _____
(3) Initials of the Referencer _____

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	1442	Press
B.P. No.		Mis.
Dated	16. 4. 1877	197

Not to be folded or roughly handled

Read the following papers:—

No. 356. Proceedings of the Board of Revenue, dated 19th February 1877,
No. 689:—

Read the following Proceedings of the Madras Government, dated 9th November
1876, No. 1,609, Revenue Department:—

ABSTRACT.—*Delay in Audit Work in the Revenue Board Office.*—Referring letter
from the Accountant-General reporting on —, and requesting the Board to state the
extent of such work in their Office, and to report opinion on the practicability of its
transfer to the Accountant-General.

THE audit work done in the Board's Office consists of the examination of the bill
and vouchers of the following items of charges:—

- | | |
|--|---|
| 1. Country stationery. | 20. Funeral charges of paupers. |
| 2. Carriage of records, &c. | 21. Carriage of unclaimed property. |
| 3. Charges for binding books. | 22. Diet of lunatics under examination. |
| 4. Purchase and repair of furniture. | 23. All printing charges. |
| 5. Peons' belts, badges, and table cloth. | 24. Stamp charges. |
| 6. Official postage. | 25. Relief works. |
| 7. Remittance charges within and beyond districts. | 26. District tappal contingencies. |
| 8. Purchase of periodicals and books. | 27. Office rent. |
| 9. Service telegrams. | 28. Municipal tax paid on Government buildings. |
| 10. Purchase of land by Government for arrears of revenue. | 29. Travelling allowance of officers. |
| 11. Law charges. | 30. Do. do. of establishment. |
| 12. Fees for registering title-deeds and security bonds. | 31. Do. do. of Medical Officer attached to the Revenue Department |
| 13. Reward to informers of concealed cultivation. | 32. Process service charges. |
| 14. Pearl bank contingencies. | 33. Temporary establishments. |
| 15. Miscellaneous charges. | 34. Death and Birth Registration contingencies. |
| 16. All salt charges. | 35. Survey, demarcation, and settlement charges. |
| 17. Customs charges. | 36. Petty construction and repair under Land Revenue, Customs and Salt. |
| 18. Reward for killing wild animals. | |
| 19. Charges for stamping weights and measures. | |

2. Charges of this kind were audited by the Board prior to the change of the system of audit in the Civil Auditor's Office, which took place in 1856 when the work was transferred to that office where it continued to be performed till 1860. In that year, however, Mr. Balmain, the Civil Auditor, having represented that he had not the means of satisfying himself as to the correctness and expediency of the charges,

G.O., 5th November 1860, No. 2,047.

and that the work was one which ought properly to devolve on the Board of

Revenue, the Government directed its re-transfer to the Board's Office.

3. If the Accountant-General is now willing to undertake the audit, the Board have no objection to the transfer of the work, but they are unable to recommend it. A departmental audit was considered necessary by Government to check wasteful expenditure, and the reasons which were advanced in support of this view have not, the Board believe, lost any of their force at the present date, and, if the Board's counter-signature to the bills be still considered necessary, it is clear that the detailed audit should be done in the Board's Office.

*Proceedings of the Madras Government, Revenue Department,
16th April 1877.*

4. The number of bills received monthly is about 450, and the establishment

	RS.
1 Clerk	70
1 Do.	40
1 Do.	35
1 Do.	25

employed in auditing them is as shown in the margin. Each bill consists of a number of items, sometimes amounting to as many as 400, and each item has to be examined, compared with the voucher, and the calculation checked. The work from

the commencement was undoubtedly heavy

Bills from two new districts, Madras and Nilgiris.
Do. Superintendent of Government Farms.
Do. Dr. Rattan, on special duty.
Do. Inspector of Cattle-disease.
Do. Supervisor of Government Press for packing and despatching printed forms to districts.
Do. for experimental cultivation of salt in some districts.
Do. for destruction of salt modas in Cuddapah and Kurnool.
Do. for flood relief works in Nellore.
Do. of Kavalgars in Nellore.
Do. of Revenue Processes.
Invoices from Public Works Workshop for articles supplied to Collector.

	RS.
October 1876 ...	50
November ...	100

	60
Total ...	210

Bills received under wrapper from the Accountant-General.

considering the establishment employed, and the additions made from time to time as shown in the margin have rendered it still more so; indeed the Board had it at one time in contemplation to apply for an additional establishment, but deferred doing so in the hope that the rules of 1873 which rendered the examination of vouchers for items less than Rs. 10 unnecessary would give material relief. The relief has not been as great as was anticipated, but by continual efforts the arrears which had previously accumulated have been reduced to about one-third of what they were formerly, the bills now remaining unaudited being 210 as shown in the margin. The Board have arranged for

the remaining arrears being cleared off at an early date, but they fear that the numerous bills in connection with relief works which are being undertaken in several districts will retard progress.

(A true Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

REFERRED to the Accountant-General for remarks.

FORT ST. GEORGE,
13th March 1877.

(Signed) D. F. CARMICHAEL,
Secretary to Government.

No. 357. From L. C. PROBYN, Esq., Accountant-General, Madras, to the Secretary to Government, Revenue Department, Fort St. George, dated 20th March 1877, No. 957.

I HAVE the honor to return the original papers received with your endorsement, No. 1,491, dated 13th March 1877, and, in reply, beg to offer the following remarks.

2. The charges detailed in paragraph 1 of the Board's Proceedings may be classified as follows:—

(a.) Ordinary contingent charges, regarding which the only check against wasteful expenditure that appears necessary is to fix the amount of the budget

*Proceedings of the Madras Government, Revenue Department,
16th April 1877.*

grant for the district for the major head of service for the year, allowing the Collectors power to spend up to that limit, subject to any general rules which may be prescribed by competent authority. Such charges comprise Nos. 1, 2, 3, 4, 5 (with the exception of purchase of furniture and badges), 9, 15, 20, 21, 22, 23, and 26 of the Board's list.

(b.) Charges which are only admitted, under special orders, either of the Board or of the Government. Such are 8, 10, 11, 12, 13, 27, 28 and 33.

(c.) Charges incurred under prescribed rules which require to be audited with reference thereto. Such are 6, 18, 29, 30, and 31.

The items not detailed above (except No. 7, which can manifestly be best audited in this office) can probably all be brought under one or other of the above heads.

3. In regard to class (a), the check alluded to can be exercised just as well by this office as by the Board. Any further check is, I respectfully submit, not only troublesome and fruitless, but interferes with the action and responsibility of Collectors and officers similarly situated, to trust whom, in such petty matters, is the best policy of the Government. In regard to class (b), it is presumed that it would be no greater trouble for the Board to communicate charges which it sanctions to this office than to its own audit branch; and, if this be so, the audit can be as conveniently done by this office as by the Board. In regard to class (c), the Board may, perhaps, exercise some general control which this office would have difficulty in asserting in the way of taking notice of heavy charges for official postage; of needless travelling on the part of officers and establishment; and of unusually heavy expenditure in connection with the destruction of wild beasts, &c. If such control has hitherto been exercised, and if its continuance be desired, it would, perhaps, be sufficient if the Board exercises it, in future, by a careful review of the Budget Estimates at the commencement of each year, within the limits fixed, in which the charges would be audited.

4. The above remarks will show, I think, that the audit can be efficiently exercised in this office; and the present arrangement is certainly inconvenient. The bills are, as His Grace in Council has been already made aware, constantly delayed, and a very considerable amount of needless correspondence is caused by the disallowances of the Board, and the subsequent correspondence regarding such disallowance having to be communicated to this office.

5. I would therefore suggest, for the consideration of His Grace the Governor in Council, that, from the commencement of the official year 1877-78, all charges now audited by the Board should be audited by this office; and that as soon as the bills of 1876-77 have been completed, the establishment at present entertained by the Board for the purpose be transferred to this office.

REFERRED to the Board of Revenue for any further remarks they may wish to offer.

FORT ST. GEORGE,
24th March 1877.

(Signed) H. B. GRIGG,
Acting Under Secy. to Govt.

*Proceedings of the Madras Government, Revenue Department,
16th April 1877.*

No. 358. Proceedings of the Board of Revenue, dated 6th April 1877.

Read endorsement of the Acting Under Secretary to Government, dated 24th March 1877.

ABSTRACT.—Referring to the Board of Revenue for further remarks on letter from the Accountant-General, dated 20th March 1877, No. 957, suggesting that the audit of contingent charges be audited by his office, and that the establishment at present entertained by the Board be transferred there.

THE Board admit the force of the Accountant-General's arguments, especially in regard to charges falling under classes (a) and (b); as regards class (c), they observe that the budget allotments cannot be so fixed as to dispense with the necessity for careful scrutiny of the charges, it being impossible to exercise control over the expenditure under such heads as travelling allowances to officers and establishments merely by a careful review of the estimates; individual claims must be dealt with as they arise. The new rules embodied in Circular Order No. I of 1876, however, provide more clearly for rapid travelling in the case of covenanted officers, and the necessity for the exercise of a discretionary power in admitting or rejecting claims is not likely to arise so frequently as formerly. There is a further ground on which it seemed desirable that the Board should retain the audit of travelling allowance bills, viz., that the Board have had no other means of noting the movements of district officers since the discontinuance of the special returns under G.O., 15th August 1870, No. 1,260. It does not appear necessary, however, to make an exception in the case of travelling allowance bills on this account, and the Board think that the effect of the change of system proposed may be tried. They will be prepared to transfer the establishment employed on audit in their office, viz, four clerks, when the bills for 1876 and 1877 have been audited, which will probably be about the end of May.

(True Extract.)

(Signed) C. A. GALTON,
Sub-Secretary.

No. 359. ORDER THEREON, 16th April 1877, No. 1,442.

Miscellaneous.

THE Government sanction the transfer to the Accountant-General's Office of the audit work now performed by the Board, together with the establishment maintained by the Board for this duty, so soon as the bills for 1876-77 have been disposed of.

2. The Government are prepared to sanction the re-introduction of returns of marching by Revenue Officers, should the Board desire it.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Officiating Chief Secretary.

To the Board of Revenue.
„ the Accountant-General.
Etd. A. F. Goodall.

Audit work performed by the Board of Revenue. Sanctioning the transfer to the Accountant-General's Office of the establishment, so soon as the bills for 1876-77 have been disposed of.

APRIL.
Nov. 336-359.

G.O., 16th April 1877, No. 1,442.

Dated April 1877.

Recd.

cc, to, for.

THE BOARD OF REVENUE.

REVENUE.

Govt. of 1877

No. 689.
PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th February 1877.
Read the following Proceedings of the Madras Government, dated 9th November 1876, No. 1,609, Revenue Department:—
ABSTRACT.—*Delay in Audit Work in the Revenue Board Office.*—Referring letter from the Accountant-General reporting on —, and requesting the Board to state the extent of such work in their Office, and to report opinion on the practicability of its transfer to the Accountant-General.

THE audit work done in the Board's Office consists of the examination of the bills and vouchers of the following items of charges:—

- | | |
|--|---|
| 1. Country stationery. | 20. Funeral charges of paupers. |
| 2. Carriage of records, &c. | 21. Carriage of unclaimed property. |
| 3. Charges for binding books. | 22. Diet of lunatics under examination. |
| 4. Purchase and repair of furniture. | 23. All printing charges. |
| 5. Peons' belts, badges, and table cloth. | 24. Stamp charges. |
| 6. Official postage. | 25. Relief works. |
| 7. Remittance charges within and beyond districts. | 26. District tappal contingencies. |
| 8. Purchase of periodicals and books. | 27. Office rent. |
| 9. Service telegrams. | 28. Municipal tax paid on Government buildings. |
| 10. Purchase of land by Government for arrears of revenue. | 29. Travelling allowance of officers. |
| 11. Law charges. | 30. Do. of establishment. |
| 12. Fees for registering title-deeds and security bonds. | 31. Do. of Medical Officers attached to the Revenue Department. |
| 13. Reward to informers of concealed cultivation. | 32. Process service charges. |
| 14. Pearl bank contingencies. | 33. Temporary establishments. |
| 15. Miscellaneous charges. | 34. Death and Birth Registration contingencies. |
| 16. All salt charges. | 35. Survey, demarcation, and settlement charges. |
| 17. Customs charges. | 36. Petty construction and repair under Land Revenue, Customs and Salt. |
| 18. Reward for killing wild animals. | |
| 19. Charges for stamping weights and measures. | |

2. Charges of this kind were audited by the Board prior to the change of the system of audit in the Civil Auditor's Office, which took place in 1856 when the work was transferred to that office where it continued to be performed till 1860. In that year, however, Mr. Balman, the Civil Auditor, having represented that he had not the means of satisfying himself as to the correctness and expediency of the charges, and that the work was one which ought properly to devolve on the Board of Revenue, the Government directed its re-transfer to the Board's Office.

3. If the Accountant-General is unwilling to undertake the audit, the Board have no objection to the transfer of the work, but they are unable to recommend it. A departmental audit was considered necessary by Government, to check wasteful expenditure, and the reasons which were advanced in support of this view have not, the Board believe, lost any of their force at the present date, and, if the Board's counter-signature to the bills be still considered necessary, it is clear that the detailed audit should be done in the Board's Office.

15th; Council meets

4. The number of bills received monthly is about 450, and the establishment

1 Clerk	Rs. 70
1 Do.	40
1 Do.	35
1 Do.	25

the commencement was undoubtedly heavy considering the establishment employed, and the additions made from time to time as shown in the margin have reduced it still more so; indeed the Board had it at one time in contemplation to apply for an additional establishment, but deferred doing so in the hope that the rules of 1873 which rendered the examination of vouchers for items less than Rs. 10 unnecessary would give material relief. The relief has not been as great as was anticipated, but by continual efforts the arrears which had previously accumulated have been reduced to about one-third of what they were formerly, the bills now remaining un-audited being 210 as shown in the margin. The Board have arranged for the remaining arrears being cleared off at an early date, but they fear that the previous bills in connection with relief works which are being undertaken in several districts will retard progress.

October 1876 ...	Rs. 50
November ...	100
	60
Total ...	210

Bills received under wrapper from the Accountant-General.

(A true Extract.)

To the Secretary to Government, Revenue Department.
Exd. A. Grubert.

Acting Sub-Secretary.

1877. Dec 11

BOARD OF REVENUE,
MADRAS. No. 689

PROCEEDINGS, 19th FEBRUARY 1877, No. 689.

Received 28 Feb 1877

FEBRUARY.
No. 689.

Audit Work done in Revenue Board Office.—
Submitting to Government report called for regarding extent of —, and stating that Board are unable to recommend transfer of the same to Accountant-General.

Approved by the Audit Office
for transfer to the Revenue Board
12/2/77

No. 5,823.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st September 1870.

Read the following Proceedings of the Madras Government, dated 15th August 1870, No. 1,260.
Revenue Department:—

No. 256. Read the following Proceedings of the Board of Revenue, dated 27th June 1870, No. 4,416.

Read the following Returns showing the occasions on which the several Revenue Officers were absent from their head-quarters, during the quarter ending 31st March 1870.

From the Collector of Ganjam,	dated 8th April 1870.	
Vizagapatam,	21st	No. 117.
Godaverry,	21st	
Kistna,	12th	
Nellore,	27th	
Cuddapah,	3rd May	
Bellary,	26th April	
Kurnool,	13th	No. 179.
Madras,	23rd May	
North Arcot,	4th	
South Arcot,	23rd April	
Tanjore,	30th	No. 82.
Trichinopoly,	22nd	
Madura,	12th	No. 114.
Chingleput,	2nd May	No. 192.
Coimbatore,	3rd	
Salem,	28th April	
South Canara,	29th	
Malabar,	15th	
	21st	
the Commissioner of the Neilgherries,	9th	

RESOLVED that the above Returns be submitted to Government, with reference to their Order, dated 6th August 1866, No. 1,968.

2. In North Arcot, Tanjore, Tinnevely, Coimbatore, and South Canara, Assistants appear to have been kept too continuously at head-quarters.

No. 257. ORDER THEREON, 15th August 1870, No. 1,260.

Miscellaneous.

Recorded.

2. The submission of these Returns to Government need not be continued, but

they should be carefully scrutinized in the Board's Office.

(True Extract.)

(Signed) H. E. STOKES,
Under-Secretary to Government.

To the Board of Revenue.

15/2/77 correct

ORDERED to be recorded.

2. The "Extra Tentage bill" will be slightly extended so as to include all the information required by this Return. Collectors need not therefore submit it separately after the close of this quarter (September 30th).

(True Extracts.)

(Signed)

J. B. PENNINGTON,
Acting Sub-Secretary.

(True Copy.)

(Signed)

J. T. MAYNE,
First Assistant.

To all Collectors.

Exd. T. Cartledge.

Received

Encl.

PROCEEDINGS, 21ST SEPTEMBER 1870, No. 6, 823.

Board of Revenue,
MADRAS.

1870.

SEPTEMBER.

No. 5, 823.

Absence of Revenue Officers from their head-quarters.—Collectors directed to discontinue submission of quarterly Returns showing after close of quarter ending 30th September 1870.

Prody B. Res. 19th Feb 75
M 689

Letter from the Acc. Genl
20th March 77

The above papers upon the
the audit work now done
in the B's office & the
practicability of its transfer
to the Acc. Genl's office.

The Board say that if the
Genl. is willing to undertake
the work they have no
objection to the transfer
tho' they cannot recommend
it. W. Probyn is

strongly in favour of the
transfer & his case seems
good. The chief
difficulty relates to the
items claimed & his order
(c) - over which the
B's control seems

Secretary - the the
speedier check of
the Ad. Dpt. may
be a great asset
compensate for the
loss of departmental
scrutiny -

If the transfer is
approved orders are
requested in the
arrangements for transfer
of Estab. proposed by
W. Proby

\$7
20.3.77

\$7

Send to Mr. Hurdleston
prior to his departure - the
Bk of Rec & as Financial
Sec: & Gov: will enable him to
advise authoritatively

21/3

22/3 W.
Apr. Mr. Boly is to the
the H. & prang for the
they may wish to offer.

C. 21/3/77 R. 24/3/77

No. 2057.

From *Board of Revenue.*

Dated 6th April 1877.

FOR ORDERS.

Sanction from
authorities
of ~~old~~ old times
of marching to
be introduced if
possible. Yes

I know from my
personal experience
that the sanction of
the ~~govt~~ the
bills kept the B.
in concert with
the ~~govt~~ of the moment.

1815

Govs carry out the change
- no longer deprecated of the
Bd - I suppose that I do not
think that the audit of the Tre
asury Bills is an effective
means of observing the Colp
moment the audit is really
done by the Clerk & on a series
of Bills of current inquiry
and the Clerk of the Treasury
look at the Bills with this
view & the Police Inspectors
this part of the Super
vision of the Treasury has
116

Regarding Audit
FOR ORDERS.
work in Board's
office -
m. 5/7/77

12

11/4/77. R. 5/4/77

Fort Saint George
Account General's Office
20th March 1877

N^o 457

From
L. C. Robyn Esq^r
Accountant General Madras
To
The Secretary to Government
Revenue Department
Fort Saint George.

Sir,
I have the honor to return the original papers received with your endorsement N^o 1491 dated 13th March 1877, and in reply beg to offer the following remarks:
2 The charges detailed in para 1 of the Board's proceedings may be classified as follows:
(a) Ordinary contingent charges, regarding which the only check against waste is to fix the amount of the Budget Grant for the District, for the major head of service for the year, allowing the Collector power to spend up to that limit, subject to any general rules which may be prescribed by competent authority.
Such

Revs 1877 Dep^t.
Board of Revenue
Madras - N^o 1491.

Drgs: 19th Feb^r 1877, N^o 689.
Despatched 27th Feb^r 1877.

Received 28th February.
Rev. 1841/74
February.
N^o 689.

Audit Work done in Revenue Board Office. - Submitting to Govt. report called for regarding extent of —, and stating that Board are unable to recommend transfer of the same to Accountant General.

JB 16-4-77 to 1462 Referred

General for Revenue
Referred to the Accountant

Fort St George
13 March 1877

Accountant General's Office
Recd 14th Feb 1877
Ans'd 3rd 1877

Referred to Govt.

C 21/3/77 Recd 3/77 25416 356

Such charges comprise Nos 1, 2, 3, 4, 5
(with the exception of purchase of furniture
and badges) 9, 15, 20, 21, 22, 23 & 26 of the
Board's list.

(b) Charges which are only admitted, under
special orders either of the Board or of the
Government. Such are 8, 10, 11, 12, 13, 27, 28,
& 33.

(c) Charges incurred under prescribed rules
which require to be audited with reference
thereto. Such are 6, 18, 29, 30, & 31.

The items not detailed above (except No 7
which can manifestly be best audited
in this office) can probably all be brought
under one or other of the above heads.

3 In regard to class a the check alluded
to can be exercised just as well by this
office as by the Board. Any further check
is, I respectfully submit, not only trouble-
some & fruitless, but interferes with the
action and responsibility of Collectors
and officers similarly situated, to trust
whom, in such petty matters, is the
best policy of the Government. In regard
to class b it is presumed that it would
be no greater trouble for the Board to com-
municate charges which it sanctions
to

by the disallowances of the Board, and the subsequent correspondence regarding such disallowance having to be communicated to this Office.

5 I would therefore suggest, for the consideration of His Grace the Governor in Council, that, from the commencement of the official year 1877-78, all charges now audited by the Board should be audited by this Office: and that, as soon as the bills of 1876-77 have been completed, the Establishment at present entertained by the Board for the purpose be transferred to this Office.

I have the honor to be

Sir
Your Obedient Servant

Edw. P. M.
Accountant General

1442
Revenue Department

Proceedings of the Board of Revenue

Dated 6th April 1877

Boards.
G. R. No. 2491.

Read endorsement of the Acting Under Secretary to Govt dated 24th March 1877 referring to the Board of Revenue for further remarks on letter from the Accountant General, dated 20th March 1877 No. 957, suggesting that the Audit of contingent charges be audited by his Office and that the establishment at present ^{entertained} by the Board be transferred there.

The

The Board admit the force
of the Accountant General's
arguments, especially in
regards to charges falling
under classes A and B, as
regards class C they observe
that the Budget allotments
cannot be so fixed as to
dispense with the necessity
for careful scrutiny of the
charges, it being impossible
to exercise control over the ex-
penditure under such heads
as travelling allowances to the
Officers and establishments
merely by a careful review
of the Estimate; individual
claims must be dealt with
as

as they arise. The new Rules
embodied in Circular order No
I of 1876, however, provides
more clearly for rapid tra-
-velling in the case of warranted
Officers and the necessity for
the exercise of a discretionary
power in admitting or rejecting
claims is not likely to arise
so frequently as formerly.
There is a further ground on
which it seemed desirable
that the Board should re-
-tain the audit of travelling
allowance bills, namely that
the Board have had no other
means of noting the movements
of distant Officers since the
discontinuance

discontinuance of the Special
returns under C. O. 15th August
1870, No. 1260. It does not
appear necessary, however, to
make an exception in the case
of travelling allowance bills
on this account and the Board
think that the effect of the
change of system proposed
may be tried. They will be
prepared to transfer the Estab-
lishment employed on audit
in their office, namely four
Clerks, when the Bills for 1876
and 1877 have been
audited which will pro-
bably be about the
end

end of May.

/Spec Extract/

W. L. L.
Sub Secretary

To
The Secretary to Government
Revenue Department
with copy of Board's Pro-
ceedings dated 21st September
1870 Number 5823.

W. L. L.

copied
H. P. M.

1844-2716-4-77

Recd the same

Received by the
Rev. Mr. [unclear] 19-2-77
[unclear] 20-3-77

Order

The Rev. [unclear] the

Master of the vessel [unclear]
of the [unclear] [unclear]
was [unclear] [unclear]
[unclear] [unclear] [unclear]
[unclear] [unclear] [unclear]

The [unclear] [unclear] [unclear]
[unclear] [unclear] [unclear]
[unclear] [unclear] [unclear]
[unclear] [unclear] [unclear]

The [unclear] [unclear] [unclear]
[unclear] [unclear] [unclear]
[unclear] [unclear] [unclear]
[unclear] [unclear] [unclear]

1844: 1877 Sept
The 2059
Proceedings of the

Board of [unclear]
[unclear]

of the [unclear] 1877
[unclear] [unclear]
[unclear] [unclear]

The [unclear] [unclear] [unclear]
[unclear] [unclear] [unclear]
[unclear] [unclear] [unclear]

of the [unclear] [unclear]
[unclear] [unclear] [unclear]
[unclear] [unclear] [unclear]

on the [unclear] [unclear]
[unclear] [unclear] [unclear]
[unclear] [unclear] [unclear]

by the [unclear] [unclear]
[unclear] [unclear] [unclear]
[unclear] [unclear] [unclear]