

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 The delay in this particular process causes outdated information to be presented to the SLA as the PAC reviewed audited financial statements that were no longer current.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the relevancy of the PAC Reports issued is at stake as the comments and recommendations made by the PAC might be outdated.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 voluntarily 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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## Table of Contents

<b>ABSTRACT</b> .....	ii
<b>CANDIDATE’S DECLARATION</b> .....	iii
<b>ACKNOWLEDGMENT</b> .....	iv
<b>LIST OF TABLES</b> .....	v
<b>LIST OF ABBREVIATIONS</b> .....	xii
<b>LIST OF APPENDICES</b> .....	xiii
 <b>CHAPTER 1: INTRODUCTION</b>	
1.0 Introduction .....	1
1.1 The establishment of PACs worldwide .....	2
1.2 PAC’s establishment in Malaysia .....	3
1.3 Motivation of this Study .....	5
1.4 Problem Statement .....	8
1.5 Research questions and objectives of this study .....	10
1.6 Methodological approach .....	12

1.6.1	Methodology key assumptions .....	13
1.6.2	Triangulation .....	14
1.7	Structure of the thesis .....	14

## **CHAPTER 2: LITERATURE REVIEW**

2.0	Introduction .....	16
2.1	Theoretical perspective	
2.1.1	Bandura (1986) Reciprocal Determinism .....	16
2.1.2	Agency theory, accountability theory and organizational practice	18
2.1.3	Rockman (1984) framework in explaining oversight activity ....	23
2.2	PAC as an oversight body of legislature .....	24
2.3	Implication on reporting lag .....	29
2.4	Summary .....	30

## **CHAPTER 3: METHODS OF DATA COLLECTION**

3.0	Introduction .....	31
3.1	Methodological approach .....	31

3.2	Research Context	
3.2.1	Selection of participants	32
3.2.1(a)	Documents – PAC Reports	33
3.2.2(b)	Individuals – PAC members, State AGO’s Officer, Secretary to PAC, State Treasury’s Officer	33
3.2.2	Methods Used to Generate Data	35
3.2.2(a)	Website search	35
3.2.2(b)	Non-participatory observations made	36
3.2.2(c)	Documentary evidence collected	36
3.2.2(d)	Interview performed	39
3.2.2(d)(i)	Interview with PAC member	41
3.2.3	Comprehensive of data collection	44
3.2.3(a)	Triangulations	44
3.2.4	Procedures for analysing the data and corroborating the findings	45
3.3	Summary	46

## **CHAPTER 4: FINDINGS AND DISCUSSIONS**

4.0	Introduction .....	48
4.1	PAC establishment in state of Kedah .....	48
4.1.1	Kedah PAC's composition .....	51
4.2	The work of PAC prior to producing PAC Reports .....	56
4.2.1	The PAC members' opinion of their functions and activities ..	58
4.2.2	Power to execute prescribed roles and functions .....	62
4.2.3	PAC attributes .....	64
4.2.4	Autonomy and independence of PAC .....	65
4.3	Issues chosen to be highlighted in the PAC report .....	67
4.4	Issues on untimely PAC Reports issuance	
4.4.1	Non-existence of a standard format of PAC Report .....	69
4.4.2	Delay in review of audited financial statements .....	70
4.4.3	Timely submission of audited financial statements .....	71
4.4.4	Reasons for delay in PAC Reports issuance .....	72
4.5	Summary	75



## **CHAPTER 5: CONCLUSION AND RECOMMENDATIONS**

5.0	Introduction .....	76
5.1	How the PAC works and critical factors affecting performance .....	76
5.2	Impacts on releasing outdated PAC Report .....	78
5.2.1	PAC's recommendations are probably outdated .....	78
5.2.2	Slow follow-ups on AGO and PAC recommendations .....	79
5.2.3	Initiatives taken to monitor delay during pre and post election period .....	79
5.3	PAC work climate and work process of PAC .....	80
5.4	The process of issues chosen for PAC Review .....	81
5.5	Recommendations on potential areas where state of Kedah's PAC can improve .....	82
5.5.1	Improve or update database or sources of reference and information .....	83
5.5.2	Upgrade the quality resources of financial or otherwise .....	84
5.5.3	Promote greater credence and relevancy of PAC .....	84
5.5.4	Effective follow-up procedures to keep ensure PAC's recommendations being implemented .....	85

5.6	Research Implications	
5.6.1	Practical .....	86
5.6.2	Theoretical .....	87
5.7	Limitations .....	88
5.8	Conclusion of the study .....	89
	<b>REFERENCES</b> .....	91
	<b>APPENDICES</b> .....	102

## **List of Tables**

Table	Title	Page
3.1	PAC Reports Obtained	33
3.2	Interviewees	35
3.3	Triangulation of Data Source	43
4.1	PAC Establishment of State of Kedah	48
4.2	Composition of PAC Members over the Period 2003 – 2014	52
4.3	PAC Members (Proportion Out of State Assembly Seats)	53
4.4	Numbers of PAC meetings before a PAC Report was produced	57
4.5	PAC Activities of State of Kedah	60
4.6	PAC Achievement	61
4.7	PAC Attributes	65
4.8	Audited Financial Statements Reviewed by PAC and Tabled at SLA	70
4.9	Audit Certification of Kedah State’s Financial Statements	71
4.10	Parties Identified as Critical to Promote Timely PAC Reporting	73

## **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>

## **List of Appendices**

Appendix A: Interview Protocol and Consent Form

Appendix B: Interview Guide Questions

## **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.

The contents of  
the thesis is for  
internal user  
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