

*The World Bank Development Grant Facility*

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Evidence-Based Governance  
in the Electronic Age

Case Study Summaries



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## **Legal and Judicial Records and Information Systems in The Gambia, 2001**

The Gambia judicial system recognises customary, Sharia and common law. The subordinate courts consist of Cadi courts, district tribunals, and magistrate's courts. The superior courts consist of the High Court, Gambia Court of Appeal, and Supreme Court.

Until 1995, record-keeping systems throughout the Judiciary were poorly managed and could not be relied upon to meet the needs of the courts, government, and civil society. In 1996 the British High Commission in The Gambia provided limited support to improve registry and record-keeping procedures in the superior courts and to establish a records centre for semi-current records. These improvements were greatly extended and institutionalised by the inclusion of judicial records as one of five modules in a three-year records management project. The project, which commenced in 1998, was funded by the UK Department for International Development and delivered through the Government of The Gambia's National Records Service. Records systems were restructured or improved in the superior courts, and a model system established in the country's largest magistrate's court. This work was conducted with excellent co-operation from key officials within the courts, and with the strong ownership and support of the Chief Justice. The project also worked with stakeholders to clarify objectives for the computerisation of business and information functions within the High Court.

The Gambia's National Governance Programme includes legal and judicial reform as a core component. Computerisation of court reporting, court records, and case management are objectives, but it is recognised that the delivery of justice may be undermined unless the electronic systems capture records in an authentic form, preserve them securely over time, and enable them to be accessed when required.

The study visit was used as an opportunity to test an early draft of the assessment tool for judicial records and information systems and to redraft the tool in the light of comments made. In response to assessment tool questions, stakeholders expressed views about the effectiveness of the records and information systems. All agreed that records management had greatly improved in recent years. For example, files are now rarely lost, missing documents are more likely to be the result of human error than ineffective systems, and there are stricter controls governing access to court records. However, High Court judges' handwritten notes continue to be the only record of court proceedings. Computerised or mechanical court reporting is therefore a priority.

The supply of information to officials and lawyers about individual cases is regarded as inadequate, underlying the need for a case flow management system. Lack of direction from senior management, leading to inconsistency in procedures, is another concern. Despite improvements in the status of records work in recent years, lack of promotion and the absence of training opportunities are still regarded as a cause of high staff turnover.

All senior staff interviewed regard computerisation as essential to achieve greater efficiency. An information strategy is needed to guide decisions on the priorities for, and sequencing of, computerisation. The strategy, covering both paper and computerised record-keeping systems, will need to be based on the information needs of the courts and other stakeholders in the judicial system. An option being considered is to develop a case administration system first and then add modules to meet particular requirements (such as court reporting, electronic library and management information systems).

It is anticipated that with a logical and sequenced plan for computerising Judiciary functions, donor funds will be made available under the National Governance Programme to implement the information strategy. The Judiciary has already demonstrated its capability to upgrade paper systems and sustain the improvements made in the last few years. To ensure that computerised systems are sustained, the information strategy will need to be implemented over a number of years. A phased rather than “big-bang” approach will enable problems to be dealt with as they arise, and new procedures and systems developed and brought into use in stages. Pilot projects with low risk and a high return in terms of added value will help to build confidence and capacity while minimising the scope for costly failure.

A strong business case must also guide computerisation. The business case must consider whether there will be an added value, such as an increased capacity to manage cases and deliver justice, or a reduction in service delivery costs. Planners and judicial administrators must also take into account, for example, whether there will be greater equability through standardisation of judgements or through the ability to make quicker or more consistent judgements. The need to motivate and retain the staff who will manage the new systems should also be considered.

The management of electronic records is also a critical issue, both within the judiciary and across the public sector as a whole. Not only is there a lack of capacity and resources to store, preserve and provide access to e-records over time but, in the absence of government-wide policies and standards, the risk is that computerisation programs will not have built in records management functionality. The National Records Service (NRS) has a mandate to oversee all public sector records and provide leadership and guidance in the management of records in all formats. It has a crucial role to play in co-ordinating records management programmes and providing policies and standards, thereby helping to protect the Government’s evidence base. While the Records Management Improvement Project provided some support for professional and technical training of records management staff, there is a need to continue building capacity within the NRS, particularly in electronic records management.

## **Legal and Judicial Records and Information Systems in Singapore, 2002**

Singapore is a success story. With high levels of education and computer literacy, Singapore has been able to achieve what many governments and organisations around the world strive for: to use technology effectively to streamline business processes and improve service delivery.

The Singapore legal system is based on English Common Law and established rules and procedures outlined in the Constitution, The Supreme Court of Judicature Act and the Subordinate Courts Act. The main institutions are the Supreme and Subordinate Courts, the Attorney General's Chambers, the Singapore Legal Service and the Ministry of Law. The case study focused on the processes and records management practices of the Supreme and Subordinate Courts. The Chief Justice has authority over both levels of courts and delegates overall responsibility for the Subordinate Courts to the Senior District Judge. The Supreme and Subordinate courts each have a Registrar who is responsible for the registries and has custody of court records.

The Court Registries handle the records processes of civil and criminal cases, writs of summons, probate taxation, bankruptcy, bailiff functions, summonses-in-chambers, powers of attorney, practising certifications and services, and court orders. While maintenance of court records is the responsibility of the Registry, there is no professional records manager working within the courts. Rather expertise is sought as required from the National Archives of Singapore. The administrative arm of the judiciary is also supported by Justice's Law Clerks who perform legal research for Judges and Judicial Commissioners at the request of the Chief Justice. There is a Chief Information Officer (CIO) who oversees an Information Systems Manager who in turn provides IT support, strategy and planning. The CIO reports to the Senior District Judge of the Subordinate Courts.

In 1990 the new Honourable Chief Justice Yong Pung How decreed a set of reforms that would transform Singapore's legal system into a global leader in efficiency and the use of technology. The main impetus behind the reforms was a case backlog at all levels of courts as well as a lack of incentive to perform efficiently. Waiting times for cases to go to trial was months or years. The main reforms were to amend and simplify criminal and civil procedures, establish night courts to reduce the case backlog, improve case management, introduce LАWNET to provide on-line legal information services, establish a Technology Court and launch an electronic filing system (EFS). The case study primarily looked at the EFS and technology courts.

The EFS is a web-based application accessible to judges, court clerks, registrars, lawyers and administrative staff which integrates case management and court records. The EFS screen has a template for document metadata which is entered by the law firm filing the document. Metadata fields are controlled for consistency and accuracy by predefined fields from which the user must select.

At the time of the study, all civil cases and court records were held electronically. While the system claims to be 100% reliable, bandwidth capacity and system processing will always be a concern. There have been occasions when documents have been caught in a processing bottleneck and had to be filed manually to meet court deadlines. However, this situation is rare and is probably only a concern when filing extremely large documents.

Criminal proceedings are currently conducted in two technology courts. First launched in the Supreme Court in 1995, the technology courts harness the functionality of the EFS combined with video-conferencing, audio-visual displays of evidence and full digital audio recording. The intent is to utilise technology to assist lawyers in presenting their cases, to support witnesses in giving evidence and to improve the delivery of justice. The technology courts are regarded as revolutionary. They have increased the efficiency of court proceedings, for example by allowing witnesses to testify from remote locations. This function has proved to be of great value in cases involving overseas parties, as well as for sensitive matters where the witness may not wish to face the defendant in person. The success of the prototype led to the launch of a second technology court in 2001.

With the advent of the EFS system, records that were previously held in paper form are now created and stored electronically. At the time of the case study a team had been established consisting of a vendor and technical and court staff to address the issue of long term preservation of electronic court records. All court records are preserved on microfilm in the National Archives. While this solution has addressed the severe space limitations posed by the permanent retention of paper, it is a resource-intensive process. Furthermore, while microform output works well for static compilations of electronic documents which will not change, it is not appropriate where there may be an interactive element.

The National Archives of Singapore has developed an extensive programme to meet its functions as outlined by the National Heritage Act. However, the advent of computerisation has presented new issues for the long-term preservation of and access to records. When held in electronic form, records are more vulnerable to loss through human error and technological obsolescence. Moreover, the sheer volume of electronic records requires thorough and consistent indexing and classification throughout the lifecycle of records to ensure adequate security and retrieval. Despite the fundamental change in Singapore, no additional resources have been provided to the National Archives to meet these challenges. There has been no increase in staffing for fifteen years. Industry practices for the creation, maintenance and disposal of electronic records dictate that these requirements are built into the programme. Without additional resources it will be difficult for the National Archives to continue to provide the quality of guidance that it has given for the management of paper records. Training in electronic records management is available, however, at the Singapore Institute for Public Administration and Management.

## Legal and Judicial Records and Information Systems in Ecuador, 2002

The legal system of Ecuador is based on civil law. The judiciary comprises the Supreme Court, Superior Courts, Administrative and Tax Courts, Tribunals, First Instance Courts (*Juzgados*) and the National Judicial Council (*Consejo Nacional de la Judicatura*) which is responsible for the administration of the Judicial Branch. In addition to these institutions, ProJusticia, an office of the President of the Supreme Court, exists for the purposes of the national programme of judicial reform. Recent changes to the criminal law are enabling the judiciary to move from an inquisitorial to an adversarial system. Under the new code, prosecutors conduct investigations and present a judge with information about a case to enable the judge to take a decision. The move to 'oral' procedures as opposed to processes conducted purely by documents is expected to reduce delays.

A number of reforms took place between 1992 and 1995 to improve the structure and accountability of the judiciary. Despite these efforts, the judiciary lacked the necessary infrastructure and resources, and there remained a problem of poor quality information about cases. To address these issues, a World Bank-supported project commenced in 1996 with the aim of providing support in four areas: infrastructure; case administration and information; alternative dispute resolution mechanisms; and a programme for professional development and legal education. The case administration and information component was planned to include a case flow management and delay reduction programme, improved access to information about cases, improved records management, standardised legal forms and practices, performance standards, operational manuals and a management information system. New technology was to be used to improve the efficiency of court functions, such as case management and tracking, and to enable information sharing, public access to case information, and the generation of statistics.

Initially there was much fear of change. The judiciary needed to develop a service culture which, in turn, would change the way users viewed the judiciary. At the time of the case study, Cuenca, which was said to be the most corrupt city in Ecuador 20 years ago, was now proud of its courts and judicial system. However, the Judiciary was still centralised, with a bureaucratic control of finance. The National Judicial Council and the Office of President of Supreme Court needed to support and encourage change. The continued existence of ProJusticia, as the coordinator of the Judicial Reform Project, was seen as key to achieving reform objectives and ensuring that the achievements to date will be sustained and extended.

By the year 2000, co-operative trial courts had been established, with computerised case tracking, dedicated file rooms, work stations, and public counters where information about cases and access to files could be provided. Large numbers of closed or non-actionable files had been 'purged' from current file systems. Under the co-operative court system, active case files were now kept in file rooms or 'archives'. Pending files were also kept here in bundles. A project objective was to maintain a standard for shelving, case folders, and 'out' cards. The intention had been to establish a common file room facility to serve all the courts in a co-operative unit. However, each court was provided with its own file room or archives, and dedicated clerk because, it was argued, this system allowed for more effective file control.

There are no professionally trained or recognised records managers of sufficient authority in the Judiciary and there is limited availability of professional advice within the country. There is a risk therefore that good practice in records management will not be sustained.

In building records management requirements into the case flow management system, the intention had been to reduce the scope for corruption rather than improve record keeping. Though not regarded as a specific objective, the result was that accurate, authentic, secure and accessible records could now be maintained. However, paper records were still regarded as the 'legal' copy of the record for purposes of evidence and authenticity. There was not yet legislation to provide for the admissibility of electronic records.

There were no formal policies or procedures to manage records at the end of their lifecycle. The destruction of records of no permanent value had not yet been a focus of project activity. It is recommended that the National Archives should be involved in drawing up retention and disposal schedules, whilst The National Judicial Council is an appropriate body to issue them.

Little consideration has been paid to long-term record-keeping requirements of electronic records. Safeguards are needed to preserve the reliability, security, authenticity, and accessibility of electronic records over time if they are to be used as the evidence of actions and decisions. Electronic records that originated from templates and were held on individual hard disks appear to be particularly vulnerable. Furthermore, if users were able to dial into the system in future, a 'firewall' is essential.

There is an urgent need to begin training staff to manage electronic records. In a country where records management is not yet a recognised profession and where the National Archives is not yet equipped to provide leadership, knowledge will have to be provided from outside. While general guidance is available from the websites of a number of national archives and other organisations, the preferred option should be to provide more formal training to staff who manage electronic records, and to begin building a records management discipline in-country.

## Legal and Judicial Records and Information Systems in Argentina, 2002

Two judicial systems co-exist under Argentina's federal structure: the federal judiciary and the provincial judiciaries. In addition, there is a separate judicial system for the City of Buenos Aires. The federal judiciary is divided into first instance or lower courts and second instance or appeal courts, with the Supreme Court as the court of last resort. Federal courts hear cases relating to constitutional matters, treaties with foreign nations, maritime matters, public ministers, diplomats, and cases that involve parties from two or more provinces. In addition to its jurisdictional functions, the Supreme Court superintends the lower courts. As a result of a national constitutional amendment in 1994, administrative functions formerly assigned to the Supreme Court are now vested in the Judicial Council, which commenced its operations at the end of 1998. A major consideration of the Council is to increase transparency in human resource management (for example, in the appointment of judges). The Judicial Council also enacts the judiciary's organisational rules, prepares the annual budget, and administers the judiciary's recourses.

Each province is responsible for its own administration of justice. The structure of provincial judiciaries is similar to the federal system and contains lower courts, courts of appeal and a supreme court. The provincial courts deal with the application of provincial law, as well as with civil, commercial, criminal, mining, labour, and social security statutes enacted by the national legislature. While the National Congress approves substantive law, each province has enacted its own procedural codes for civil, commercial, labour, criminal, and administrative proceedings. Though there are exceptions, these codes require that most judicial actions must be carried out in writing.

The case study found that the problems faced by the judiciary in Argentina were similar to those faced by many other Latin American countries. These problems included delays, overburdened courts (particularly the national courts of first instance), lack of clear administrative proceedings, lack of accurate case monitoring and reliable case management, and widespread usage of *ex parte* communications. There were no requirements or agreed standards and procedures to ensure access to, or privacy and security of, court personnel and records. Some 90% of the judiciary's budget was spent on human resources, leaving insufficient funds to address capital funding needs. Poor building facilities undermined efficiency. Many courts were in poor physical condition without air conditioning or heating systems. Hearings were held in rooms that also served to store case files. Unsurprisingly, the records management infrastructure was also poor. Paper files were congesting the courts and were stored inappropriately. The judicial archives were insufficient to store the large numbers of files that need to be transferred.

Another issue facing the judiciary was the total centralisation of court administration. The central federal administrative unit located in Buenos Aires decided on the needs of all national and federal courts throughout the country. The Central 'Directorate of Architecture' supervised all court buildings. Individual courts also had limited ability to develop plans and objectives. The problem of over-centralisation was recognised and a programme of decentralisation had been proposed, which included the allocation of a special budget for each court in order to facilitate local minor procurement.

At the time of the case study, a National Judicial Reform Programme was seeking to achieve improvements in four broad areas: reducing delays in processing cases; human resources; judicial efficiency and effectiveness; and access to justice. The primary objective of a World



Bank project was to identify, establish, and evaluate conditions necessary to support judicial administrative reform, and would eventually be part of an overall legal reform project. This objective was being achieved by developing and implementing a model court programme in 12 or more federal first instance courts.

Computerisation began in 1981 with a case distribution system for the civil appeals court. At the time of the case study, there were a number of different computerised systems for the different types of courts (civil, criminal, and commercial) but none allowed for the entry of detailed information about cases and all had limited case tracking functionality. In the Court of Appeal, where lawyers initially filed their cases, basic data about the case was entered in a case management system. First level judges were required to provide the Court of Appeal with large amounts of case information, but paper forms and not the computerised system controlled this process.

Parts of the administrative management of the Supreme Court had been automated. The Argentine System of Juridical Information (SAIJ) provided a database of national and provincial legislation, regulations, decrees, court decisions, and jurisprudence. SAIJ was accessible via the Internet. Other examples of computerisation were case tracking systems in civil courts, and pilot programmes for electronic and automated filing and follow-up of cases in different jurisdictions. A new case management system was to be designed and was in the tendering process.

Under the existing paper system, each judge and his/her staff comprised a separate organisational entity or court. A new pilot system was modelled on the co-operative court system. Designed by judges, it was based on common units, with active files separated from inactive files. While each judge would have responsibility for his or her own files, there would be a common unit for inactive files. Some Court of Appeal officials were known to be committed to change and strongly supported the co-operative court system, but there was also resistance to change, both among officials and users, particularly lawyers.

The long-term aim of the new system is electronic case files in a paperless court. The vision was that all active paper files would be migrated to the new system. Files will be scanned using optical character recognition (OCR) software. Standards will set out the requirements for preserving electronic records. However, a hybrid system will need to be in operation for some time. Paper files will continue to be used by those courts awaiting the new system or as the 'evidentiary' record. One judge claimed that as there was no regulation for the legal admissibility of electronic documents, she would continue to require the original paper documents in court. An argument not often heard but repeated in the Argentine courts was that while paper documents remained the legal copy they were less secure than a digital copy.

Issues relating to the management of electronic records over time need to be considered. These include the integration of paper and electronic records as the information base of the courts, storage of and access to e-records, the need to preserve the integrity, reliability and authenticity of e-records over time, and the need to build local capacity to manage and maintain electronic records systems. At present there is no training available in the management of electronic records. As the courts become more dependent upon computer-generated records, so the need for training will become more critical.

## **Legal and Judicial Records and Information Systems in South Africa, 2002**

The 1996 Constitution of the Republic of South Africa established a unified judicial system consisting of: the Constitutional Court; the Supreme Court of Appeal; the High Courts; the Magistrates' Courts; and any other court established by Act of Parliament. All courts function in terms of national legislation, and their rules and procedures must be provided for by national legislation. The National Prosecuting Authority (NPA) was established in 1998 as part of the Department of Justice and became an independent authority from 1 April 2001. Under the NPA, Public Prosecutors institute and conduct criminal proceedings on behalf of the state. The Department of Justice and Constitutional Development is responsible for the administration of the courts and for constitutional development. It performs these functions in conjunction with the judges, magistrates, the National Director of Public Prosecutions, and Directors of Public Prosecutions.

At the time of the case study, the transformation of the justice system was still one of the greatest challenges facing the government. The Department of Justice was undergoing a restructuring process. One of the goals was to improve service delivery and to ensure that the business of the courts was conducted efficiently and cost-effectively. This included improving the productivity of the courts and making justice more accessible and affordable.

Integration of the justice systems in the 'independent homelands' has been a difficult process. Document control was poor in some homelands and procedures were not always followed. In 2001 the Department of Justice granted traditional leaders powers to become commissioners of oath, with the intention of bringing justice services closer to rural communities. Various other initiatives were under way to improve services or reduce the burden on the justice system, including the establishment of community, municipal, and traffic courts. Family Court Centres had also been established as pilot projects.

Each court or group of courts (criminal, civil, etc) was responsible for its own records. Records management was seen as an integral part of the management of court business, not as a separate skill or discipline. In the Pretoria Regional Court, for example, twelve 'control officers', reporting to the Court Manager, had responsibility for the records of the courts that he or she covered. However, clerks were responsible for the day-to-day safekeeping and control of records in use in the courts.

Day-to-day guidance on the management of court records, the purpose of forms, and other matters was provided in codified Instructions on 'Archives', issued by the Department of Justice. These were in loose leaf form so that pages and sections could be replaced when updated. The bulk of the Instructions covered the closing and disposal of case records. The impression gained was that the Instructions were of limited use. The Instructions included a file plan for policy, administrative, and correspondence files. However, the plan had been in use for many decades and was said to have been designed in the 1960s or 1970s. The responsibilities of the National Archives for managing the nation's records were also set out in the Instructions.

Despite the devolution of archives functions to the provinces, the National Archives Act places a huge responsibility on the National Archives of South Africa given the level of its resources. There needs to be agreement between the National Archives and provincial archives about the responsibility for court records. For practical and cultural reasons, court records are likely to be most usefully kept in the province in which they are created. It is

understood that some court records are already kept in provincial archives. However, the National Archives is the appropriate body to set records management standards for central and provincial government.

At the time of the case study, automation of court processes and record keeping systems was being introduced or developed, sometimes independently. At the national level, the e-justice programme had begun with the aim of introducing an Integrated Justice System (IJS). A component of the IJS, the Court Process Project (CPP) aimed to computerise court and case management. Some computerised systems were already in use, such as the Judicial Deposit Account System (JDAS). There were also some *ad hoc* or home-grown systems, such as those found in the Pretoria High Court. The Department of Justice was aware of the Pretoria High Court systems but aimed in the longer term to standardise all systems.

Opinions varied on the issue of the disposal of court records. High Court cases in Pretoria were kept by the Court for 20 years and then transferred to the National Archives. However, the National Archives was constrained by limited storage space and questioned whether permanent preservation of all High Court records was justified. The National Archives had advised the Department of Justice of the need to update retention and disposal schedules. Staff of the State Information Technology Agency and Department of Justice staff stated that disposal instructions would be the same for electronic records as they were for paper records. However, the likelihood was that this aspect of electronic records management had been given little thought.

An Integrated Justice System (IJS) Board was established in 1997 to integrate the activities of the legal and judicial sector. The objective is to re-engineer business processes using the necessary technology to ensure effective integration of the component parts of the justice system. The Integrated Case Management System component of the IJS programme includes the Court Process Project, designed to provide for the automation of civil and criminal case management systems in magistrate's courts. Pilot projects have been launched in Johannesburg for the civil system and in Durban for the criminal system.

The Court Process Project (CPP) is regarded as a world class, flagship project of the Integrated Justice System. One of the aims is to create and maintain most documents in digital form. At the time of the case study, a semi-automated court and case management system was being developed as an interim solution to deal with unacceptably high case backlogs. Called the IJS Court Centre Project, its aim was to provide a single point within the court from which the entire court process could be managed. The overall objective was to reduce the average case cycle time.

As in many other countries, the protection and preservation of electronic records over time is not perceived as a records management problem by IT specialists. The National Archives has established a list of electronic document management system (EDMS) products that meet archival and records management standards. The National Archives has itself begun a pilot project to introduce an electronic records management programme, using an electronic document and records management (EDRM) system called Cyberdocs. At the time of the case study, a functional/user needs specification was about to be finalised. The intention was to introduce ERM within the Archives for the management of its own e-records, as well to build the capacity of Archives staff to understand and recommend strategies and courses of action to its own client departments in dealing with e-records.

As the National Archives develops its own expertise, it will be in a stronger position to issue policies and standards for electronic records management, to influence practices through its leadership and to provide training. However, the National Archives' impact will be limited by its small number of trained and knowledgeable staff.

## **Civil Service Establishment Controls in Uttar Pradesh, India, 2002**

The Government of Uttar Pradesh's (GoUP) medium-term strategy to reform public expenditure policy and manage and improve expenditure composition relies heavily upon containment of the salary bill. This involves a plan to cap growth in the wage bill by controlling restrictions on recruitment so as to downsize the civil service by at least two percent annually from 1998-99 to 2003-04. Although downsizing is a critical component of the GoUP's strategy, previous efforts to control the expansion of the civil service have had limited success. The purpose of the case study was to review civil service establishment controls and make recommendations for improvements.

The case study identified a number of mechanisms contributing to growth in the size of the GoUP civil service and wage bill. These mechanisms include: government and departmental orders that have allowed for limited recruitment; the reservation of posts for scheduled castes and tribes and backward classes; the appointment of large numbers of ad hoc and daily wage workers; the appointment of employees on an officiating basis; court-mandated absorption of contractual staff; the absorption of plan-funded posts into the non-plan budget; the creation of Indian Administrative Service (IAS) ex-cadre posts; the creation of posts to provide avenues of promotion and the related creation of subordinate posts; the failure to abolish posts; and employment on compassionate grounds.

The study identified three main characteristics of personnel management systems within the GoUP that, taken together, have contributed to civil service growth.

- The process of establishing positions, controlling, recruiting, and appointing staff, and processing the payroll is highly decentralised within the GoUP, where each of the personnel management functions are handled by a separate body.
- There is a lack of co-ordinating, integrating and monitoring mechanisms in the government. As a result, cadre controlling, recruitment and appointing authorities often operate independently and without reference to other authorities or to a central oversight and monitoring body.
- Personnel information and record systems are weak, as evidenced by the absence of records to track and monitor established posts; the fragmentation of information about service cadre numbers, strength and service rules; and the diversity of systems for keeping personnel records.

A number of suggestions were made which GoUP may wish to consider in addressing identified shortcomings in the personnel management systems. Short-term suggestions include: the compilation of an inventory of all service cadres to produce a consolidated source of information about their number, service rules and strength; implementation of the Database for Employee Management Information System for Transparency (the DEMIST system); and enforcement of the Government Order banning the appointment of ad hoc employees.

Medium-term suggestions include: the establishment of the Department of Personnel and Appointments (DPA) as a co-ordinating, integrating and monitoring agency for personnel matters in GoUP; the revision of norms for assigning subordinate posts to senior posts to ensure that the number of subordinate posts established is aligned with the functional and

service delivery requirements of the department; the restructuring and reduction of service cadres and cadres controlling authorities; the establishment of mechanisms to ensure that the strength of service cadres is reviewed regularly and aligned with functional requirements; pilot testing the implementation of a running cost approach as a means of controlling the size of the establishment; and the replacement of manual tracking systems for personnel files with computerised tracking systems.

Long-term suggestions include: the review of administrative procedures and methods for organisation and maintenance of personnel files with a view to instituting standard practices throughout the GoUP; and the digitisation of all service books and personnel files on a phased basis; and the linkage of digital images to the DEMIST system to facilitate remote access.

It is important that GoUP consider issues relating to the management of electronic records over time. Digital images will not replace the paper files as the official legal record, and for long-term functional requirements. While the questions surrounding the legal admissibility of digital images and their long-term preservation are unresolved, the GoUP should continue to maintain manual service books and personnel files. More generally, as electronic documents are increasingly recognised as the evidentiary records, it is essential to ensure that the authenticity and reliability of the electronic document is preserved. Functional requirements for electronic records systems need to be specified as part of the move toward electronic government. Furthermore, training in the management of electronic records will be crucial.

## **Personnel and Payroll Records and Information Systems in Burkina Faso, 2002**

Since 1991 the Government of Burkina Faso has embarked on a stabilisation and structural adjustment programme that has resulted in a number of economic and institutional reforms. These reforms have included changes in civil service management. The Civil Service of Burkina Faso functions under a comprehensive set of new laws established in 1998 as part of the government's public sector reform initiatives.

Under this legislative framework, primary responsibility for the administration of the civil service falls to the Ministry of the Civil Service, but, beginning in 1997, each ministry has established a human resources department to which certain personnel management responsibilities have been delegated. There also exist a number of ministerial advisory bodies that advise on different aspects of personnel management (for example, disciplinary issues). Payroll matters are dealt with in the Ministry of Finance, in the Department of Pay, and in the Treasury. Pensions are administered by an autonomous agency. Finally, an administrative tribunal handles cases when personnel-related disputes cannot be resolved within the ministries or the Ministry of the Civil Service.

A number of improvements have been made to records and information systems within the Government of Burkina Faso owing to the inclusion of record keeping reforms in World Bank and UNDP funded public sector reform initiatives. These reforms have addressed weaknesses in personnel and treasury record keeping and increased the capacity of the National Archives to serve as a government-wide record keeping advisory and regulatory agency. The Government of Burkina Faso has not neglected its paper records, but strengthened them in conjunction with efforts to computerise. Along with the introduction of computerised personnel and payroll databases, these record keeping reforms have led to improvements in the effectiveness of government administration. Nevertheless, a review of personnel and payroll business processes and information flows reveals them still to be highly centralised and administratively complex.

One of the Government's public sector development priorities now aims at achieving greater decentralisation and delegation of authority. The Government would continue to benefit from pursuit of record keeping reforms that complement and support this wider public sector reform objective.

To enhance records and information system reforms in support of decentralisation, the Government may wish to consider the following actions: extending access to the SIGASPE (computerised personnel management information system) to the ministries after completion of system integration; re-engineering business processes and information flows in alignment with decentralisation and greater delegation of authority; developing a government-wide policy addressing the management of personnel and payroll records; and building staff capacity within the National Archives and the ministries, to ensure improved management of personnel and payroll records in a decentralised context.

In addition, it is suggested that the management of personnel and payroll records in all media be standardised. Issues relating to the management of electronic records need to be considered. These include storage and preservation of, and access to e-records over time, the integration of paper and electronic records, and the local capacity to manage and maintain these systems. National standards and policies are needed to manage electronic records.

Furthermore, records management functionality must be built into all systems that generate records that provide evidence of decisions, actions and transactions.



## Personnel and Payroll Records and Information Systems in Chile, 2002

Stakeholders in the Government of Chile (GoC) personnel and payroll process are: the Office of the Comptroller General, Personnel Contracts and Registry Division (*Toma de Razón y Registro*); the Ministry of Finance, Budget Directorate; Employing Ministries; *Asociación Nacional de Empleadas Fiscales* (ANEF), the employees union; and *Instituto Normal Provisional* (INP), the administrator for pensions.

Unlike in many other countries, the GoC has no ministry with centralised control over personnel management. Instead, personnel management is decentralised and is the responsibility of the personnel divisions within each government ministry or agency. Within the Office of the Comptroller General, however, the Personnel Contracts and Registry Division (*Toma de Razón y Registro*) is responsible for ensuring that: employment contracts are complete, compliant with the law, and duly executed; the person to be employed meets the requirements of the law and the job; money for the recruitment has been budgeted; and periodic audits are conducted of ministerial personnel divisions, primarily to ensure that ministries do not overspend their personnel budgets.

The Ministry of Finance, Budget Directorate, is responsible for all negotiations concerning remuneration and for the production of all new laws (such as annual budget laws). At present, the effectiveness of the Budget Directorate is undermined by the absence of reliable statistical information relating to the number of civil servants and annual trends in employment. In addition, the Office of the Comptroller General has difficulty ensuring departments manage their contract employees effectively and do not overspend their budgets because of the lack of an integrated personnel and financial management information system.

To address these weaknesses, the GoC is working towards introduction of an integrated personnel and financial management system, *Sistema Integrada de Gestion Financiera del Estado* (SIGFE). This system will contain data relating to all GoC civil servants and will allow the GoC to know the exact number of contracts and other relevant personnel data needed for more effective management of the civil service.

The SIGFE system initially will not replace the 400 or more payroll systems in GoC ministries and agencies but will be used for payroll production in a small number of pilot ministries. There is a need to streamline payroll production in the GoC and to introduce a more uniform system of payroll production. The GoC is working towards this as a long-term goal. It is anticipated, however, that there will be resistance from ministries and opposition political parties.

The personnel divisions of ministries and agencies maintain original personnel contracts and other important documents providing evidence of civil servants' careers. The Office of the Comptroller General maintains only copies.

Under current archival law, all original personnel records (such as contracts and resolutions) should be transferred to the National Archives once they have reached five years of age. In reality, departments transfer such documentation only sporadically. To ensure that records are preserved effectively, the National Archives needs to forge relationships with the personnel divisions of ministries as part of its efforts to establish a national archival network. In addition, the National Archives needs an updated legislative and regulatory framework so

that it can provide greater direction to ministries as to which records must be preserved and which records can be destroyed.

One of the GoC's key areas for modernisation of the state is electronic governance. Chile has been a pioneer in this area, in part because of its reforms in the telecommunications sector and improved competitiveness in the local IT industry. On 11 May 2001, the GoC issued a new directive on electronic governance calling for further advancement toward the goal of a fully electronic government. Concrete steps have been taken towards this goal with the passage of the GoC's electronic signature law in 2002 and the continued introduction of ICT within government. These steps have encouraged government departments to move rapidly in the direction of creating and keeping records in electronic form.

The government's plans to create and keep records in electronic form may lead to problems, however, if immediate steps are not taken to establish a government-wide electronic records management and preservation plan. With the GoC's drive toward electronic governance, and the resulting increased use of ICT, the GoC handles more of its business electronically every day. Unless a strategy and standards for managing electronic records are in place, the government is unlikely to be able to ensure the integrity and long-term accessibility of the records that it creates and keeps in electronic form. This could lead to administrative chaos in the future.

Though the National Archives has not been viewed as a lead agency in the GoC's push towards electronic governance, it could be established as a pivotal agency for the development and implementation of electronic records management and preservation policy. The National Archives' existing legislative mandate is to preserve government records. If it is to fulfil this policy-making role effectively, its mandate and capacity to manage and preserve electronic records must be strengthened.

## **Personnel and Payroll Records and Information Systems in Tanzania, 2002**

In 1991, the Government of Tanzania (GoT) launched a Civil Service Reform Programme (CSR) aimed at achieving a smaller, affordable, well-compensated, efficient and effective civil service. This initiative was followed in 2000 by a second phase of reforms, called the Public Service Reform Programme (PSRP). The PSRP includes a Management Information System (MIS) component which aims to sustain the effectiveness of the establishment and payroll controls already in place, and to provide relevant, complete, accurate, and timely information to managers and administrators. The MIS component is also intended to support the modernisation of information and communication systems in government offices; to improve the quality and availability of information through the development of efficient, effective, and sustainable paper-based records management systems; and to introduce an integrated computerised personnel and payroll system.

There are a number of records and information related issues that prevent achievement of the PSRP objectives. In terms of establishment control, the Establishment Division lacks detailed information with which to implement the 'position management' module of the integrated computerised personnel management information system. This lack of information is a result of the absence of a centralised database of position information. At the time of the case study, the Division held job-related information in Excel spreadsheets and paper files, from which it is difficult to extract key information for establishment control. It will be necessary to populate the computerised system with detailed job data obtained from the ministries, departments, and authorities before more effective establishment control can be achieved.

In addition, it is not possible to verify data in the computerised personnel management information system because there is no systematic method of handling and storing data entry forms after data entry. The GoT needs to devise a rational and consistent policy with respect to the management of these documents. Lack of system reporting functionality also hampers data verification.

A review of paper-based personnel records has revealed serious deficiencies within existing systems. A records management project has been implemented to improve the management of subject files, but the effective management of personnel records still needs to be addressed. Poor record keeping of personnel records has made it very difficult to audit the payroll because relevant documents are scattered in different files in a variety of locations throughout government. Files are frequently incomplete, missing, or misplaced. Improving the quality of the personnel file will be a key precondition for sustainable accountability of the payroll and for improved management of the GoT civil service.

A 1997 report by the International Records Management Trust on personnel control and information systems in the Government of Tanzania made a number of recommendations concerning improvements to the way in which personnel records and information could be managed. These recommendations have been incorporated into the National Archives' medium-term plan to build an effective records and information management programme for the GoT. The government is currently seeking funding for the initiatives outlined in this plan.

The Personnel Control and Information Systems (PCIS) project, which constitutes part of the Public Service Reform Programme, was initiated in 1995. New information systems were to

support the reform initiatives and to integrate personnel data into one database. The procurement process for the system began in 1999. Lawson, an Oracle database run on a Windows-based client-server architecture, was selected as the most appropriate system.

The PCIS servers are located in the Treasury Department and backups are made on a daily basis. The system administrator stores weekly and monthly backups on magnetic tape. While measures have been implemented to protect the integrity of the data and the system, the long-term preservation and access of the database records have yet to be established. PCIS records, with the exception of information about recent retirees or terminations, are active in the system, and since April 2000 the database has been growing at five per cent per month, or by two million rows of data.

As of May 2002, the database occupied over 268 gigabytes of computer space. The sheer volume of data has slowed processing, updating, and backing-up procedures. The danger is the volume will overwhelm the system, resulting in a system breakdown and potential data loss. Thus, the demand for long-term data storage has increased. A potential solution is to purge aged data from the servers and store it in a data warehouse. Data stored in the warehouse would remain accessible for reporting procedures, and when required, for data entry.

Electronic records are encompassed in the definition of records in Tanzania's new archives act. Thus, the National Archives has a mandate to ensure the effective management of these records. To that end, some National Archives staff have received basic training in electronic records management. Further, the GoT has submitted a proposal to the UK Department for International Development (DFID) to expand the records management programme to encompass personnel files. This project ideally would incorporate electronic records management issues with existing paper records management to develop a comprehensive framework to support good record-keeping practices for personnel records throughout their life cycle. The National Archives could be a valuable partner for the Civil Service Department in developing long-term preservation and access for PCIS records.

## **Financial Records Systems in Nigeria, April 2002**

Improving the management of state resources and reducing corruption in Nigeria will require, with other disciplines, the proper management of financial records in the public sector. All donors will expect more rigorous financial accountability in the form of sufficient, reliable and relevant evidence to support expenditures.

The National Archives Decree 1992 was enacted to enhance and strengthen records management and archival services in Nigeria. The Decree places the responsibility for records management within public offices on the head of the public office. The National Archives of Nigeria provides services for public offices in an advisory capacity, working towards the establishment of efficient and systematic records management practices.

Responsibility for financial records rests with the Accountant General and the Auditor General. The Accountant General has not delegated responsibility for the management of financial records as a specific, separate responsibility within the Ministry of Finance. Thus, there is no top-level post within finance that takes direct responsibility for records management, nor is there anyone within Finance that 'champions' record management. The Department of Planning, Research and Statistics, although headed by a non-accountant, might be the appropriate location for this role.

Revised Financial Regulations were issued in January 2000 to restore and enhance transparency and public accountability. These Regulations provide for the safe custody of security documents and security books and set out retention periods for financial records. At the time of the case study, there were no standards and practices to control the retention and disposal of electronic records. Some financial records at Federal and State level are, however, computerised.

The volume of financial records in public offices has built up over the past 20 years or so; this suggests that financial records are rarely destroyed. The National Archives is actively assisting ministries in the setting up of proper records systems and advising on the disposal of non-active records.

While the National Archives is responsible for assessing the adequacy of record keeping practices of the public offices, the Accountant General's Office was not aware of any National Archives involvement in the management of financial records nor of any financial expertise within the Archives. There is no formal connection between the National Archives and the Accountant General's Office. The management of financial records would be enhanced if each public office were to appoint a departmental records management officer who is responsible for the records management programme and specific retention and disposal schedules appropriate to their office.

The main audit problems associated with record keeping are: non-compliance with procedures for contract documentation; insufficient documentation supporting purchases; incomplete reconciliation; failure to account for stores properly; and weaknesses in documentation which permits fraud.

One area of concern is whether financial records are destroyed in a timely manner in accordance with legal retention periods. The financial regulations provide for financial records to be maintained for seven years after audit. However, it appears that financial

records are retained in ministries for longer periods. The National Archives does not have the resources to monitor all aspects of record management on a regular basis at each ministry/department. Records management is not taught to finance staff (although the National Archives provides training courses in general records management).

At present the computerisation of financial records is in its early stages. It is planned to have a local area network (LAN) link with ministries. However, there are no standards and practices covering electronic records management issues such as their storage, preservation, security and accessibility over time, nor is there a capacity to manage and maintain electronic records management systems.

Nigeria is giving a great deal of emphasis to computerisation of key functions, and it will be important to ensure that there is adequate capacity to manage the evidentiary records that will be generated by the new systems. At the time of the case study, there was no evidence of training in the management of electronic records, nor was e-records management regarded as part of the Government ICT strategy.

## **The Management of Financial Records in Chile, 2002**

Under current archival law, all financial records of the central Government of Chile (GoC) should be transferred to the National Archives once they are five years old. In reality, departments transfer such documentation in an unsystematic way. This situation has arisen because the National Archives is regarded as an historical archive rather than a depository for all public documents. The creation of a National Archives Network will assist in co-ordinating the work of the National Archives with ministries and bring a more consistent approach, standardised procedures and technical competencies to public record keeping. However, the current archives legislation and regulatory framework is inadequate, anachronistic and frequently ignored. It is vital that new legislation and regulations are introduced so that the National Archives can provide greater direction to ministries as to their responsibilities for records, how long they should be kept and which records can be destroyed.

Within the National Archives, the Archive of Public Administration handles Government records, including financial. None of the staff of the National Archives specialises in financial records and there is no one at the National Archives specifically responsible for these records. As the National Archives develops its network with public bodies, it will need to have some expertise and knowledge of the requirements for the management of financial records.

The management and disposal of government records is still governed by the 1929 Law that created the National Archives. The National Archives has the right to inspect and supervise all public sector archives, including those for financial records, but in practice (through lack of resources) this does not occur frequently or systematically.

At the time of the visit, there were no systems or procedures, such as retention and disposal schedules, operated by the National Archives. The National Archives was not aware of any law governing exactly which financial documents must be maintained, or for how long. Staff were of the opinion that the public institutions and ministries set their own practices in this respect and destroy records according to their own policies “unofficially”. Each ministry has its own archive where financial and other documents are kept.

In February 2002, the World Bank approved a loan to support the Government of Chile’s efforts to modernise management of its public sector finances. The objective is to improve efficiency, transparency, and cost-effectiveness by establishing a modern and integrated financial management and resource allocation system (complemented by ongoing or pending reforms in e-government, decentralisation, and civil service reforms). The project will be implemented in stages. The first stage, in progress at the time of the case study, is aimed at improving financial management.

The project has developed a conceptual module and a basic operational prototype to test the functionality of the system, engage end-users in the process and thereby validate its design before launching full development efforts. A web-based budget formulation sub-system has also been successfully developed as a tool to help institutions in preparing the budget for the 2002 financial year. This sub-component supported the design, testing, and installation of a modern integrated financial management system through consulting services, institutional capacity building of financial management units, training of staff, and information technology investments.

The integrated personnel and financial management system, Sistema Integrada de Gestion Financiera del Estado (SIGFE) project, is progressing well. However, it is important to ensure during the current phase that there is an audit trail through the system and the requirements of the system for the creation, maintenance, preservation and destruction of financial and accountable documents are addressed.

One of the GoC's key areas for modernisation of the state is electronic governance. Chile has been a pioneer in this area, in part because of its reforms in the telecommunications sector and improved competitiveness in the local IT industry. On 11 May 2001, the GoC issued a new directive on electronic governance calling for further advancement towards the goal of a fully electronic government. Concrete steps have been taken towards this goal with the passage of the GoC's electronic signature law earlier this year and the continued introduction of ICT within government. These steps have encouraged government departments to move rapidly in the direction of creating and keeping records in electronic form. However, it is important to note that the National Archives was not consulted on this legislation.

The Electronic Signatures Act establishes that documents and contracts bearing a digital signature will have the same validity as those bearing a physical signature, with certain exceptions, such as where it is explicitly required by law to bear a physical signature, as in contractual documents and records concerning the rights of the family. The Act further gives all agencies of the state the authority to execute official documents and contracts using electronic signatures.

The government's plans to create and keep records in electronic form may lead to problems, however, if immediate steps are not taken to establish a government-wide electronic records management and preservation plan to ensure the integrity and long-term accessibility of records in electronic form.

Though the National Archives has not been viewed as a lead agency in the GoC's push toward electronic governance, it could be established as a pivotal agency for the development and implementation of electronic records management and preservation policy. The National Archives' existing legislative mandate is to preserve government records. However, if it is to fulfil this policy-making role effectively, the National Archives' capacity to manage records in all formats, including electronic, must be strengthened. The capacity to provide training in e-records management must also be strengthened.



## **Financial Records and Information Systems in Tanzania, 2002**

The Government of Tanzania (GoT) has had serious problems in controlling financial records. For the past five or so years the reports of the Controller and Accountant General on Central and Local Government accounts have drawn attention to the serious lack of accountability for tens of millions of Tanzanian Shillings due to unvouched and improperly vouched expenditure. More recently, measures have been taken to address these problems.

Previous reports on the management of financial records in Tanzania have referred to the need for new National Archives legislation to improve the management of public sector records, and for the revision and updating of Financial Regulations and procedures. These reports noted that the Financial Regulations had not kept pace with the progressive computerisation of financial management functions, that there were no generic disposal schedules for financial records, and that responsibility for managing financial records was fragmented.

Government accounting and financial reporting had previously been governed by the Exchequer and Audit Ordinance of 1961 and implemented through financial orders. The introduction of the computerised Integrated Financial Management System between 1998 and 2000 rendered this financial legislation and related regulations out of date. The Public Finance Act, 2001 was passed by the National Assembly in February and received Presidential Assent in April 2001. This Act replaces the 1961 Ordinance and provides for the control and management of public finances as well as the role and responsibilities of the Controller and Auditor General. The Act and related Regulations came into force with effect from 1 July 2001. The Public Finance Regulations 2001 set out guidance for accounting records. In addition to emphasising the importance of keeping accounting documents in an orderly manner, the regulations specify retention periods for account books and records ranging from three years to “indefinitely”. In some respects these retention periods differ from those set out in the draft Retention Schedules submitted by the Records and Archives Management Division (RAMD) of the Civil Service Department, the body with overall responsibility for the management of government records.

The Integrated Financial Management System (IRMS) was developed to achieve more efficient processing of government transactions and to monitor expenditures against budget. Customised versions of the accounts payable, accounts receivable, general ledger, cash management and purchase order modules have been installed for GoT ministries located in Dar es Salaam. A WAN (wide area network) links all ministries, with the exception of the Ministry of Defence, to a central server at the Ministry of Finance. Modules have also been installed at 19 sub-treasuries, but communications and system support problems have hampered the system’s effectiveness in these areas. Extending the system to regional offices and more remote areas requires secure and reliable communications. VPN (Virtual Private Network) technology is being considered for the secure transfer of data from the central server to remote sites. The WAN became operational on schedule on 1 July 1998.

The Records Management Project funded by the UK Department for International Development from 1996 to 2001 included the disposal of unwanted files and the restructuring of records management systems. During the project, a backlog of closed files was sorted and removed to lower cost storage, and registry systems were restructured in targeted ministries. Training was delivered to records personnel. The legal and regulatory framework for the management of records was updated to provide clear and comprehensive

powers to oversee records management across the GoT. The Records and Archives Management Division is in the process of promulgating regulations under the new legislation and seeking agreement to retention schedules for all public documents. However, the main focus of these reforms were the 'subject' files held by ministries, rather than special categories of records such as financial.

Records are defined in the Records and Archives Management Act 2002 as 'recorded information regardless of form or medium created, received, and maintained by any institution or individual in the pursuance of its legal obligations or in the transaction of its business and providing evidence of the performance of those obligations or that business'. While electronic records are not specifically mentioned, they are covered in this definition of records. The Records and Archives Management Division recommended the exclusion of a specific reference to electronic records because the supporting legislation, referring specifically to electronic records as evidence, had yet to be defined. At the time of the visit the widespread belief within government was that electronic records were not admissible as evidence in a court of law.

RAMD has sent seven of its staff for introductory training in electronic records management. At the time of the case study, RAMD was developing an electronic records management policy. The department was also conducting a survey of electronic records management policies, programmes, and procedures as the basis for developing professional standards and practices to be followed by the Government of Tanzania.

In order to improve the management of financial records, GoT may wish to consider that: a new record centre facility is given priority if the government wishes to enjoy the full benefits of the work done to decongest the registries; certain RAMD staff receive training in the management of financial records and are assigned specific responsibility for providing guidance for the management of financial records across government; sufficient resources are available to ensure that the RAMD can fulfil its new legislative mandate and consequential additional duties; an officer within each ministry is designated as Principal Records Officer, with responsibility for records management. In addition, it is proposed that: Government approves a scheme of service for the records management cadre; retention periods proposed in the draft retention schedules are aligned with the Public Finance Regulations; a programme of work to clear the closed financial files from all ministries and move them to low cost storage is prepared; and the RAMD assists government departments to manage electronic records effectively.

## **The Management of Financial Records in Vietnam, 2002**

Reliable and timely information on spending, and adequate access to such information, is needed to monitor and manage public expenditure. Public expenditure needs to be accurately recorded and reported by different spending units. Timely and reliable reports need to be generated and accessible across spending agencies and ministries, and sufficient budgetary information published to enable businesses and citizens to understand how public resources are being deployed. Vietnam has made considerable progress in these areas in recent years. Enactment of the budget law, regular fiscal reporting and the adoption of international economic classifications, the removal of budgetary information from the secrecy law, and the publication of some of that information, reflect such progress.

Nevertheless, further improvements in reporting budgetary data and in making data accessible by government agencies and the public are required if Vietnam is to match the performance of other countries in the region. The main issues are: the lack of a consolidated budget, which makes it difficult to determine total revenues and expenditures; inconsistent data recording and reporting across ministries, and insufficient or inadequate information on the impact of public expenditures. Over time, a consolidated budget statement will be needed to accurately reflect the country's fiscal situation. More systematic and frequent sharing of budgetary information across spending agencies is also needed: sectoral ministries lack adequate information on expenditures by provinces to exercise their policy role and ministries also lack information on related expenditures by other ministries. There are plans to merge the budget information systems and to remedy many of these deficiencies in a Public Financial Management Reform Project.

The fundamental financial data collection in Vietnam is cash-based. The Treasury system provides a comprehensive accounting record of cash receipts and payments of administrative and service delivery units at all levels of government in Vietnam, based on a standard chart of accounts, by type of transaction: for example, salaries and procurement. The budget system is relatively complex, reflecting a unitary or national budget covering the four levels of government (national, provincial, district and commune) although in practice little information on the lowest level of government is available at the centre, and not all commune expenditures are included in the national budget.

Responsibility for the financial accounting regime for business and the state sector rests with the Ministry of Finance. This has four components: the content of the accounting system; financial documentation; financial record keeping; and the reporting procedure.

All financial records are registered as soon as they enter the financial system and assigned a unique identifier, dated and classified under a unified coding system. Not all departments keep a record of documents when they are removed temporarily from the system and, in consequence, they may go missing. However, it was reported that auditors, both internal and external, are generally able to find financial records for audit purposes, and also that only authorised persons are given access to financial records. Financial records held in current archives were tidy and easily accessible. Some were over 20 years old and had not been subject to a disposal process. Lack of storage space was reported to be a problem in all ministries.

The National Archives of Vietnam is primarily concerned with the preservation of historical records and does not appear to have direct involvement in the management of financial

records. Responsibility for the financial accounting regime and financial records in particular rests with the Ministry of Finance. There are precise Regulations on the definition, management and retention of financial documents. The retention period for all accounting documents relating to financial statements is 20 years after the end of accounting period; this is much longer than in some countries where seven years is regarded as acceptable.

Most government departments in Vietnam use electronic recording systems. At the time of the visit the Ministry of Finance was drafting general guidance on the computerisation of accounting systems. This would still leave insufficient regulations on the computerisation of financial and accounting records. For example although there has been a decision on the use of electronic signatures, there are no detailed rules or regulations. Nor does the law recognise computerised transaction records; every record therefore has to be printed out.

There are many IT providers in Vietnam but a lack of harmonisation of systems. This has resulted in inefficiencies from overlapping procedures and inadequate management information, for example on suppliers of goods and services to the public sector. In general, information is often duplicated or inconsistent, and the information available does not meet the business requirements of government.

There is a need to develop a capacity to manage electronic records and also to include e-records management in the Government's strategic planning for ICT development.

