

# ***The accounting role of regional councillors in financial management for regional councils in Namibia: The cases of Oshana and Caprivi regional councils***

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## **Abstract**

Although decisions to acquire and expend financial resources in regional councils are a domain of regional councillors, officials appointed by regional councils and those serving the Ministry of Regional Local Government and Rural Development in Namibia view this as quixotic. This paragonistic perception of appointed officials towards councillors gives rise to synthetic practices that continue to override the efficacy of regional councillors in their role as financiers at regional level in Namibia. Like other regional councils in Namibia, Oshana and Caprivi regional councils are grappling with challenges in financial management. Reflecting on the anecdote of experiences of these two regional councils, this paper makes the call for politicians, technocrats at central and regional government levels and academics to abandon, or at least more vigorously challenge the somewhat archaic, paragonistic methodologies that are very often inappropriate to democratic and corporate governance compliant financial management at sub national level. It argues that there is need to grow legislation based, innovative and creative methodological responses to separate the roles of regional councillors and technocrats appointed by regional councils in financial management. Citing the ideological and methodological shifts made in the Decentralisation process in Namibia, it is argued that it is indeed possible to create unique and exciting processes. Processes that move beyond the rhetoric of “the normative separation of the roles of councilors and officials” to one that in very real terms makes regional councillors the focus of financial planning, budgeting and budgetary control and monitoring the financial activities of regional councils.

## **Financial management and decision making: An introduction**

Financial management in regional governance is about acquisition and allocation of financial resources and the tracking down of expenses to ensure organisational compliance to approved estimates of revenue and expenditure. Accounting on the other hand, can be defined to mean a system of principles, methods and techniques, to record and organise financial data about an organization, to generate and provide information to internal and external users on the economic rationality of decisions taken.

As Steiss (1989, p. 3), observes, “effective financial management requires appropriate mechanisms for recording and disseminating information about revenues and expenditures, procedures for allocation of resources and management of costs, and techniques for

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Volume 1, Number 2, September 2012 - ISSN 2026-7215

financial planning and resource acquisition". Based on this premise, it is clear that among the different hats a councillor is expected to wear is that of being a financier. As a result of that, a regional councillor makes allocation decisions in council chambers and is therefore held responsible by the enabling legislation to ensure that voted amounts are controlled.

According to UN-HABITAT (2005, p.5), "financing as one the key competencies associated with responsibilities of an elected leader of local government organisation as an operating institution".<sup>1</sup> Taking queue from the foregoing, it is virtually axiomatic to note that financial management has an impact on all segments of an operating regional council. Like any form of management, financial management requires of regional councillors to set objectives and prioritise programmes and projects aimed at achieving its objectives. Indeed, this proposition serves as an assertion to confirm the focus of financial management on decision making principles.

### **An enabling legislative framework: a necessary but not sufficient condition for change**

The Regional Councils Act of 1992, Act 22 of 1992 lays a foundation for separation of decision making powers between regional councillors and technocrats at regional councils in Namibia. Since the establishment of regional governance in Namibia, legislation clearly separates the roles of the central government, regional councillors and technocrats in financial management.<sup>2</sup> The legislative mindset shift, together with the understanding of the role of regional councillors as financiers at regional governments-rather than passive recipients of techno centric decisions of the appointed officials, has been widely accepted by regional councillors and technocrats alike. What is questionable however is the extent to which this legislation framework has been translated into a robust, implementable financial management methodology that successfully translates the intent of the legislation into a workable process that can fulfill the corporate governance aims of regional government institutions.

It is argued that whilst the Regional Councils Act of 1992 provides guidelines for implementation of financial management and separation of duties and functions of regional councillors and technocrats at regional level, the relevance and appropriateness of the legislation provisions concerned at Oshana and Caprivi regional councils is questionable. Members of the management committee who are regional councillors tasked with the duties, powers and functions pertaining to financial management at these regional councils have set aside the provisions of Section 22 (c) (d) of the Regional Councils Act of 1992, Act 22 of 1992 as amended which articulate the role of councillors in financial management in a methodical way, in favour of a more home grown and techno driven approach.<sup>3</sup>

Section 22 (1) (c) (d) of the Regional Councils Act of 1992, Act 22 of 1992 as amended empowers members of management committee who are also regional councillors, to prepare and compile for the approval of the regional council the estimates and supplementary estimates of revenue and expenditure of the regional council, and also to control the expenditure of moneys voted by the regional council in its approved estimates and additional estimates and all other moneys or funds made available to the regional council.<sup>4</sup>

<sup>1</sup> Key competencies for improving local governance: a quick guide to the specifics. Published by UN-HABITAT and local government and public service reform initiative of the open society institute.(2005)

<sup>2</sup> See Regional councils Act of 1992, Sections 22, 34,37 and 40

<sup>3</sup> Note that the views expressed here are those of the author and do not necessarily represent the views of the respondents from Caprivi and Oshana region

<sup>4</sup> See the Regional Councils Act of 1992, Act 22 of 1992, Section 22 (1) (c) (d)

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As can be seen from the responses of the interviewed councillors listed here below, the foregoing assertion amplifies the vitiation of this legislation provision by synthetic practices at the two regional councils. The setting aside of section 22 of the Regional Councils Act of 1992, Act 22 of 1992 as amended by regional councillors of Caprivi and Oshana regions in this connection, in no way suggests inherent weaknesses in this legislative provision *per se*. Instead, this paper contends that synthetic practices adopted by Caprivi and Oshana regional councils as shall be seen later from the responses of the regional councillors interviewed, continue to stifle the efficacy of councillors in financial management.

### **Research findings**

In this author's analysis of the state of financial management at the two regional councils from the views of regional councillors and one chief regional officer interviewed, he will look at all aspects of financial management namely, resource acquisition, budgeting, and budgetary control.

### **Caprivi Regional Council**

With regard to budget formulation, all (5) councillors interviewed stated that they do not directly participate in the preparation and compilation of the budget. They asserted that their degree of involvement is limited to mere submission of the budget proposals from their respective constituents whereas the actual compilation and preparation of the estimates and supplementary estimates of revenue and expenditure is often carried out by the technocrats. When asked whether there was a mechanism for community involvement in the budgetary process, the majority (4) of the five councillors interviewed from Caprivi regional council responded in the affirmative while one stated that there was none. The (4) who indicated that community members are involved in the budgetary process confirmed that community involvement in this process is limited to members of the Constituency Development Committees (CDCs) who together with the constituency councillors draft the budget proposals at constituency level and later forward the same to the Chief Regional Officer for consideration. I would like to point out here that regional councillors at Caprivi regional council are not all involved in the preparation and compilation of the budget at their respective council. Instead, the technocrats under the leadership of the Chief Regional Officer (CRO) receive such needs and grapple with the allocation of resources, compile the estimates and supplementary estimates of revenue and expenditures on behalf of the members of the management committee, who are also regional councillors. Although the management committee later presents the proposed budget to council for approval, they are not directly involved in the actual compilation and preparation of the proposed budget.

I would further like to point out that the mechanisms used for community participation in the budgetary process at the four constituencies whose councillors responded in the affirmative, are in my opinion inadequate and is because such mechanisms do not accord opportunities to all community members to participate as they limit such participation to members of the CDCs only. There is no guarantee that all members of the CDCs are in turn disseminating the same information to the various groups they represent.

On the other hand, the minority (1) councillor who indicated that there was no community participation in the budgetary process stated that this was due to: (i) the long distances between the constituency and various villages comprising his constituency; and (ii) lack of transport.

With regards to budgetary control, the majority (5) of the councillors interviewed at

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Caprivi regional council indicated that they were not fully involved in budgetary control at their regional council. They further asserted that budgetary control was a domain the technocrats, and in the same vein, (3) of the councillors interviewed, who are members of the management committee further contended that they often receive financial reports on quarterly basis from technocrats instead of financial statements. It is interesting to note here that this confirms among other practices, synthetic practices that override the efficacy of councillors in financial management. As a result of this, regional councillors and particularly members of the management committee are stripped of their powers and duties in a subtle manner. Practices of this nature override principles of good governance, accountability and openness and can give rise to a common formula for corruption namely, Mandate + Discretion-Accountability=Corruption (M+D-A=C).

When asked whether there were other sources of revenue besides the grants from central government to their regional council, the majority (3) councillors interviewed indicated that there was none, while one indicated that there was an amount payable to the regional council as royalty from the sale of electricity to the regional inhabitants by the Northern Regional Electricity Distribution Company (NORED) and one other councillor stated that he did not know. The three councillors who indicated that there was none, further attested that council has no capacity to diversify its revenue and further confirmed that the MRLGHRD does not allow regional councils to invest unexpended funds of the regional council over any given fiscal year. This assertion suggests some weaknesses in the MRLGHRD directives to regional councils. Instead, investment of unexpended funds of regional councils is a given to regional councils in terms of section 33 (1) (d) of the regional councils Act.<sup>5</sup>

Furthermore, the majority (4) of the councillors interviewed echoed the sentiments of the Chief Regional Officer who attested that council has not even received 5% of the rates and taxes levied and collected on its behalf as funds of the regional council by the town council of Katima Mulilo for the past three financial years (2005/2006, 2006/2007, and 2007/2008). Both the four councillors and the CRO expressed hope for other sources of revenue from Bukalo and Chinchimane that were due to be proclaimed as town and settlement areas in the near future. The altruistic attitude of both the four regional councillors and the CRO who indicated that there was a perceived lack of capacity from the side of Katima Mulilo town council and unwillingness to pay over the 5% contribution to the regional council is evidence that suggests inherent weakness in the decision making powers of Caprivi regional council.

When asked for suggestions to enhance the role of councillors in financial management at their respective regional council, the majority (4) of the councillors interviewed recommended capacity building initiatives for example, training of both regional councillors and technocrats at regional level on financial management. They collectively contend that there is a lack of capacity from both regional councillors and the senior management in the area of financial management. Failure to regularly present appropriate financial statements to members of the regional council by technocrats and inability of regional councillors to regularly take the financial pulse of the regional council are among the key challenges that militate against effective financial management at Caprivi regional council.<sup>6</sup>

<sup>5</sup> See section 33 (1) (d) of the Regional Councils Act of 1992, Act 22 of 1992

<sup>6</sup> As established during interviews with regional councillors (2008)

### **Oshana Regional Council**

At Oshana regional council, the majority (4) of the four councillors interviewed stated that they were not directly involved in the preparation and compilation of the estimates and supplementary estimates of revenue and expenditure in that they delegated such responsibility to senior management who carry out the compilation and preparation of the estimates and supplementary estimates of revenue and expenditure on their behalf and submit that to the management committee members who later submit the same to the regional council for approval. This practice in my opinion is questionable. Members of the management committee of the Oshana regional council are in terms of section 22 (1) (c) (d) of the Regional Councils Act of 1992, Act 22 of 1992 the custodians of budgeting and budgetary control. Note here that compilation and preparation of the estimates and supplementary estimates of revenue and expenditure could include determination of rates, charges, fees and moneys that may be levied under any provision of the law governing regional councils in Namibia. Therefore, a decree by Oshana regional council that led to delegation of responsibility to technocrats to carry out the provisions of section 22 (1) (c) (d) is not just attracting very serious governance risks to the regional council, as it is also *ultra vires*.

With regard to community participation, four councillors interviewed indicated that community members at their various constituents are involved in the budgetary process through their Constituency Development Committees (CDCs). They further asserted that effective communication mechanisms are in place at Oshana regional council and that such mechanisms include continuous feedback by councillors to their respective constituencies on the projects evaluated and recommended to council for prioritisation and approval by the Regional Development Consultative Committee (RDDC). Although the majority of the community members are not directly participating in the budgetary process at Oshana regional council, the feedback provided by the councillors to their constituents can partially ensure insertion of the electorate in the information loop of the regional council and depict some kind of consultation.

When asked whether the Oshana regional council has other sources of revenue other than the government grants, four members of the regional council interviewed indicated in the affirmative and pointed out the other sources of revenue that include among others, the 5% contribution from the three local authorities of Oshakati, Ongwenda and Ondangwa. However, one out of the three members of the management committee interviewed indicated that the collection of the 5% referred hereto has not been smoothly carried out by the regional council. To justify this, he alleged that most often than not, local authorities demonstrate luke warm approach to the paying over of this legally defined contribution to the Oshana regional council. As a result of this, Oshana regional council has in the past notified these local authorities of its intent to take legal action in order to recover this contribution from respective local authorities within their area of jurisdiction. Paradoxically, legislation framework governing local authorities in Namibia, the Local Authorities Act of 1992, Act 23 of 1992 and its amendments provides for 5% levy for the benefit of the regional council of the rates levied on all ratable property situated in the local authority areas.<sup>7</sup>

The majority (3) of the four members interviewed also expressed their preparedness as regional councillors to assist local authorities within their area of jurisdiction through funding of development projects in local authority areas using the same source of income.

<sup>7</sup> See the Local Authorities Act of 1992, section 77 (1)

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This assertion in my opinion lays a strong foundation for implementation of section 28 (1) (f) of the Regional Councils Act of 1992 and its amendments.<sup>8</sup>

Echoing the sentiment of the one councillor at Caprivi regional council who identified royalties from NORED payable in respect of the supply of electricity in the region as the other source of revenue for Caprivi region, (3) of the four councillors of Oshana region interviewed indicated that Oshana regional council often receives royalties from NORED in respect of electricity supply to the Region.

Regarding budgetary control, (3) members of the management committee out of the four councillors interviewed, indicated that they do not directly control the expenditure of moneys voted by the regional council in its approved estimates and additional estimates and all other moneys or funds made available to the regional council. In this connection, they further contended that financial reports indicating how money was spent are often presented to the management committee of Oshana by the technocrats on a quarterly basis. Other than that, councillors confirmed that budgetary control takes place administratively. One of the three members interviewed revealed that among the reasons accounting for the lack of direct involvement of regional councillors in financial management at Oshana regional council are: (i) lack of capacity, (ii) lack of financial management skills, and (iii) low education levels of councillors.

Regarding investments, the majority (4) councillors interviewed at Oshana regional council shared the same sentiments with the five councillors interviewed at Caprivi regional council. They asserted that no room exists for investment of unexpected funds of the regional council subject to the strict control measures (directives) by the MRLGHRD over regional councils. As indicated earlier in my analysis, this central government directive of this ministry over regional councils is not just counterproductive, as it is equally *ultra vires*.<sup>9</sup>

Again, note here that the strategic intent of the ministry carried by the directive cited in the foregoing in my opinion does not only negate the very basis of self local government, autonomy, as it also proliferates fiscal dependence of regional councils to the central government, a situation that helps to frustrate local initiative aimed at diversification of the regional council's revenue base.

When asked for their views on ways to enhance the role of regional councillors in financial management, four councillors interviewed recommended training of councillors in the field of financial management. One out the four councillors interviewed further recommended that there should be separate budgets earmarked for the separate development of each constituency. Two other councillors of the four interviewed at Oshana regional council suggested that the electoral system for regional councillors should be revisited to make provision for education entry requirement for becoming a regional councillor to at least a Diploma, an assertion that is directed towards attraction of qualified decision makers at sub national level.<sup>10</sup>

### **Traditional financial management methodologies and paradigms: a critique**

Anecdotes emanating from the synthetic practices based on the experiences of Caprivi and Oshana regional councils cited in this paper serve as a starting point to learn from the past

<sup>8</sup> See the Regional Councils Act of 1992, section 28 (1) (f)

<sup>9</sup> See the Regional Councils Act, section 33 (1) (d)

<sup>10</sup> Note that the views expressed in this section of this paper are the views of the interviewees and do not necessarily represent the views of the author

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experiences. Whilst drawing on some of the positive aspects of the traditional financial management system implemented by Caprivi and Oshana regional councils, this author consciously attempts to break with the traditional financial management methodologies that each of these regional councils have followed.

This move away from the current traditional financial management approaches is based on the realisation that the impact of such approaches to enhancement of the role of councillors in financial management at regional councils in Namibia is not as initially anticipated particularly when regional councils were created. It is important to note here that this realisation has gained in relevance as can be seen from documented assessments by the MRLGHRD.<sup>11</sup>

It is virtually axiomatic at this juncture to perhaps pause briefly and reflect critically at the way financial management methodologies enshrined in the enabling legislation governing regional councils in Namibia (Regional Councils Act of 1992 as amended) have been designed and implemented by regional councils of Caprivi and Oshana. Whilst this paper is not intended to critically critique the financial management methodologies and their implementation elsewhere in Namibia, it is argued that this is very necessary-as part of the solution to creating more effective ways and implementable processes that lie in the deep understanding of what needs to change from the status quo.

My analysis highlights four critical areas that provide clues to understanding reasons for the limited impact of the traditional financial management practices at the two regional councils that are subjects of this study. These are based on the common complaints and incidents that serve as sources of frustration for the electorate, technocrats, regional councillors and staff members at the MRLGHRD headquarter since the establishment of regional councils in Namibia. These include but not limited to the following: the MRLGHRD's unlimited powers over regional councils, oblivious state of councillors in their role as financiers, short comings of attempting to exclude regional councillors from the financial management processes due to lack of capacity, and low levels of education from the side of regional councillors. Each of these will be examined briefly.

#### **MRLGHRD's unlimited powers over regional councils**

The assertion that corporate governance principles are overridden in the relationship between the MRLGHRD and regional councils in Namibia is a reasonable one. Ideally, this relationship should be strongly embedded in a set of rules that guide relations between these two levels of government. For instance, any interest or dividends derived from investments made by the regional council with the approved institutions in terms of section 33 (3) of the regional councils Act of 1992 as amended, is provided by legislation as an approved source of revenue as it constitutes part of the funds of the regional council. A directive by the MRLGHRD to override regional councils' initiatives towards investment of unexpended funds in terms of the enabling legislation governing regional councils is unlawful. Apart from its illegality, this directive stifles efforts towards self local government (autonomy) and diversification of revenue bases of regional councils. What is clearly problematic however is the debatable assertion of control as opposed to supervisory responsibilities of the MRLGHRD over regional councils.

#### **Oblivious state of councillors in their role as financiers**

As can be seen from attestations of councillors interviewed at the two regional councils, both appear to be iffy about their role in financial management. It is not surprising therefore

<sup>11</sup> See Decentralisation Enabling Act of 2000, Section 4 (a) (b)

that there had been growing frustration and hesitancy from technocrats at the two regional councils to engage councillors in the preparation and compilation of the estimates and supplementary estimates of revenue directly. Perhaps some of the disillusionment cited above can be attributed to the lower levels of education of some regional councillors and their inherent lack of financial management skills.

That question that is often not asked is whether training all regional councillors in financial management is possible at all or whether it is desirable in the first instance. If one accepts that the level of education influences the degree of conceptualisation and response to any training intervention, then the whole notion of artificially attempting to design training programmes in response to challenges of lack of capacity in the field of financial management will have to be challenged.

### **Shortcomings of attempting to exclude regional councillors from the financial management processes due to lack of capacity**

Members of the management committee at Oshana and Caprivi regional councils tend to view financial management as an executive or administrative function than that of a policy nature. Yet, regional councillors as decision makers make decisions about raising, allocating and expending public funds. Further, they (regional councillors) are also responsible for evaluating the financial condition of their respective regional councils, prepare the budget and control the expenditure of voted amounts from approved estimates and to carry out investment planning for regional councils.<sup>12</sup>

The actual role of the technocrats complementing the foregoing is limited to provision of reliable information to regional councillors to foster good decisions in that the output of financial management is reliable information. Whereas in the assessment of the status quo, this paper reveals that regional councillors are subtly excluded either by design or by default from financial management processes, the regional councils Act of 1992 clearly separates the roles of regional councillors from those of the technocrats.

What is perhaps more problematic for the councillors and technocrats alike at the two regions that are subjects of this study in my opinion, is the interpretation of the provisions of section 22 (1) (c) (d) of the Regional Councils Act of 1992, Act 22 of 1992 that goes beyond analysis to strategy development. The result is an attempt to exclude councillors in the financial management process. Again what is not clear is whether the delegation of responsibility to compile and prepare estimates and the control of the voted amounts is done formally by council resolution or technocrats merely usurp such responsibilities in the view of the lack of capacity from the side of councillors. Though laborious, development of a tangible strategy to practically separate the roles of councillors and officials in this process is part of the solution.

### **Low education levels of regional councillors**

Although this may be vexing, there is need to conceptualise with circumspection the context in which this area receives attention in this paper. Perhaps the disillusionment and the paradox that led to *delegatus delegare non potes* of section 22 (1) (c) (d) of the Regional Councils Act, Act 22 of 1992 at Caprivi and Oshana regional Councils can be attributed the low levels of education from the side of councillors. It not surprising therefore that there

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<sup>12</sup> See Regional Councils Act of 1992, sections 22 (c) (d) and 33 (3)

had been a growing desire from the MRLGRD headquarter officials to impose *ultra vires* directives such as the one that prohibits regional councils from investing unexpended funds of the regional council, a directive that was unchallenged by regional councils that are subjects of this study.<sup>13</sup>

### **Towards a new financial management paradigm: from techno centric financial management to strategic financial management**

If we accept the assertions that separation of roles of regional councillors and technocrats in financial management and compliance to legislation lie at the heart of the problem, then the challenge is moving beyond a mere critique, towards the creation of a robust strategy and more implementable view. This, it is argued is perhaps the first critical (unrecorded and unannounced) methodological challenge that faces the MRLGHRD in its thrust to implement fiscal decentralisation to regional and local authorities.

The tangible strategy to move the financial management paradigm from a techno centric to strategic financial management encompasses the following objectives:

- ✓ To entrust members of the management committee with the responsibility to prepare and compile for approval of the regional council the estimates and supplementary estimates of revenue and expenditure. This should not be controversially construed to mean stripping technocrats of their administrative and executive responsibilities. As indicated elsewhere in this paper, their responsibility in respect of this objective is to collect data and provide reliable information to members of the management committee aimed at enhancing quality and good decisions.<sup>14</sup>
- ✓ The management committee should regularly control the expenditure of moneys voted by the regional council in its approved estimates and additional estimates and all other moneys or funds made available to the regional council. Pragmatically, this objective can be achieved only if technocrats have to regularly submit appropriate financial statements to members of the management committee that include, statement of income and expenditure (income statement) and the balance sheet. Furthermore, technocrats should also compile and regularly submit budget variance reports to the management committee that are supposed to be analysed in conjunction with the financial statements.

In an attempt to interpret financial statements referred here to, members of the management committee should be guided by the following:

- ❖ Concentrate on the financial healthiness of the regional council for instance, are overall revenues meeting the projections made at budget time?
- ❖ Track the expenditure to ascertain as to whether or not they are maintained within limits set by the total annual budget.
- ❖ Look at the revenue sources to ascertain the cost of collecting such revenue with an idea to either eliminate or increase their potential.
- ❖ Expenditures, whether there are expenses higher than others for no reason, if so, question the accounting officer for convincing explanation.
- ❖ Cash flow, whether you are generating periodic or ongoing surplus to determine your chances of investing idle funds.

<sup>13</sup> See the Regional Councils Act of 1992, section 29 (c)

<sup>14</sup> See Regional Councils Act of 1992, section 22 (1) (c) (d)

### Concluding comments

The anecdote based on experiences of Caprivi and Oshana regional councils in the assessment of the role of councillors as financiers at sub national level is academically exciting in that it offers room for development of alternative strategies for effective financial management at regional and local levels in Namibia. More importantly, they give hope to the government of the Republic of Namibia and inspire technocrats from various regional councils to engage regional councillors in the financial management process.

At the time of writing this paper, the regional councils of Caprivi and Oshana were gearing themselves to meet the challenges of formulating their management action plans and implementation of their five year strategic plans. Clearly, if the regional councils of Oshana and Caprivi are to implement the strategy recommended in this paper, then commitment from the side of both councillors and technocrats is critical.

In conclusion, it is perhaps worth noting that documentation of the experiences of Caprivi and Oshana is important not just academically, but because of the learning potential it offers to other regional councils in Namibia and elsewhere in southern Africa. It is important for us as academics, councillors and practitioners of regional and local government to draw from these lessons in our quest to improve the level of financial management at regional government level.

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