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## Management of financial records at the Marondera Municipality in Zimbabwe

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### Abstract

*This study examines the management of financial records at the Municipality of Marondera. A qualitative case study design with an interpretivist world view was used in this exploratory study. Interviews and document analysis were employed as data gathering techniques. The sample was purposively selected from key financial and records management staff at the municipality and the National Archives of Zimbabwe. The major finding in this study was that financial records were not properly managed. This was evidenced by a large number of records of enduring importance which were intermingled with those of transitory value. Findings revealed that staff were not trained to effectively manage financial records. Furthermore, there was no clear framework or programme within which financial records were managed. There was some disconnect between the municipality and the National Archives of Zimbabwe. The researchers recommend that the municipality should employ qualified and experienced records personnel to design and implement a proper financial records management programme in compliance with relevant legislation. The municipality should also develop an integrated framework for managing its records in general and financial records in particular. The municipality should also seek to work with the National Archives of Zimbabwe so that it gets guidance on the management of its records, especially with regards to matters pertaining to retention, appraisal and disposal of financial records.*

**Keywords:** financial records; records management; municipality; local authorities; records management programme

### 1. Introduction

Financial records are an integral part of effective public service delivery in municipal governance. They constitute organisational evidence necessary for ensuring the day-to-day operations of public entities whilst guarding against fraudulent behaviour, promoting transparency, facilitating legal compliance and fostering business efficiency and accountability. Financial records are sensitive due to their link to financial issues. Consequently they demand maximum care. Most financial documentation is ephemeral and if not properly managed it may easily choke the existing records management frameworks, especially at municipalities where these accumulate in large numbers. Municipalities by their nature create and store large amounts of financial records and documents such as payment vouchers, payrolls, accounts payable and receivable records and receipts. The management of these records is subject to the provisions of the National Archives of Zimbabwe Act, 1986 (Government of Zimbabwe 1986; Murambiwa, Ngulube, Masuku & Sigauke 2012).

Financial records harbour indispensable evidence with fiscal value which must not be tampered with. Roper and Millar (1999) pointed out that controlling the use of financial records imposes a regime which is necessary for monitoring irreplaceable evidence. Citizens depend on the public institutions' good faith that they will guard jealously the information they possess about or pertaining to them. The notion of the responsibility of public institutions to look after

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the records under their custody properly prompted the current researchers to investigate and find out if the Marondera Municipality was effectively and efficiently managing its financial records. Furthermore, the very fact of the sensitive nature of financial records, and their part in facilitating good governance, managing litigation issues, underpinning accountability and solving contentious disputes demand that researchers pay attention to public institutions that keep and control these records (Kennedy & Schauder 1998).

Municipalities are a part of the local government systems that exist to serve people in providing services such as water, electricity, houses, sanitation systems and other social amenities. As such, their activities affect the citizens who are provided services under their local administrative systems. One of the indispensable activities of municipalities is to manage public financial transactions and resources. The quest for excellence in service delivery, good institutional governance, accountability and audit fulfilment requires them to have a functional records and information management programme. Such a programme may improve the institutions' efficiency and effectiveness; support decision-making and assist in implementing and achieving national strategic public service delivery goals (Tshotlo & Mnjama 2010). This endeavour is critical in the protection of citizens' interests as well as for the demonstration of their own institutional relevance and a display of competencies that are expected of local government institutions. Previous research demonstrated that public sector records were of concern to its citizens whose legal and financial interests they protect (Akotia 2003; Ngulube & Tafor, 2006; Ngulube & Kemoni 2007).

The rest of this article is organised in the following sections. We start by looking at the municipal system in Zimbabwe before briefly discussing the specific context of the study which is the Municipality of Marondera. We then turn to the review of scholarship followed by the research methodology, presentation and discussion of the findings conclusions and recommendations.

## **2. The municipal system in Zimbabwe**

There are 10 municipal councils which occupy the third position in the hierarchy of local authorities from local boards and town councils in Zimbabwe. These include, Bindura, Chegutu, Chinhoyi, Chitungwiza, Gwanda, Kariba, Marondera, Masvingo, Redcliff and Victoria Falls. The councils with the highest status in the country are city councils established in Harare, Bulawayo, Gweru, Mutare, Kwekwe and Kadoma (Ministry of Local Governments Public Works and Urban Development 2013).

### **2.1 Municipalities and financial management**

The legislation governing the operations of urban councils (Urban Councils Act Chapter 29: 15 of 2002) confers on municipalities a wide range of powers, which include (Government of Zimbabwe 2002):

- i) water for domestic, commercial or industrial areas
- ii) hospitals, clinics, ambulances, maternity and child welfare
- iii) schools, libraries, theatres and musical and scientific institutions
- iv) provision of housing and transport facilities
- v) construction and maintenance of drains, sewers, bridges, parking
- vi) cleansing and refuse removal disposal
- vii) prevention of air, land and water pollution
- viii) operation of fire brigades and municipal police
- ix) street lighting

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x) provision of parks

As such, municipalities have a great responsibility toward service provision to local citizens. With such a responsibility comes the obligation to deal with financial matters as each municipality receives financial resources from the national budget to enhance its service provision capability. Apart from this, other main sources of revenue of municipalities in Zimbabwe are (Ministry of Local Governments Public Works and Urban Development 2013):

- i) levying of assessment rates on property
- ii) receipts from “trading” accounts (e.g. sale of water)
- iii) tariffs or fees for services rendered
- iv) registration and licensing of motor vehicles
- v) grants for Education and Health as well as road grants for roads in their areas
- vi) Loans for capital works from central government through the National Housing Fund in respect of housing, General Loan Fund in respect of other infrastructure like water and sewerage reticulation, roads and storm water drainage
- vii) loans from the open market after obtaining necessary borrowing powers from the minister.

The foregoing shows that financial management is a critical factor in municipal systems as they have to administer financial resources derived from the government and local communities so as to provide public services. One of the linchpins to effective financial management is records management because all transactions in financial management almost always generate evidence to track responsibility and foster accountability in the form of a record. This study investigated financial records management within one such a municipality, that is, the Municipality of Marondera, in order to establish the existing situation in relation to its records management practices.

## **2.2 A snapshot of the Municipality of Marondera**

Marondera Municipality is in Marondera town, which is situated 74 kilometres from the capital, Harare. The municipality as a local authority generates, receives and stores large amounts of information in line with its mandate and statutory responsibilities for public service. The municipality has the following departments:

- i) Finance
- ii) Engineering
- iii) Town Clerk
- iv) Chamber Secretary
- v) Housing and Community Services

Whilst all these departments generate financial records, the Finance department is the hub for the receipt, control, use and maintenance of financial records. These records range from ephemeral receipts, payment vouchers and applications to more important and enduring accounts payable and receivable records, contracts, leases and title deeds. The municipality has a registry in the accounts section that handles and stores financial records. Records exist in a variety of formats including the electronic ones.

Marondera municipality has a mission to “provide suitable services for the growth and development of the community” (Municipality of Marondera 2011). In line with its mission, it strives to ensure a good public financial service, including the following:

- i) Effective service delivery in terms of response time to public enquiries on financial matters.
- ii) Protecting citizens’ rights and entitlements enshrined in leases, deeds and related financial records.

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- iii) Abiding by confidentiality and privacy of personal financial information held by the municipality.
  - iv) Ensuring security of vital public financial information.
  - v) Providing financial information amassed from financial records for good governance by the central government.
  - vi) Contributing to the effort by the National Archives of Zimbabwe in identifying secondary uses of the financial information held for research, innovation and development of the immediate and wider community in the country.

### **3. Statement of the problem**

The increasing awareness and interest by citizens in financial matters has warranted scrutiny of financial management which partly depends on records management. However, it appears that financial records management is not a top priority for the municipalities (Chiwa 2011; Tshotlo & Mnjama 2010). These two recent studies revealed a deplorable state of records management at the local government institutions. Earlier studies also reported cases of inconsistencies in the management of financial records in the public sector particularly in Zimbabwe (Barata, Cain & Serumaga 2000; World Bank & International Records Management Trust 2000; 2002; 2005). Further questions have been raised on the capacity of available staff in the public sector in Zimbabwe to provide effective financial records management services in local authorities, and the effectiveness of the current legislation in creating an environment for such services to be viable (World Bank & International Records Management Trust 2000; Anderson 2007). This study aims to investigate financial records management at the Municipality of Marondera and provide recommendations for possible adoption to enhance the management of the records. Properly managed records have a possibility of reducing corruption, mismanagement of public funds, uninformed financial decision-making, loss of public trust, and loss of archival records.

The following research questions were formulated to guide this exploratory case study that investigated the management of financial records at the Municipality of Marondera.

- What standard or concept does the municipality use to manage its records?
- What guidelines do financial records clerks and accounting staff use for managing financial records?
- What legislative framework does the municipality adhere to in managing its financial records?
- Does the National Archives of Zimbabwe (NAZ) assist the municipality in managing its financial records?
- What financial records policy does the municipality use to manage its financial records?
- How does the municipality deal with records of an ephemeral nature when their use is over?
- What document management strategies does the municipality use?
- Does the municipality have specific staff for managing financial records?
- Do staff who manage records have the requisite skills and knowledge?

### **4. Literature review**

This section is devoted to the conceptual framework that was identified from the extant literature, nature of financial records and some related studies on financial records management in Africa.

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## 4.1 Conceptual framework

A framework which may be characterised “as a basic structure that underlines a system, concept or text” can be used to organise any conceptualisation of research (Plowright 2011:3). Thus, a scientific study should be underpinned by a theoretical or conceptual framework depending on whether it is informed by a quantitative or qualitative methodology (Ngulube, Mathipa & Gumbo 2013). Qualitative studies employ conceptual frameworks as analytical tools. Conceptual frameworks can be characterised as a set of concepts and aspects of theories that assist in establishing coherence in research (Ngulube, Mathipa & Gumbo 2013). The conceptual framework of this study is based on some elements of theories and concepts in records management. Some aspects of the records life cycle and the records continuum theories that have largely influenced conceptual literature in records management, and the International Records Management Trust and the World Bank (2001) reference model and assessment tool (RMAT) on financial records management informed the conceptual framework that guided this study.

RMAT for financial records management was developed by the International Records Management Trust and the World Bank after conducting studies in countries in sub-Saharan Africa, including Zimbabwe. The tool provides several guidelines that should be considered when investigating financial records management in any public entity in sub-Saharan Africa. The following components of the model were employed in the conceptual framework:

- i) observing if there were piles of disorganised financial records routinely visible in government offices
- ii) determining the extent of engagement of the National Archival Institution or National Records Service in assisting in the management of financial records

Apart from RMAT guidelines, the conceptual framework was also based on some aspects of the records life cycle (RLC) theory which postulates that records are organic in nature, they are created (born) and used as long as they have value, which can be legal, historical or evidential, (live) and disposed (die) through destruction or transfer to an archival entity (Roper & Millar 2009; Ngulube 2011; Yeo, 2003). The elements of this theory helped the researchers to conceptualise the records management regime in paper-based records keeping systems.

Some aspects of the records continuum theory were also used as part of the conceptual framework because they offer a good starting point for understanding financial records management in the current technology driven enterprise or corporate environment (Ngulube, 2011). Unlike the traditional, paper-based records lifecycle theory (An 2003; Upward & McKemmish 2006) which recognises that records are created, used, maintained and then disposed of, either by destruction as obsolete or by preservation as archives for their ongoing value; the continuum concept suggests that four actions continue or recur throughout the life of a record: identification of records, intellectual control of them, provision of access to them, and physical control of them (Roper & Millar 2009). Stated in other words, the records continuum model focuses on (An 2003: 2):

- i) qualities and quantities rather than quantities alone
- ii) Positive and cohesive ways of thinking rather than disparate or passive ways
- iii) integrated policymaking rather than fragmented frameworks
- iv) integrated control of policy implementation rather than separate control
- v) meeting customers’ needs through collaboration rather than by duplication and overlap

These arguments highlight that the records continuum model’s importance as a best-practice framework for managing financial records when the aim is to improve responsiveness, increase efficiency and satisfy users’ requirements. The selected aspects of the three theories can

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work together as a conceptual framework in the sense that if records are managed throughout their lifecycle with the help of the National Archival Institution there will be physical and intellectual control over them. That will in turn mean that records are not piled up and their quality and quantity becomes a top priority

#### **4.2 The nature of financial records**

Records are “any recorded information, regardless of form or medium received or communicated by an agency, institution, organisation, or individual in pursuance of its obligations or in the transaction of business of any kind” (International Standardisation Organisation, 15489, 2001: 1). Financial records are records that document fiscal transactions, such as payrolls, receipts, cashbooks, payment vouchers and accounts receivable and payable records. They result in the conduct of business activities relating to financial, accounting or auditing systems within an entity. In local authorities, financial records are mainly of an ephemeral nature and these particularly accumulate in large numbers. A smaller volume of financial records are of enduring nature and these include financial statements, financial policies, and title deeds as well as approved budgets. These records may be paper-based, electronic and micrographic depending on the document management strategy that might be in place. Their retention periods are determined by the National Archives of Zimbabwe’s Records Committee after they have been appraised. Retention of public financial records in Zimbabwe is normally of periods ranging between six and seven years after the last transaction on file.

#### **4.3 Related studies**

Literature on the management of financial records in the public sector is widely available in Africa, though limited on the subject of local government. Informative national case studies on public sector financial records management carried out by the World Bank and the International Records Management Trust (2000; 2001; 2002; 2005), especially ones that investigated the Zimbabwean environment greatly influenced this study. On the other hand, several studies have been carried out on public sector records systems that also discussed financial records management.

These include a case study by Kalumuna (2000) that investigated records management practices in local authorities with a special focus on Dar es Salaam municipalities. Akotia (2003) looked at public sector records management systems in Ghana. Ngulube and Kemoni (2007) evaluated records management practices and public service delivery in Kenya while Ngulube and Tafor (2006) assessed the management of public records and archives in the member countries of the East and Southern Africa Regional Branch of the International Council on Archives (ESARBICA). All these studies made one common finding: records management practices in sub-Saharan Africa were ineffective and inefficient due to various reasons. Recent findings specific to municipalities by Tshotlo and Mnjama (2010) at Gaborone City Council in Botswana indicated a deplorable state of records management at the local government institution and Chiwa (2011) reported on ineffective financial records management systems at an urban council in Zimbabwe.

Studies carried out by Barata, Cain and Serumanga (2000) and Barata and others, (2001) demonstrated that failing financial records management systems have a national economic impact. In essence, poor records-keeping has economic-derailing effects by promoting the flourishing of rampant corruption in the public sector. Despite that, it appears that financial records management is not a top priority for the municipalities in many parts of Africa.

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## **5. Research methodology**

A qualitative research methodology with an interpretivist perspective was used in this study through an exploratory case study design. The study triangulated data collection comprising face-to-face interviews, observation techniques, and document review or what Plowright (2011:91) labels as artefact analysis. The sample of the study was composed of 12 employees mainly chosen from the Finance Department where the finance director, deputy finance director, treasurer, an accountant and six accounts clerks were purposively chosen as respondents. As top management personnel, the town clerk and the chamber secretary were also chosen as respondents (See Appendix I). All the respondents were employees of the municipality who have had over two years' experience in handling financial documents and records in the institution. The idea was to ensure that the sample was characterised by relevant features that would enable respondents to provide informative answers to the research questions (Richards 2011). The Director of NAZ (National Archives of Zimbabwe) was also interviewed to find out the views of the National Archives about its relationship with the municipality.

## **6. Discussion of the findings**

The study set out to determine how financial records were managed by the Municipality of Marondera. The study sample was composed of 12 employees. All the respondents, including the Director of the National Archives were successfully interviewed. The profile of the respondents is shown in Appendix I. The findings that are being presented are from the interviews, observations and artefact analysis. Thematic analysis was mainly employed.

### **6.1 How financial records were managed by the municipality**

In order to find out how financial records were managed by the municipality several questions were directed to the finance director, deputy finance director, treasurer, an accountant and six accounts clerks. The summary of findings is presented Table 1. To probe further, the town clerk and the chamber secretary as top management of the municipality were further asked questions regarding the state of financial records. The town clerk was considered to be a key informant because all the planning operations of the municipality are supported by the town clerk. This involves the budgeting, investments and purchasing decisions that are based on financial management and hence financial records. He indicated that he is aware of the importance of financial records. However, he was not aware of the need to equip finance staff with records management skills. He conceded that the research had raised his awareness levels.

**Table 1:** Financial records management by the municipality

Question	Summary of answers obtained
<ul style="list-style-type: none"><li>• State of financial records</li></ul>	<ul style="list-style-type: none"><li>• Bad state characterised by increasing accumulation without any controls relating to disposal and retention.</li><li>• Storage space and equipment of maintaining records inadequate.</li><li>• Electronic records not well-managed due to an acute shortage of capacity.</li></ul>
<ul style="list-style-type: none"><li>• Records management standard, framework or concept used to manage records</li><li>• Awareness of any records management standards such as Moreq, ISO 15489; ISO 9000: 4.3.2; Records life cycle; records continuum</li></ul>	<ul style="list-style-type: none"><li>• No specific standard in managing our financial records. We follow guidelines set from time to time by the Director of Finance who consults the Chamber Secretary.</li><li>• Not aware of any of the records management standards and concepts.</li></ul>
<ul style="list-style-type: none"><li>• Legislative framework adhered to in managing financial records</li></ul>	<ul style="list-style-type: none"><li>• adhere to institutional regulations</li><li>• aware of the existence of NAZ Act, but did not think it was applicable</li></ul>
<ul style="list-style-type: none"><li>• Financial records policy used to manage records</li></ul>	<ul style="list-style-type: none"><li>• Did not have a written policy but promoted the principles of transparency, honesty and integrity as well as good public service delivery through the vision and mission statements.</li></ul>
<ul style="list-style-type: none"><li>• Existence of a records manual</li><li>• Guidelines used by financial records clerks and accounting staff to manage financial records</li></ul>	<ul style="list-style-type: none"><li>• Did not have a records manual, but had records schedules which were used to assign record types and length of use.</li><li>• Financial staff also use electronic records management software that guides them, specifically on rate payments.</li><li>• Did not have any records management guidelines.</li></ul>
<ul style="list-style-type: none"><li>• Dealing with records of an ephemeral nature when they have outlived their usefulness</li></ul>	<ul style="list-style-type: none"><li>• All records are kept as long as possible because of uncertainty over they may be required.</li><li>• Financial records are very important for solving legal disputes therefore they are kept for as long as possible because complaints can arise anytime.</li></ul>
<ul style="list-style-type: none"><li>• Strategies of managing electronic records</li></ul>	<ul style="list-style-type: none"><li>• Lacked capacity and expertise in dealing with electronic records.</li></ul>
<ul style="list-style-type: none"><li>• Document management strategies</li></ul>	<ul style="list-style-type: none"><li>• Paper is the dominant documentation strategy.</li><li>• No cost benefit analysis was done to determine the most effective strategy for handling documents throughout their lifecycle.</li><li>• Recognise the huge potential of electronic records management strategies.</li></ul>
<ul style="list-style-type: none"><li>• Dedicated staff for managing financial records</li></ul>	<ul style="list-style-type: none"><li>• none</li><li>• Staff in the finance department is responsible for managing financial records as part of their financial management duties.</li></ul>
<ul style="list-style-type: none"><li>• Role of NAZ in managing Municipality records</li></ul>	<ul style="list-style-type: none"><li>• They used to have a role a very long time ago.</li><li>• Currently are not working with the NAZ in managing financial records.</li></ul>
<ul style="list-style-type: none"><li>• Skills and knowledge of staff managing records</li></ul>	<ul style="list-style-type: none"><li>• Staff not qualified or experienced to deal with records management matters.</li><li>• Staff do not attend records management training workshops on a regular basis.</li></ul>



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The chamber secretary being the administrator of the municipality was an important respondent. The function of this portfolio is to co-ordinate all departments to ensure that they adhere to procedures manuals, institutional policies and run smoothly. As such, records are the basis of its operations. The chamber secretary indicated that he viewed records to be an essential element of sound financial management. He noted that the major problem with financial records at the municipality was that computer systems are not being extensively used in day-to-day operations and staff was not well versed with some information technology programmes used in financial records management. He further indicated that the central government has not given any clear guidelines to all local government institutions on records management in general. Further, he said that, “financial records are accumulating at a large scale and space for their storage could run out in the near future. Records continue to pile up but there is no institutional regulation that allows them to destroy them”. As the town clerk he was not aware that some records could be transferred to NAZ which was mandated by law to facilitate the efficient and effective management of public records. However, he was aware that a large number of the financial records such as receipts, cash books and vouchers were of a transient nature.

The Director of NAZ drew our attention to section 7 of the National Archives of Zimbabwe Act [Chapter 25:06]. He said, “paragraph (1) of section 7 gives powers to the director to request any local authority or statutory body for access to its premises for the purpose of (a) inspecting and examining its records; (b) giving advice relating to the filing, maintenance and preservation of its records and (c) making recommendations with regard to the retention or destruction of its records”. He highlighted the fact that resources constrained his department’s ability to provide an effective records management service to the public sector in Zimbabwe. Consequently, records surveys and records management workshops were conducted erratically on an ad hoc basis. He hoped that the problem would be alleviated once archival services are fully decentralised.

Data were also collected through artefact analysis and the observation techniques. Artefact analysis involved checking the coverage of records management matters in the brochures, yearly reports, strategic plans and budget allocations. Records management issues did not feature. This may be partly explained by the fact that records management does not affect the bottom line as the town clerk said when comparing the revenue that records management activities generate as compared to rates payments for instance. Observation included the checking for the existence of a records management manual, records management policies, records storage equipment, files plans and other finding aids, records inventories (file lists), records transmittal lists (transferring records to NAZ) and disaster management plans. The observation revealed that a records management manual, formal records management policies and disaster management plans were not part and parcel of the municipality’s records management activities. Some records were also piled on floors, on top of filing cabinets and tables. There was an instance where records were stored together with stationery and parts of bicycles. That state of affairs was attributed to shortage of space.

## **6.2 Analysis of findings**

The analysis of the results is informed by the conceptual framework presented in section 4.1. RMAAT guidelines are partly concerned with the involvement of the national archival institution in the management of financial records, and whether or not there are piles of disorganised records in the offices. Although, NAZ has wide ranging investigative, corrective and advisory powers conferred to it in relation to managing records of public entities through the National Archives of Zimbabwe Act [Chapter 25: 06] of 1986, it does not appear that there is

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engagement between NAZ and the Municipality of Marondera as far as financial records management is concerned.

Observations revealed the absence of a records transmittal list and offices that were congested with inactive files indicating that records were not being disposed of effectively as envisaged by the aspects of the record life cycle and continuum theories. There is limited physical and intellectual control over records if they are piled on the tables and filing cabinets. These are symptoms of a lack of consistent and coherent framework for managing records. Another area of concern is that too many records were being kept in for a long time in expensive office space because of a lack of a robust records disposal regime. Although, the financial regulations in the municipality provide for financial records to be disposed of seven years after audit, it appears that financial records are retained in the accounts section, for longer periods as explained by the respondents as indicated in Table 1. The municipality is failing to effectively deal with ephemeral records. Other than fear of litigation, records were not being disposed of timeously because of lack of advice from NAZ. Records surveys and records management training workshops were not being conducted by NAZ. Records surveys gather basic information that may assist in improving records keeping systems (Chaterera, Ngulube & Rodrigues 2013). Surveys may also assist in designing an integrated framework of managing records as envisioned by certain elements of the records continuum theory. An integrated framework will ensure that staff with competencies in records management are recruited and retained, documents management strategies become part and parcel of records management practices, disaster management and the management of electronic records are part of records management practices in the municipality. As things stand, the municipality's record management system is incoherent and fragmented, as a result it is not able to help the organisation to effectively achieve its goals. Even if the town clerk thought that records management activities did not affect the bottom line, a lot of savings can be achieved by having an efficient and effective records management system. In other words:

Good records management practice is an investment, although it could be easily be viewed as an overhead. The need to demonstrate the tangible returns on investment is crucial... . Ultimately there are likely to be financial savings but there is first a need to invest to save (BIP 0025:2003).

## **7. Conclusions and recommendations**

The major finding in this study is that financial records are not properly managed. The municipality does have an integrated framework for managing its financial records. Records storage areas were congested as a result of a lack of a robust disposal policy. Records of enduring value were mixed with those which were ephemeral. Staff who managed records had limited competencies. The study also noted a disjointed relationship between NAZ and the municipality. There was no clear integrated records management framework to deal with the disposal of records, document management strategies, electronic records, disaster management and staff training as they related to financial records.

Based on the findings, it is recommended that the municipality should employ qualified and experienced records management personnel. The municipality should design a records manual to guide clerical staff. Records management standards can be followed in designing this guide. The municipality should work with the National Archives for guidance in the management of its records. As noted in a related study by the World Bank and the International Records Management Trust (2002: 9) there should always be an administrative link between the staff of the National Archives and the staff who manage financial records in public institutions.

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**Appendix I: Characteristics of respondents**

<b>Employee Position</b>	<b>Gender</b>	<b>Length of Service</b>	<b>Training in Records Management</b>	<b>Academic level</b>
Town clerk	Male	9	None	Master of Commerce Degree
Chamber secretary	Female	7	None	Higher National Diploma
Finance director	Male	6	None	Bachelor of Commerce Degree
Deputy finance director	Female	5	None	Higher National Diploma
Treasurer	Male	3	None	Higher National Diploma
Accountant	Male	4	None	National Diploma
Account clerks (6)	5 Males 1 Female	1-7 years	None	National Certificate