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# **IMPLICATIONS OF RECORDS MANAGEMENT POLICY FOR THE SMALL AND MEDIUM ENTERPRISES SUSTAINABILITY IN RAYMOND MHLABA MUNICIPALITY IN SOUTH AFRICA**

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## **Abstract**

This study examined records management policy (RMP) compliance in South Africa by the small and medium-sized enterprises (SMEs). The paper highlights challenges faced by companies in establishing records management policy, as most companies are not trained to maintain and manage business records. This is one of the major reasons as to why there is a need for a regulatory framework and policy to guide firms on the importance of maintaining records of business information that are generated by companies. The ability to develop standard RMP compliance will improve Business intelligence (BI) gathering and ensure that firms comply with standard records management practices that promote accountability and assist revenue agencies to monitor tax compliances. An exploratory study was conducted, and a qualitative approach was adopted. A purposive sampling technique was used to sample managers responsible for SMMEs in Raymond Mhlaba Municipality, and data were collected through interviews and observations. The findings revealed that the existing policy and regulatory framework did not address small firm's RMP compliance, businesses lack RM skills to implement RM policy, they did not have a standard to guide their RM practices, policies were not tailor-made to suit the unique needs of the SMMEs' RM practices, there was no RMP awareness and training to enable the companies to comply and monitoring mechanisms were not available to measure the firms RM practices. The study recommended training that would enable firms to guide their RM practices; government should establish legal framework that would allow them to monitor compliance with standards, which allows firms to evaluate their RMP, develop RM practices and improve compliance for a sustainable enterprise.

**Keywords:** Business intelligence, records management, records management policy, small and medium-sized enterprises

## Introduction

Records management policy (RMP) helps to frame the actions of organisations and helps them with the management of business risk by using the records to make informed business decisions while improving business efficiency. In South Africa, the National Archives and Records Service Act of 2000, as amended in 2003, encapsulates the guidelines to be adhered to in the entire life cycle of records. Currently, the small firms were neither aware of the existence of any policy nor the existence of what it means to be RM compliant in Raymond Mhlaba Local Municipality. This paper presents the outcomes of an investigation of the role of RMP in enhancing small, micro and medium enterprises' (SMMEs) business intelligence through proper record management practices. According to Ngulube (2011), records management practices increase companies' return on investment. However, the RMP provides tools and framework to monitor business performance and accountability to realise these returns on investment. Undoubtedly, the importance of small businesses to the South African economy cannot be ignored. It was estimated that small-scale companies employ over 90% of the private workforce, and over 91% of formal enterprises are SMEs contributing between 52 and 57% to the GDP and providing up to 61% of total employment opportunities (Abor & Quartey 2010; Ajibade 2015; Ajibade & Khayundi 2017). The fast-paced advancement of information technology (IT) makes the use of integrated electronic records management system necessary to achieve RMP compliance.

However, this RM system will have to design small-business-specific RM policy which will be suitable for the various business activities and assist them in improving business intelligence that promotes improved decision-making. It is essential for firms to comply with a regulatory and legislative framework that promotes business efficiency such as the standard framework that guides the use of records to document business intelligence, which is vital to support accurate decision-making. However, compliance relies on the ability of the firms to create RM policies to guide the creation, storage, use, retrieval, maintaining and appraisal of this business intelligence (BI), and they must be able to maintain the records in their entire life cycle. Ngoepe (2017) indicates that policy might help the organisation to create solutions to how to preserve their business records. In fact, policy assists the organisation to preserve their records and regulatory framework and also impacts on how these records are managed.

In large organisations and the public sector, part of business intelligence maintained as records include purchases information, budgetary information, accounting information, petty cash book

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receipts and invoices. Others are sales ledgers information, invoice control information, periodic in-house auditing information, staff records, tax exemptions and tax payment records and any other business- and asset-related recorded information. However, without records management policy, organisations may not have guidelines to preserve these critical business records. However, it is imperative to cover all types of created/received records in the firms' records management policies (Mnjama & Wamukoya 2007). Part of the importance of a well-articulated RMP is that it promotes business accountability and guarantee transparency to corroborate business transactions and activities. Kemoni and Wamukoya (2000) state that it is crucial to formulate RM policy to assist in managing electronic records, because records management policy informs and guides employees appropriately on the requirement of maintaining and keeping of business records (Ajibade 2015; Kahn 2004). It is without doubt that small companies need guidance in the maintenance of business records.

The RM policy shows the fundamental processes for generating business records, while also outlining the usage, maintenance and storage, as well as procedures for creating retention and disposal schedules. The policy also shows how firms should handle business intelligence for important decision-making through recorded information handling. Therefore, SMEs' records management policy should outline all aspects of records such as defining what constitutes business records and what platforms it must be stored on. The small business RM policy span should also cover the following:

- Determine whether business records stored on mobile devices constitute official business information.
- Describe the acceptable formats.
- Specify the exchange and transmission channels.
- Establish formalities such as how to handle business partners and related information.
- Describe all other technical details regarding RM, including confidentiality and training of all employees who will be handling the information while specifying all parties' obligations.

### **International regulatory framework and guidelines**

It is mandatory for every firm to maintain active business intelligence and ensure the same information is preserved as part of corporate memories which are often used to make informed decisions. International and national legislative laws enforce this practice of business record

management, regulatory frameworks and guidelines such as ISO 15489, ISO 9000, ISO 14000, and SANS 15489 (Shepherd & West 2003; 2003; Healy 2010). In the South African business landscape, this is enforced by the Companies Act, No. 71 of 2008. The RMP defines a framework for managing corporate records (Council 2008). Thus, businesses are required by law to maintain their business records, hence the need to create RMP (Maguire 2006). It is not only for productivity to have regulations that govern RM, but also for a monitoring mechanism to assess if the enterprises are committed to the implementation of RMP (Mnjama & Wamukoya 2007). Therefore, a stringent measure to enforce the compliance with RM policies is rational, which creates guidelines to ensure that business records are traceable to its provenance or source of creation. RMP implementation could provide clarity on the source, creator, distribution flows or channels, files names and custodians, among other specifications. Thus, the RM business life cycle must be guided by a comprehensive RMP. It is believed that RMP, if properly executed, in the long run, can enhance consistency, efficiency and productivity, as well as business continuity and knowledge transferability (Policy Trust 2010). Although findings in South Africa indicated that these small firms find it difficult to share knowledge among themselves (Ajibade 2016), RMP expertise must be shared among the employees to improve business operations. Based on the international standards (ISO 15489 2016), firms are mandated to maintain records as evidence of transactions that reveal the following:

- Establish RM standards and policies to improve accountability and transparency.
- Established personnel that will be handling or managing the recorded BI.
- Ensure compliance with guidelines, and informed decision-making.
- Maintain business continuity in case of disaster and improve business risk management.
- Design and implement systemic RM (Ajibade 2014; ISO 2016; Ajibade & Khayundi 2017).

### **Problem statement**

Small businesses are less aware of legislation than large companies and part of the problems facing the small companies in South Africa is related to the inability to comply with RM standards, which are needed to maintain business intelligence (Ajibade 2014). RM is a legal requirement that enforces firms to provide evidence of their activities and transactions for auditing, taxation or during litigation or whenever it is required by law to provide such evidence (Weisinger 2010). However, without a legislative framework that enforces that each company

must maintain records evidence of their transaction, compliance cannot be enforced. Most SMMEs at Raymond Mhlaba Municipality are still not aware of any regulatory policy regarding business records keeping, and some of these firms are not registered, while some are not aware of RMP regulatory requirements (Ajibade 2015). A study conducted in Uganda indicated that most SMMEs seem not to comply with existing records management and legal requirements (Tushabomwe-Kazooba 2006). In South Africa, the existing body of literature has not focused on the SMMEs' records management policy, although a few of the studies have partially addressed RMP. For example, Katuu and Ngoepe (2015) address RMP in the context of digital RM and in an attempt to assess the public section accountability and transparency, Mojapelo and Ngoepe (2017) found that there are no proper implementations of file plans within governmental bodies. In one of the studies of the higher institution in South Africa, Garaba (2018) found that the institution still lacks strategies to address electronic RM policy.

In 2014, the government of South Africa created the Ministry of Small Business Development in recognition of small and medium-sized enterprises' sustaining contribution to the economy. It appears the ministry has not published guidelines that compel the small and medium firms to capture and maintain business intelligence in a recorded format, and this may serve as a guide to these firms to maintain RMP. Before organisations can successfully implement records management practices, they must have a guideline or policy that encapsulates how business intelligence (business information) is recorded, transmitted and used. Furthermore, there was a lack of empirical data in the literature that showed the RMP of small business in South Africa. However, in the developed world with an advanced economy, it was indicated that legal compliance was among the reasons why the SMEs maintain RM beside operational and administrative purposes (Webster, Hare & McLeod 1999; Borglund et al. 2009). Most of the studies conducted in South Africa, except Katuu and Ngoepe (2015) and Marutha (2018) have focused on the records management policy with the legislative framework, but have not linked RMP to the unique operational needs of small businesses RM. However, these study findings were aimed at assisting all the stakeholders, (government agencies and the small business) to conceptualise the prerequisites for managing business records while modelling requirements for RM policy that captures the SMMEs complex records management needs. The study identified that the previous Small Business Act, No. 102 of 1996, and subsequent amendment in 2003 had failed to capture the importance of having small business maintain RM policy as is the case with the big companies.

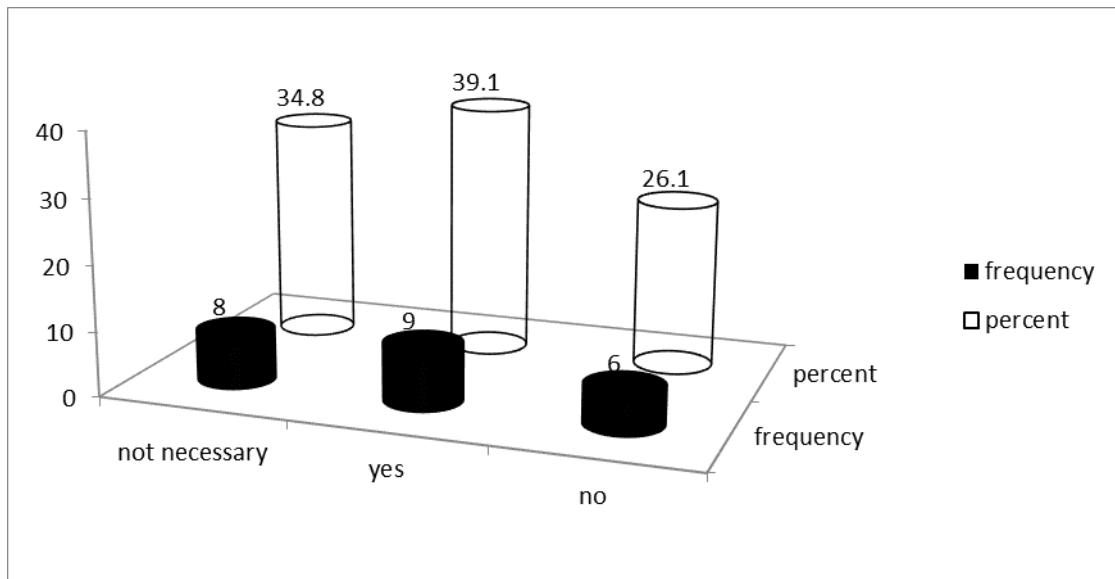
### **Research methodology**

This study adopted a qualitative, multi-case approach, and the population consisted of SMMEs at the Raymond Mhlaba Local Municipality of the Eastern Cape province of South Africa. Twenty-three SMMEs were sampled, and interviews were used to collect data. The nature of the data collection was exploratory since there was limited literature that has investigated this topic in the research area. It was appropriate to interview to obtain first-hand information from the respondents. Other researchers have used this method in related subjects or fields of study (Ajibade 2015; 2016; Ajibade & Khayundi 2017; Kang'ethe & Ajibade 2016; Ngulube & Tafor 2006). This approach is important in understanding the people's views, opinions, values and knowledge of a given phenomenon (Ajibade 2015; Leedy & Ormrod 2010). A purposive sampling technique was used and the justification for this technique was that it empowers the researcher to use his judgement based on the knowledge of the subject matter and the familiarity of the research setting to locate respondents that may be able to provide rich information. Robson (2011) substantiates this approach by stating that a case study can empirically examine the social phenomenon in its real context, allowing the understanding of complex issues such as small business records management practices in a holistic, in-depth investigation (Robson 2011). In-depth interviews were conducted with 23 companies and field observations to collect data. The sample size was not a challenge as other studies (Ajibade & Khayundi 2017) indicated that qualitative study might reach the point of saturation beginning from the 20<sup>th</sup> respondent, but the interview point of saturation at the 21<sup>st</sup> respondent, but continued with an additional two interviews. For example, Kele, Mohsin and Lengler's (2017) study reached the point of saturation after the 22<sup>nd</sup> respondent. Most of the interviews lasted 15 to 20 minutes, but, in some cases, other interviews took an approximate 25 minutes when there were interruptions by customers. The respondents consisted of the business managers and, in some firms, the business owners were interviewed. The rationale behind selecting the business managers was because some owners were not managing their businesses, but hired managers. The interviews were tape-recorded and transcribed into word, but some of the data were presented in figures based on the pattern of responses in the findings.

## Findings and discussions

### Firm's compliance with records management standards

The study focused on the SMMEs compliance with the records management standards by examining their RM policies to determine if these companies were complying with the RM legislative framework. The preliminary question looked at the regulatory compliance of business registrations. The respondents were asked if their businesses were registered. Eight (34.8%) respondents said there was no need to register, and when asked why, they indicated that their businesses were small, or there was no need, so there was no reason to be registered. Six (26.1%) respondents reported that their companies are not registered. The remaining nine (39.1%) respondents said their companies were registered (see Figure 1). It is important for these businesses to register, regardless of whether they meet the tax threshold. Regulation and compliance may not be possible for public agencies if the number of companies operating in an area could not be determined. When the government intends to provide business infrastructure, it might serve as a huge failure on the side of the government if the majority of them are not registered. Furthermore, policymakers need information on the nature of businesses for them to be assisted effectively. The government might need data to know how many SMMEs are in a municipality and are complying with standards and those that might need RM infrastructure or training by providing needed infrastructure and framework for the businesses, which may improve their compliance. For the regulatory framework to be useful, the local government must provide SMME-friendly RM guidelines first and necessitate compliance with RM standards which helps the SMMEs. Since an average budgetary allocation by the government to companies might not benefit deserving entrepreneurs owing to inability to be recognised due to its unknown existence.

**Figure 1: SMMEs Compliance n = 23**

It was, therefore, necessary to know why those that have registered, did so. The ability to establish a motivating factor for each SMME that has registered and maintain business records might buttress whether they appreciate and see RM as means to increase effectiveness, and maybe this insight has encouraged them to develop RM policy in their businesses. It is believed that business registration and keeping these essential documents emphasise the importance the firms attached to maintaining legal record keeping, which may indicate systemic records management to ensure that all legal business entities meet the compliance criteria. It was essential to determine whether those who did register, did so because it was a good business practice, or it was due to regulatory compliance as required by the law. However, some of the businesses had a different reason why their businesses were registered. The extracts below were some of the indications from six of the SMMEs owners/managers who were registered.

- I just register out of my free will.
- When you start a business, you must register; it is for your business's protection.
- For the protection of yourself and the business.
- I registered my business because it is imperative and most importantly when you are going to the South African Police Service (SAPS) you must be registered.
- It is part of the requirements.
- Most of the times the Department of Home Affairs disturbs foreign business owners, so it is for business and individual protection as well as fulfilling requirements.

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The argument is that it is highly unlikely for the South African Revenue Services (SARS) to monitor SMMEs' annual turnover without a comprehensive RM policy in place to guide SMMEs' records management practices since SARS must use well-documented business records to determine each company's tax bracket. Furthermore, without the ability to encourage these firms to document their businesses' cash flow and revenue, it may not be possible to determine which companies are to be exempted from paying taxes. Capacity to enforce a policy hinges on the government agencies to create awareness after the legislative guidelines have been made public. Hence, its implementation can be achieved by conducting a public campaign to educate the SMMEs through public programming. Compliance helps in adopting a standard in maintaining business records of transactions. SMMEs' compliance is crucial for records creation or receipt, transmission and usages, storage, indexing, retrieval, control, retention and final disposal of the records which must be encapsulated in the RM policy. Furthermore, one of the respondents believed that registering his business would protect him against the legal implications of running an unregistered firm. However, business registration gives legal recognition to the owner and the business entity. Another respondent saw business registration as a legal requirement. "I believed to register your business is a legal issue as you cannot get a licence to trade without first registering your business with the government", the respondent indicated. The compliance of firms according to the findings of Webster et al. (1999) is strengthened by legal and regulatory requirements. The results of Chachage and Ngulube (2006) indicate that compliance with legislation and standards of records management has an impact on the processes of RM. Therefore, business records should maintain compliance with legal and regulatory requirements. Unfortunately, most of these firms were not aware of any particular legal or regulatory standards they must comply with without any framework. Nevertheless, Chachage and Ngulube (2006) refer to compliance as the ability of businesses to promote accountability of all transactions and activities about standard requirements and ethical standards.

The researchers wanted to find out whether the respondents knew that keeping records is a legal business obligation. The responses were categorised into three categories based on their responses to the interviews. The first group of 11 (47.8%) respondents showed a level of unawareness regarding the fact that records management is a critical part of the core of business operation requirements. The second category of respondents was made of four (17.4%) entries. These indicated that they were aware that they were required by legislation to be compliant and to maintain business records, primarily for tax purposes. Unfortunately, most of these companies predominantly maintain sales books and invoices (Ajibade & Khayundi 2017). The other eight

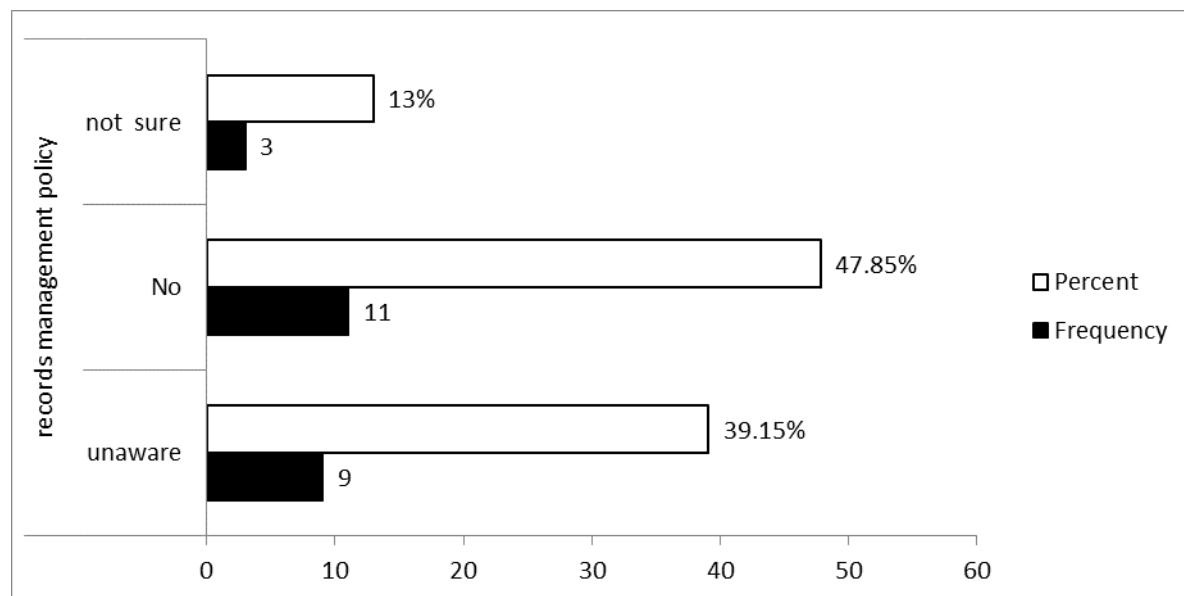
(34.8%) respondents said that they were not aware of such a requirement. This lack of awareness implied that SMMEs had not been sensitised about the legislation and various requirements in this regard. However, companies, irrespective of their size, should know that RM policy is essential for their operations. SARS, (2013) requires every business to maintain records of transactions. This is used as a yardstick to verify those who are supposed to be paying tax and those to be exempted from paying tax.

### **Records management legal requirements**

The respondents were asked if they were familiar with the requirements of records management as set out in various legislations or guidelines. The findings revealed that none of the interviewees were aware of such legal requirements. Fifteen (65.2%) respondents said they were not aware of any legal and regulatory requirements, and eight (34.8%) respondents could not respond to this question. From the above responses, the inability of the small firms to recognise the legal requirement for records management would only mean that they are not able to benefit from its potentials. Such RM benefits include: enabling informed decision-making; meeting legal requirements; assisting in financial documentation and management; preserving corporate memory; optimised function and reduced operating costs; protecting the rights of stakeholders; providing evidence of transparency and accountability; contributing to business efficiency; promoting and facilitating access to information; ensuring and promoting legislative compliance (tax, company safety and health requirements) and finally for fostering good practices (Ngulube 2011).

### **Records management policy**

The respondents were asked if they have a record-keeping policy. Out of the 23 respondents, three (13%) were not sure whether there was a records management policy or not. Although these three respondents were only managing the businesses and were not the owners, they were confident that if there was any, they were not making use of it. Eleven (47.85%) respondents said they did not have any records management policy while nine (39.15%) seemed utterly unaware of a records management policy and what function it must perform. However, after a brief explanation of what an RM policy was, they eventually acknowledged the absence of such policy in their daily business operations.



**Figure 2: Records management policy awareness**

The researcher observed that although the responses were different, it was noted that the respondents have no business records management policy. However, RM policy is important as any business turning over above five thousand rands per month ought to have RM policy as business record and as a guide to maintaining how business records is to be handled (Ajibade 2014). Unfortunately, none of the companies was aware of what a record management policy is. Furthermore, business owners or managers could weigh in on matters of management compliance or systemic management of business information when the business does not know such regulatory guidelines. It is safe to indicate that the agencies responsible for these small businesses ought to include in their public programming, RM training and records management practices framework. This result corroborated the findings of Ngoepe and Van der Walt (2009) which showed that part of the challenges in the organisations regarding RM in South Africa includes non-compliance with statute and policy as indicated by the absence of RM policy. The argument remains that, until the policy becomes exclusively entrenched in the public policy, and as part of the critical requirements for the small business, there would be no need to emphasise compliance. Currently, the small firms were neither aware of the existence of any policy nor the existence of what it means to be RM compliant in Raymond Mhlaba Local Municipality. RMP helps frame the actions of organisations. In South Africa, the National Archives and Records Service Act, as amended in 2003, encapsulates the guidelines to be adhered to in the entire life cycle of records. Therefore, it was expected that the respondents and business owners have clear guidelines of how their business information and records are created, received, maintained and

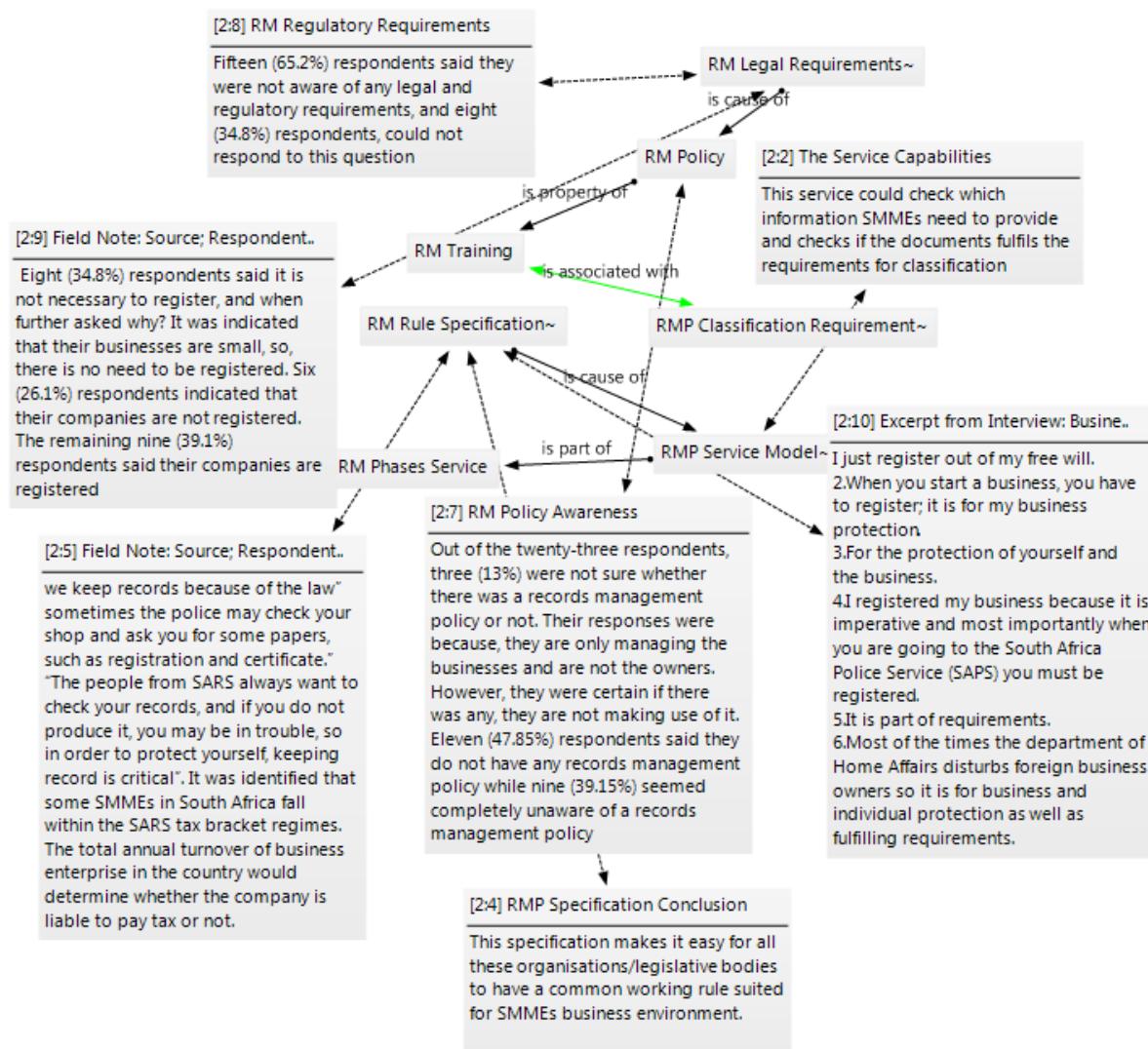
stored including access and retrieval procedures (Ajibade & Khayundi 2017; Chachage & Ngulube 2006).

### **Identifying business RM requirements**

The respondents were asked if they have received any assistance from either private entities or governmental bodies in identifying business RM requirements. Their responses indicated that none of the interviewees received assistance in identifying RM requirements, and they have not had any training or received training on how to manage business records. The respondents were further asked if they had received training in creating/maintaining RM compliance. Nineteen (82.6%) of the interviewees pointed out that they have had no training or assistance on how to maintain or keep records, and none of them has been able to, while four (17.4%) respondents could not confirm any training and assistance received.

The RM classification requirement is essential to monitor small and medium enterprises' RM practices which are also useful for decision-making of the business, and it will improve access to their recorded information due to the proper arrangement and description of all business recorded information. RM policy provides a blueprint which covers the classification and appraisal process for business records. However, based on their responses, the small enterprises in Raymond Mhlaba Municipality are still far behind in managing business records as none of the respondents had an idea of the legislative framework or the international standards requirements. Hence, it is impossible to maintain compliance. The qualitative data below show summarised responses during interviews which were presented in contrast to the RM legislative requirement and RM policy. Atlas.ti qualitative analysis software was used to display the connection of field data with the legislative requirement and RM policy, (see Figure 3) and the relationship and cause-effect of the RMP and legislative framework were linked with the responses.

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**Figure 3: Source: Field Notes linked with RM Framework on ATLAS.ti Qualitative Software**

### Conclusion

It was extremely difficult if not entirely impracticable to measure SMMEs' compliance level with the RM standards because the firms lack knowledge of what it takes to set up RMP, let alone maintaining records policy. All the respondents confirmed that they did not have any knowledge or did not receive any guidelines on how to manage business records. This lack of training might suggest one probable reason for this idle state of RM practices by the SMMEs. It may be due to how the SMMEs were classified as an informal business with no adequate monitoring and evaluation systems. Consequently, it appears they lack real control, thus, no enforcement against non-compliances. The SMMEs that indicated that they were keeping records have inadequate knowledge and information on how to maintain it. It appears government agencies have no

regulatory framework and SMEs do not know the importance of a RM policy. Hence, they cannot enforce compliance aimed at strengthening the operation and sustainability of SMMEs in South Africa. Most SMMEs were not aware of any RM standards, legislative and compliance framework for the small businesses and they were not aware they are supposed to have RM guidelines. None of the respondents has training in RM standards, compliance and policy. Therefore, the paper recommends that awareness and training is needed to enlighten SMEs owners about the importance of appropriate records management systems, which would improve their level of compliance.

### **Recommendations**

First of all, the government must enforce the already published guidelines issues to public agencies within the small firms to enable these enterprises to familiarise themselves with the regulatory framework for managing business records. Internally, the businesses must develop RM policy which covers all area of their business intelligence records lifecycle. The RM system must be able to cover the creation, use, maintenance, storage, retrieval, appraisal and disposal schedules for the business records. The policy also must include classification and training. After that, the firms must make sure that personnel handling RM are adequately trained and are familiar with the basic RMP and classifications, irrespective of whether the records are generated or managed manually or electronically. Agencies may provide training that enables firms to comply with regulatory standards and procedures to maintain business records management and formatting useful RM policy. SARS must ensure that firms maintain RM and determine businesses' actual yearly turnover to assess businesses that are above the tax bracket and those that must be exempted from paying taxes. For RMP compliance to be effective, there must be legislative framework design by the government agencies responsible for the SMEs such as Ministry of Small Business Development in South Africa must include RM guidelines that focus on small and medium-sized enterprises and have a monitoring mechanism to enforce compliance.

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