

## I N D E X

<u>SUBJECT</u>	<u>PARAGRAPH</u>
Introduction	1 - 4
Authorities for Expenditure	5
Internal Audit	6 - 7
Capital Account - Development	8 - 9
Net Revenue Account - Transport Services	10 - 11
Net Revenue Account - Harbour Services	12 - 13
General Balance Sheet	14 - 23
Revenue Receipts and Expenditure - Harbour and Pilotage Services	24 - 25
Stores	26 - 28
General	29 - 35

## A P P E N D I C E S

Analysis of the Expenditure	I
Cases of Theft, Irregularity and Fraud brought to notice since the close of the last Report	II



REPORT OF THE DIRECTOR OF AUDIT, BRITISH GUIANA,  
ON THE ACCOUNTS OF THE TRANSPORT AND HARBOURS  
DEPARTMENT FOR THE YEAR ENDED  
31ST DECEMBER, 1960

INTRODUCTION

The accounts of the Transport and Harbours Department for the year ended 31st December, 1960, have been examined under my direction. Subject to the comments contained in this report the accounts have been maintained and rendered for audit in a satisfactory manner.

2. Tabling of Director of Audit's Report. The Report of the Director of Audit on the accounts for the year 1959 was laid before the Legislature on 19th October, 1960.

3. Tabling of the Report of the Director General of the Overseas Audit Service. The Report of the Director General of the Overseas Audit Service on the 1959 accounts has not yet been laid before the Legislature.

4. Public Accounts Committee. The Public Accounts Committee have completed their review of the 1959 accounts and submitted their report to the Legislature on the 17th May, 1961.

APPENDIX I - EXPENDITURE

5. The Authorities for Expenditure incurred during the year 1960 are set out in Appendix I to this report and are incomplete to the extent as shown therein.

INTERNAL AUDIT

6. There was a marked improvement in the number of internal inspections carried out at Stations and Stollings during the year as compared with the position referred to at paragraph 7, of the 1959 Report.

7. Cases of irregularity and fraud which have come to the notice of this Department since 26th July, 1960, the date of the last Audit Report, are listed at Appendix II to this report.

CAPITAL ACCOUNT - DEVELOPMENT

(Statement II)

8. The total of the Approved Estimates of Development expenditure for the year was \$2,019,688, but Supplementary Provision already approved or required to be approved, less a re-allocation between items in a Sub-Head, increased the total amount provided for the year to \$2,414,699.



9. The total actual expenditure during the year was \$1,525,055, which was \$889,644 less than the approved provision. The unexpended balances were as follows:-

Rehabilitation of Steamer Services	..	..	\$ 848,142
Harbour Services	..	..	39,053
Railway Services	..	..	2,449
			\$ 889,644

NET REVENUE ACCOUNT - TRANSPORT SERVICES  
(Statement III)

10. of deficiency. The year's operations resulted in a Net Revenue Account of \$1,828, without deficit compared with the previous year under review, in comparison, was as follows:-

	<u>1959</u>	<u>1960</u>
Rail	\$852,778.6	\$758,328.48
	104,579.03	840,875.56
Arctica Pota Road Transpor	29,052.32	9,787.96

11. Despite an overall increase in revenue during 1960 of \$362,104.41, the net deficiency for the year increased by \$121,901.44, over the previous year's figure of \$1,706,846.75. This was due to a great extent to Wages Revision, Factory Ordinance Backpay and Boland Tribunal Awards.

NET REVENUE ACCOUNT - HARBOUR SERVICES  
(Statement V)

12. The year's operations resulted in a surplus of \$368,144.62, being an increase of \$221,255.47, over the previous year's figure of \$146,889.15. During the year under review, expenditure increased by \$20,619.69, over that for the previous year but the receipts showed a substantial increase of \$241,479.71.

13. Information has been requested regarding the charging of interest of \$3,971.17, against Harbour Services on advances received from the Accountant General in view of the surplus accruing annually to Territorial Revenue.



GENERAL BALANCE SHEET

(Statement VI)

ASSETS

14. Verification of Assets. The existence of the cash and investment has been verified from the relevant certificates and documents.

15. Unallocated Stores - \$1,614,905.62. The stock list as at 31st December 1960, has not yet been presented for audit and it has not therefore been possible to reconcile the financial balance with the stores ledger balances.

16. The authority of the Secretary of State for the excess of \$214,905.62, over the authorised standard stock of \$1,400,000.00 has not yet been seen.

17. Included in this asset are the following obsolete and redundant stores:-

Bermuda Rail	..	..	\$ 177,066.98
Unserviceable Spares	..	..	55,279.71
Obsolete and Surplus Tickets	..	..	21,853.90
BT 6 - Thames Spares	..	..	10,215.37
			<hr/>
			\$ 264,415.96

18. Also included in this asset are stores costing \$184,108.29, for which provision was made in the Development Estimates and which are to be charged out to the relevant Sub-Heads of Expenditure in the 1961 accounts. This amount is in respect of Ferry Terminal Equipment \$170,167.17, and an Aeron building \$13,941.12, to which reference was made at paragraph 35 of the 1959 Report.

19. The Bermuda Rail referred to at paragraph 17, above, standing at a value of \$177,066.98, has in 1961, been revalued at \$35,520, and the difference of \$141,546.98, is to be written off. Reference to this stock of old rail was made at paragraph 43 of the 1959 Report.

20. Traffic and Other Accounts Receivable - \$261,745.73. This asset represents the net balance of sundry debtors and creditors.

21. Included as a debit balance is an amount of \$13,010.49, owing by a Company in the process of liquidation, to which reference was made at paragraph 39 of the previous Report. Collection is still being pursued by the Crown Solicitor.



22. Attention was drawn to the unsatisfactory accounting procedure where the liability of employees surcharged as a result of claims paid by the Department for compensation, accidents, and losses were not reflected in the accounts as debits to the employees. A new procedure has been introduced and the position is now satisfactory.

23. Bartica - Potaro Lorries Depreciation Reserve Fund - \$21,022.48. This Fund has been overspent by \$21,022.48, due it is understood to the purchase of lorries in anticipation of funds being made available in 1961.

REVENUE RECEIPTS AND EXPENDITURE -  
HARBOUR AND PILOTAGE SERVICES

(Statement IX (F))

24. Tonnage Dues - \$620,901.69. With reference to paragraph 23 of the 1959 Report, the amendment to the Law to provide for refunds of tonnage dues has not yet been made.

25. Receipts - Surveying and Dredging - \$4,610.00. At paragraph 13 of the 1959 Report reference was made to the necessity for introducing regulations for dredging charges and this was endorsed by the Public Accounts Committee in their Report. As yet no Regulations have been introduced to regularise the matter.

STORES

26. Local Purchases. The attention of the General Manager has been drawn in certain cases to the local purchase of stores made without recourse to Public Tender and the matter is being kept in view.

27. Unallocated Stores Accounting Records. The Combined Requisition and Issue Voucher system was introduced for the Unallocated Stores in September, 1960, but the manner in which these vouchers were filed did not permit a satisfactory audit. Suggestions have been made by this Department to improve the position and the matter is being kept in view.

28. Unallocated Stores - Issue Prices. A new method of recomputing the issue prices of any commodity when a new supply is received has been submitted to the General Manager by this Department for consideration. It is a numerical system based on standard costs. The matter is being kept in view.

GENERAL

29. Variation of Tariff Rates. Legislation has not yet been introduced to enable the General Manager to vary tariffs within certain limits under special circumstances and to which reference was made at paragraph 14 of the previous Report.



30. Travelling Claims - Motor. It was necessary during the period under review to bring to the attention of the General Manager certain apparent irregularities in travelling claims submitted by officers. Greater control is now being exercised.

31. Motor Vehicle Log Books. Attention was drawn to the unsatisfactory control over vehicle log books and the inadequate records maintained for recording the petrol consumed. Action has been taken on the matter and the position is now satisfactory.

32. Advances for Wet Weather Gear. Advances made to officers for wet weather gear without adequate security has resulted in amounts totalling \$104.17, being written off where employees left the Department or were dismissed before full repayment had been made. Action has been taken to improve the position.

33. Mechanisation of Accounting Systems. The Working Party appointed by the General Manager have submitted their report and mechanisation has so far been approved for certain transactions at the Goods Wharf, Georgetown.

34. Passenger Control. With reference to paragraph 48 of the previous Report it was found necessary to recommend further control over the collection of tickets at the Georgetown and Vreed-en-Hoop Stollings in order to improve the checks against irregularity and fraud. Structural difficulties still remain and until these have been overcome the position cannot be said to be satisfactory.

35. Insurance Premiums - Collection. Reference was made at paragraph 45 of the 1959 Report to consideration being given to the request of a fee from Insurance Companies where the Department collects and remits premiums on their behalf. No further action appears to have been taken on the matter.

36. The continued co-operation of all officers in the Transport and Harbours Department has greatly facilitated the audit of the accounts and it is with pleasure I record my appreciation.

*J. V. Dunlop*

Director of Audit  
26th October, 1961.



APPENDIX I

AUTHORITIES FOR EXPENDITURE FOR THE YEAR 1960

1. Original Estimates - \$4,642,243 (Appendix A to the Territory's Estimates)  
Approval by the Governor-in-Council, as required by Section 7 of the Transport and Harbours Department Ordinance, Cap. 261 of the Laws of British Guiana, 1953, has not been seen.
2. Supplementary Expenditure in excess of items approved in Estimates
  - (a) \$475,000 - Approval by Governor-in-Council on 23rd November, 1960.
  - (b) \$422,623 - Not yet approved.
3. Net Deficiency - \$1,800,000 (Head 48 of the Territory's Estimates)  
Included in Appropriation Ordinance No. 4 of 1960.
4. Supplementary Provision for Expenditure on Revenue Account (Net Deficiency)  
\$250,000 - Approved by Governor-in-Council on 23rd November, 1960. Included in Supplementary Schedule for December, 1960. Approved by the Legislature on 28th December, 1960.
5. Capital Expenditure from the Development Fund Head XIII - \$2,019,685  
Approved by the Legislature on 22nd January, 1960.
6. Supplementary Provision for Capital Expenditure from the Development Fund
  - (a) \$24,399 - Included in the Supplementary Development Schedule for March - May, 1960. Approved by the Legislature on 19th October, 1960.
  - (b) \$175,000 - Included in the Supplementary Development Schedule for October - November, 1960. Approved by the Legislature on 21st December, 1960.
  - (c) \$370,612 - Not yet approved.



APPENDIX II

Cases of Theft, Irregularity and Fraud Brought To  
Notice Since the Date of the Last Report (26th July, 1960)

Item No.	Description of Case	Amount	Whether Re-covered or Made Good	Whether Written Off and by whose authority
1.	Fraud at Bartica Stelling	\$ 155.60	Made good by employee	-
2.	Fraud at Hague Railway Station - Shortage of 20 bags of rice	306.18	Not yet settled	-
3.	Loss of Rapier Pump	417.60	Employee sur-charged in full	-
4.	Theft of Fuel Pump off Loco. No. 12 - West Coast Railway	467.20	-	General Manager
5.	Theft of Anchor Cable from the Goods Department	463.45	-	General Manager

Cases unsettled at date of Last Report

1958 - Item 1 - Theft of Cigarettes from Goods Bond	\$ 759.00	Department not liable	-
1959 - Item 2 - Loss of Pocket Watch	8.00	-	General Manager
1959 - Item 3 - Loss of Targaulin and two cutting spades	12.00	-	General Manager



AUDIT CERTIFICATE

The attached Accounts have been examined in accordance with Article 113 of the Constitution under the British Guiana (Constitution) Order in Council, 1961. I have obtained all the information and explanations that I have required, and I certify, as a result of this audit, that in my opinion the Accounts are correct, subject to the observations contained in my Report dated the 26th October, 1961.

*J. O. Durbey*

Director of Audit

AUDIT DEPARTMENT,  
GEORGETOWN,  
BRITISH GUIANA

26th October, 1961



**STATEMENTS I.**  
**RECEIPTS AND EXPENDITURE ON CAPITAL ACCOUNT**

Expenditure.	Outstanding Liability to 31st Dec., 1959		Received 1960		Total 1960		Receipts.	Outstanding Amount to 31st Dec., 1959		Received 1960		Total 1960	
	\$	c.	\$	c.	\$	c.		\$	c.	\$	c.	\$	c.
<b>RAILWAYS.</b>													
Purchased value, based on Capitalized Value of "Permanent Annuities" and "Perpetual Stock"	1,687,480	00			1,687,480	00	Capitalized Value of "Permanent Annuities" and "Perpetual Stock"	1,687,480	00			1,687,480	00
Expenditure from Colonial Loan Funds	1,033,197	56			1,033,197	56	Colony of British Guiana Loan Accounts Ordinance No. 11 of 1929 (1929), 1934, 1936						
Expenditure from General Colonial Revenue	819,603	34			819,603	34	Proportion of cost of Raising Loan	163,884	00			163,884	00
Expenditure from Colonial Loan Funds Ordinance 5 of 1945	180,000	00			180,000	00	Colony of British Guiana Loan Account Ordinance No. 11 of 1929; Proportion of cost of Raising Loan	3,885	00			3,885	00
Expenditure from Public Loan Funds Ordinance 13 of 1951	1,495,970	76			1,495,970	76	General Colonial Revenue	816,069	56			816,069	56
Expenditure from Public Loan Funds Ordinance 17 of 1953	—				—		Colony of British Guiana Loan Account, Ordinance 5 of 1945	49,359	00			49,359	00
Expenditure from Public Loan Funds Ordinance 55 of 1955	409,121	90			409,121	90	Colony of British Guiana Loan Account Ordinance 13 of 1951	819,603	34			819,603	34
Expenditure from Development Funds	2,143,502	15	115,280	13	2,258,782	28	Colony of British Guiana Loan Account, Ordinance 17 of 1953	180,000	00			180,000	00
<b>TOTAL CAPITAL EXPENDITURE—</b>							Colony of British Guiana Loan Account, Ordinance 55 of 1955	1,495,970	76			1,495,970	76
Railways	7,768,875	71	115,280	13	7,884,155	84	Receipts from Development Funds	—		115,280	13	2,258,782	28
<b>STEAMER SERVICES</b>													
Expenditure from Colonial Loan Funds Loan Ord. 5 of 1945	863,605	52			863,605	52	Colony of British Guiana Loan Account Ordinance No. 19 of 1896	159,792	00			159,792	00
Expenditure from General Colonial Revenue	236,419	89			236,419	89	Proportion of cost of Raising Loan	1,854	00			1,854	00
Expenditure from Public Loan Funds Ordinance No. 13 of 1951	1,760,738	61			1,760,738	61	Colony of British Guiana Loan Account, Ordinance No. 11 of 1959; (1929 1934, 1936)	369,548	00			369,548	00
Expenditure from Public Loan Funds Ordinance 17 of 1953	—				—		Proportion of cost of Raising Loan	8,949	00			8,949	00
Expenditure from Public Loan Funds Ordinance 55 of 1955	409,121	90			409,121	90	General Colonial Revenue	236,419	89			236,419	89
Expenditure from Development Funds	4,476,970	99	1,382,313	65	5,859,284	64	Loan Ordinance 5 of 1945	323,462	52			323,462	52
<b>TOTAL CAPITAL EXPENDITURE—</b>							Colony of British Guiana Loan Account Ordinance 13 of 1951	1,760,738	61			1,760,738	61
Steamer Services	7,746,856	91	1,382,313	65	9,129,170	56	Colony of British Guiana Loan Account, Ordinance 17 of 1953	—				—	
<b>BARTICA-POTARO ROAD SERVICE</b>													
Expenditure from Colonial Development Fund	14,364	27			14,364	27	Colony of British Guiana Loan Account Ordinance 55 of 1955	409,121	90			409,121	90
Expenditure from General Colonial Revenue	34,014	42			34,014	42	Receipts from Development Funds	4,476,970	99	1,382,313	65	5,859,284	64
<b>Total Bartica-Potaro Road Service</b>	48,378	69			48,378	69	<b>BARTICA-POTARO ROAD SERVICE</b>						
							Receipts from Colonial Development Fund	14,364	27			14,364	27
							Receipts from General Colonial Revenue	34,014	42			34,014	42
<b>Carried Forward</b>	15,564,111	31	1,497,593	78	17,061,705	09							
								15,564,111	31	1,497,593	78	17,061,705	09



## RECEIPTS AND EXPENDITURE ON CAPITAL ACCOUNT

Expenditure	Outstanding Liability at 31st Dec. 1959		Received 1960		Total 1960		Receipts	Outstanding Amount to 31st Dec. 1959		Received 1960		Total 1960	
	\$	c.	\$	c.	\$	c.		\$	c.	\$	c.	\$	c.
<b>HARBOUR SERVICES</b>							<b>HARBOUR SERVICES</b>						
Brought forward .. .. .	15,564,111	31	1,497,593	78	17,061,705	09	Receipts from General Colonial Revenue .. .. .	15,564,111	31	1,497,593	78	17,061,705	09
Expenditure from General Colonial Revenue .. .. .	56,818	93			56,818	93	Receipts from Colonial Development Fund .. .. .	56,818	93			56,818	93
Expenditure from Colonial Development Fund .. .. .	152,907	65			152,907	65	Colony of British Guiana Loan Account, Ordinance 13 of 1951 .. .. .	152,907	65			152,907	65
Expenditure from Public Loan Funds Ord. 13 of 1951 .. .. .	108,695	15			108,695	15	Colony of British Guiana Loan Account Ordinance 17 of 1953 .. .. .	108,695	15			108,695	15
Expenditure from Public Loan Funds Ordinance 17 of 1953 .. .. .	544,425	07	27,460	97	571,886	04	Colony Receipts of Development Funds .. .. .	544,425	07	27,460	97	571,886	04
Expenditure from Development Funds .. .. .							<b>CAMARIA SERVICE</b>						
Total Harbour Services .. .. .	862,846	80	27,460	97	890,307	77	Receipts from General Colonial Revenue .. .. .	8,896	41			8,896	41
<b>CAMARIA SERVICE</b>							<b>ADDITIONAL ACCOMMODATION FOR STORES DEPARTMENT</b>						
Expenditure from General Colonial Revenue .. .. .	8,896	41			8,896	41	Expenditure from Public Loan Funds .. .. .	24,041	28			24,041	28
	8,896	41			8,896	41	Ordinance No. 13 of 1951 .. .. .						
<b>ADDITIONAL ACCOMMODATION FOR STORES DEPARTMENT</b>							Improvements for stores holding facilities, etc. .. .. .						
Expenditure from Public Loan Funds .. .. .	24,041	28			24,041	28	Colony of British Guiana Loan Account, Ordinance 13 of 1951 .. .. .	12,602	03			12,602	03
Ordinance No. 13 of 1951 .. .. .							Additional Accommodation for Stores Dept. Colony of British Guiana Loan a/c Ordinance No. 17 of 1953 .. .. .						
Improvements for stores holding facilities, etc. .. .. .							Improvements for Stores holding facilities etc: Colony of British Guiana Loan a/c Ordinance No. 17 of 1953 .. .. .						
Colony of British Guiana Loan Account, Ordinance 13 of 1951 .. .. .	12,602	03			12,602	03	Additional Accommodation for Stores Dept. Colony of British Guiana Loan a/c Ordinance 17 of 1953 .. .. .						
Additional Accommodation for Stores Dept. Colony of British Guiana Loan a/c Ordinance No. 17 of 1953 .. .. .							Improvements for Stores holding facilities Colony of British Guiana Loan A/c Ordinance 17 of 1953 .. .. .						
Improvements for Stores holding facilities etc: Colony of British Guiana Loan a/c Ordinance No. 17 of 1953 .. .. .							Additional Accommodation for Stores Dept. Receipts from Development Funds .. .. .	4,921	35			4,921	35
Additional Accommodation for Stores Dept. Expenditure from Development Funds .. .. .	4,921	35			4,921	35	Improvements for Stores holding facilities — Receipts from Development Funds .. .. .	8,422	80			8,422	80
Improvements for Stores holding facilities—Expenditure from Development Funds .. .. .	8,422	80			8,422	80							
	49,987	46			49,987	46							
Grand Total Capital Account Railways, Steamers, Bartica-Potaro Road, Harbour Services and Camaria Service, etc. .. .. .	16,485,841	98	1,525,054	75	18,010,896	73	Total Capital Receipts Railways, Steamers, Bartica-Potaro Road, Harbour Services and Camaria Service, etc. .. .. .	16,485,841	98	1,525,054	75	18,010,896	73

"Examined"

D. V. Dumb

DIRECTOR OF AUDIT

26th October, 1961



## STATEMENT II.

## DETAILED EXPENDITURE ON CAPITAL ACCOUNT — DEVELOPMENT.

EXPENDITURE FROM DEV. FUNDS RAILWAYS.		\$	c.	\$	c.
Rehabilitation of Permanent Ways	.. .. .	102,440	42		
Travelling Subsistence & Passages	.. .. .	1,822	61		
Steno-typist	.. .. .	1,680	00		
Gratuity to Engineer	.. .. .	2,430	00		
Civil Engineer	.. .. .	6,907	10	115,280	13
STEAMER SERVICES					
Two New Ferry Ships	.. .. .	860,470	91		
Construction of Hogg Island	.. .. .	1,912	03		
Ferry Terminals	.. .. .	233,138	32		
Reconstruction Morawhanna Stelling	.. .. .	8,680	00		
Machinery & Equipment for Stelling	.. .. .	22,864	72		
MISCELLANEOUS:—					
Pontoons & Pile Driving Equipment	.. .. .	93,475	00		
Minor Works	.. .. .	44,066	57		
Re-Engining "Barima"	.. .. .	7,806	10		
Two (2) New Pontoons	.. .. .	102,700	00		
Civil Engineer	.. .. .	7,200	00	1,382,313	65
HARBOUR SERVICES					
Improvement and Installation of Navigation Aids, Lights, Buoys and Radio Telephone	.. .. .	14,813	02		
Construction of Launch Station	.. .. .	12,647	95	27,460	97
				<u>\$1,525,054</u>	<u>75</u>

## STATEMENT III

## NET REVENUE ACCOUNT—TRANSPORT SERVICES.

NET DEFICIENCY ON WORKING.		By Balance—		\$	c.
To Balance—		Net deficiency ..	1,828,748	17	
RAILWAYS.					
B.G. (Railway) Permanent Annuities Ordinance No. 23 of 1921 .. .. .	74,810 40				
Interest on Perpetual Stock .. .. .	9,566 08				
Interest on Loan Expenditure .. .. .	37,696 00				
Sinking Fund Charges .. .. .	22,907 00				
Proportion of Interest on Advances made by Colonial Treasurer for General Purposes .. .. .	15,701 32				
Deficit on Working .. .. .	758,328 48	919,009	28		
STEAMERS					
Interest on Loan Expenditure for Capital Improvements .. .. .	28,447 00				
Sinking Fund Charges .. .. .	12,342 00				
Proportion of Interest on Advances made by Colonial Treasurer for General Purposes .. .. .	17,028 21				
Deficit on Working .. .. .	840,875 56	898,692	77		
BARTICA-POTARO ROAD TRANSPORT					
Deficit on Working .. .. .	9,787 96				
Proportion of Interest on Advances made by Colonial Treasurer for General Purposes .. .. .	1,258 16	11,046	12		
		<u>1,828,748</u>	<u>17</u>		
				<u>1,828,748</u>	<u>17</u>

" Examined "

D. O. Dunlop

DIRECTOR OF AUDIT

26th October, 1961



## STATEMENT IV.

## COST TO THE COLONY.

	\$	c.		\$	c.
Net deficiency as per Statement III	1,828,748	17	By Balance:—Representing cost of Transport services to Colony — for 1960 charged to Head 49 — Transport and Harbours in Colony's Account	1,828,748	17
"Examined"					
	1,828,748	17		1,828,748	17

D. V. Dault

26th October, 1961

## STATEMENT V

## NET REVENUE ACCOUNT — HARBOUR SERVICES

To Balance—	\$	c.	NET SURPLUS ON WORKING	\$	c.	\$	c.
Net surplus transferred to General Colonial Revenue — Head X Miscellaneous sub-head 7	368,144	62	By Balance—				
"Examined"			Harbours and Pilotage Service, surplus on working ..	372,115	79		
	368,144	62	Less proportion of interest advances made by Colonial Treasurer for General Purposes ..	3,971	17	368,144	62
	368,144	62				368,144	62

D. V. Dault

26th October, 1961

## STATEMENT VI.

## GENERAL BALANCE SHEET: 31st DECEMBER, 1960

## LIABILITIES.

## ASSETS.

	\$	c.		\$	c.
Accounts Payable	207,470	89	Unallocated Stores	1,614,905	62
Colonial Treasurer—			Traffic and Other Accounts		
Advances General ..	1,289,626	60	Receivable ..	261,745	73
Advance for Working Capital ..	430,000	00	Bartica-Potaro Lorries Depreciation	3,412	12
	1,719,626	60	Bartica-Potaro Lorries Depreciation	21,022	48
Bartica — Potaro Lorries Depreciation Reserve Fund ..			Fund Investment at G.P.O.		
Life Insurance ..	7,849	22	Barclays Bank		
"Examined"			Georgetown	3,708	06
	7,849	22	Adjusted	158	65
	1,934,946	71	New Amsterdam	2,865	50
			Cashier	11,282	95
			Imprest	577	40
			Collectors at Stations and Stelling	15,268	20
				33,860	76
				1,934,946	71

D. V. Dault

26th October, 1961

J. R. OUDKERK,  
Chief Accountant.  
5.6.61STATEMENT VII.  
ABSTRACT OF STORES ACCOUNTS.

	\$	c.
Stock at 31st December, 1959 —		
General Stores	1,420,946	30
Sleepers	54,969	25
Fuel	7,677	70
Stationery etc.	62,257	87
Lumber	23,414	33
	1,569,265	45
Purchases, etc., for year 1960		1,651,527
Issues, etc., for year 1960		1,605,887
Stock at 31st December, 1960 —		
General Stores	1,491,264	38
Sleepers	30,217	31
Fuel	7,759	77
Stationery etc.	59,563	05
Lumber	26,101	11
	1,614,905	62
	3,220,792	77
	3,220,792	77



STATEMENT VIII.  
REVENUE RECEIPTS AND EXPENDITURE  
(A)—TRANSPORT SERVICES

	1959						1960					
	Gross Receipts.		Expenditure		Net Receipts		Gross Receipts		Expenditure		Net Receipts	
	\$	c	\$	c	\$	c	\$	c	\$	c	\$	c
East Coast Railway ..	716,310	18	1,412,857	09	<i>696,546</i>	<i>91</i>	845,254	89	1,457,967	89	<i>612,713</i>	<i>00</i>
West Coast Railway ..	399,064	73	555,296	48	<i>156,232</i>	<i>75</i>	446,740	46	592,355	<b>94</b>	<i>145,615</i>	<i>48</i>
TOTAL RAILWAYS ..	1,115,374	91	1,968,153	57	<i>852,778</i>	<i>66</i>	1,291,995	35	2,050,323	83	<i>758,328</i>	<i>48</i>
Steamer Services ..	1,244,408	01	1,848,987	04	<i>604,579</i>	<i>03</i>	1,399,213	42	2,240,088	98	<i>840,875</i>	<i>56</i>
Bartica-Potaro Road Transport	129,393	95	158,446	27	<i>29,052</i>	<i>32</i>	160,072	51	169,860	47	<i>9,787</i>	<i>96</i>
	2,489,176	87	3,975,586	88	<i>1,486,410</i>	<i>01</i>	2,851,281	28	4,460,273	28	<i>1,608,992</i>	<i>00</i>

*Italics* denote deficit

REVENUE RECEIPTS AND EXPENDITURE.  
(B)—HARBOUR AND PILOTAGE SERVICES

	1959						1960					
	Gross Receipts.		Expenditure		Net Receipts		Gross Receipts		Expenditure		Net Receipts	
	\$	c	\$	c	\$	c	\$	c	\$	c	\$	c
Harbour and Pilotage ..	652,046	28	500,790	51	151,255	77	893,525	99	521,410	20	372,115	79

"Examined"

*D. O. Dault*  
DIRECTOR OF AUDIT  
26th October, 1961



**STATEMENT IX.**  
**REVENUE RECEIPTS AND EXPENDITURE IN RESPECT OF RAILWAY WORKING**  
**(A.)—EAST COAST RAILWAY**

EXPENDITURE				RECEIPTS										
1959				Abstract	1960			1959		1960				
\$	c.	Per cent. of Expenditure	Per cent. of Receipts		\$	c.	Per cent. of Expenditure	Per cent. of Receipts.	\$	c.	Per cent. of Whole	\$	c.	Per cent. of Whole
283,341	68	20	39	To Maintenance and Renewal of:										
172,553	94	12	24	Ways and Works .. "B"	305,114	14	20	36	452,412	72	63	540,779	07	63
261,062	47	18	37	Rolling Stock .. "C"	184,320	77	12	21	91,453	48	12	114,388	15	13
423,362	40	29	59	Locomotive Running Expenses .. "D"	276,796	49	18	32	3,949	92	55	155,404	98	18
253,169	11	17	35	Traffic Expenses .. "F"	399,312	12	27	47	137,857	01	19	30,732	77	3
1,997	46	16	02	General Charges .. "A"	239,095	46	16	28	30,637	05	4	845,254	89	
1,227	70	13	01	Compensation (Accidents and Losses) .. "E"	423	36	04	05	716,310	18		612,713	00	
12,402	97	89	1	Workmen's Comp. .. "E"	2,282	88	16	27	696,546	91				
2,954	88	11	02	Mechanical Equipment .. "E"	20,026	68	1	38						
				Back Pay F.U.G.E. .. "E"	20,861	60	1	44						
				Back Pay F.U.G.E. W'men Factory Ordinance .. "E"	28	14								
784	48	06	01	Princess Margaret's visit .. "E"	9,706	25	61	1						
1,412,857	09	100	197		1,457,967	89	100	172	1,412,857	09	100	1,457,967	89	100

*210  
4/2/61*

**(B)—WEST COAST RAILWAY**

\$	c.				\$	c.			\$	c.		\$	c.
94,215	40	16	23	To Maintenance and Renewal of:									
81,132	13	14	20	Ways and Works .. "B"	100,485	43	16	22				351,061	60
99,834	83	17	25	Rolling Stock .. "C"	81,657	27	13	18	313,756	23	78	20,714	12
210,196	18	37	52	Locomotive Running Expenses .. "D"	106,149	24	17	23	17,882	11	4	1,650	00
66,623	45	12	16	Traffic Expenses .. "F"	230,731	28	38	51	59,811	38	14	69,891	65
				General Charges .. "A"	62,919	84	10	62	5,965	01	1	3,423	09
601	88	11	15	Compensation (Accidents & Losses) .. "F"	297	53	05	07	399,064	73		446,740	46
1,122	34	21	29	Workmen's Comp. .. "E"	671	29	11	15	156,231	75		145,615	48
583	89	10	13	Mechanical Equipment .. "E"	1,383	07	24	31					
986	38	13	24	Back Pay Factory Ordinance .. "E"	2,394	32	41	54					
				Back Pay F.U.G.E. .. "E"	5,666	67	96	1					
555,296	48	100	139		592,355	94	100	132	555,296	48	100	592,355	94



## STATEMENT IX.—(Continued).

REVENUE RECEIPTS AND EXPENDITURE  
(C.)—STEAMER AND LAUNCH SERVICES

1959		EXPENDITURE.		1960		1959		RECEIPTS		1960	
\$	c.			\$	c.	\$	c.			\$	c.
946,624	39	To Working Expenses—						By Traffic Receipts—			
524,988	31	„ Steamer and Launches ..	1,014,073	80	520,214	12	1,716	71	„ Passengers .. ..	571,410	02
30,323	26	„ Traffic Expenses ..	641,559	97				„ Mails .. ..	1,900	08	
1,811	04	„ Repairs to Stellings and Buildings thereon ..	35,724	59	646,995	32		„ Goods .. ..	763,537	27	
52,587	47	„ Compensation (Accidents and Losses) ..	5,731	26	39,621	90		„ Special Services ..	43,234	22	
206,532	69	„ Engineering Superintendence ..	95,740	10	35,859	96		„ Miscellaneous Receipts ..	19,131	83	
19,293	40	„ General Charges ..	195,051	60	1,244,408	01			1,399,213	42	
13,334	14	„ Traffic Superintendence ..	17,398	01				„ Deficit on Working for year .. ..	840,875	56	
47,407	94	„ Marine do. ..	22,033	49	604,579	03					
2,999	85	„ H.M.P.S. Dock ..	56,392	86							
		„ Workmen's Compensation ..	2,983	79							
		„ Back Pay Factory Ordinance ..	88,235	99							
		„ Stelling Clerks Factory Ordinance ..	9,256	58							
3,084	55	„ Back Pay F.U.G.E. ..	28,683	84							
		„ Boland Tribunal Award ..	26,202	59							
		„ Back Pay W'men F.U.G.E. ..	1,020	51							
1,848,987	04		2,240,088	98	1,848,987	04			2,240,088	98	

## REVENUE RECEIPTS AND EXPENDITURE.

## (D.)—BARTICA-POTARO ROAD TRANSPORT SERVICE.

1959		EXPENDITURE.		1960		1959		RECEIPTS		1960	
\$	c.		\$	c.	\$	c.			\$	c.	
11,022	59	To Salaries of R.T.O. and Clerks ..	11,972	91	22,865	66	By Traffic Receipts —				
74,238	88	„ Operating Expenses ..	88,845	05	105,335	31	„ Passengers .. ..	34,061	63		
8,800	07	„ Traffic Charges ..	8,472	14	1,072	98	„ Goods .. ..	125,337	18		
59,961	11	„ General Charges ..	56,627	90	120	00	„ Miscellaneous Receipts ..	553	70		
2,411	67	„ Suptce., Traffic ..	2,174	77	129,393	95	„ Mails .. ..	120	00		
200	42	„ Repairs to Issano Stelling ..	206	23					160,072	51	
1,767	88	„ Repairs to RTO's Quarters ..	382	66	29,052	32	„ Deficit on Working for year .. ..	9,787	96		
43	65	Repairs to Logie, etc. ..									
		Workmen's Compensation ..	60	00							
		Back Pay F.U.G.E. ..	1,118	81							
158,446	27		169,860	47	158,446	27			169,860	47	



## STATEMENT IX.—(Continued)

## REVENUE RECEIPTS AND EXPENDITURE.

## (F.)—HARBOUR AND PILOTAGE SERVICES

1959		EXPENDITURE	1960		1959		Receipts	1960	
\$	c.	To	\$	c.	\$	c.	By	\$	c.
		Maintenance of—					Harbour & Pilotage		
		Lighthouse, Beacons &					Receipts—		
28,931	06	Buoys, Tide Gauges &	44,238	45	433,385	00	Tonnage Dues	620,901	69
		Buildings			92,717	92	Light Dues	123,494	17
89,089	51	Working Expenses—	94,788	01	105,339	75	Pilotage Dues	130,094	90
86,558	01	Launches and Light Beacon			287	04	Shipping Fees	443	52
		Harbour Services	85,494	43	951	90	Survey Fees	956	56
		Engineering Superintend-			874	64	Official Publications	1,415	84
11,431	63	ence	20,488	54	1,787	60	Miscellaneous	11,609	31
79,948	15	General Charges	75,503	84			Surveying and		
127,694	89	Dredge	115,540	36	16,702	43	Dredging	4,610	00
43,759	10	Survey Expenses	50,191	42					
15,738	36	Miscellaneous Charges	20,873	76					
2,263	16	Port Welfare	2,427	16					
		Radio Beacons, G.T. &							
482	20	N/A	77	32					
1,293	95	Service Expenses	2,616	27					
		Marine Exam. Board	64	21					
7,786	30	Navigation Equipment	55	58					
2,578	01	River Defences	2,835	40					
145	92	Official Publication	978	55					
3,090	26	Workmen's Compensation	1,832	46					
		Back Pay F.U.G.E.	3,367	04					
		Boland Tribunal Award	37	40					
500,790	51		521,410	20					
151,255	77	Surplus on Working	372,115	79					
652,046	28		893,525	99	652,046	28		893,525	99

## STATEMENT X.

## ANALYSIS OF OPERATING COSTS AND REVENUE OF STEAMER SERVICES.

Services	Operating Costs.	Revenue	—Deficit	Interest & Sinking Fund Charges & Interest on Advances Unallocated.	Net —Deficit
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
Demerara Ferry	442,485	377,465	65,020	18,501	83,521
Berbice Ferry	188,554	167,050	21,504	11,563	33,067
Adventure	413,225	289,191	124,034	4,625	128,659
Bartica	272,096	116,266	155,830	4,626	160,456
North-West District	253,269	81,351	171,918	4,047	175,965
Pomeroon	132,863	19,693	113,170	4,047	117,217
Berbice River	187,523	60,261	127,262	5,782	133,044
Miscellaneous including non-paying	70,793	62,366	8,427	—	8,427
G'town—N/A.	267,213	219,746	47,467	4,626	52,093
Canje Creek Service	12,068	5,824	6,244	—	6,244
	2,240,089	1,399,213	340,876	57,817	898,693