## Avoid year-end spending sprees in civil service - Chief Secretary to govt

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**PUTRAJAYA**: The practice of hasty end-of-year spending in the civil service, which often leads to waste of resources, must be avoided entirely, said Chief Secretary to the Government Tan Sri Shamsul Azri Abu Bakar.



He said poor expenditure management not only undermines the efficient use of resources but also risks creating negative perceptions about the government's integrity and governance.

He added that although the Auditor-General's Report (LKAN) continues to raise issues on the government's financial management, misappropriation and wastage of public funds still occur.

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"If left unaddressed, this issue could become increasingly complex and, without firm solutions, it will affect the credibility and public perception of civil servants in general," he said in his speech at the opening of the 2025 Management Accounting Seminar organised by the Accountant General's Department of Malaysia (AGD), here today.

Local tourism packages

The text of his speech was read out by Auditor-General Datuk Seri Wan Suraya Wan Mohd Radzi.

Shamsul Azri stressed that civil servants must ensure that transparency, integrity, and accountability remain central to the principles of governance and ethics.

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He said the MADANI government is focused on optimising public spending by reviewing expenditure policies and the allocation of limited resources to ensure efficiency, effectiveness and value for money.

"Continuing to implement policies geared towards targeted subsidies allows the government to reduce wastage and leakage while creating fiscal space to improve assistance for vulnerable groups," he said.

He added that the government has also taken a positive step forward by amending the Audit Act 1957, which will enhance audit scope in relation to public fund management.

This effort also ensures that audit recommendations are taken seriously and acted upon appropriately by all parties, including ministries, departments, agencies, and any entities or companies receiving public funds.

Shamsul Azri said the AGD, as the lead agency for management accounting across ministries, has introduced the Treasury Circular PS 1.3 - Implementation of Management Accounting.

He said the circular outlines the policy and implementation of management accounting via the introduction of Strategic Management Accounting and Reporting (SMARt).

"This initiative directly enhances the efficiency, effectiveness, and accountability of ministries in managing finances, risks, resources, and performance by ensuring optimal resource utilisation," he added.

As such, Shamsul Azri urged all ministry secretaries-general, who also serve as controlling officers, to ensure the effective implementation of management accounting and SMARt in order to improve transparency and accountability in all financial decisions.

"Civil servants must proactively acquire increasingly complex technical competencies in finance and accounting, while also equipping themselves with non-financial intelligence to improve the effectiveness of management accounting practices in the public sector.

"The adoption of technologies based on big data analytics, artificial intelligence (AI) and smart automation can assist government agencies in collecting, analysing, and interpreting financial information in real time," he said.