

The Accountability Process of Public Account Committee (PAC) Under Different
Ruling Parties: A Case Study of Kedah State

By

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Abstract

A critical problem concerning the functioning of the Public Accounts Committee (PAC) of the state of Kedah is the delay in tabling the PAC Reports at the State Legislative Assembly (SLA). The delay in this particular process causes outdated information to be presented to the SLA as the PAC reviewed audited financial statements that were no longer current. Consequently, the relevancy of the PAC Reports issued is at stake as the comments and recommendations made by the PAC might be outdated. The PACs under study range over 3 parliamentary terms. The data revealed that the institutional setting and capacity building do not provide concrete explanations for the delay in PAC reporting. The individual alone as well as the collective behaviour of the PAC members also contribute to the PAC's performance as study found that all the problems still prevail regardless of who the ruling party is. It is a massive challenge for PAC of state of Kedah to balance their performance and responsibilities to the public as it may fluctuate as personalities, interests, politics and public opinions reshaping the political landscape within the local context.

Candidate's Declaration

I declare that the work in this thesis was carried out in accordance with the regulations of Universiti Utara Malaysia. It is original and is the result of my work, unless otherwise indicated acknowledged as referenced work. This topic has not been submitted to any other academic institution for any other degree qualification.

In the event that my thesis is found to violate the conditions mentioned above, I voluntary waived the right of conferment of my degree and agree be subjected to the disciplinary rules and regulations of Universiti Utara Malaysia.

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Acknowledgment

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List of Abbreviations

AGO	Auditor General's Office
DUN	<i>Dewan Undangan Negeri</i>
EXCO	Executive Council Member
MB	<i>Menteri Besar</i> or Chief Minister
PAC	Public Account Committee
SLA	State Legislative Assembly
SFO	State Financial Officer
SSO	State Secretary Office
MMK	<i>Majlis Mesyuarat Kerajaan Negeri</i>
JITU	<i>Jabatan Integriti dan Tadbir Urus</i>

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CHAPTER ONE

Introduction

1.0 Introduction

Nowadays, issues concerning government's spending and financial related policies have become more and more critical. The public has become more aware and sensitive when discussing government's spending and policies. The State Legislative Assembly (SLA) at state level embrace enormous responsibility in making sure that all government's spending on public programmes as well as policies lead to improvements benefiting the public as a whole. Tremendous amounts of fund were allocated in the form of budgets considering the benefits and interests of the public as well as nation. Still, financial oversight by legislative committees such as Public Accounts Committees (PAC) has yet to be fully tapped in securing and monitoring the well-used of public funds by state government. To ensure and enhance public accountability on the funds approved and allocated, thus, the quality and regularity of financial oversight body's activities such as PAC by the legislators should be executed properly.

This chapter provides the background and motivation for the study. It also provides facts concerning the PAC in Kedah as a case study, including the issues and problems that lead to this research. The methodological approach to this research as well as the conceptual framework applied is also highlighted in general.

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