ACCOUNTABILITY AND RECORDKEEPING: SOME THOUGHTS

Alistair G Tough
Humanities Advanced Technology and Information Institute,
University of Glasgow, UK
E-mail: a.tough@archives.gla.ac.uk

Abstract

The paper considers concepts of accountability and audit in relation to record-keeping systems. The emergence of an 'audit culture' and the allegation that top-down controls are undermining professionalism will be discussed. The question of national and/or cultural contexts will be raised. Concepts of risk will be discussed and the point made that risk-taking may sometimes be beneficial. The role of record keeping systems will be examined against the background of these concerns. There have been spectacular problems, such as the Enron and Anglo-Leasing scandals. In some cases, such as the Hutton enquiry, these are well documented. There are also some intriguing contrasts (for example, when Tanzania and Kenya are compared). The essential distinction between pre-action and post-action record-keeping systems will be examined, drawing on experience in Australia, Britain, Malawi, Tanzania and the United States. The role of software vendors is discussed and the possibility that variants of pre-action workflow may be compatible with electronic recordkeeping is explored. Possible solutions to existing challenges are considered in the context of developing countries. E-democracy has been promoted as an ideal and a goal. What problems are involved in attempting to translate that into reality? Would e-liberty be a better concept and goal to work towards? The writer's own research on records management standards and the good governance agenda in Commonwealth African countries and his experience as a records management consultant are drawn upon where appropriate.

Accountability and recordkeeping

It has become conventional for archivists and records managers to assert that good recordkeeping is an essential underpinning of good governance. This viewpoint has been encapsulated by Abioye (2007:61), a Nigerian academic,

> ... it must be demonstrated that records are crucial in ensuring transparency, accountability and good governance which are now the key issues in, and the expected benefits of, archives administration and records management.

In this article some aspects of this viewpoint will be probed and questioned. The objective is not to undermine the argument but rather to bring a greater clarity to it.

There is a distinction to be made between accountability and responsibility. Essentially the distinction is between probity and good judgement, between doing things right and doing the right things. In this view, accountability should be about ensuring that public property and funds are used honestly and protected from being siphoned off for private gain. Responsibility, in contrast, is about making the correct decisions on matters of public policy. So any bribe taking that resulted on poor equipment being supplied for use by British troops in Iraq would be a question of accountability whilst the decision to send British troops to Iraq is a question of responsibility. Let me offer a couple of African examples to emphasise the distinction. When Gabriel Shumba calls for the extradition of the former dictator Mengistu back to Ethiopia from Zimbabwe this is primarily a call for responsibility to be recognised. Mengistu stands accused of criminal violence on a massive scale and Shumba (2004) argues that "perpetrators of human rights abuses should be made answerable for their crimes so that Africa can cultivate a new culture of combating impunity".

In contrast is the situation that arises when the office of the Comptroller and Auditor General in Zimbabwe reports that it is being hampered in its duties by "missing files, incorrect data entries and in some cases the failure to record data ..." (Tsiko 2004) and the Parliamentary Public Accounts Committee in the same country states "we have a major crisis on our hands because most of the

parastatals' finances are in a shambles because no one has been bothering to follow up on the submission of financial statements and ensuring that ... [they] ... account for the money they receive ..." (Tsiko 2004). The Comptroller and Auditor General and the Parliamentary Public Accounts Committee represent accountability in the precise and narrow sense. Accountability thus conceptualised is neither a routine nor an unimportant matter. As Jonathan Caseley (2003:iii) argues in relation to the developing countries of the world, establishing probity can be an essential factor in creating "... a greater opportunity to attract, and provide security for, larger state or private sector investments that can impact ... [on] service delivery over the long-term."

It is not unreasonable to suggest that National Audit Offices (or Auditors General and equivalent bodies) have a particular role in relation to accountability. Their role in respect of probity has, however, been augmented by a role in respect of efficiency and performance measurement. This in turn has been part of the suggested development of an audit culture. I shall return to this.

If auditors have a special role in relation to accountability as probity, then who has an especial role in relation to questions of responsibility? There are various contenders. They include parliamentarians, the press, political parties and interest groups. Their position is often clouded by the fact that they can and do take an interest in questions of probity as well as questions of political judgement. Nonetheless, the question remains – who should hold the executive accountable for the decisions it makes? For many years, the consensus was that Parliament had this role. The select committees, including the Public Accounts Committee were (and are) its most significant mechanism for achieving this in a practical way. The passage of FOI legislation has changed (or, at least, complicated) this picture. Now journalists and interest group staff have an enhanced role in relation to responsibility in that they can seek access to current and recent records. In Scotland, one of the curious phenomena of the recently introduced FOI regime is that it has enabled the press to force the resignation of one of the most effective parliamentarians – David McLetchie. It is legitimate to speculate as to whether this demonstrates a desire on the part of journalists to supplant parliamentarians as guardians of the public interest.

The question of 'audit culture' is worth serious consideration. The essential criticism is that performance measurement and management have run amok and that arbitrary targets have supplanted the informed judgement of staff directly engaged in service delivery. For example, in the National Health Service an obsession with waiting lists and waiting times has resulted in patients with relatively minor illnesses being given priority because large numbers of them can be removed from waiting lists quickly. Meanwhile, patients with more serious, painful and complex illnesses have had to wait. Thus the clinical judgement of the medically qualified staff has been set aside. The critics point out the paradox that thus targets intended to address a real problem may have the effect of prolonging the suffering of the people they were supposed to help. In Britain, the professions, academics, recently retired senior civil servants and military commanders have been particularly outspoken in criticisms of 'audit culture'. For example, General Sir Mike Jackson has described a "Kafka-esque situation whereby the Ministry of Defence congratulates itself on achieving an accommodation improvement plan defined by itself ... which is far from what is defined by the needs of soldiers and their families" (Jackson 2006).

Perhaps one of the flaws of the emerging audit culture is that it is based on a false philosophical position in respect of human rights. Instead of adopting the actively engaged citizen's perspective and asking 'what should I do', many proponents of human rights adopt a passive view of citizenship, asking 'what should I get'. In this view there is a concentration on entitlements without any concern about corresponding duties or even the compatibility of the rights espoused with each other. The implications of this view of human rights for those public servants who are responsible for delivering the rights demanded can be both profound and disruptive. This may be particularly true for professionals such as teachers, nurses and doctors (O'Neill 2002). Whether this critique applies to the ESARBICA region as it does in the UK is not clear. It may be significant that in writing about human rights in Tanzania, Andrew Chenge states "... there can be no true democracy in a country where the majority of the people do not know their rights *and duties*" (my italics) (Chenge 1998:6).

I would like to suggest that 'audit culture' is not only criticised and resented but also sometimes actively resisted. An example may help to demonstrate not only that this is the case but also that this has a direct bearing on recordkeeping. In Tanzania in the late 1990s the Ministry of Health set up a new system of collecting information about health care (United Republic of Tanzania, Ministry of Health u.d). They had substantial technical and financial assistance from donors in setting up the new system. The donors were particularly anxious that statistics should be generated that would enable them to report on the impact of their development expenditures. USAID was especially anxious to have data on AIDS. DANIDA wanted data on gender issues. DFID wanted data that demonstrated 'pro-poor' impacts, and so on.[1] A range of forms were designed and distributed to clinics and hospitals. From these sophisticated periodic reports were to be generated (United Republic of Tanzania, Ministry of Health u.d). The forms and reports were designed to meet the needs of statisticians in the HQ of the Ministry of Health. Within a couple of years it was apparent that the new system had failed.

On the basis of a number of interviews with clinicians, I would suggest that there are several reasons why the new system failed. Firstly, it involved additional work. At the end of a long working day, doctors, midwives and nurses were being asked to sit down and spend another hour filling in forms. Secondly, those who were expected to complete the forms neither had been involved in designing or approving the forms nor had anyone attempted to explain to them why the information being gathered was wanted. There were two arguments that could have been made. Firstly, that the system would supply essential epidemiological data that would be of real benefit to medical science. Secondly, that it would enable forward planning of the health care system. In the absence of such arguments, many clinicians and nurses concluded that the new system might herald the introduction of unwelcome forms of performance management.

The tragedy of the Tanzanian experience is that a different and more productive outcome may have been achievable. The hospital and clinic staffs were already using forms to produce records that enabled them to manage immediate patient care. This is a practical necessity because few patients are cared for by the same members of staff through an entire episode of care and many patients re-attend for

treatment. The forms of recordkeeping already in use could have been re-designed so as to capture the data elements essential for epidemiological and service planning purposes (e.g. diagnoses, operation codes, gender, occupation and parity). This could have been made almost invisible - an integral part of normal routines. If such a change had been introduced in consultation with front-line staff and the benefits had been explained then the change would have been more likely to succeed. Instead the 'culture of suspicion' implied by the external imposition of additional burdens condemned the changes to fail.

Academics and others with an interest in recordkeeping have addressed the distinction between accountability and responsibility and suggested that supporting accountability is primarily a matter for records management whilst ensuring responsibility – primarily in the long-term judgement of historians – is a matter for archives. Michael Moss (2006:63) argues "... the public 'archive' fulfils an essential juridical role within a democratic society as the fiduciary guardian of the record of government by which it ... [can] ... be judged to have acted responsibly ...". Angelika Menne-Haritz, Director of the Federal Archives in Germany, addresses the same question saying: "Records managers and archivists do not have the same duties. ... Processes can either be supported or analysed" (Menne-Haritz 2006). In an era of instant access to information and FOI regimes, it may seem quaint to describe responsibility in relation to the long-term judgement of historians. This is, however, not indefensible. A judgement reached after the outcome of policy decisions is known may well be more secure. For example, the policy of successive British governments during the Malayan emergency, from 1948 onwards, is generally regarded by historians as having been successful because it prevented the creation of a communist Malaya dominated by the ethnic-minority Chinese population. An assessment made in 1950 or even 1952, when both the British armed forces and civil administration appeared to be losing the struggle against the communists might have produced quite different results.

This leads us on to the question of fiduciarity or the separation of roles and responsibilities. As Barbara Reed has explained, there is a Commonwealth administrative tradition in which pre-action workflow and registries are or were key components (Reed 2005). The

essence of this is that those who receive and route incoming communications and who create and add to files are (or should be) separate from those who use them. There is a parallel with financial management where those making deals and those settling bills should not be one and the same person.[2] In passing it is worth mentioning that the Commonwealth administrative tradition was sometimes honoured in theory rather than reality. Tim Loveridge has described how a shortage of suitably qualified staff made the creation of a separate registry cadre impossible in colonial Northern Rhodesia and Nyasaland until shortly before independence (Loveridge 2006). Ralph Furse described a similar position in Canada in the 1920s where the Prime Minister did his own filing (Furse 1962:91). Furse (1962: 189 and 212) does indicate, however, that the availability of good locally-recruited staff made the creation of a separate registry cadre possible in the West Indies and Ceylon during the colonial. A discussion of registries in the first half of the twentieth century may give the impression that workflow-based recordkeeping systems are a matter of the past. Consideration of the organisation and functioning of telephone banking and other contemporary phenomena reveals that some elements of pre-action workflow have been reinvented in environments that can be based on sets of business rules. Wherever there are workflow systems in place (e.g. in call centres dealing with insurance premiums or web-based systems dealing with tax payments) elements of classic pre-action workflow are likely to be found. McDonald (2005) argues, from a Canadian perspective, that a major challenge is to move away from records creation systems based on software packages and towards systems that are based on functions and activities that are less routine than those carried out via call centres.

Quite different from the Commonwealth tradition of recordkeeping is the American tradition of post-action filing. The significance of this is that Microsoft imported the American tradition into its products without apparently considering alternatives (Tough 2006). The introduction of IT into public administration has frequently had the result that the principle of fiduciarity has been breached. In the UK, long-established working practices, designed to create an 'arms-length' relationship between record keepers and action officers have largely been swept away. In the rhetoric of Mrs Thatcher this was 'back office waste'. The Butler report demonstrated that the consequent problems

extend even to the Prime Minister's office (Butler of Brockwell 2004). It should be noted, however, that British government records that are classified as Secret or Top Secret are not permitted to be captured in the EDRMS systems that are now standard in ministries. Instead secret files exist on paper and, by implication, in continuing registries. Interestingly, recent events may indicate a trend for Americans to question their recordkeeping tradition. The lessons drawn from the Enron scandal, most importantly the Sarbannes Oxley legislation, imply a requirement for much more robust recordkeeping.

All of this seems to call into question aspects of records continuum thinking. The assertion that there are no longer records managers and archivists but only recordkeeping professionals has sometimes led to the conclusion (or, at least, the implied conclusion) that those with responsibility for current recordkeeping should regard questions of political responsibility as being their direct concern. In other words, that they should provide information, relating to questions of judgement, to the media and interest groups so that they may attack the government that employs the record keepers. This comes close to requiring record keepers to act as salaried spies within government. That seems naive. What is achievable, however, is a separation of roles between records managers and action officers that is designed to support accountability in the precise sense of probity. This is achievable because it is primarily about answering to auditors and Parliament: it is what Menne-Haritz (2006) means when she refers to fulfilling a supporting role. This is not to suggest necessarily that records relating to matters of judgement should be suppressed. Rather, that it is up to people much higher placed inside organisations to provide leadership. Only if Permanent Secretaries provide leadership can records be deployed in support of responsibility in the sphere of government. Interestingly, there is some evidence from India that lack of this leadership has led to records being "... corrupted through collusion between complacent middle-managers and "front-line" staff" (Caseley 2003:15) whilst effective leadership has had beneficial results. The recently established African Leadership Council aims to encourage heads of state and others in key political positions to accept the challenge of enabling and supporting accountability (Rotberg 2004). There is an apparent paradox, that one of the factors that can put leadership integrity under pressure is the need to raise election funds in a multi-party democracy. Kenya's former anti-corrup-

tion chief, John Githongo, wrote in his letter of resignation that "... the suspect contracts that I had spent the past year pursuing were all along schemes to raise political finances and by interfering with them I was undermining the party" (Githongo 2005).

Having offered some general and theoretical observations in relation to accountability and responsibility, it may be appropriate to reflect on some real-world experience that the author has personal knowledge of. The Tanzania Records Management Project [TRMP] of 1997 to 2000 provides a good starting point (Anon 2000). The TRMP was undertaken in the context of the Public Sector Reform Programme. Components of the PSRP included the following. The creation of executive agencies, for example the Civil Airports Authority, often putting them on a commercial footing and trying to make them responsive to market forces. Private sector participation, in other words, the outsourcing of government work with the aim of achieving cost and efficiency benefits. This was usually limited to peripheral activities such as garden maintenance. The re-orientation of the public service to serving the public. In the main this was approached through a shake-up of Human Resource management practices, e.g. annual performance reviews and the creation of job descriptions. The restoration of ethical conduct was an established stream of PSRP activity too. Many seminars and classes were held on the subject. The TRMP worked alongside all of these strands and its activities included the creation of effective recordkeeping systems in core ministries. Interestingly, the Auditor General and the Chief Secretary to the Cabinet both regarded the Records Management component of PSRP as vital for accountability (in the technical sense of probity) but the leader of the restoration of ethical conduct team did not appear to make the connection.

The focus of TRMP was on records in documentary form (such as memoranda, correspondence, reports and engineering drawings) held in registry systems. By implication, the project was not concerned with databases. Decongestion, reconstruction and classification schema were essential components of the project work. When donor-funding for the TRMP came to an end in 2000 a formal assessment of the project was undertaken by an independent consultant from the United States. He came to the conclusion that 85 % of intended outputs had been delivered. In particular, registry systems judged to

be 'fit for purpose' were functioning in most of the twelve 'core' ministries. On reflection, I think that one major reason for the success of the TRMP was that the project was seen to be supporting probity.

An additional reflection is also called for. It is, I believe, fair to say that a major gap in the work of the project was a failure to adequately capture e-records. There had been gradual proliferation of stand-alone PCs on the desk tops of a relatively small number of senior civil servants. These were not networked, so imposing recordkeeping dis-cipline through system standards was almost impossible. A particular problem was the use of e-mail. No official accounts existed for most key civil servants. Instead they used telephone line-splitters to connect to the Internet and opened personal e-mail accounts that they used for both official business and private matters. Occasionally printed copies of e-mails and reports received as attachments were sent to the registry for filing. This was less than ideal for the following reasons. Some decisions were being taken without possession of the full background (to be found on file). Many important e-documents were not being captured. And, particularly important from a record-keeping perspective, the fiduciary relationship was being undermined. The rehabilitation of registries did encourage more colleagues to send born-electronic records to the registry in a print-to-paper format but did not fundamentally resolve the issue, not least because this was normally post-action filing. This situation had potentially serious consequences in terms of accountability and good governance. Get-ting information about the extent and nature of the challenge posed by stand-alone PCs and personal e-mail accounts was very difficult. This may have been because senior officers were embarrassed by the disorder on their PCs. Or it may have been because they were unhappy to admit that they conducted personal correspondence from the office. I have little information as to what developments have taken place in Tanzania since 2000. Work undertaken jointly with two colleagues from other African countries would suggest that the challenge of adequately dealing with electronic records remains a major concern.

Then there is the question of records that take the form of databases. My experience is mainly related to payroll systems. The worst that I have seen was in Rwanda.[3] I should emphasise that it has now been replaced with something better. In its earlier form, each month's

current payroll data was pasted over the previous month's data and all overwritten data was lost. Some key elements such as name and payroll number were carried forward. Others including annual salary, this month's salary and special allowances were over-written as required. So the government had no readily accessible and reliable record of payments made to (or received from) staff. One area where this led to major fraud was in relation to debts. Civil servants could borrow money from their employer and were supposed to repay in instalments. The overwriting of payroll data meant that it was difficult to effectively identify and pursue defaulters.

Getting payrolls onto a sound footing has been a standard part of Public Sector Reform packages. Usually a 'headline' activity is the removal of 'ghost' workers. This is usually achieved via a 'one-off' census of the work force. A significant benefit can be to un-block pension payments to retirees. However, keeping newly created payroll system working as designed is usually a major challenge. My own experience of getting to grips with this challenge has been particularly with the Payroll Management and Establishment Control Project [PMECP] in Zambia (Anon 2002). The essence of the task there was to re-design paper-based Human Resource recordkeeping systems so that changes are accurately and promptly reported and incorporated into the payroll system. Otherwise promotions, retirements, transfers from one place to another, transfers between one ministry and another, study leave and other changes in the status of staff may not be accurately reflected in the payroll system. For PMECP the key breakthrough was in introducing a genuinely unique identifying number for every person on the payroll. Once again, a major reason for the success of PMECP was that the project was seen to be supporting probity.

It may seem that I am implying that a shift to electronic recordkeeping will provide the answer to the challenges of good governance and accountability. In fact, I do not believe that technology alone can supply the solution. A shift to electronic recordkeeping may serve to support probity and uphold high standards in public life. Alternatively, electronic recordkeeping systems may be part of an effective hybrid system that is partly manual also (as with PMECP in Zambia). Crucially, we need to recognise that electronic recordkeeping systems can be part of the problem rather than the solution. A crude but

clear instance can be found in the Anglo Leasing Scandal in Kenya. There the E-Cops project, a scheme to equip the Kenya Police with an electronic recordkeeping system was amongst the fictitious projects used as means of milking public funds for the benefit of a corrupt elite (Githongo 2005:11). More subtle but equally important is the challenge of American post-action recordkeeping practices that are often imported unnoticed with Microsoft products. By under-mining a fiduciary relationship between action officers and record keepers these can have a pernicious effect on accountability, particu-larly in the precise variant of probity. The Microsoft Corporation claim that their MOSS [Microsoft Office Server 2007] addresses concerns about records management functionality but it is far from clear that they truly understand issues around fiduciarity (Jeffrey-Cook 2007).

John Githongo, former Anti-Corruption Commissioner in Kenya, argues that corrupt practices in African countries often have over-tones of ethnicity (Githongo 2006). His analysis is that ethnic groups that perceive themselves as being excluded from the material bene-fits of patronage politics generally only complain about corruption for so long as their ethnic group remains excluded. If there is a change of government and their group comes into power then it is 'our turn to eat'. In other words, corruption is objected to not in principle but rather because it currently works against a perceived group interest. Githongo (2006) explains the low incidence of corruption in Botswana in terms of the relatively low significance of ethnicity in Botswana's politics. Similarly, he suggests that corruption is more prevalent in Kenya than in Tanzania because a range of policies, including the use of Swahili as a shared language, have reduced the significance of ethnicity in Tanzanian politics. So far as I can understand, this analysis has few implications for professional record keepers beyond the message that we should be wary of ethnicity as a motive for manipulation of public records. I mention it here because I think that recent experience in the UK calls into doubt Githongo's (2006) rec-ommended remedy. He argues for new constitutional dispensations in which power will be devolved within quasi-federal structures. He evidently expects that this will reduce disputes over resource alloca-tion and thereby undermine the politics of corruption. Experience of devolution within Britain does not support this analysis. On the contrary, alleged grievances about resource allocation have become the mainstay of breakaway politicians' campaigning.

Conclusion

In conclusion, it seems to me that by making a distinction between probity and responsibility, between differing kinds of accountability, we can clarify the roles and responsibilities of recordkeeping professionals. As records managers we can and should design and implement systems that will support probity by making it possible to detect abuse of public funds and property. As archivists we should enable future generations to study the decisions made by government and to reach informed judgements as to whether those decisions were the best possible in the circumstances. Moreover, we ought not to get these roles muddled up. Only in exceptional circumstances is it the role of records managers to act as informers against their colleagues. As the philosopher Onora O'Neill reminded her audience in Britain "... those who 'leak' or disseminate confidential information ... often expect applause rather than condemnation, and assume that they act in the public interest rather than betray it." (O'Neill 2002). Her implication, of course, is that unauthorised disclosure of confidential information should be regarded as a betrayal unless there is compelling evidence to the contrary. We should aim to be trusted because we do our duty as an integral part of the machinery of government. Ultimately, the most senior officials - Permanent Secretaries and the Chief Secretary – have duties to carry out too and our work should enable them to discharge these responsibilities.

And finally, we should not lose sight of the fact that the work of records managers should extend beyond questions of accounting and accountability. We can and should play a positive role in supporting our colleagues by providing systems fit for purpose. An example of this is supplied by the rehabilitation of the Land Registry in Uganda (Barata 2001). Recordkeeping systems are at the very heart of any land registration system. In Uganda corruption had undermined trust in the Land Registry because members of staff had issued bogus title deeds on genuine Land Registry forms, complete with authentic Land Registry stamps, in return for bribes. This situation had profound implications for economic development because investors are reluctant to create major capital assets where their ownership of the site on which the buildings stand may be challenged. In circum-stances like these, the successful introduction of new systems that command

public confidence represents a serious contribution to public well being. As recordkeeping professionals we are uniquely well placed to make this contribution.

References

Abioye, A. 2007. Fifty years of archives administration in Nigeria: lessons for the future. *Records Management Journal* 17(1): 52 - 62

Anon. 2000. Government of Tanzania Civil Service Department Records Management Project. Report for the period April to July 2000 and Project completion report. London: International Records Management Trust.

Anon. 2002. Payroll management and establishment control project (PMECP): project inception report, version: 3.21 (R). Lusaka: Cabinet Office.

Barata, K. 2001. Rehabilitating records in the Land Registry: Final Report. United States Agency for International Development. http://www.dec.org/partners/dexs_public/index.cfm   (link not working 16 Feb 2007).

Butler of Brockwell, Lord. 2004. Review of intelligence on weapons of mass destruction. London: House of Commons Paper 898.

Caseley, J. 2003. Blocked drains and open minds: multiple accountability relationships and improved service delivery performance in an Indian city, IDS Working Paper 211, Brighton: Institute of Development Studies.

Chenge, A. 1998. The government and fundamental rights and freedoms in Tanzania. In Peter, C. M. and Juma, I. H. (eds) *Fundamental rights and freedoms in Tanzania*. Dar es Salaam: Mkuki na Nyota Publishers, pp 1-15.

Furse, R. 1962. *Aucuparius. Recollections of a recruiting officer.* London: Oxford University Press.

Githongo, J. 2006. Inequality, ethnicity and the fight against corruption in Africa: a Kenyan perspective. *Economic Affairs* 26(4):19-23.

Githongo, J. 2005. Report on my findings of graft in the Government of Kenya. London: British Broadcasting Corporation. [Online]. Available   WWW: http://news.bbc.co.uk/1/hi/world/africa/4245767.stm   (Accessed 12 December 2006).

Jackson, M. 2006. Dimbleby lecture. Reported by the BBC 7 Dec 2006.

Jeffrey-Cook, R. 2007. SharePoint Server 2007. *Bulletin- Records Management Society* 136: 21.

Lovering, T. 2006. British colonial administrations' registry systems: Northern Rhodesia and Nyasaland (Zambia and Malawi). M.Sc. thesis. University of Glasgow.

McDonald, J. 2005. The wild frontier ten years on. In McLeod, J. and Hare, C. (eds). *Managing electronic records*. London: Facet Publishing, pp 34-49.

Menne-Haritz, A. 2006. Managing and archiving administrative records in the digital era. In Butikofer, N., Hofman, H. and Ross, S (eds). *Managing and archiving records in the digital era. Changing professional orientations*. Baden: Hier & Jetzt, pp31-38.

Moss, M. 2006. Archives of business and business of archives. *Business Archives* 91: 67-73.

O'Neill, O. 2002. *A question of trust. Reith lectures*. London: British Broadcasting Corporation. [Online]. Available WWW: http://www.bbc.co.uk/print/radio4/reith2002/lecture4.shtml?print (Accessed 29 November 2006).

Reed, B. 2005. Records. In McKemmish, S., Piggott, M., Reed, B. and Upward, F. (eds). *Archives: recordkeeping in society*. Wagga Wagga: Centre for Information Studies, pp. 114-117.

Rotberg, R. 2004. Strengthening African leadership. There is another way. *Foreign Affairs*, 83(4):14-18.

Shumba, G. 2004. Mengistu an eyesore on our landscape. *New Zimbabwe*, 6 March.

Tough, A. 2006. Records and the transition to the digital. In Tough, A. and Moss, M. (eds). *Record keeping in a hybrid environment. Managing the creation, use, preservation and disposal of unpublished information objects in context*. Oxford: Chandos Publishing, pp 1-25.

Tsiko, S. 2004. Negligent record-keeping costing state. *Herald*, 2 June.

United Republic of Tanzania, Ministry of Health. Undated. Health Management Information System. MTUHA version 2.0. Book 1: guidelines manual.

Endnotes

1. The difficulties that arise from the competing and conflicting agendas of donor agencies are referred to in: United Republic of Tanzania, Ministry of Health. 1994. Proposals for health sector reform, pp 21.

2. The failure of Barings Bank to observe this convention made it possible for Nick Leeson to bankrupt his employers. See Nick Leeson and Barings Bank. London: British Broadcasting Corporation. [Online]. Available WWW: http://www.bbc.co.uk/crime/caseclosed/nickleeson.shtml (accessed 12 December 2006).

3. The Rwanda payroll and personnel systems consultancy was funded by the UK Department for International Development in 2000 as contract CSR/Rwanda 002. The author knows of no published report but presumes that DFID will possess unpublished reports on this work.