

BUITENGEWONE  
**OFFISIËLE KOERANT**  
VAN SUIDWES-AFRIKA.  
**OFFICIAL GAZETTE**



UITGAWE OP GEBAG.

EXTRAORDINARY  
OF SOUTH WEST AFRICA.

PUBLISHED BY AUTHORITY.

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**INHOUD**

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**Goewermentskennisgewing.**

**Government Notice.**

Die volgende Goewermentskennisgewing word vir algemene inligting gepubliseer.

J. J. KLOPPER,  
*Sekretaris van Suidwes-Afrika.*

Kantoor van die Administrateur,  
Windhoek.

The following Government Notice is published for general information.

J. J. KLOPPER,  
*Secretary for South West Africa.*

Administrator's Office,  
Windhoek.

No. 81.]

[25 Junie 1969

No. 81.]

[25 June 1969

**ORDONNANSIES 1969: UITVAARDIGING VAN**

**ORDINANCES, 1969: PROMULGATION OF**

Dit behaag die Administrateur om sy goedkeuring te heg, ooreenkomstig artikel 27 van die Wet op die Konstitusie van Suidwes-Afrika 1968 (Wet 39 van 1968) aan die volgende Ordonnansies wat hierby vir algemene inligting gepubliseer word, ooreenkomstig artikel 29 van gemelde Wet:—

The Administrator has been pleased to assent, in terms of section 27 of the South West Africa Constitution Act, 1968 (Act 39 of 1968) to the following Ordinances which are hereby published for general information in terms of section 29 of the said Act:—

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No. 26 of 1969.]

## ORDINANCE

To amend the Roads Ordinance, 1962 (Ordinance 28 of 1962) to substitute the definition of "proclaimed road", to define a through road; to provide for the proclamation of trunk roads within urban areas, for the declaration of a trunk road as a through road and for the restriction of access to or exit from a through road to an inter-change area; to apply certain provisions of sections 19, 26, 36 and 53 to through roads, to provide for the erection of fences, beacons or similar obstructions on the boundaries of proclaimed roads; to apply the provision that land may be taken into possession for purposes of roads or undertakings connected with roads to urban areas; to provide that owners may be compensated in certain cases when roads are constructed or widened; to provide that where no compensation for damage is claimable the Administrator may compensate damage by way of reasonable relief; to provide that no animal may be allowed on a through road and to provide for incidental matters.

(Assented to 18 June 1969)

(Afrikaans text signed by the Administrator)

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

1. Section 2 of the Roads Ordinance, 1962 (Ordinance 28 of 1962) — hereinafter called the principal ordinance — is hereby amended —

Amendment of section 2 of Ordinance 28 of 1962 as amended by section 1 of Ordinance 37 of 1966.

(a) by the substitution for the definition of "proclaimed road" of the following definition:—

"'proclaimed road' means any road which has been proclaimed as such under the provisions of this ordinance: Provided that saving paragraphs (d), (e), (f), (h), (i) and (j) of section 5, sections 7, 8, 59 and 61 and chapter IV, the provisions of this ordinance shall not apply within the area of any local authority;"

(b) by the insertion of the following definition after the definition of "this ordinance":—

"'through road' means a trunk road declared a through road in terms of section 5;"

2. Section 5 of the principal ordinance is hereby amended by the insertion after paragraph (g) of the following paragraphs:—

Amendment of section 5 of Ordinance 28 of 1962.

"(h) after consultation with the local authority concerned and notwithstanding anything to the contrary contained in any law, proclaim as a trunk road any land, road or street within the urban area of any such local authority;

(i) proclaim any trunk road or any part of a trunk road as a through road after report to him by the Chief Roads Engineer;

- (j) close or deviate any through road or access thereto or exit therefrom."

3. The principal ordinance is hereby amended by the insertion after section 6 of the following section:

Insertion of section 6A in Ordinance 28 of 1962.

"Access to and exit from through roads.

6A. Access to and exit from any through road shall be restricted to the junction of such road with any other road at an interchange area."

4. Section 8 of the principal ordinance is hereby amended by numbering the existing section subsection (1) and by the addition of the following subsection:—

Amendment of section 8 of Ordinance 28 of 1962 as substituted by section 1 of Ordinance 16 of 1963.

"(2) Notwithstanding anything to the contrary contained in subsection (1) the Administrator may construct and maintain any through or trunk road proclaimed within the boundaries of an urban area in terms of section 5."

5. Section 19 of the principal ordinance is hereby amended —

Amendment of section 19 of Ordinance 28 of 1962 as amended by section 1 of Ordinance 12 of 1968.

- (a) by the insertion in paragraph (a) after the word "all" of the word "through,"; and  
(b) by the insertion after paragraph (e) of the following paragraphs:—

- "(f) the erection and maintenance of any fence, wall, gate, ditch, furrow or similar obstruction or beacon of stone, concrete, iron or other permanent material, along or near the boundaries of the road reserve of a proclaimed road to indicate the location of such road on the ground, whether such road has been constructed or not. Any person who wilfully damages or removes such obstruction or beacon shall be guilty of an offence;  
(g) the construction of any road which gives access to any proclaimed road when, because of the construction and maintenance or deviation of such proclaimed road, it becomes necessary in his opinion to construct a road to give access to such proclaimed road."

6. Section 26 of the principal ordinance is hereby amended —

Amendment of section 26 of Ordinance 28 of 1962 as amended by section 9 of Ordinance 37 of 1968 and section 2 of Ordinance 4 of 1967.

- (a) by the insertion in subsection (1) (c) before the word "trunk" of the word "through,"; and  
(b) by the insertion in subsection (5) before the word "trunk" of the word "through,".

7. Section 36 of the principal ordinance is hereby amended —

Amendment of section 36 of Ordinance 28 of 1962 as amended by section 18 of Ordinance 37 of 1968.

- (a) by the substitution for subsection (4) (a) of the following paragraph:

„(a) Any person, including the owner, lessee or occupier of a farm, who grazes or treks with his stock on or across a trunk, main, district or farm road, where the distance between the fences on either side of such road is less than 500 metres, except when such stock is trekking under supervision, shall be guilty of an offence: Provided that any person, including such owner, lessee or occupier may graze his stock on a district or farm road where the distance between the fences on or across either side of such road is more than 60 metres but less than 500 metres, with the written permission of the Administrator and subject to such conditions as he deems fit;" and

- (b) by the insertion after subsection (4) (a) of the following paragraph and by renumbering the existing paragraph (b) paragraph (c):—

“(b) Any person who leaves an animal, or allows it to be, on a through road, or leaves an animal at a place from where it can wander on to a through road shall be guilty of an offence.”

8. Section 53 of the principal ordinance is hereby amended by the insertion in subsection (1) (a) after the word “tarred” of the word “through,”.

Amendment of  
section 53 of  
Ordinance 28  
of 1962.

9. Section 59 of the principal ordinance is hereby amended by the insertion after subsection (2) of the following subsections:—

Amendment of  
section 59 of  
Ordinance 28  
of 1962.

“(3) When the Administrator has under section 40 increased the width of a proclaimed road, the owner of the land concerned shall, irrespective of the provisions of subsection (1), be entitled to compensation for the land by which the width of such road has been increased above 60 metres, over and above his right to compensation for damage in terms of the provisions of subsection (1) and in the case of a dispute as to the amount of compensation it shall be determined by arbitration in terms of section *sixty-one*.

(4) When in the construction of a trunk road land is left over on both sides or on one side of such road of which the area is smaller than the area of the land taken up by such trunk road and which is of no use to the owner or on which the owner, because of the provisions of any law, may not erect any building or to which no access may be given, the owner of such remaining land may claim that the Administrator also take such land into possession, in which case the Administrator shall be obliged to take such land into possession also, and the owner shall, irrespective of the provisions of subsection (1), be entitled to compensation for such land, over and above any compensation for damage to which such owner is entitled in terms of the provisions of subsection (1). In case of a dispute as to the amount of compensation it shall be determined by arbitration in terms of section *sixty-one*.

(5) Notwithstanding anything to the contrary contained in this ordinance the Administrator may in his discretion by way of reasonable relief authorise the payment of an amount determined by him, if he, in any case where no payment of compensation is claimable, is of the opinion that serious damage has or will be done by the exercise of any power in terms of this ordinance.”

10. This ordinance shall be called the Roads Amendment Ordinance, 1969.

Short title.

No. 27 of 1969.]

## ORDINANCE

To amend the Village Management Boards Ordinance, 1963 (Ordinance 14 of 1963) to provide for the laying out and maintenance of aerodromes and the provision of amenities and facilities incidental thereto; to extend the provisions on erf tax and for that purpose to amend section 17; to extend the provisions relating to the grant of housing loans for the purchase of dwellings and for that purpose to amend section 28; to provide for the making of regulations relating to housing loans and for matters incidental thereto.

(Assented to 18 June 1969)

(English text signed by the Administrator)

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

1. Section 13 (1) of the Village Management Boards Ordinance, 1963 (Ordinance 14 of 1963) — hereinafter called the principal ordinance — is hereby amended by the substitution for paragraph (w) of the following paragraph:-

Amendment of  
section 13 of  
Ordinance 14  
of 1963.

“(w) subject to the provisions of the Aviation Act, 1962 (Act 74 of 1962) and the Aerodrome Ordinance, 1963 (Ordinance 12 of 1963) and any regulations made thereunder and with the approval of the Administrator lay out and maintain aerodromes within or outside the board area, together with the necessary roads and accesses thereto, and any services, amenities and facilities in connection therewith and all other matters relevant to the management of an aerodrome, and levy fees in connection therewith;”

2. Section 17 of the principal ordinance is hereby amended:-

Amendment of  
section 17 of  
Ordinance 14  
of 1963.

(a) by the substitution for paragraphs (a) and (b) of subsection (1) of the following paragraphs:-

“(a) With effect from 1 July 1969 a board shall subject to the provisions of this section and in respect of every financial year levy a tax on every erf within the board area.

(b) Such tax shall be levied according to the extent of any erf and in accordance with such rate as the Administrator may approve: Provided that the Administrator —

(i) may approve different rates for residential erven and for business erven, as the case may be;

(ii) may determine the minimum or the maximum extent, or both, of any residential erf or business erf, as the case may be, on which such tax is levied.”;

(b) (1) by the deletion of paragraph (b) of subsection (2);

- (ii) by renumbering paragraphs (c) and (d) of subsection (2) respectively paragraphs (b) and (c);
- (iii) by the addition after paragraph (c) of subsection (2) of the following paragraph:-
  - “(d) ‘hospital’ shall, in addition to its usual meaning, include any land and buildings used for the *bona fide* board and lodging of the necessary medical staff, nursing staff and maintenance staff of the hospital;
  - ‘school’ or ‘hostel’ shall, in addition to its usual meaning, include any land and buildings which in their entirety are used for the *bona fide* board and lodging of pupils of the school and of the teachers, staff and servants living in such school or hostel and whose duty it is to care for, and maintain discipline amongst the pupils;
  - ‘church’ or ‘mission’ shall, in addition to its usual meaning, include any land and buildings which in their entirety are used exclusively for the accommodation of the permanently appointed priest or priests, or parson or parsons of the religious denominations using the property.”;
- (c) (i) by the addition after paragraph (a) of subsection (3) of the following proviso:-
  - “Provided that where on an erf vested in the Administration there is a building which is used for —
  - (i) residential purposes, the Administrator shall contribute to the funds of the village management board in the area of which such erf is situated, an amount equal to ninety per cent of the tax in respect of such erf, and
  - (ii) public purposes the Administrator may contribute to the funds of such village management board an amount equal to fifty per cent of such tax.

For the purpose of this proviso ‘erf’ shall mean the land on which a building actually stands, as well as any land actually occupied for the purposes of such building, but shall not include any adjoining land which is not actually so occupied:”

- (ii) by the substitution for paragraph (b) of subsection (3) of the following paragraph:-
  - “(b) any erf which is used exclusively or set aside for the purpose of any church, mission, hospital, clinic, school, hostel, public library, museum, mental hospital, orphanage, amateur sports, or similar institutions approved by the Administrator: Provided that the provisions of this paragraph shall not apply if such —
  - (i) church, mission, hospital, clinic, hostel, public library, museum, mental hospital, orphanage or similar institution is conducted for the private monetary gain of any person, whether

as shareholder of a company or otherwise;

- (ii) erf is used for amateur sports and any licensed trade is exercised thereon:"

- (iii) by the addition of the following proviso at the end of subsection (3) :-

"The provisions of this subsection shall not be deemed to apply to moneys and rates for sanitary services nor to any levies payable for water, gas or electricity consumed on such erf, and such moneys, rates and levies shall in any case be payable to the board."

3. Section 28 of the principal ordinance is hereby amended —

Amendment of  
section 28 of  
Ordinance 14  
of 1963.

- (a) by the substitution for paragraph (b) of subsection (1) of the following paragraph:-

"(b) lend money on a first mortgage (to be passed in favour of such board) over the land on which a dwelling has been constructed or is to be constructed, to any person to enable him to purchase or construct that dwelling for the accommodation of himself and his dependants:"

- (b) by the substitution for subsection (2) of the following subsection:-

"(2) No loan shall be granted under subsection (1) to any person who is the owner of a building which is fit for human occupation or whose spouse is the owner of such a building, unless the prior approval of the Administrator has been obtained thereto."

- (c) by the insertion after subsection (2) of the following subsections:-

"(2 A) Subject to the provisions of subsections (2 B) and (2 C) the board may with the approval of the Administrator grant to any person to whom a loan was granted under paragraph (b) of subsection (1) (hereinafter called a housing loan) a further loan to enable him to rebuild, alter, enlarge, or repair the dwelling in respect of which such housing loan was granted.

(2 B) Where the amount actually owed by any person to whom a housing loan was granted (hereinafter called the borrower) under a mortgage bond securing a housing loan, is less than the amount of the mortgage bond, the amount of any further loan under subsection (2 A) shall not exceed the difference between the amount so owed and the amount of the mortgage bond, and such further loan shall then be deemed to be secured by such mortgage bond as if it were part of the original housing loan.

(2 C) Where a housing loan granted to a borrower is less than the loan which could have been granted to him, the amount of any further loan under subsection (2 A) shall not exceed the difference between the housing loan granted and the loan which could have been

granted, and such further loan shall be secured by a further mortgage bond in favour of the board, on the land on which the dwelling concerned is built, and such further mortgage bond shall have the same priority as the first mortgage bond on such land.

- (2 D) If any person complies with the requirements with which any particular borrower would have had to comply to obtain the housing loan concerned, the board may, with the approval of the Administrator grant permission for the taking over by such person of the interests and obligations of the borrower in respect of such loan, and in order to give effect thereto the board may agree to the substitution for the borrower of such person as mortgagor in respect of the existing mortgage bond and the provisions of this section in relation to housing loans shall apply in respect of any person who has so taken over the interests and obligations of the borrower as if the loan had been granted to him originally.
- (2 E) If the lessee of a dwelling let by the board under paragraph (2) of subsection (1) fails to pay the rent payable by him on the due date the board may take steps to recover the amount of the rent owing by way of an action in a competent court."
- (d) by the substitution for paragraphs (a), (b), (c) and (d) of subsection (3) of the following paragraphs:-
- "(a) It shall be a condition of every loan granted in terms of subsection (1) to any person, that, notwithstanding the fact that the total amount of the loan, together with all interests thereon, has been repaid and that the mortgage bond which secured such loan has been cancelled by reason of such repayment, such person or his successors in title shall not sell or otherwise alienate any dwelling constructed or purchased by means of such loan within a period provided under paragraph (c) unless such dwelling has first been offered for sale to the board concerned at a price determined under the provisions of paragraph (d).
- (b) Any such offer shall be made in writing and shall be accepted or rejected by the board within sixty days after receipt thereof.
- (c) The period referred to in paragraph (a) shall begin on the date of registration of the mortgage bond concerned and shall be calculated on the basis of one quarter of the period in which the loan granted under subsection (1) shall be repaid: Provided that one quarter of a year shall be deemed to be three calendar months: Provided further that if the period in which the loan concerned is to be repaid under the conditions of a housing scheme is extended or shortened the period referred in paragraph (a) shall be extended or shortened on the said basis.
- (d) The price referred to in paragraph (a) shall be determined at the time of registration of



the mortgage bond concerned and shall be the actual cost of the land securing such mortgage bond and the actual cost of the permanent improvements on such land: Provided that if any permanent improvements are brought about after the registration of such mortgage bond, the value of such improvements as determined by a valuator appointed by the board less such depreciation of value, but not more than five per cent, as the said valuator may determine, shall be added to the price determined at the time of the registration of such mortgage bond and such new price shall be the price referred to in paragraph (a)."

- (e) (i) by the deletion of paragraph (e) of subsection (3);
- (ii) by renumbering paragraphs (f), (g), (h) and (i) of subsection (3) respectively paragraphs (e), (f), (g) and (h);
- (f) (i) by the insertion in paragraph (c) (ii) of subsection (4) after the word "construction" of the words "or purchase";
- (ii) by the deletion in paragraph (c) (iii) of subsection (4) of the words "paragraph (c) of".

4. The principal ordinance is hereby amended by the insertion after section 28 of the following section:-

Insertion of section 28A in Ordinance 14 of 1963.

"Regulations for the purposes of section 28.

28 A. (1) The Administrator may make any regulations he may deem necessary or expedient to attain the objects of section 28.

(2) Any regulation made under subsection (1) may for any contravention thereof or failure to comply therewith prescribe penalties which shall not exceed a fine of two hundred rand or imprisonment of six months."

5. This ordinance shall be called the Village Management Boards Amendment Ordinance, 1969.

Short title.

No. 28 of 1969.]

## ORDINANCE

To amend the Finance and Audit Ordinance 1926, relating to the definition of "financial year", "Government", "person in the employment of the Administration", "revenues", "statutory body" and "Treasury"; to amend sections 3, 4 and 15; to substitute sections 10 and 24, to provide for remedies of persons aggrieved by any surcharge, the auditing of the accounts of statutory bodies, reports on such audits, the recovery of audit fees; to insert section 23A, to provide for defraying the cost of audits; to renumber section 24bis, and to provide for matters incidental thereto.

(Assented to 18 June 1969)

(English text signed by the Administrator)

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

1. In this ordinance the principal ordinance means the Finance and Audit Ordinance 1926 (Ordinance 1 of 1926). Interpretation.

2. Section 1 of the principal ordinance is hereby amended — Amendment of section 1 of Ordinance 1 of 1926.

(a) by the addition after the word "inclusive" at the end of the definition of "financial year" of the words 'until otherwise provided by resolution of the Legislative Assembly, when it means the period so provided, or, in the case of a statutory body, unless otherwise provided by the law in terms of which such body was established or constituted;';

(b) by the insertion after the definition of "financial year" of the following definitions:—

" 'Government' shall mean the Government of the Republic of South Africa;

'person in the employment of the Administration' shall mean any person employed in a full-time or part-time capacity by the Administration whether appointed in a permanent or in a temporary capacity or under contract of employment on conditions comparable to officers or employees in the public service, or any person employed by a department of the Government whose salary is paid by the Administration either directly or by means of a claim, or any person whatsoever whose services are seconded to the Administration;";

(c) by the addition after the word "appropriation" at the end of the first definition of "revenues" of the words "and includes the proceeds of all loans raised, but does not include the amount of any fine not exceeding six rand imposed upon any person by any court of law in so far as such amount has not been recovered";

- (d) by the substitution for the second definition of "revenues" of the following definitions:—

" 'statutory body' shall mean any board, bank, fund, institution, company, corporation or other organisation under the jurisdiction of the Legislative Assembly and established or constituted under or by virtue of the provisions of any law, in terms of which the accounts of such statutory body are to be audited by the Controller and Auditor-General; 'Treasury' shall, subject to the provisions of section *thirteen* of this ordinance and of sections *thirty-one* and *thirty-two* of the South West Africa Constitution Act, 1968 (Act 39 of 1968) as amended from time to time, mean the Administrator-In-Executive Committee".

3. Section *1bis* of the principal ordinance is hereby repealed.

Repeal of section *1bis* of Ordinance 1 of 1926 as inserted by section 2 of Ordinance 3 of 1961.

4. Section 3 (1) of the principal ordinance is hereby amended by the deletion of all the words commencing with the words "The Administration" and ending with the words "and audit".

Amendment of section 3 of Ordinance 1 of 1926.

5. Proviso (ii) to section 4 of the principal ordinance is hereby amended by the substitution for the words "responsible officer" of the words "person responsible".

Amendment of section 4 of Ordinance 1 of 1926.

6. Section 5 of the principal ordinance is hereby amended —

Amendment of section 5 of Ordinance 1 of 1926.

- (a) by the substitution in subsection (1) —

(i) for the words "officer in the public service" of the words "person in the employment of the Administration", and

(ii) for the word "officer" where it appears for the second time, of the word "person";

- (b) by the substitution in subsection (2) (a) for the words "officer in the public service" of the words "person in the employment of the Administration".

7. The principal ordinance is hereby amended by the substitution for section 10 of the following section:—

Substitution of section 10 of Ordinance 1 of 1926.

"Remedy of person aggrieved by surcharge.

10. (1) (a) Any person who is dissatisfied with any surcharge made against him by the Controller and Auditor-General may, within a period of one month after he has been notified by the Controller and Auditor-General of the surcharge, or such further period as the Administrator may allow, appeal to the Administrator and, after such further investigation as may be considered necessary, the Administrator may make such order directing that the appellant be released wholly or in part from the surcharge as may appear to be just and reasonable.

(b) The Controller and Auditor-General shall be informed of every such order and shall transmit to the Administrator a complete list of all surcharges remitted in whole

or in part in accordance with the provisions of this subsection.

(c) The Administrator shall present such list to the Legislative Assembly as soon as possible if the Legislative Assembly be then in session, or if the Legislative Assembly be not then in session within fourteen days after the commencement of its next ensuing session.

(2) Any such person may, instead of appealing to the Administrator under subsection (1), apply to any court of competent jurisdiction, within a period of one month after he has been notified in writing by the Controller and Auditor-General of the surcharge, or such further period as the court may allow, for an order setting aside or reducing the surcharge and such court may, on any such application, if not satisfied by the Controller and Auditor-General, on the merits of the case, that the surcharge was rightly imposed or as to the correctness of the amount thereof, make an order setting aside the surcharge or reducing it, as the case may be."

8. Section 15 of the principal ordinance is hereby amended by the deletion of the words "of the Union", "of the Union of South Africa", "of the Republic" and "of the Republic of South Africa", wherever they occur.

Amendment of section 15 of Ordinance 1 of 1926 as amended by section 2 of Ordinance 2 of 1967.

9. The principal ordinance is hereby amended by the insertion after section 23 of the following section:—

"Cost of audit.

23A. All expenses of and incidental to the examination, enquiry and audit by the Controller and Auditor-General of the accounts mentioned in sections *three* and *twenty-four* shall be defrayed out of the Territory Revenue Fund, on a basis which shall be determined by the Treasury of the Government in consultation with the Administrator."

Insertion of section 23A in Ordinance 1 of 1926.

10. The principal ordinance is hereby amended by the substitution for section 24 of the following sections:—

"Audit of accounts of statutory bodies.

24. (1) Notwithstanding anything to the contrary in any other law contained, the provisions of this section and of sections *twenty-four A* to *twenty-four C* shall apply to the audit by the Controller and Auditor-General of the accounts of any statutory body: Provided that in respect of municipalities and village management boards constituted under and by virtue of the Municipal Ordinance 1963 (Ordinance 13 of 1963), and the Village Management Boards Ordinance 1963 (Ordinance 14 of 1963), respectively, the provisions referred to in this section shall be supplementary to, and not in substitution of, the provisions of the aforesaid ordinances.

Substitution of section 24 of Ordinance 1 of 1926.

(2) For the purpose of such audit (hereinafter referred to as a special audit) the Controller and Auditor-General may —

vided that the report to the Administrator, the statutory body or other body or authority, as the case may be, need not be in the same form: Provided further that if any law governing such statutory body does not make provision for any or all of the statements of account including a balance sheet or statement of assets and liabilities of the statutory body to be signed by any particular official, any such statements shall be drawn up under the direction of and shall be signed by the chairman or other principal official of the controlling executive authority of such statutory body and shall be transmitted by him to the Controller and Auditor-General for purposes of the report required in terms of this section.

(2) The Administrator shall cause the said report on a special audit, or on a series of special audits in respect of statutory bodies in the same category for the same financial year, and any statements of account submitted therewith and any special report referred to in subsection (3) to be presented to the Legislative Assembly within fourteen days after their receipt by him, if the Legislative Assembly be then in session, or if the Legislative Assembly be not then in session, within fourteen days after the commencement of its next ensuing session: Provided that if, prior to the coming into operation of this ordinance, the Legislative Assembly has resolved, or if thereafter the Legislative Assembly resolves, that any report or series of reports by the Controller and Audit-General on the accounts of bodies which in terms of this ordinance are, or are deemed to be, statutory bodies, need not be presented to the Legislative Assembly as herein provided, the Administrator need not present the reports or series of reports referred to in such resolution to the Legislative Assembly unless in any particular instance he deems it to be in the public interest to do so.

(3) The Controller and Auditor-General may at any time, if it appears to him to be desirable to do so, transmit a special report on any matter incidental to his powers and duties in connection with a special audit to the Administrator.

(4) The provisions of subsection (2) of section *twenty* shall apply *mutatis mutandis* in regard to any report transmitted to the Administrator in terms of subsection (1) or (3) except in respect of the reports or series of reports referred to in the proviso to subsection (2).

Audits deemed  
to be special  
audits.

24B. (1) The Controller and Auditor-General shall continue to carry out any audit which has been entrusted to him in terms of section *twenty-four* prior to its amendment by the Finance and Audit Amendment Ordinance 1969, and for the said purpose such audit shall be deemed to be an audit of

the accounts of a statutory body as defined in section *one*.

(2) If it should at any time appear to be desirable in the public interest that the accounts of any body, association or organisation, which is under the jurisdiction of the Legislative Assembly and which is not a statutory body, should be audited by the Controller and Auditor-General, the Legislative Assembly may by resolution require the Controller and Auditor-General to undertake the audit of such accounts, and such body, association or organisation shall thereupon be deemed to be a statutory body for the purpose of this ordinance.

(3) If it should at any time appear to be desirable in the public interest that the accounts of a statutory body should no longer be audited by the Controller and Auditor-General, the Legislative Assembly may by resolution require the Controller and Auditor-General to discontinue auditing the accounts of such statutory body and the Controller and Auditor-General shall cease to audit the accounts of such statutory body as from the commencement of the financial year of such statutory body referred to in the resolution or in any amending legislation which may be necessary but, notwithstanding anything in any other law contained, the Controller and Auditor-General shall complete the audit of the accounts of such statutory body up to the financial year preceding that referred to in the resolution or amending legislation and shall transmit a report thereon to the Administrator, and to the relative body or authority, in terms of section *twenty-four A*.

Audit fee.

24C. In respect of any special audit, any amount which shall be computed on a basis determined by the Administrator after consultation with the Controller and Auditor-General shall be paid by the statutory body concerned for the benefit of the Territory Revenue Fund: Provided that the amount so computed shall be subject to the limitation imposed thereon by the laws under which the statutory body concerned has been constituted or established: Provided further that the Administrator may grant exemption from an audit fee in respect of any special audit."

11. Section 24*bis* of the principal ordinance is hereby renumbered 24D and is hereby amended by the deletion of the words "of the Union of South Africa".

Amendment of section 24*bis* of Ordinance 1 of 1926 as inserted by section 1 of Ordinance 42 of 1962.

12. This ordinance shall be called the Finance and Audit Amendment Ordinance 1969, and shall come into operation on a date to be fixed by the Administrator by notice in the *Official Gazette*: Provided that different dates may be so fixed by the Administrator for different sections of the said ordinance.

Short title and date of commencement.