Chief secretary urges civil service to stop year-end 'Christmas shopping' culture, warns wasteful spending may corrode image





Chief Secretary to the Government Tan Sri Shamsul Azri Abu Bakar observes a simulation during the arrival of delegates while inspecting preparations for the Asean Summit at the Kuala Lumpur Convention Centre. — Bernama pic

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By Malay Mail

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PUTRAJAYA, May 6 — The year-end rush to spend or "Christmas shopping" culture in the public service, which leads to wasteful use of resources, must be avoided altogether, said Chief Secretary to the Government Tan Sri Shamsul Azri Abu Bakar.

Bernama cited him saying poor spending practices not only reduce the efficiency of resource utilisation but could also damage public perception of the government's integrity and governance.

Shamsul Azri noted that although the Auditor-General's Report had highlighted several issues relating to financial management, instances of misappropriation and wastage of public funds were still occurring.

"If this issue is allowed to grow more complex without decisive solutions, it will undermine the credibility and public perception of the civil service as a whole," he said.

He made the remarks at the opening of the 2025 Management Accounting Seminar themed "Management Accounting: From Data to Decision-Making," organised by the Accountant General's Department (AGD) here. His speech was delivered by Auditor-General Datuk Seri Wan Suraya Wan Mohd Radzi.

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Shamsul Azri stressed that civil servants must prioritise transparency, integrity, and accountability as core principles in governance and ethics.

He said the Madani Government was focused on optimising public expenditure by reviewing existing spending policies and redistributing limited resources to ensure efficiency, effectiveness, and value for money.

"The ongoing implementation of targeted subsidies allows the government to reduce wastage and leakages, while creating fiscal space to enhance aid for vulnerable groups," he said.

Shamsul Azri also noted that the government had taken a progressive step by amending the Audit Act 1957, which will have a positive impact by broadening the audit scope in managing public finances.

He said the move would also ensure audit recommendations are taken seriously and acted upon accordingly by all parties, including ministries, departments, agencies, and any entities receiving public funds.

He added that AGD, as the leading management accounting agency across ministries, had taken the initiative to implement the Malaysian Treasury Circular PS 1.3 — Implementation of Management Accounting.

According to Shamsul Azri, the circular outlines the policies and implementation of management accounting through the introduction of Strategic Management Accounting and Reporting (SMARt).

"Management accounting will focus on delivering the best value benefits, complementing the government's fiscal management.

"This initiative will directly enhance the efficiency, effectiveness, and accountability of ministries in managing finances, risks, resources, and public service performance by ensuring optimal use of resources," he said.

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

"Civil servants must take proactive steps to develop increasingly complex technical competencies in finance and accounting, while equipping themselves with non-financial intelligence to improve management accounting practices in the public sector.

"The adoption of data analytics, artificial intelligence (AI), and smart automation technologies can help government agencies collect, analyse, and interpret financial data in real time," he said.

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