

**The Management of Public Sector  
Financial Records:  
The Implications for Good Government**

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## Introduction

The World Bank supports many operations in Africa to assist civil service restructuring. By 1993 the Bank's sponsorships totalled some fifty-seven in all.<sup>1</sup> The operations focused either on short-term cost containment measures or on strengthening organisation and management structures. Various terminologies have been used to describe these programmes. Among them are "civil service reform", "institutional strengthening", "institutional development", "capacity building" and "institution building". For much of Africa, the search continues to evolve strategies and programmes to overcome gross imbalances in public sector management.

The very institution of civil service is at a turning-point world-wide, being under a scrutiny akin to a "global revolution". In Africa, in particular, development efforts have been severely hampered by an ineffective civil service. This situation has led African governments to reconsider their own role as agents of sustainable development. Set against international trends of free markets and the privatisation of state-owned enterprises, African governments have to begin the process of redefining their role. Development based on these trends requires less government but better government, less intervention and more facilitation.

Deficiencies of governance are at the root of many of the problems and thus improved governance is an essential aspect of the solutions.<sup>2</sup> Hence, it is a crisis of governance that underlies the litany of Africa's development problems. As the process by which the nation state collectively solves its problems to meet societal objectives, sound governance must be the way for the nation state to give expression to a national vision and popular demand.<sup>3</sup> Public sector management, and in particular the civil service, is the primary vehicle of governance.<sup>4</sup> To meet the demands placed on it, the civil service has to be proactive and responsive, aware and interested in consumer demands. In Commonwealth Africa this vehicle is outdated and needs to be reinvented.

Post-colonial states have for too long clung to outdated structures, systems and procedures, archaic as instruments of development even though they might have been fairly adequate in the colonial era (when the function of government was limited to the maintenance of law and order, the establishment of seemingly reasonable infrastructures and services and the raising of revenue to pay for them). The colonial state, with its "sluggish", centralised bureaucracies and hierarchical chains of command,<sup>5</sup> a product of the 1930s, simply cannot function in a rapidly changing, information-rich, knowledge-intensive environment.<sup>6</sup>

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<sup>1</sup> Dia, M. *A governance approach to civil service reform in sub-Saharan Africa*. Washington DC: The World Bank 1993, p.6.

<sup>2</sup> King, A and Schneider, B. *The first global revolution: a strategy for surviving the world*. London: Simon & Schuster (a report by the Council of the Club of Rome) 1991, p.160.

<sup>3</sup> Osborne, D and Gaebler, T. *Reinventing government – how the entrepreneurial spirit is transforming the public sector*. Reading: MA Addison Wesley Publishing Co 1992, p.24.

<sup>4</sup> UNDP. *Public sector management, governance, and sustainable human development*. New York: UNDP 1995, p.26.

<sup>5</sup> Luke, DF. 'Trends in development administration: the continuing challenge of the efficacy of the post-colonial state in the third world'. *Public Administration and Development* 6, 1986, p.75.

<sup>6</sup> Osborne, D and Gaebler, T. *Reinventing government*, qv, p.12.

The end of colonialism marked the advent of the real struggle for development. The civil service should have been the obvious machinery for effecting such transformation; but post-colonial governments inherited a bureaucratic dinosaur, lacking in capacity and rule-driven. Weakness in the policy sphere has been particularly severe.<sup>7</sup> Effectiveness in programme delivery has similarly been reduced and such resources as are available have not been efficiently utilised. Implicit in this crisis has been the lack of capacity of governments in Africa to perform basic government functions.<sup>8</sup> The crisis has dramatised the urgency for reform of public sector management and in particular the civil service's capacity to plan and manage fundamental transformations.

This is the background against which my remarks on the management of public sector financial records is presented. The study on which this paper is based is ongoing and initial explorations have been carried out in The Gambia and Ghana. The paper will draw on experiences in both countries and the discussion will be presented as a case study to illustrate points of wider significance.

## **Government and Financial Structures**

The objectives of government, in any country and at any period, cannot be effectively carried out without the management of the consolidated fund. The machinery for controlling and co-ordinating public funds and thus translating government policy into effective action is the central administration of finance. In most of Commonwealth Africa, the central administration of finance consists of the Ministry of Finance, the Accountant General's Department and the Auditor General's Department. These three form the core of the financial mechanism and, in their differing ways, play a major part in co-ordinating and controlling the flow of public funds.

Arrangements made in the management of the consolidated fund are generally associated with the Treasury. The work of the Treasury falls into two broad categories: policy, and the physical handling of funds. The handling of funds involves the operation of accounting, and accounting provides government with its institutional memory of past financial events. Policy and the physical handling of funds belong to the realm of control. As an agency of control, the Treasury occupies a particularly important position in the public financial mechanism. In Commonwealth Africa, the functions are divided between the Ministry of Finance and the Accountant General's Department. The fact that this is so and that central control is split up in this particular way is due to historical circumstances.

Although they are now sovereign states, Commonwealth African countries did not choose or design their public administrative and finance systems. These are part of the colonial heritage. In the 1920s and 30s the Colonial Office in London explored ways of reforming the financial bureaucracy in Britain's overseas territories. When in 1936 it finally produced a blueprint for treasury reorganisation, overseas territories were asked to implement the scheme. In The Gambia and Ghana, Treasury reorganisation was implemented and came into

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<sup>7</sup> Dotse, FM. 'The state of training in public policy management in Ghana'. *Public Administration and Development II*, 1991, pp.525-528.

<sup>8</sup> Glentworth, G. 'Strategic issues in civil service reform'. *ODA - civil service reform in sub-Saharan Africa*. London: ODA 1989, p.1.

operation in 1937. The scheme provides the basis for the present structure of the financial bureaucracy.

The restructuring gave effect to the view that the different aspects of Treasury work had to be more sharply defined within government and treated along more specialised lines. Pre-reform structures provided for a colonial Treasurer, who was the main adviser to the Governor on financial matters in addition to carrying out the duties of the Chief Accounting Officer of government, responsible for the physical handling of funds. The system thus united the policy functions and the accounting functions, both in the hands of the Treasurer and both in one institution. Criticism of this system arose from the fact that the policy sphere had increased in range and importance. The view, therefore, was that most Treasurers were not very effective as policy advisers because of the preoccupation with the technicalities of accounting.

The solution put forward by Whitehall in 1936 involved the abolition of colonial Treasuries in the old form. The functions were demarcated and redistributed. Policy went to a newly created office, designated the Financial Secretary's Office and the forerunner of the present-day Ministry of Finance. Physical handling of funds and accounting remained the responsibility of the Treasurer, a change manifested in a new title, Accountant General. The most significant and unfortunate aspect of the reform programme was the creation of separate financial hierarchies of unequal status, one concerned with policy and the other with accounting. It gave wide currency to the view that, while policy belonged to the intellectual sphere of bureaucratic activity and called for staff of the highest calibre, accounting was a routine, subordinate and primarily clerical occupation.<sup>9</sup>

The effects of the Treasury reform have been considerable and lasting in many countries which were then under British rule, and certainly in The Gambia and Ghana. Senior Treasury officers at the time sought transfer to the more prestigious Administrative Service from which policy makers were recruited. As early as 1942 the Financial Secretary in Ghana pointed out, in a critique entitled *Notes on some aspects of the financial reorganization in the African colonies, 1936*,<sup>10</sup> that difficulties had arisen in both the accounting and financial spheres. He talked about the sense of failure among officers in the Accountant General's Department and of the view that they had been downgraded. In the sphere of financial administration he expressed the opinion that abolition of the old Treasury had removed the best training ground for future Financial Secretaries. With the abolition of the Treasury as a single unit and as a result of the split into institutions, there had emerged problems of co-ordination and control and, in particular, problems associated with accurate and timely expenditure data.

Amongst the priorities within the immediate post-independence decade, the strengthening of the public administration and finance infrastructures, required to consolidate the existence of the new nations, should have received considerable attention and structural reforms pursued relentlessly.

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<sup>9</sup> Presteley, M. 'Reorganization of Colonial Treasuries 1936: The Case of Ghana'. *Public Administration*, Winter 1974, pp.400-402.

<sup>10</sup> Memorandum, 8 October 1942, file 20500/42 CO 850/192.

Reorientation of public administration and finance away from their colonial and historical legacies and the creation of the capabilities necessary for correcting inherited problems should similarly have been taken up. In a development scenario such as in The Gambia and Ghana, the creative potential of financial accounting information has never been fully realised. This weakness is manifest, as well, in the chain of financial control operating throughout the financial bureaucracy of both governments.

In The Gambia and Ghana this historical legacy has affected the central administration of finance. In Ghana, for example, during most of the period 1981-1985 no one was officially confirmed in the post of Controller and Accountant General (CAG).<sup>11</sup> Even in the 1994 total staff of 4,500, fewer than 0.44 per cent were qualified professional accountants and fewer than 5 per cent had intermediate formal professional qualifications in accountancy. Most personnel of the Department, the CAG reported, were unable to prepare transcripts, returns and other financial statements required to meet user and statutory requirements.<sup>12</sup> The situation in The Gambia is no better. The implication for the governance process must be self-evident.

## **Lessons from The Gambia and Ghana**

A framework of legislation governs public financial administration in both The Gambia and Ghana. In The Gambia two primary legislative enactments, the financial provisions of the Constitution and the Finance and Audit Act,<sup>13</sup> lay the rules and provide guidelines for the management of the Consolidated Fund. In Ghana the main laws are the financial provisions of the Fourth Republican Constitution, the Financial Administration Decree and the regulations made under it and the Audit Service Decree.<sup>14</sup> In both cases the legal framework provides in precise and accurate detail how the machinery of public finance ought to operate. These laws emphasise the role of records and information as source material in public financial administration but leave the substantive management issues to be addressed by subsidiary legislation. In The Gambia the main laws make scattered references to the importance of maintaining "... registers and records in accordance with the Financial Instructions".<sup>15</sup> The Financial Instructions to which they allude provide nothing by way of guidelines. In the Financial Administration Decree, the CAG in Ghana is guaranteed access to "... all files, documents and other records relating to the accounts of every government department and he is also entitled to require and receive from members of the public services such information, reports and explanation as he may deem necessary for the proper performance of his functions".<sup>16</sup> The Audit Service Decree provides similar access to the Auditor General.<sup>17</sup> Most fundamental in the legal provision is Regulation 100 of the Financial Administration Regulations, which stipulates that all records that relate to public financial administration are part of the public accounts.

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<sup>11</sup> Government of Ghana. *Report and financial statements of the Controller and Accountant General on the public accounts of Ghana (Central Government) for the year ending 31st December, 1994*. Accra 1995, p.9.

<sup>12</sup> *Ibid*, p.10.

<sup>13</sup> The Constitution of the Republic of The Gambia, No 1 of 1970, and the Finance and Audit Act, No 5 of 1964 as amended by No 5 of 1980.

<sup>14</sup> Fourth Republican Constitution, 1992; Financial Administration Decree, 1979 (SMCD 221); Financial Administration Regulations, 1979 (LI 1234) and Audit Service Decree, 1973 (NRCD 49).

<sup>15</sup> *Accounting Manual*. Accountant General's Department, Banjul: Government Printer 1990, p.5.

<sup>16</sup> Financial Administration Decree, 1979, s 2(2).

<sup>17</sup> Audit Service Decree, 172, s 8(1).

In both The Gambia and Ghana a head of department is by law charged to maintain financial records of his department, a responsibility that derives from the primary obligation which a head of an agency has to manage his/her vote. Part of this responsibility in Ghana entails the issuance of a code of departmental instructions by heads of department that will provide, *inter alia*, "... an adequate system of records keeping".<sup>18</sup> Significantly, departments have neither the instructions nor structured systems for financial records management.

This failure to provide departmental accounting instructions and guidelines for financial record keeping is indicative of a wider background of omissions that has been detrimental in both countries. Their central administration of finance has suffered particularly badly, both in relation to control over financial records and to the preparation of financial and accounting information. A manifestation of the lack of proper structures for managing records has been the practice of presenting multi-year financial reports for audit when, statutorily, this should be an annual function. In The Gambia there is a 1983/84 - 1990/91 fiscal years audit report. Similarly in Ghana the public accounts for the ten-year period 1979 to 1989 were submitted in 1992 to the Auditor General for certification. In both countries, "incomplete records" (an accounting process by which data are evolved to develop a final picture in an environment where source data are unavailable) was adopted to produce the multi-year annual public accounts. The Auditor General in Ghana, in his review of the accounts, put up the position that "... some of the account balances used in the preparation of the Financial Statements were not derived from authorised source documents and records".<sup>19</sup>

In circumstances as outlined, when an Auditor General is unable to vouch for the reliability of the financial statement and therefore unable to form an opinion as to whether the final accounts give a true and fair view of the public accounts, a dimension leading inexorably to a crisis of governance is created. At the root of the crisis, however, is the old, often ignored, requirement to manage public records. Therefore, to recognise that records when well managed provide the framework for the management of all other resources is an essential, fundamental step on the path to achieving governance.

Fundamentally, the accounting process must be seen as a records system. Accounting data are recorded on standard forms which circulate without passing through the registry. The forms, prearranged into categories, are "batched" and then entered into the accounting record. At the end of the accounting period all vouchers filed are labelled to show the account title, the source of batch and the period covered. Details relating to the accounting records are registered. This register, if managed, has the potential of providing both useful statistics and control data. For example, an invoice register will show the number of invoices processed in any accounting period and their value, giving statistics of workload and valuable comparison with the register of cheques and their value. Basic documents such as invoices and vouchers provide evidence that the transaction has taken place.

Finally, significant details from these documents are entered into books of account, normally monthly ledger printouts, which serve as a means of registering and locating documents like any other register or index. But because transactions reflect money values it is also possible to list accounts and derive financially significant totals according to the way transactions are

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<sup>18</sup> Regulations 1, 10, 13, 14, 15 and 704 of the Financial Administration Regulations, 1979.

<sup>19</sup> Government of Ghana. *Report of the Auditor General on the public accounts of Ghana for the period ended 31 December, 1994 (Central Government)*. Accra 1995, p.6.

listed. Thus, the process of storing and indexing financial records produces new information, a distillation or summary of documentary detail. This process serves the useful role of abstracting information from documents and presenting it in a more compact and, if desired, durable form and in such a way that significant information about aggregates can be obtained.

A major defect in financial administration arises from failure to integrate accounting and registry systems, with the result that essential information is lost or becomes subject to inaccuracies. Ideally, registry systems and accounts record systems should be used where each is most appropriate. For many tasks both are required and there needs to be adequate cross-reference between the two. However, too often users do not receive the support they require to make maximum use of these systems. It is not uncommon to find administrators consulting files when they should be using accounts. One sees, for example, administrators searching through a contract file to determine what payments are due or have been made. Were they able to use properly constructed accounts, the information would be easily obtainable and accurate.

## **The Benefits of Good Financial Accounting Information**

Financial reporting in public financial administration is a product of well structured financial records management systems, a critical element in the accountability of government. The key objective of financial reporting has always been to provide the legislature and the public with the assurance that there has been conformity with legal and other mandatory requirements in the government's management of resources. It provides the basis for accountability, retrospective reporting, planning and authorisation information. On the one hand, the public and other users such as investors depend on the reports to evaluate the government's viability. Multilateral donor organisations and governments, on the other hand, should be able to rely confidently on the reports as sources of facts and figures.<sup>20</sup>

The machinery of government should itself use financial and accounting information to evaluate current performance, so as to:

- establish whether public policy objectives are being realised
- assess the contribution that alternative decisions are likely to make towards reaching those objectives
- monitor the progress of previous decisions.

Moreover, public accounts are not only a measure of past events but are also important for what they reveal about the future.<sup>21</sup> The results and trends identified by financial and accounting statements can be interpreted in relation to the government's changing circumstances to give a useful forecast of the future.

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<sup>20</sup> Henley, D *et al.* *Public sector accounting and financial control*. London: Chapman & Hall 1992, pp.10-12.

<sup>21</sup> Rees, W. 'Financial information and management' in D Steward (ed) *Handbook of management skills*. London: BCA 1992, p.449.

In a similar vein, the budgetary control system is a key factor by which governments ensure that decisions previously made are being carried out effectively. For both The Gambia and Ghana, the budget control system depends for its effectiveness on monitoring the flow of expenditure and revenue. Unless records are managed as part of the monitoring process, the objective of the system is not achieved and the control mechanism fails to inform. Particularly in Ghana, the area of expenditure reporting requires considerable attention. At present the various parties charged by law to prepare and submit accurate and timely expenditure data are in breach of this requirement.

Section 38 of the Financial Administration Decree requires the CAG in Ghana to publish for the purposes of expenditure management the Monthly Financial Statement. The last time such a statement was published was in 1987. That year's report was in respect of the month ending 30 June 1980. The report was signed by the CAG on 28 October 1986, six years from the date of the report. The report was subsequently published in the Gazette on 10 March 1987, seven years from the date of the report.<sup>22</sup> Over time, the statistical reports of the Bank of Ghana on the Ghanaian economy have become less timely, reliable and complete.<sup>23</sup> The availability of timely and reliable information from both CAG and the Bank is critical to sustaining the enabling environment for investment.

The budgetary system has been central to the operation of the public financial mechanism in Ghana and The Gambia. The budget system is incremental in approach and attempts to relate appropriations made to the benefits to be derived from them. Four closely interlinked stages: formulation, enactment, implementation, and accountability and audit, generate records that must be managed to provide the basis for the macroeconomic framework and transparency of budgets and public expenditure programmes. Enhanced records management capacity would strengthen this process.

The benefits derived from well structured records systems can again be illustrated by examining the management of the registries in the agencies concerned with the central administration of finance. In The Gambia, registries in the financial bureaucracy have recently been restructured and records management systems installed, with the result that file series are related to information requirements and files can be retrieved quickly. It is not possible to say the same of the agencies in Ghana and, in particular, the Controller and Accountant General's Department. Severe weaknesses exist in the file classification scheme and the file plan lacks flexibility. There is no control and files are created at random. The problem is also illustrated by the registry in the National Development Planning Commission (NDPC), which is too rudimentary to support the co-ordination of the national development planning system. NDPC co-ordinates grassroots development plans and integrates the economic, spatial and sectoral plans of ministries and sectoral agencies.<sup>24</sup> It is responsible also for the preparation and monitoring of the national development budget. The state of its registry is at variance with its public mandate.

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<sup>22</sup> Government of Ghana. *Report and financial statement of the controller and Accountant General*, p.13. See also Government of Ghana: *Public expenditure review*. Accra: Ministry of Finance 1994, p.13.

<sup>23</sup> World Bank. *Governance and development*. Washington DC: The World Bank 1992, p.47.

<sup>24</sup> National Development Planning Commission Act, 1994 (Act 479) and National Development Planning (Systems) Act, 1994 (Act 480).

Agreement and contract documents provide a basis for administrative and legal action. Within the public financial mechanism they are documents of considerable practical significance. However, in 1990, during an International Records Management Workshop in Accra, over twenty original contract documents and thirty loan agreements were discovered dumped on a site outside the main Ministry of Finance building. One of the contract documents was the CIMAO papers, a project whose contract terms were the subject of difference of opinion between governments in the sub-region at the time. The custody of these documents should have been tightly controlled. The Report of the Auditor General in 1993<sup>25</sup> emphasises that copies of all contracts including loan agreements in accordance with statute<sup>26</sup> should be deposited with his office and the CAG's to guarantee adequate recording, classification, monitoring and accountability. Moreover, Section 23 of the State Property and Contracts Act, 1960 (CA6) provides for the deposit of the original of loan agreements and contracts with the Chief Archivist. Confusingly, the Financial Administration Regulations provide that these documents should be held at departmental headquarters "... in a safe, strong room or security store under custody of an officer to be specified in the Departmental Accounting Instructions".<sup>27</sup> This provision is complied with, the non-existence of Departmental Accounting Instructions notwithstanding.

In both The Gambia and Ghana the amount and variety of information created and maintained in electronic format is on the increase in the central administration of finance. Computers have become a significant factor in the attempt to promote economy and efficiency. The volume of transactions used to prepare public accounts makes manual-based production not only cumbersome but inefficient. While it is expected that this trend will continue, there has been a noticeable lack of attention to the information structures required to underpin the financial systems has been noticeably absent. Well structured paper-based systems and a clearly defined interface between paper and electronic records ought to provide the basis for properly controlled electronic records systems.

There has also been inadequate attention given to the relationship between the management of the financial records, paper and electronic, and the management of personnel records, again paper and electronic. While financial management has implications for all parts of government, it has a particular relationship with personnel management. In many countries expenditure on staff is 70-80% of the total government expenditure and certainly in almost all cases it is the largest single item of expenditure. It is very easy for the payroll to be inflated by creating 'ghost workers' if the record systems are inadequate. For this reason it is important that there is a close relationship between financial information systems and personnel systems. For this to be achieved, the names on the personnel system must match exactly the names on the payroll system. There has to be an authentic, reliable list of names against which everything else can be checked and validated. Once again, records management provides a tool for achieving this.

In The Gambia, the computerised payroll system was installed before the creation of the National Records Service. A programme is now underway to establish control of the financial records from creation, through utilisation, to destruction or permanent preservation

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<sup>25</sup> Government of Ghana. *Report of the Auditor General on the public accounts of Ghana for the period ended 31 December 1992*. Central Government, Accra, 1993, pp.6-7.

<sup>26</sup> Financial Administration Decree, 1979, a.18(1-4).

<sup>27</sup> Regulation 880(1), Financial Administration Regulations, 1979.

and to link these controls to the management of the computerised system. The next stage will be to gain control of paper-based personnel records. Finally, new computerised financial management information and personnel management information systems are to be introduced and linked together electronically.

In Ghana, significant progress has been made in this area. The Integrated Personnel and Payroll Database Project (IPPD) was initiated by the Head of Civil Service. Prior to the establishment of the system, the CAG lacked the means necessary to promote the effective and efficient administration of the payroll.<sup>28</sup> The project has streamlined the system for the payment of wages and salaries and established a database on personnel of the Civil Service and Education Service. Like The Gambia project, however, the IPPD did not initially include a records management input and, consequently, the paper-based records have not been utilised as a data source for the system. The point must be made that both records managers and auditors ought to be consulted when computerisation is to be undertaken or when an existing computer is to be programmed to perform a new function. Consultation of both auditors and records managers is needed at three stages, namely:

- initial planning stage
- the stage where the system's specifications are complete but before detailed programming has been undertaken
- the point at which the system is to be approved for operational use.

## **Accountability**

The last stage of the budgetary cycle, accountability and audit, is also dependent upon effective records management. Public office carries with it responsibility to apply resources to achieve the purpose for which the resources were provided. Through accounting information, for example, the public has the chance of assessing whether the government has been equal to its assignment or has fallen short on ability, achievement or even honesty. Public records, if well managed, have the potential to provide a meaningful resource by which both the executive and civil service machinery can present themselves as honest, well-meaning and accountable.

As the management of public funds represents a trust, the concept of audit has become inherent in public finance administration. Audit is a major participation in financial co-ordination and control. To the conventional audit role of inspector is added the role of adviser and consultant on public financial administration. The extent to which national audit institutions assume such an advisory role in addition to their original "watchdog" function is an indication of their commitment to strengthening good government and the earning of a favourable public image. Correspondingly, should audit allow the interpretation of its role to be restricted, its support for the governance process becomes at best marginalised. The audit process is fundamentally concerned with a review of records and, until electronic records are

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<sup>28</sup> Government of Ghana. *Report of the Auditor General*. 1993, p.135.

recognised as legal evidence, this means paper records. If these records are not managed, auditors simply cannot fulfil their responsibilities. As the Auditor General of The Gambia noted recently, “There can be no accountability, there can be no transparency until we can audit the records”. Auditors are, therefore, among the greatest supporters of effective records management and there is tremendous scope for collaboration between the two professions.

## Conclusion

In both Ghana and The Gambia there have been economic policy reforms leading to comprehensive programmes of financial and structural change. At the same time, important initiatives have been taken to introduce the framework for good records management practice. The management of financial records will require a sustained effort and should assume a higher profile in economic sector management. To date, financial records are still buried and inaccessible. If the full benefits of economic reform are to be realised, records management systems must continue to evolve to match the central administration of finance.

This development must take place in the context of two global trends which have increasing significance for the way public financial records are managed in government.<sup>29</sup> Public administration is now recognised as an essential component in the modernisation of national economic and political institutions. At the same time, information technology is being introduced in government to enhance control of key resources such as finance and improve efficiency. Computers are viewed increasingly as solutions to the management of the information required to deliver effective public services.<sup>30</sup> Yet the information itself must be managed as a key strategic resource to underpin the public financial administration process. Computers provide a tool to assist this process, but computers alone will not result in efficient public sector management.

Economic policy reform and bureaucratic accountability are dependent on available and valid information. The quality of decision-making and, correspondingly, risk and cost are all functions of the quality of information and its availability.<sup>31</sup> The challenge of public sector management, governance and the rapid introduction of computer technology makes it imperative that African governments develop national strategic approaches to managing public sector financial records as a strategic national economic resource.

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<sup>29</sup> Thurston, A. ‘The public sector records project: managing the record’s life cycle’. Paper presented at the Caribbean seminar on *National Archives and the challenges of strategic information management*. Trinidad, 28 March - 5 April 1995, p.1.

<sup>30</sup> Thurston, A. *Ibid*, p.4.

<sup>31</sup> Blunt, P. ‘Cultural relativism, “good” governance and sustainable human development’. *Public Administration and Development* 15, 1995, p.6.

