Public Records and Management of Information Materials in Nigerian Local Government: A Transformative Route

By Okafor, Nneka Ifeoma Abada, Ifeanyichukwu Michael & Tr. Omeh, Paul Hezekiah

Abstract- In every organization, set objectives had always remained paramount for its growth and delivery of quality services. Local government like every other organization has its objectives to be achieved and these could only be delivered through effective and efficient utilization and management of information and records at its disposal. Worrisome is the continued existence of the institution of local government in Nigeria which has in the recent time attracted many criticisms due largely to serial poor performances in achieving quality service delivery to the people within its area of jurisdiction. However, it is against this established premise that the paper sets to appreciate available information materials and records management for quality service delivery in Nigerian local government system. Methodologically, the study adopts qualitative method and data were ostensibly generated through secondary sources of data collection and analyzed in content.

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Public Records and Management of Information Materials in Nigerian Local Government: A Transformative Route

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Abstract- In every organization, set objectives had always remained paramount for its growth and delivery of quality services. Local government like every other organization has its objectives to be achieved and these could only be delivered through effective and efficient utilization and management of information and records at its disposal. Worrisome is the continued existence of the institution of local government in Nigeria which has in the recent time attracted many criticisms due largely to serial poor performances in achieving quality service delivery to the people within its area of jurisdiction. However, it is against this established premise that the paper sets to appreciate available information materials and records management for quality service delivery in Nigerian local government system. Methodologically, the study adopts qualitative method and data were ostensibly generated through secondary sources of data collection and analyzed in content. The findings of the study revealed that serial poor performances of local government in developmental state of Nigeria were because of poor culture, negligence, improper and ineffective documentation of information materials at the disposal of local government. However, the paper on its part strongly recommends a transformative route such as the utilization of e-governance and frequent auditing in the administration of local government.

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I. Introduction

The position of local government as the third-tier level of governance has come to the level where it strives to deliver based on the constitutional provisions establishing it. These are the functions that local government has been charged to ensure smooth operation of the third-tier governance in country. In Nigeria, local government has been periscope based on the utilization and management of information materials made available at its disposal. The resultant seems that local government in Nigeria is still battling with treatment to cope with the trending information development sweeping the entire world. However, the development gap between the locales and the institution of local government has been a source of worry to many as government at the grass roots level has continued to fail to take cognizance of the needs and deliver on its good promises.

Moreover, scholars and other relevant stakeholders had over time fingered at the inabilities of third tier level of governance to keep up-to-date records and vital information materials at its disposal. The development of information and the utilization of records resources have become a matter of strategies for ensuring transparency and accountability in the local government. In this regard, the institution of local government cannot be adequately being exempted from proper use of information materials for the achievement of maximum productivity. It is noted that information is the life wire of every organization and that; local government councils cannot claim to have been performing without adequate appreciation, utilization and management of information records within its jurisdiction.

Furthermore, over the decades, an unprecedented increase in the volume and complexity of records and information materials at the local government level is a direct result of the global increase in the socio-economic, scientific and technological innovations (Nweke, 2003:9). According to scholars like Abada, Okafor and Omeh (2018); Nweke (2003) and Abass (2003:10), they aver that records and information materials require proper management with a view to enhance productivity, efficiency and effectiveness in the discharge of essential functions of local government. However, it is based on this backdrop that the paper sets to appreciate the position of information management and records keeping for quality service delivery in the Nigerian local government.

a) Managing Public Records and Information Materials for Service Delivery in the Local Government

The local government councils in Nigeria had been pre-occupied with enormous activities and functions that require collection, filing, documentation and retrieval of information for up keep of the third-tier governance in Nigeria. The ability of local government councils in the transitional society of Nigeria to manage such gamut of information and organize them for records purposes makes local government registry the custodian and manager of information in the local government. Records are very significant and strategic
for effective administration of local council. Accordingly, without good records keeping and availability of information materials, there cannot be an iota of accountability for maximum production and service delivery in the local council. It is pertinent to note that local government without proper records and information materials at its disposal is forced to take decision and make policies on ad hoc basis without the benefit of an institutional memory. (Abass, 2003:14).

The poor delivery by Nigerian local government on the dividends of its institutional provisions is largely hinged on its inactive nature toward records keeping and making them available when needed. Sadly, it is observed that the inability of local government in Nigeria to achieve set objectives and fundamental targets were because of poor and ineffective handling of records and management of rare information materials. According to Unuigbe (1990); Evborokhai (1990); and Alegbeleye (1988); they identified the factors that had proved intractable and stubborn towards achieving quality services by the local government. According to them, they observed that the absence of an enforcement of records, mismanagement programs, gross inefficiency, lack of continuity in policies, procedural deficiencies and leakages as huge causes of poor public service delivery by Nigerian local government.

Corroborating the above, Abdullahi; Abiola & Abduwahab (2016:53), Mnjama (1998), noted that one of the fundamental factored problems conscripting the operation of local government as it concerns public records and management of information materials in Nigeria are lack of financial resources, poor management and inappropriate staffing training and development. It is the misplacement of priorities, weak local government general order and lack of established new laws for regulating the conducts of the staff of the local government; then coupled with unavailability of records units and centers, shelves, logbooks and registers and manual method for creation, filing and retrieval of information that had forced the existence of local government in the contemporary global governance in to an illusion.

b) Record Books and Information Materials Available in Nigerian Local Government

The daily administration and routine practices in the local government cannot be really over-emphasized as they are expected therein to contain every actions and inactions of government. This is to say that local government is full of activities and functions and there is the need to record them in their appropriate registers for proper documentation and records purposes. However, to carry out local government obligations, Oni (2003:44), maintained that certain records have to be put in place for prudent maintenance by the officials of local government. As contained in the Financial Memorandum (FM), the chairman of the council who is the chief executive officer shall face periodic checks in order to ensure full adherence to the Financial Control and Management Act of 1958.

In the management of records and information materials in the local government, there are about twenty-four vital record books and information materials at its disposal which must not only be made available, but must always be kept and maintained. These records books and information materials include but not limited to the following:

- The cash book: It is the book for recording detailed particulars of all money received and paid in the local government. All cash transactions and transaction with cheque must be made through the cash book. This is to acknowledge that the cash book is a book at the centre of administration of the local government financial management, because all transaction in the local government has high degree of affinity with it.
- Journal Book of Records: It is a book of original entries or prime entries which records transactions in chronological order; that is, the day to day recording of transaction arranged accordingly. It represents a complete summary of adjustments used to record financial transactions which do not involve the actual payment or receipt of cash.
- Daily and Monthly Abstracts of Revenue and Expenditure: These records comprise daily and monthly summaries of accruable and corresponding expenditures, prepared from payment, receipts and journal voucher.
- Bank Reconciliation Statement: According to Oni (2003:53), he acknowledged the fact that since accounting for money or cash occupies a strategic position in the overall accounting function, the efficient management thereof is ensured by the requirement in Financial Memoranda 19 – 25 that monthly bank reconciliation statement be prepared to ensure agreement between the banker and the cashier.
- Treasury Payment Voucher: A requirement of the Financial Memoranda that properly authorizes payment voucher prepared on one of the forms suitable for the type of payment in question (Oni, 2003: 50). Treasury payment voucher has four types of payments, general payment – LGT 45, salaries – LGT 46, pensions – LGT 48, and travelling allowances - LGT 49. It is important that excessive cancellation of the voucher is bent to be rendered null and void and rejected by treasurer of the local government.
- Monthly Trial Balance: The monthly balance of the local government shows the debits and credits balances extracted from the ledger; to show the arithmetical accuracy of the ledger. In the preparation and compilation of the local government
trial balance, all the ledger accounts must be prepared and the balance extracted and entered in the trial balance; that is the totals of debits and credit must be equal. When there is a difference between the two sides, then some errors have occurred.

- Personal Emoluments Register: According to Ayeni (2003), and Oni (2003); they see Personal Emoluments Register (PER) as records containing information in respect of every employee of the local government by departments indicating details of head and sub-heads to which salary is chargeable, name of employee, post, grade level, salary, personal allowances and relevant authority for the employee is also entered therein together with the payment voucher number.

- Suspense Ledger: it is the accommodating ledger for all the various suspense accounts opened in the local government. Suspense account in the local government is account used to record the difference on a trial balance temporarily until the errors are detected and corrected. This will be shown on the assets side, if the difference is a debit and on the liabilities side, if it is a credit. When errors affect the trial balance, it must pass through the suspense account. The correction requires some account to be debited or credited and the corresponding debit or credits must be made in the suspense account. (Longe and Kazeem, 2012; Abada, Okafor & Omeh, 2017).

II. Methodology

The day to day execution of the activities of the government at the grass roots level seems to have been neglected over time. This is due largely to poor records keeping and management of information materials at the disposal of the local council. Methodologically, the study adopted documentary method. Data for the study were gathered through secondary sources of data collection and data analyzed in content. The secondary sources of data collection include text books, journal articles, archival records, mimeograph etc.

III. Findings

The findings of the study revealed that the institution of local government in Nigeria has adequately lacked the culture of managing information and other relevant documents made available at its disposal. Also, identified as gap is the poor state of information materials and documents, inability to distinguish records books for different records purpose among the staff of the local government. The needed human resource that would have helped as the custodian of records and information in the local government lacked the requisite skills, training and development in the contemporary act of secretarial jobs.

IV. Results

However, the results of the findings depict that local governments in Nigeria cannot by any means claim to have delivered or discharged the dividends of good governance to the locals. Also, inability of local government and staff to take proper account of records, and information materials hamper the execution and administration of auditing system in the local government for quality service delivery.

V. Conclusion and Recommendations

The study aimed at interrogating and appreciating the position of records keeping and management of information materials available at the disposal of the local government. These records, registers etc are necessities for efficient and effective administration of local councils in Nigeria. The paper discloses that the inabilitys of local governments in Nigeria to achieve a clear template of governance at grass roots level were significant attributed to poor culture of information management of records keeping and total negligence by the staff due to insufficient knowledge and skills in the act of secretarial obligations. However, arising from the results of the findings; the paper sets to recommend the following practical and theoretical strategies for public policy by government and other relevant stake holders to reposition the system of local government to met demanding needs of the local populace.

- There should be a platform for e-governance at the local government level. This will enhance quality records keeping and retrieval of information as at when due. Vital informational materials for the local council should be stored online to avoid unwarranted disposal of essential materials.

- The practice of auditing at the third tier level of government shall not be ceased. This would help to appraise how well the local government has done in regard to information materials at its disposal

- The staff of the local government needs to resurrect from its grave of armature. Designs should made to foster human resource training and development. These would be of greater help to expose the staff in the contemporary act and skills of secretarial jobs and manipulation of computers for quality archival purposes.

References Références Referencias


