

A STUDY OF THE
FINANCIAL AND ACCOUNTING SYSTEMS
OF
SELANGOR STATE TREASURY

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1.0 INTRODUCTION

This paper is only confined to the Selangor State Treasury as a representative of all the State Treasuries in Malaysia.

At the time of data collections, the State Treasury was busy with the 1989 budget preparation, examinations and consolidation and the Auditor General was in turn busy with their annual reports as such I was only able to spend limited time with them.

The paper would focus upon the following areas namely:-

- (i) the role and responsibilities,
- (ii) the effectiveness of the reporting system,
- (iii) the activities over the last three years,
- (iv) the financial and accounting aspects which includes reporting system, sources of Finance, Expenditure and Accounting Procedures,
- (v) Auditor's View.