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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