

Namibia

## Finance and Audit Ordinance, 1926

### Ordinance 1 of 1926

Legislation as at 1 October 1996

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Finance and Audit Ordinance, 1926

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Republic of Namibia  
**Annotated Statutes**

**Finance and Audit Ordinance, 1926**  
**Ordinance 1 of 1926**

[Published in Official Gazette 208 on 20 September 1926](#)

[Assented to on 13 September 1926](#)

[Commenced on 20 September 1926](#)

[\[This is the version of this document from 1 October 1996  
and includes any amendments published up to 8 May 2024.\]](#)

[\[Amended by Rehoboth Gebiet \(Extension of Laws\)  
Proclamation, 1930 \(Proclamation 12 of 1930\) on 1 May 1930\]](#)

[\[Amended by Finance and Audit Further Amendment  
Ordinance, 1952 \(Ordinance 42 of 1952\) on 5 December 1952\]](#)

[\[Amended by Finance and Audit Amendment Ordinance, 1969 \(Ordinance 28 of 1969\) on 1 April 1969\]](#)

[\[Amended by State Finance Act, 1982 \(Act 1 of 1982\) on 31 March 1982\]](#)

[\[Amended by Tender Board of Namibia Act, 1996 \(Act 16 of 1996\) on 1 October 1996\]](#)

[\[The State Finance Act 1 of 1982 \(OG 4610\) repeals all of the Ordinance except sections 24D and 26A. The  
Tender Board of Namibia Act 16 of 1996 \(GG 1380\) repeals section 26A, leaving only section 24D in force.\]](#)

ORDINANCE

**To regulate the Receipt, Custody and Issue of Public Moneys and to provide for the Audit of Accounts thereof.**

[\[The only section which remains in force provides for rewards to informers in  
respect of information relating to illegal dealing in precious stones or metals.\]](#)

(English text signed by the Administrator)

BE IT ORDAINED by the Legislative Assembly for the Territory of South West Africa as follows:-

\*\*\*

**24D. Rewards to informers in respect of precious metals and precious stones**

- (1) Notwithstanding anything in any law, any person (other than a person in the service of the Administration or of the Government) upon whose information, any precious stone or precious metal or any money paid in respect of the illicit purchase of any precious stone or precious metal is seized under any law, may, at the discretion and under the written authority of the Commissioner of the South African Police be paid out of the revenues accruing to the Administration from the sale of

such precious stone or metal or from the seizure of such money, a monetary reward not exceeding one third of the amount realized by such sale or of such money seized, as the case may be.

- (2) Every such payment shall be made by the Accounting Officer of the Administration by way of refund from the revenue in question as paid into the Administration Account in terms of sub-section (3) of section eleven, as substituted by section 1 of Ordinance 8 of 1928.

**[Section 24bis is inserted by Ord. 42 of 1952 and  
amended and re-numbered as 24D by Ord. 28 of 1969.]**