

SECOND  
LEGISLATIVE COUNCIL

1149 — 451

under the

BRITISH GUIANA (Constitution) (Temporary Provisions)  
Orders in Council, 1953 and 1956.

SECOND SESSION

1958 - 1959

REPORT OF THE DIRECTOR GENERAL OF THE OVERSEAS AUDIT SERVICE on the  
ACCOUNTS OF THE BRITISH GUIANA TRANSPORT AND HARBOURS DEPARTMENT  
for the year ended 31st December, 1957, together with the  
GOVERNOR'S COMMENTS thereon.

R e p o r t

Governor's Comments

The attached accounts together with the General Balance Sheet as at the 31st of December 1957 have been examined under my direction.

(i) The Accounts as rendered include certain errors in classification which were brought to the notice of the Accounting Officer too late for adjustment. Those which are the equivalent of £50 or more in amount and which affect Heads in the Account are shown in the enclosed list.

(ii) Owing to an accounting error the asset "Unallocated Stores \$1,394,46.24" and the liability "Colonial Treasurer - Advances General \$1,064,807.86" are each understated by \$600.00.

This has already been adjusted in June, 1958.

(iii) The asset "Unallocated Stores \$1,394,464.24" includes balances of \$182,854.48 for equipment purchased from Bermuda and \$57,128.25 in respect of Stationery and Tickets which have not been reconciled with the stores ledger balances.

A reconciliation is now being attempted in conjunction with the Director of Audit (his memorandum 500/RH 19 of 13th March, 1959 refers). Stationery and tickets are also still in course of reconciliation.

/(iv) . . . .

R e p o r t

Governor's Comments

(iv) The approval of the Estimates by Governor-in-Council as required by Section 7 of the Transport and Harbours Ordinance (Cap. 261) had not been seen at the date of the Director of Audit's report.

The facts are that before the required number of copies could be obtained from the Transport and Harbours Department for independent approval by Executive Council, the complete Colony Estimates were submitted to and approved by Executive Council on 21st November, 1956. In these circumstances it was concluded that separate Executive Council approval was not required. Special care has however been taken to avoid a repetition of this, and the Department's Estimates are being routinely submitted to Executive Council for independent approval.

(Sgd.) J.L. Worlledge.  
Director General of the  
Overseas Audit Service.  
11th February, 1959.