

THE
PARLIAM^ENTARY DEBATES

OFFICIAL REPORT

[VOLUME 1]

PROCEEDINGS AND DEBATES OF THE FIRST SESSION OF THE
FIRST LEGISLATURE CONSTITUTED UNDER THE
BRITISH GUIANA (CONSTITUTION)

ORDER IN COUNCIL, 1961

4th Sitting

Tuesday, 14th November, 1961

SENATE

The Honourable Senate met at 3 p.m.

Prayers

[**The President in the Chair**]

Present :

Appointed under Article 47 (2) (a) :

His Honour the President, Senator Ashton Chase.

Senator the Honourable H. J. M. Hubbard, Minister of Trade and Industry

Senator the Honourable C. V. Nunes, Minister of Education and Social
Development

Senator C. V. Christian

Senator M. Khan

Senator C. S. Persaud

Senator Christina Ramjattan

Senator H. Thomas

Appointed under Article 47 (2) (b) :

Senator Anne Jardim

Appointed under Article 47 (2) (c) :

Senator C. V. Too-Chung, Vice-President

Mr. I. Crum-Ewing—Clerk of the Legislature

Mr. E. V. Viapree—Assistant Clerk of the Legislature.

Absent :

Senator A. G. Tasker, O.B.E.

**ANNOUNCEMENTS BY THE
PRESIDENT**

LEAVE TO MEMBER

The President: Senator Tasker has asked to be excused from this afternoon's sitting of the Senate.

PUBLIC BUSINESS

BILLS — SECOND READING

**INTERPRETATION
(AMENDMENT) BILL**

The President: The Minister of Education and Social Development to move the Second Reading of the following Bill:

A Bill intituled "An Ordinance to amend the Interpretation Ordinance."

Senator Nunes (Minister of Education and Social Development): Mr. President, in moving the Second Reading of this Bill, I should like to state that paragraph 1 of Article 74 of the Constitution of British Guiana provides that a Bill shall not become law until (1) it receives the Governor's assent, or (2) it receives Her Majesty's assent by way of the Governor's proclamation in the Official Gazette. The Constitution is, however, silent as to the effective date on which such law or such Bills which have become law should be made effective.

I think it is extremely important that we should have dates from which these Bills that have become law should be made effective. In the Constitution that has been recently revoked there was such general provision, and this Bill now seeks to include the same general provision which was in the recently revoked Constitution.

Clause 2 seeks specifically to substitute this general provision of Section 10 of the Interpretation Ordinance, Chapter 5. I now beg to move the Second Reading of the Interpretation (Amendment) Bill, 1961.

Question put, and agreed to.

Bill read a Second time.

The President: At this stage any Member who wishes to say anything on the general merits or principles of the Bill is free to do so.

Senate in Committee.

Clauses 1 and 2 agreed to and ordered to stand part of the Bill.

Bill considered and approved.

Senate resumed.

Bill reported without amendment, read the Third time and passed.

**FINANCIAL ADMINISTRATION
AND AUDIT BILL**

The President: The Minister of Trade and Industry to move the Second Reading of the following Bill:

A Bill intituled "An Ordinance to regulate the receipt, control and disbursement of public moneys, to provide for the audit of accounts in relation thereto and to provide for other matters connected with or incidental to the purposes aforesaid."

Senator Hubbard (Minister of Trade and Industry): Your Honour, consequent upon constitutional changes which were agreed upon in London earlier this year and which have since come into effect, it has become necessary to provide by law for certain matters relating to finance. These constitutional changes also involve a change in the position of the Director of Audit. The Bill which we are considering seeks to give effect to these changes which are set out in Part VII of the Constitution at page 59, Sections 108—114.

The Bill, however, does not merely recite the principles set out in the Constitution, but lays down a definite pro-

cedure whereby moneys may be expended on behalf of the Government, states who is to have control over the accounting for the expenditure of those moneys, and provides the authority for audit. The Bill also seeks to establish by law the responsibility of accounting officers for the revenues entrusted to them for accounting, and it seeks powers to surcharge negligent officers whose negligence results in a loss of public funds.

The Director of Audit and his department were previously provided for under a special Ordinance, the Audit Ordinance, Chapter 69, but, in view of the fact that special arrangements are made in the Constitution at Sections 111—112 in the same Part VII, it has become necessary to repeal the Audit Ordinance and give effect to its provisions in this Ordinance.

Sir, appended to the Bill is a comprehensive statement setting out the objects and reasons, and I can add little to what is clearly stated there. I wish to remark, however, that the provisions included in this Bill are the results of a great deal of consultation among the officers charged with the responsibility for disbursing public funds and accounting for them. I have the high hope that, in consequence of the putting into effect of this legislation, our public funds will be better administered. I now beg to move that the Financial Administration and Audit Bill, 1961, be read a Second time.

Question put, and agreed to.

Bill read a Second time.

Senate in Committee.

3.15 p.m.

Clauses 1 to 26 agreed to and ordered to stand part of the Bill.

Clause 27 (3). — Audit of accounts of statutory bodies.

Senator Too-Chung: I did not speak on earlier Clauses of the Bill in which the Director of Audit is given power to examine accounts, but in this subsection (3) I notice that he may delegate his duties to any accountant or officer. I would like to find out whether, in the case of confidential matters, such as are in the hands of the Income Tax Commissioner, the Director of Audit will have the power to examine those records and to delegate his powers to any other accountant, or any other officer in his Department under the interpretation of this subsection.

Senator Hubbard: This Clause deals with the accounts of statutory bodies; not with income tax. I think the point arises in an earlier Clause, but we cannot go back. I shall transmit the Senator's observations for the information of the Minister of Finance.

Clause 27 agreed to and ordered to stand part of the Bill.

Clauses 28 to 32 agreed to and ordered to stand part of the Bill.

Senate resumed.

Bill reported without amendment, read the Third time and passed.

ADJOURNMENT

Resolved, "That this Senate do now adjourn to a date to be fixed".

Adjourned accordingly at 3.35 p.m.