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State Governments: Constructing Fortifications Against Fraudulent Activities

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Abstract

Vision, mission and objective statements are essential for the government departments to declare their fortifications for protecting public assets and upholding the highest possible ethical standards. Vision, mission and objective statements are defined and documented by state government departments in Malaysia to deter, among other things, official wrongdoing and dishonesty. The objective of this study is to investigate the efforts made by state government agencies to stop employee fraud and misconduct. The phrase integrity and its synonyms in the vision, mission and objective statements are recognized and examined after studying all of the state governments' official websites in Malaysia. The fact that the term "integrity" even exists can serve as a sign of how committed state government agencies are to upholding a responsible and reputable organization. The descriptive statistical analysis technique was utilized in the study to examine Malaysian state government departments' attention to preventing fraudulent actions from occurring. A keyword search method was employed. An examination of the official websites of state-affiliated organizations with the goal of determining if local governments promote integrity in their major identity statements. Results from the study indicate most state governments in Malaysia are not committed to the fight against fraud because integrity is not emphasized in their vision, mission and objective statements. Future research may take into consideration each term and phrase that has an identical meaning to that of the integrity. To date, studies on the importance of these statements are quite limited. Therefore, this study can be a preliminary study to provide important information in instilling integrity in state government employees by emphasizing it in the vision, mission and objective statements.

Keywords: Integrity, State Government, Vision, Mission, Objective

Introduction

A good management system requires integrity. The phrase "integrity" and its synonyms may persuade employees to believe that their employers value integrity and expect them to embrace it. If it is in the statements, employees know how to act. This will prohibit individuals from engaging in illegal or fraudulent behaviour including corruption, embezzlement and

money laundering. When integrity is clearly defined in vision, mission and objective statements, the public understands that government agencies are governed by people who value good manners and integrity. It ensures that public money will be wisely spent. It assures the prudent expenditure of public funds.

Literature Review

State government as economic and infrastructure developer

State governments are in charge of boosting the state economy and carrying out the majority of government programmes for residents, such as social programmes and infrastructure management. State governments, like federal and municipal governments, have created a number of economic development projects to promote social, economic, and infrastructure growth through stimulating investment in public research and specialised infrastructure (Leicht & Jenkins, 2017). For example, the infrastructure strategy programme has fostered the growth of high-tech jobs, which is critical for state governments to enhance their local economies. This is consistent with the findings of Jain et al (2021), which highlighted the need for specific institutional planning initiatives at all levels of government, including state governments, to ensure the integration of urban growth and infrastructure provision.

The purchasing patterns of the locals might reflect how a state is progressing. Good spending can have a big impact on a citizen's well-being and, more broadly, how government policy decisions affect people's quality of life (Flavin, 2019). State governments frequently support and promote technical companies within their borders, which was very beneficial for new enterprises (Zhao & Ziedonis, 2020). Meanwhile, Tomar and Sharma (2021) discovered that the existence of the best agricultural policies, an important component of any economy, can improve socioeconomic growth in any place. It is evident in the Sikkim state government, a state in north-eastern India, which has worked as a facilitator for the agriculture business. Sustainable agricultural policies support food safety and socioeconomic development, despite substantial differences around the world. State governments are also in charge of assisting the federal government in sectors such as health (Mazid, 2022; Rodriguez et al., 2022) and education (Hill & Jones, 2017).

In line with the worldwide technical advancements, the notion of e-government (Puron-Cid et al., 2022) is presently developed to facilitate the process of providing services to the public. As a result, many state governments have their own official websites that serve as the primary source of information for the public. Because of the importance of these websites, studies on their accessibility are being conducted. For example, Yu and Parmanto (2011) discovered that federal and state government official websites provide more accessible service to their visitors than commercial websites, whereas Lazar et al (2013) discovered that web page templates do result in more accessible sites within state government.

State Government in Malaysia

Malaysian Federal Constitution 1957 provides for the establishment and the organization of the government. The federal government, state governments and local governments make up Malaysia's three levels of government management. The second tier of government is the state government, which consists of departments, government link company and ministries (for the states of Sabah and Sarawak only).

The State Executive Council, which is led by the Chief Ministry or the Menteri Besar or the Ketua Menteri, assists the Ruler, also known as the Sultan or the Yang Di-Pertua Negeri, in exercising their executive authority.

The State Secretary is in charge of the state administrative. State Religious Department, State Development Office and Public Works Division are examples of state departments, whereas State Economic Development Corporation (SEDC), State Sports Council (MSN), and State Library Corporation are examples of statutory bodies formed under the State Legislature Enactment.

Impact of vision, mission, and objective statements on integrity

Vision, mission and objective statements can promote employee ideology. Mission and vision statements can represent an organisation's credibility (Low et al., 2012). Vision and mission help stakeholders understand an organization's purpose and direction. These statements show an organization's and its employees' professionalism and commitment. It is crucial to have well-written, short and concise mission statements that distinctly enunciate the purpose of the organization (Bebegal-Mirabent et al., 2020) since they are intended to be authoritative leadership statements that will be taken seriously by those who read them (MacLeod, 2016).

A research work by Orhan et al (2014) revealed some interesting findings. The research focused on employees' perspectives on vision and mission statements depending on their educational level which indicated that employees with different levels of education have distinct perspectives. Although the employees may not know the vision and objective statements by heart, they do understand what is highlighted in those declarations.

According to Cortes et al (2022), universities create thorough mission statements to explain their goals and strategy to academic colleagues, private, public, and non-profit employers. A mission statement could aid in communicating the university's purpose and attracting students and employees, which consequently improves their reputation and acknowledgement score performance.

Several studies have revealed that organizational commitment is not enough to prevent fraud (Peng & Ford, 2014). However, other studies have found a favorable, significant association between organizational commitment and ethical environment (Rae & Subramaniam, 2008). They concluded that organizational commitment improves employee attitude.

Fraud in State Government

State government is made up of different people who work together to meet the needs of the people in their area. There is no doubt that these people are working hard to map the local needs. As government officials work with public money, they will always be watched by the public, especially by the people who live near them. People want to know that public money is being spent wisely, especially when there are more and more reports of local officials abusing their power (Araujo & Tejedó-Romero, 2016). Data taken from the Malaysian Public Complaint Bureau website shows that the bureau recorded complaints on the wrongdoings and misconduct by employees of state government related agencies are 4,105 and 3,543 complaints in 2019 and 2020, respectively.

Fraud and wrongdoing in governments are difficult to stop (Purcell, 2015), but the public needs to know if the local government or authority is doing everything it can to stop this from happening and make sure that its officials keep the integrity of the organization. Integrity is a big part of their culture or way of life, which is one way of how they show their commitment. Vision, mission and objective statements are the proof for the establishment of an

organization. So, these three statements should stress a commitment to being a responsible organization and having integrity.

It is arguable whether the word "integrity" in these sentences means "best practice." There are probably a lot of other ways to show that an organization wants to build a good reputation. However, the use of the word "integrity" in the vision, mission and objective statements can be used as a sign of how committed the local authority is to keeping the organization responsible and respectable. This action could show the public that the council is serious about making sure its officials have the highest standards of ethics possible.

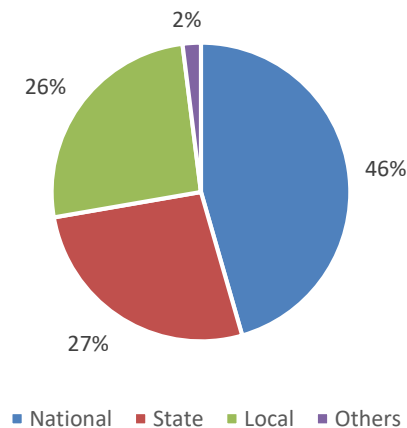


Figure 1: Level of government victimized by occupational fraud
Source: Occupational Fraud 2022: A Report to the Nations

The Association of Certified Fraud Examiners (ACFE) publishes regular surveys and reports on the subject of fraud as part of its ongoing research. The research is a global study of occupational fraud and the findings of the study make it abundantly evident that no company is safe from the consequences of such offences. An excerpt from the report is presented in Figure 1 and it shows the degree of government that has been affected by fraud. Twenty-seven percent (27%) of all instances of fraud that took place in the government occurs in the state government. This is the second highest rate after the federal government.

Employee misconduct and fraud were on the rise in many workplaces, making businesses more susceptible to poor behaviour by employees. Fraud will deplete the organization's resources, making it more difficult to achieve its vision, mission and objectives. To address this issue, actions must be made to prevent fraud. These include an organization's and employees' commitments to establish an ethical workplace.

The purpose of this study is to analyse the level of commitment displayed by various departments and agencies within state governments to the fight against fraud. The word "integrity" and its Malay and English equivalents are both identified and analysed in the official vision, mission and objective statements that can be found on the websites of all Malaysian state government departments.

Design/Methodology/Approach

The descriptive statistical analysis technique was utilized in the study to examine Malaysian state government departments' attention to preventing fraudulent actions from occurring. A keyword search method was employed. An examination of the official websites of state-affiliated organizations with the goal of determining if local governments promote integrity

in their major identity statements. According to Merriam-Webster online at <https://www.merriam-webster.com> and Oxford Dictionary online at <https://www.lexico.com>, a few terms are synonyms with integrity. As Malay is Malaysia's national language, phrases synonymous with integrity in that language are also considered. The Malay Literature Reference Center, abbreviated PRPM, is a search engine offered by the Malaysian Language and Library Council allowing internet users to make Malay language references.

Table 1

Keyword, list of its synonyms and sources

Main keyword	Integrity
Sources	Synonyms
Merriam-Webster online at https://www.merriam-webster.com	character, decency, goodness, honesty, morality, probity, rectitude, righteousness, rightness, uprightness, virtue, virtuousness, probity, truthfulness, veracity, verity
Oxford Dictionary online at https://www.lexico.com	honesty, uprightness, probity, rectitude, honor, honourableness, upstandingness, good character, principle, principles, ethics, morals, righteousness, morality, nobility, high-mindedness, right-mindedness, noble-mindedness, virtue, decency, fairness, scrupulousness, sincerity, truthfulness, trustworthiness
Glosbe Dictionary at https://glosbe.com/	integriti, kejujuran, keutuhan, ketulusan
The Malay Literature Reference Center at https://prpm.dbp.gov.my/	integriti, kejujuran, ketulusan

The statements of vision, mission and objective are going to be the primary emphasis of this study. The very existence of the term "integrity" demonstrates that state governments have made a commitment to upholding standards that are always in the public interest. This work is mostly discursive and preliminary in nature and it can be utilized by researchers as a guide to assist them in finding their path towards forensic accounting study.

Analyses and Discussions of Results

Data collected were analysed using the descriptive statistical analysis technique. Analyses utilized the frequency percentages of the state government departments' websites that assert the term integrity and its synonyms in their vision, mission and objective statement.

Number of state government departments

A total of 188 state government departments were selected from thirteen states in Malaysia (see Appendix 1). There are actually more than 188 departments, but some of them are not included because of difficulty to visit their official websites due to under maintenance, cannot be reached or non-existence. In this analysis, statutory bodies have been disregarded in

favour of a singular concentration on state government departments. The state of Sabah has the most government departments, with 31 departments (16.5%), followed by the state of Sarawak, which has 19 departments (10.1%). The states of Kedah and Perlis each have only 10 departments (5.3%), making them the two states with the fewest number of departments. The following table provides a graphical representation of the distribution of the number of government departments and the proportion of each state's population that each department is responsible for across Malaysia's thirteen (13) states.

Table 2

Number of departments in each state and its percentage

State	Number of departments	in Percentage (%)
Johor	12	6.4
Kedah	10	5.3
Kelantan	15	8.0
Melaka	15	8.0
Negeri Sembilan	12	6.4
Pahang	13	6.9
Perak	12	6.4
Perlis	10	5.3
Pulau Pinang	13	6.9
Sabah	31	16.5
Sarawak	19	10.1
Selangor	11	5.9
Terengganu	15	8.0
Total	188	100

Existence of keyword integrity

The study concentrates its attention on three significant statements that point in the departments' actual plan of action. Statements of the department's vision, mission, and objectives serve as the foundation for the establishment of any department. In this particular study, the method of keyword search was used to determine whether or not these three statements contain any integrity. Since Malay is the official language of the country, Malay words that synonym to "integrity" are also taken into account. Integrity is the primary keyword, together with the variety of synonyms, both in English and Malay, that were found through the use of four different online dictionary search engines are treated as the keyword search.

Malaysia is divided up into fourteen different states. However, there are thirteen (13) states that are governed by their own state governments, and another one is the Federal Territories, which is governed by the Ministry of Federal Territories. This ministry is part of the government of Malaysia, and its responsibility is to oversee the management and advancement of the all the three Federal Territories.

The frequency with which the keyword "integrity" and its synonyms appear in the vision, mission and objective statements of each state is illustrated in Figure 2. When it comes to the case of the vision statement, it is interesting to note that only two states have the word "integrity" and its synonyms in their respective vision statements. Only Selangor and Kedah, each has two government departments that mentioned "integrity" in their vision statement. In terms of the integrity of their mission statements, the states of Sabah and Perak, each of

which has five departments, are the ones that stand out as having the most keyword integrity. At least one government agency in each state includes the word "integrity" in its mission statement. Regarding objective statements, the states of Terengganu and Melaka have the greatest number of government agencies whose statements contain integrity, namely four. Meanwhile, there are four states that do not mention integrity in their objective statements. They are Pulau Pinang, Perak, Kedah and Johor. According to the findings, only a small proportion of government agencies in all thirteen states include the word "integrity" or one of its synonyms in their statements regarding their vision, mission, and objectives. This indicates that there is a significant opportunity for improvement in this area. Even though it is arguable, the existence of the term "integrity" may lead to the awareness of the employees that their departments view integrity as an essential component of their establishment and that it should be embraced by them. This is something that should be considered by the employees.

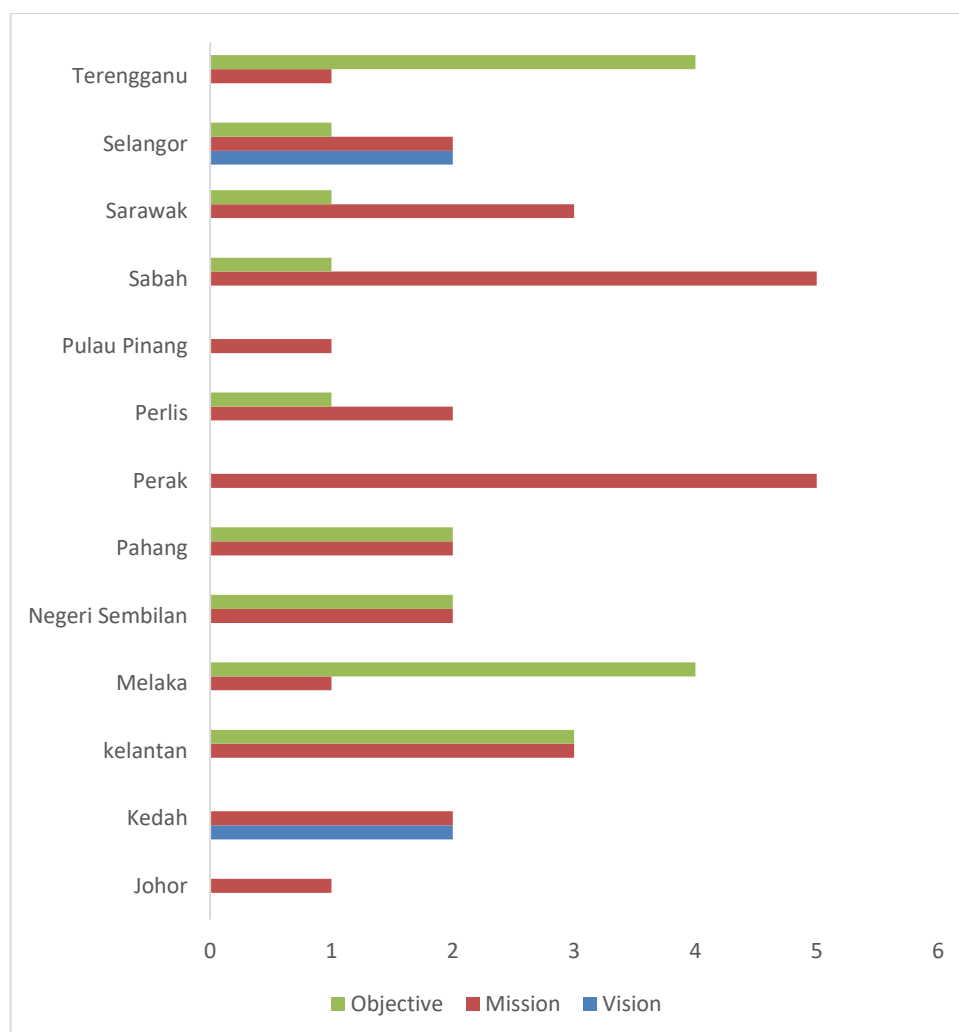


Figure 2: Distribution of keyword "integrity" and its synonyms in vision, mission and objective statements by states.

Figure 2 shows the number of state government departments that use the word "integrity" or a similar word in their vision, mission or objective statements, as well as the percentage of all state government departments that do so. The figure also shows how many states there are in total and what their total percentage is. Only 48 out of a total of 188 state

government departments have the keyword integrity and its synonyms included in either their vision, mission or objective statements. State of Pulau Pinang has the lowest percentage of departments that have keyword integrity, at only 7.7%, while state of Perak has the highest percentage of departments that have keyword integrity, in at 41.7%. The number of government departments that contain the term varies from one to six for each state, with the state of Sabah having the maximum number of government departments that contain the keyword (six). Pulau Pinang and Johor, both of which have only one department each, are the two states in Malaysia with the least total departments.

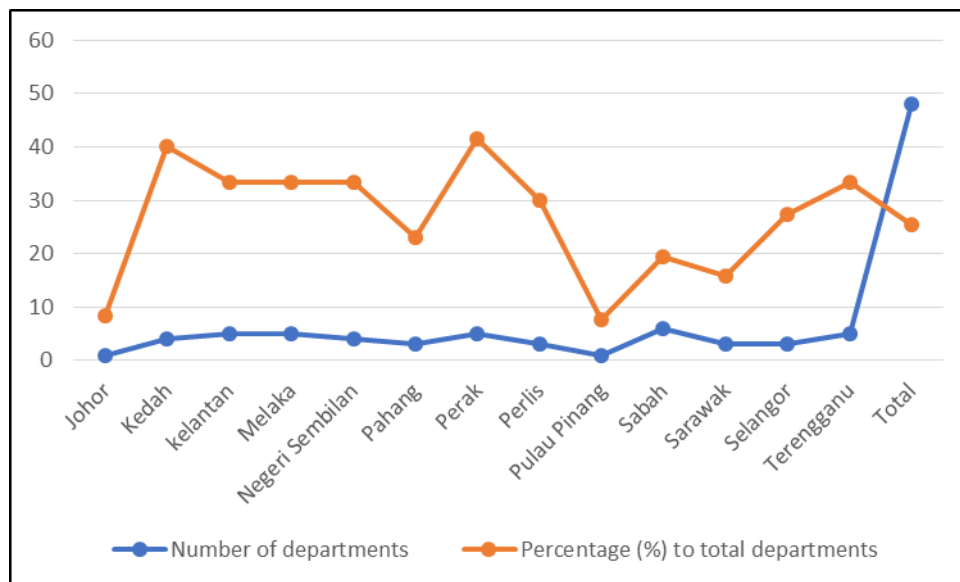


Figure 3: State government departments with keyword “integrity” and its synonyms in vision, mission or objective statements and its percentage to total departments by states

As can be seen in Figures 2 and 3, there is not a single state in that has more than 50 percent of its departments assert that integrity is the primary focus of their management system. Seven out of the thirteen states under investigation have between 30 and 50 percent of their departments placing an emphasis on their dedication to an honest and trustworthy management style. Unfortunately, there are two states in Malaysia that each has departments with a proportion below 10 percent that include the phrase integrity in their vision, mission and objective statements. This article promotes broader approaches for assessing the dedication of state government departments in creating fortifications against fraud. There is a possibility of debate on the appropriateness of employing the presence of the term "integrity" in vision, mission and objective statements as the yardstick for measuring commitment. However, there will always be concerns over the lengths to which the departments are ready to go in order to eliminate the possibility of fraud occurring. There are a number of excellent ideas that may be used to demonstrate how dedicated they are to the issue. In addition, it is essential to make a start, step-by-step, in the right direction by putting an emphasis on integrity in all of the organization's vision, mission and objective statements.

Conclusion

The results show that only a minority of government departments in all thirteen states use the word "integrity" or one of its synonyms in their descriptions of their vision, mission, and

objectives. There is not a single state where more than half of the departments disclosing integrity as their top priority.

This study concludes that the majority of state governments in Malaysia are not dedicated to the fight against fraud because integrity is not highlighted in their vision, mission or objective statements.

The results suggest that there is a room for improvement in this area. Although it is debatable, it is possible that the availability of the phrase "integrity" may make employees aware of the importance of integrity to their departments and encourage them to embrace it.

In subsequent research, it may be possible to study alternative strategies utilised by these organizations for the purpose of demonstrating their commitment to establishing a lifestyle of integrity in their employees while simultaneously constructing a fortress against fraud.

Limitations of the Study

It is essential to emphasize that the results of this study cannot be generalised because the scope of the investigation was so narrow. Even though the study included all of the state government departments in the country, there is still a need for additional research to be done. It is proposed that interviews to be carried out in order to gain a deeper comprehension of the dedication shown by state governments to thwarting the theft of state funds by their officers. The interview should also focus on determining how various state governments convey their dedication to upholding integrity in their operations.

Last but not least, given that Malay is the official language of Malaysia and that Muslims make up the majority of the country's population, the majority of the country's websites are written in Malay, and a number of government agencies make use of Islamic terminology and expressions. In the vision, mission and objective statements of various departments, particularly religious departments, there are a number of Malay terms and Islamic phrases that lead to providing service with honesty in mind. As a result, additional research needs to be done to investigate each term and phrase that has a meaning that is identical to that of the integrity.

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Appendix 1

List of government departments according to states and their URL to vision, mission and objective

State	Departments	URL to vision, mission and objective
Johor	Jabatan Agama Islam Negeri Johor	https://jainj.johor.gov.my/profil-jainj/visi-misi/
	Jabatan Kehakiman Syariah Johor	https://syariah.johor.gov.my/profil-jabatan/maklumat-jabatan/visi-misi/
	Jabatan Mufti Johor	https://mufti.johor.gov.my/?page_id=706
	Jabatan Perancang Bandar & Desa Negeri Johor	https://jpbd.johor.gov.my/index.php/jpbd-negeri-johor/misi-visi-dan-matlamat
	Jabatan Perhutanan Negeri Johor	https://forestry.johor.gov.my/korporat/latar-belakang-jabatan
	Jabatan Pertanian Negeri Johor	https://pertanian.johor.gov.my/web/?page_id=3847
	Jabatan Kerja Raya Negeri Johor	https://jkr.johor.gov.my/index.php/profil/visi-dan-misi
	Jabatan Pengairan dan Saliran Negeri Johor	https://jps.johor.gov.my/maklumat-korporat/
	Pejabat Daerah Negeri Johor	http://pdnj.johor.gov.my//profil/pd-johorbahru/profil_jabatan
	Pejabat Tanah & Galian Negeri Johor	https://ptj.johor.gov.my/misi-dan-visi/
	Perbendaharaan Negeri Johor	https://pnj.johor.gov.my/
	Suruhanjaya Perkhidmatan Awam Johor	https://espaj.johor.gov.my/website/latar_belakang
Kedah	Department of Islamic Affairs	https://jheaik.kedah.gov.my/visi-misi/
	Community Welfare Department	https://www.jkm.gov.my/jkm/index.php?r=portal/contentmenu&id=THRLQIRSem13c111cEcvaGRoT2R1dz09
	Syariah Justice Department	https://syariah.kedah.gov.my/en/Page?type=zByNQuf9FYw=&pid=nFgKK+O6XSk=
	Public Works Department	https://www.jkrkedah.gov.my/index.php/info-jabatan/objektif-visi-misi
	PLANMalaysia@Kedah	https://planmalaysiakedah.kedah.gov.my/index.php/profil/misi-visi-objektif
	Veterinary Services Department	http://www.dvskedah.gov.my/index.php/informasi/misi-visi-objektif
	Kedah State Agriculture Department	https://pertanian.kedah.gov.my/visi-misi-2/ https://pertanian.kedah.gov.my/objektif/
	Office of the Director of Lands And Mines	https://www.jkptg.gov.my/en/korporat/visi-misi-objektif
	Kedah Investment Center	https://www.investkedah.com/our-principles/

State	Departments	URL to vision, mission and objective
	State Public Service Commission	https://spa.kedah.gov.my/misi-visi-objektif/
Kelantan	Jabatan Sumber Air Negeri Kelantan	https://jsank.kelantan.gov.my/index.php/ms/profail/visi-misi-objektif
	Jabatan Hal Ehwal Agama Islam Kelantan	http://www.jaheaik.gov.my/v6/index.php?option=com_content&view=article&id=7&Itemid=276&lang=ms http://www.jaheaik.gov.my/v6/index.php?option=com_content&view=article&id=8&Itemid=275&lang=ms http://www.jaheaik.gov.my/v6/index.php?option=com_content&view=article&id=9&Itemid=274&lang=ms
	Jabatan Kebajikan Masyarakat Negeri Kelantan	https://www.jkm.gov.my/jkm/index.php?r=portal/contentmenu&id=THRLQIRSem13c111cEcvaGRoT2R1dz09
	Jabatan Kehakiman Syariah Negeri Kelantan	http://kelantan.jksm.gov.my/jksn/index.php/mengenai-kami/visi-misi-objektif
	Jabatan Kerja Raya Negeri Kelantan	https://jkr.kelantan.gov.my/index.php/mengenai-kami/misi-visi
	Jabatan Mufti Negeri Kelantan	https://muftikelantan.gov.my/index.php/info-jabatan/profil-jmnk/visi https://muftikelantan.gov.my/index.php/info-jabatan/profil-jmnk/visi/objektif
	Jabatan Pengairan dan Saliran Negeri Kelantan	https://did.kelantan.gov.my/index.php/about/info-korporat/profil-jabatan
	Jabatan Perancang Bandar dan Desa Negeri Kelantan	https://jpbd.kelantan.gov.my/index.php/mengenai-kami-2/profail-jabatan/visi-dan-misi-jabatan
	Jabatan Perhutanan Negeri Kelantan	https://jpkn.kelantan.gov.my/index.php/ms/mengenai-kami/misi https://jpkn.kelantan.gov.my/index.php/ms/objektif
	Jabatan Perkhidmatan Veterinar Negeri Kelantan	http://www.veterinar.kelantan.gov.my/index.php/mengenai-kami/visi-misi-objektif-jpvnk
	Jabatan Pertanian Negeri Kelantan	https://jpkn.kelantan.gov.my/index.php/info-jabatan/visi-misi https://jpkn.kelantan.gov.my/index.php/info-jabatan/objektif
	Pejabat Pembangunan Negeri Kelantan	https://ppn.kelantan.gov.my/index.php/ms/mengenai-kami/kami/visi-dan-misi
	Pejabat Tanah dan Galian Negeri Kelantan	https://ptg.kelantan.gov.my/index.php/ms/profail/info-ptgkn/visi-misi-objektif https://ptg.kelantan.gov.my/index.php/ms/profail/info-ptgkn/objektif-penubuhan
	Pejabat Perbendaharaan Negeri Kelantan	https://pkn.kelantan.gov.my/index.php/profil/mengenai-kami/objektif-visi-misi

State	Departments	URL to vision, mission and objective
	Suruhanjaya Perkhidmatan Negeri Kelantan	https://spn.kelantan.gov.my/index.php/mengena-i-kami/misi-dan-visi https://spn.kelantan.gov.my/index.php/mengena-i-kami/objektif
Melaka	Jabatan Ketua Menteri	https://www.melaka.gov.my/ms/jkmm/info-korporat/visi-misi
	Jabatan Kewangan dan Perbendaharaan Negeri Melaka	https://jkpm.melaka.gov.my/xs/page.php?id=2
	Pejabat Tanah dan Galian	https://ptg.melaka.gov.my/1/page.php?id=1023
	Jabatan Agama Islam Melaka	https://jaim.gov.my/visi-misi-moto/
	Jabatan Mufti Negeri Melaka	https://muftimelaka.gov.my/visi-misi-moto/
	Jabatan Saliran dan Pengairan Negeri Melaka	Sedang diselenggara (under construction)
	Jabatan Kerja Raya Negeri Melaka	https://www.jkrmlk.gov.my/1/page.php?id=11
	Jabatan Kebajikan Masyarakat Negeri Melaka	https://www.jkm.gov.my/jkm/index.php?r=portal/contentmenu&id=THRLQIRSem13c111cEcvaGRoT2R1dz09
	Jabatan Pertanian Negeri Melaka	http://www.agricmelaka.gov.my/index.php?option=com_content&view=article&id=5&Itemid=118&lang=ms
	Pejabat Daerah dan Tanah Negeri Melaka	https://www.pdtmt.gov.my/1/page.php?id=8
	Jabatan Perancangan Bandar dan Desa Negeri Melaka	https://www.jpbdmelaka.gov.my/v4/page.php?id=175
	Pejabat TYT Yang Di Pertua Negeri Melaka	https://www.tytmelaka.gov.my/index.php/maklumat-korporat/visi-misi/
	Mahkamah Syariah Negeri Melaka	https://www.mahsyariahmelaka.gov.my/index.php/ms/profil-korporat/profil/maklumat-korporat
	Jabatan Perkhidmatan Veterinar Negeri Melaka	https://jpv.melaka.gov.my/misi-visi-dan-objektif
Jabatan Pendakwaan Syariah Negeri Melaka	https://www.mahsyariahmelaka.gov.my/index.php/ms/profil-korporat/profil/maklumat-korporat	
Negeri Sembilan	Pejabat Kewangan dan Perbendaharaan Negeri Sembilan	https://pkwns.ns.gov.my/organization/profil-jabatan
	Jabatan Kerjaraya Negeri Sembilan	https://jkrns.ns.gov.my/organization/profail-korporat/visi-misi
	Pejabat Pengarah Tanah dan Galian Negeri Sembilan	https://ptg.ns.gov.my/my/organization/profil-ptgns

State	Departments	URL to vision, mission and objective
	Jabatan Pengairan dan Saliran Negeri Sembilan	https://jpsns.ns.gov.my/my/organization/latar-belakang/ketua-pegawai-maklumat-cio-3
	Jabatan Perhutanan Negeri Sembilan	https://forestry.ns.gov.my/index.php/my/mengenalai-jpns/pengenalan/wawasan-jabatan
	Jabatan Pertanian Negeri Sembilan	https://pertanian.ns.gov.my/organization/profail/misi
	Jabatan Kebajikan Masyarakat Negeri Sembilan	https://www.jkm.gov.my/jkm/index.php?r=portal/contentmenu&id=THRLQIRSem13c111cEcvaGRoT2R1dz09
	Jabatan Perancangan Bandar dan Desa Negeri Sembilan	https://jpbd.ns.gov.my/maklumat-organisasi/profail-jabatan/visi-misi-kualiti-objektif
	Jabatan Perkhidmatan Veterinar Negeri Sembilan	https://dvsns.ns.gov.my/my/organization/mengenalai-kami/visi-misi
	Jabatan Mufti Negeri Sembilan	https://muftins.gov.my/visi-misi/
	Jabatan Hal Ehwal Agama Islam Negeri Sembilan	https://jheains.ns.gov.my/organization/misi-visi-objektif
	Jabatan Kehakiman Syariah Negeri Sembilan	https://jksns.ns.gov.my/my/organization/profil-korporat/misi-visi-objektif
Pahang	Pejabat Kewangan dan Perbendaharaan Negeri Pahang	https://pkn.pahang.gov.my/index.php/korporat/profil-jabatan
	Suruhanjaya Perkhidmatan Awam Negeri Pahang	https://spa.pahang.gov.my/index.php/pengenalan/latar-belakang/
	Jabatan Kerja Raya Negeri Pahang	https://jkr.pahang.gov.my/index.php/visi/
	Jabatan Perhutanan Negeri Pahang	https://forestry.pahang.gov.my/index.php/mengenalai-jpnp/info-korporat/wawasan-misi-dan-objektif
	Jabatan Perkhidmatan Veterinar Negeri Pahang	https://dvs.pahang.gov.my/index.php/pages/view/22
	Jabatan Pertanian Negeri Pahang	https://agri.pahang.gov.my/index.php/visi-misi-objektif-dan-fungsi/
	Jabatan Pengairan Dan Saliran Negeri Pahang	https://jps.pahang.gov.my/index.php/maklumat/info-korporat/
	Pejabat Pengarah Tanah dan Galian Pahang	https://ptg.pahang.gov.my/index.php/korporat/objektif,-visi-misi
	Jabatan Perancangan Bandar dan Desa Negeri Pahang	https://jpbd.pahang.gov.my/index.php/visi-misi-motto-dasar-kualiti-objektif-dan-fungsi/
	Jabatan Agama Islam Negeri Pahang	https://jaip.pahang.gov.my/index.php/misi-visi/

State	Departments	URL to vision, mission and objective
	Jabatan Kebajikan Masyarakat Negeri Pahang	https://www.jkm.gov.my/jkm/index.php?r=portal/contentmenu&id=THRLQIRSem13c111cEcvaGR0T2R1dz09
	Jabatan Kehakiman Syariah Pahang	https://jksp.pahang.gov.my/index.php/misi-visi-objektif/
	Jabatan Mufti Negeri Pahang	https://mufti.pahang.gov.my/index.php/dasar-dan-objektif/
Perak	Pejabat Mufti Negeri Perak	http://mufti.perak.gov.my/profil/jabatan/visi-misi-objektif
	Pejabat Kewangan Negeri Perak	https://kewangan.perak.gov.my/index.php/ms/pejabat-kewangan-negeri/profil-jabatan/misi-visi-moto-objektif
	Jabatan Kehakiman Syariah Perak	http://syariah.perak.gov.my/index.php/korporat/objektif-dasar-jabatan
	Suruhanjaya Perkhidmatan Awam Perak	http://spa.perak.gov.my/index.php/maklumat-korporat/pengenalan/fungsi-misi-objektif
	Pejabat Pengarah Tanah dan Galian Negeri Perak	https://ptg.perak.gov.my/portal/visi-misi?target=mivimo
	Jabatan Kerja Raya Negeri Perak	https://jkrperak.gov.my/index.php/mengenai-jkr-perak/visi-misi-objektif
	Jabatan Agama Islam Perak	http://jaipk.perak.gov.my/index.php/maklumat-korporat/jaipk-profil-jabatan/visi-misi-dan-objektif
	Jabatan Perhutanan Negeri Perak	https://www.perakforestry.gov.my/index.php/korporat/visi,-misi-dan-objektif
	Jabatan Pengairan dan Saliran Negeri Perak	http://jps.perak.gov.my/index.php/ms/mengenai-kami/profil-jabatan/maklumat-korporat
	Jabatan Pertanian Negeri Perak	http://www.pertanianperak.gov.my/index.php/info-jabatan/organisasi-jabatan-pertanian/misi
	Jabatan Perkhidmatan Veterinar Negeri Perak	https://www.jpvpk.gov.my/index.php/korporat/visi,-misi-objektif
	Pejabat SUK Perak	https://www.perak.gov.my/index.php/suk-perak/info-suk/visi-misi-objektif
Perlis	Perbendaharaan Negeri Perlis	https://perbendaharaan.perlis.gov.my/
	Jabatan Mufti Negeri Perlis	https://muftiperlis.gov.my/
	Jabatan Kehakiman Syariah Negeri Perlis	https://jksn.perlis.gov.my/index.php/features/visi-misi-objektif
	Jabatan Kerja Raya Negeri Perlis	http://www.jkrperlis.gov.my/index.php/profil-jabatan/maklumat-korporat/visi-dan-misi http://www.jkrperlis.gov.my/index.php/profil-jabatan/maklumat-korporat/objektif
	Jabatan Tanah dan Galian Perlis	https://ptg.ptgps.gov.my/visi.php

State	Departments	URL to vision, mission and objective
	Jabatan Pengaliran dan Saliran Negeri Perlis	https://jps.perlis.gov.my/index.php/mengenai-kami/maklumat-korporat/visi-misi-dan-slogan
	Jabatan Hal Ehwal Agama Islam Perlis	https://jaips.perlis.gov.my/index.php/ms/profil-jabatan/visi-dan-misi
	Jabatan Perkhidmatan Veterinar Negeri Perlis	https://pertanian.perlis.gov.my/index.php/profil-jabatan/objektif
	Jabatan Pertanian Negeri Perlis	https://pertanian.perlis.gov.my/index.php/profil-jabatan/objektif https://planmalaysia.perlis.gov.my/index.php/ms/profil-jabatan/mengenai-jpbd/visi-misi-dan-fungsi
	Jabatan Kebajikan Masyarakat Negeri Perlis	https://www.jkm.gov.my/jkm/index.php?r=portal/contentmenu&id=THRLQIRSem13c111cEcvaGRoT2R1dz09
Pulau Pinang	Penang State Mufti Department	https://mufti.penang.gov.my/
	Jabatan Kewangan Negeri Pulau Pinang	https://jkn.penang.gov.my/
	Pejabat Pengarah Tanah Dan Galian Pulau Pinang	https://ptg.penang.gov.my/index.php/en/features/corporate-information#visi-misi https://ptg.penang.gov.my/index.php/en/features/corporate-information#objektif
	Jabatan Hal Ehwal Agama Islam Negeri Pulau Pinang	https://jaipp.penang.gov.my/
	;PLANMalaysia@ Pulau Pinang (JPBD) Jabatan Perancangan Bnadar dan Desa Negeri Pulau Pinang	https://jpbd.penang.gov.my/
	JKR Pulau Pinang	http://ppinang.jkr.gov.my/
	Jabatan Pengaliran dan Saliran Pulau Pinang	https://jps.penang.gov.my/index.php/en/
	Jabatan Kebajikan Masyarakat Negeri Pulau Pinang	https://jkm.penang.gov.my/
	Jabatan Perkhidmatan Veterinar Negeri Pulau Pinang	https://dvs.penang.gov.my/index.php?option=com_content&view=article&id=8&Itemid=125&lang=my
	Jabatan Pertanian Pulau Pinang	https://jpn.penang.gov.my/index.php?lang=ms
Penang State Forestry Department	https://jhn.penang.gov.my/index.php/en/features/profil/objective https://jhn.penang.gov.my/index.php/en/features/profile/vision-and-mission	

State	Departments	URL to vision, mission and objective
	Jabatan Taman Botani Pulau Pinang	https://botanicalgardens.penang.gov.my/index.php/ms/
	Jabatan Kehakiman Syariah Negeri Pulau Pinang	https://jksnpp.penang.gov.my/index.php/en/
Sabah	Istana Negeri	https://istana.sabah.gov.my/Misi%20dan%20Visi.html
	Bahagian Kabinet dan Dasar	https://bkd.sabah.gov.my/?q=content/visi-misi
	Bahagian Pengurusan Dan Kewangan	https://bpk.sabah.gov.my/page.php?menu=PROFIL%20BPK&sub=VISI%20DAN%20MISI&page=perutusan https://bpk.sabah.gov.my/page.php?menu=PROFIL%20BPK&sub=OBJEKTIF%20DAN%20MOTTO&page=perutusan
	Jabatan Cetak Kerajaan	https://jck.sabah.gov.my/objektif.html
	Jabatan Peguam Besar Negeri	https://sagc.sabah.gov.my/?q=en/content/policy-objectives-state-attorney-generals-chambers
	Jabatan Perhutanan Sabah	http://www.forest.sabah.gov.my/new/about-us/motto-vission-mission-objectives.html
	Jabatan Perkhidmatan Awam Negeri	https://jpan.sabah.gov.my/korporat/profil/visi-misi-kualiti
	Jabatan Tanah & Ukur	https://jtu.sabah.gov.my/index.php/en/pages/visi-mission https://jtu.sabah.gov.my/index.php/en/pages/objective
	Pejabat Hal Ehwal Dalam Negeri & Penyelidikan	https://hednp.sabah.gov.my/index.php/profil-phedn-p/visi-dan-misi https://hednp.sabah.gov.my/index.php/profil-phedn-p/objektif
	Jabatan Hal Ehwal Agama Islam Negeri Sabah	https://jheains.sabah.gov.my/index.php/profil-jabatan/profil-korporat/visi-misi-objektif-matlamat
	Majlis Ugama Islam Sabah	https://muis.sabah.gov.my/visi-misi-dan-moto https://muis.sabah.gov.my/objektif
	Pejabat Mufti Negeri	https://mufti.sabah.gov.my/index.php/pengenalan/visi-misi https://mufti.sabah.gov.my/index.php/pengenalan/objektif
	Pejabat Setiausaha Kerajaan Negeri	https://skn.sabah.gov.my/korporat/info-korporat/visi-misi-motto
	Unit Pemimpin Pembangunan Masyarakat	https://uppmsabahsmj.sabah.gov.my/page.php?menu=PENGENALAN&sub=Visi%20&%20Misi%20UPPM&page=perutusan
	Jabatan Air Negeri Sabah	https://water.sabah.gov.my/node/9

State	Departments	URL to vision, mission and objective
	Jabatan Keretapi Negeri Sabah	https://railway.sabah.gov.my/visi-misi.html
	Jabatan Kerja Raya	https://jkr.sabah.gov.my/wawasan/
	Jabatan Pelabuhan & Dermaga Sabah	https://jpds.sabah.gov.my/visi-misi-objektif/
	Jabatan Bendahari Negeri	https://jbns.sabah.gov.my/page.php?menu=Profail%20Jabatan&sub=Visi,%20Misi%20&%20Objektif&page=carta
	Jabatan Hidupan Liar	https://wildlife.sabah.gov.my/index.php/about-us/vision-mission-and-objective
	Jabatan Muzium Sabah	https://museum.sabah.gov.my/content/vision-and-mission https://museum.sabah.gov.my/content/goals-and-objectives
	Jabatan Perlindungan Alam Sekitar	https://epd.sabah.gov.my/v2/index.php/about-us/corporate-profile/vision-and-mission https://epd.sabah.gov.my/v2/index.php/about-us/corporate-profile/objectives-and-strategies
	Jabatan Hal Ehwal Wanita	https://jhewa-mpws.sabah.gov.my/content/visi-misi-objektif
	Jabatan Perkhidmatan Kebajikan Am	https://jpka.sabah.gov.my/mengenai-jpka/visi-misi-objektif
	Jabatan Pembangunan Perindustrian & Penyelidikan	https://didr.sabah.gov.my/about/
	Jabatan Pengairan Dan Saliran	https://did.sabah.gov.my/index.php?q=wawasanmisi https://did.sabah.gov.my/index.php?q=objektiffungsi
	Jabatan Perikanan	https://fishdept.sabah.gov.my/?q=en/content/vision-mission-and-quality-base
	Jabatan Perkhidmatan Veterinar Sabah	https://vet.sabah.gov.my/index.php/content/visi-misi https://vet.sabah.gov.my/content/objektif-strategi
	Jabatan Pertanian	https://tani.sabah.gov.my/visi/ https://tani.sabah.gov.my/misi/ https://tani.sabah.gov.my/objektif/
	Jabatan Pembangunan Sumber Manusia	https://jpsm.sabah.gov.my/info-korporat/visi-misi-slogan-dasar-kualiti/
	Jabatan Perkhidmatan Komputer Negeri	https://jpkn.sabah.gov.my/page.php?menu=Info%20Korporat&sub=Visi,%20Misi,%20Moto,%20Dasar%20Kualiti%20dan%20Objektif&page=text_pic

State	Departments	URL to vision, mission and objective
Sarawak	Women and Family Department of Sarawak	https://jwks.sarawak.gov.my/page-0-125-70-Visi-Misi-dan-Objektif-Kami.html
	Department of Agriculture Sarawak	https://doa.sarawak.gov.my/page-0-190-767-Vision-and-Mission.html
	Department of Irrigation and Drainage Sarawak	https://did.sarawak.gov.my/page-0-90-71-Corporate-Info.html
	State Legislative Assembly	https://duns.sarawak.gov.my/page-0-90-123-Visi.html https://duns.sarawak.gov.my/page-0-91-124-Misi.html https://duns.sarawak.gov.my/page-0-43-113-Objektif.html
	Forest Department Sarawak	https://forestry.sarawak.gov.my/page-0-0-1237-Vision-Mission-Values.html
	Department of Islamic Affairs of Sarawak	https://jais.sarawak.gov.my/page-0-79-50-VISI-MISI.html https://jais.sarawak.gov.my/page-0-80-51-Objektif.html
	Social Welfare Department of Sarawak	https://welfare.sarawak.gov.my/page-0-80-52-Visi-Misi-Objektif-Strategik-Nilai-Bersama.html
	Sarawak Syariah Judiciary Department	https://syariah.sarawak.gov.my/page-0-82-50-Visi-dan-Misi-JKSS.html
	Public Works Department of Sarawak	https://jkr.sarawak.gov.my/page-0-0-372-Vision-Mission.html
	Sarawak Museum Department	https://museum.sarawak.gov.my/page-0-190-73-Vision.html https://museum.sarawak.gov.my/page-0-191-148-Mission.html https://museum.sarawak.gov.my/page-0-192-75-Aim.html
	State Attorney-General's Chambers	https://sag.sarawak.gov.my/page-0-113-74-Profail-Visi.html https://sag.sarawak.gov.my/page-0-114-75-Profail-Misi.html https://sag.sarawak.gov.my/page-0-115-76-Profail-Objektif.html
	Sarawak State Treasury Department	https://treasury.sarawak.gov.my/page-0-84-65-VISI.html
	Sewerage Services Department	https://ssd.sarawak.gov.my/page-0-176-44-About-us-Corporate-Philosophy.html
	Land and Survey Department Sarawak	https://landsurvey.sarawak.gov.my/page-0-140-593-Vision-Mission-Slogan-and-Shared-Values.html
	Native Court	https://nativecourt.sarawak.gov.my/modules/web/page.php?id=65&menu_id=113&sub_id=116

State	Departments	URL to vision, mission and objective
	Department of Mufti Sarawak	https://muftinegeri.sarawak.gov.my/page-0-0-150-VISI-MISI-MOTTO-DAN-5-NILAI-BERSAMA.html https://muftinegeri.sarawak.gov.my/page-0-0-50-Objektif.html
	State Public Service Commissions	https://psc.sarawak.gov.my/page-0-47-39-Visi-dan-Misi.html
	Department of Rural Water Supply Sarawak	https://jbalb.sarawak.gov.my/page-0-90-72-Vision-Mission-and-Shared-Values.html https://jbalb.sarawak.gov.my/page-0-92-105-JBALB-Policies.html
	Department of Veterinary Services Sarawak	https://dvs.sarawak.gov.my/page-0-4-2-Vision-Mission.html
Selangor	Perbendaharaan Negeri Selangor	https://pwn.selangor.gov.my/index.php/pages/view/15?mid=27
	Jabatan Agama Islam Selangor	https://www.jais.gov.my/v2/page.php?s=dasar-kerajaan- visi- misi
	Jabatan Pengairan dan Saliran Negeri Selangor	http://water.selangor.gov.my/index.php/ms/staf-jpss/sistem-idiary-jps-selangor/root/mengenal-kami/profil-jabatan/misi- visi
	Jabatan Mufti Negeri Selangor	https://www.muftiselangor.gov.my/pengenalan/misi- visi
	Pejabat Tanah dan Galian Negeri Selangor	https://ptg.selangor.gov.my/index.php/pages/view/83
	Suruhanjaya Perkhidmatan Awam Negeri Selangor	https://spn.selangor.gov.my/index.php/pages/view/32
	Jabatan Perancangan Bandar dan Desa Negeri Selangor	https://www.jpbdselangor.gov.my/mengenal-kami-jpbds/visi- misi- dasar- objektif- jabatan
	Jabatan Perhutanan Negeri Selangor	https://forestry.selangor.gov.my/v2018/index.php/my/jpns1/jpns/wawasan- misi
	Jabatan Kebajikan Masyarakat Negeri Selangor	https://www.jkm.gov.my/jkm/index.php?r=portal/contentmenu&id=THRLQIRSem13c111cEcvaGRoT2R1dz09
	Jabatan Kehakiman Syariah Selangor	https://www.jakess.gov.my/index.php/ms/infojabatan/maklumat-korporat/misi- objektif
Jabatan Pendakwaan Syariah Selangor	https://jpss.gov.my/jpss/2019/04/21/visi- dan- misi/	
Terengganu	Jabatan Bekalan Air Negeri Terengganu	http://jba.terengganu.gov.my/index.php/2013-03-25-09-16-43/2013-07-07-07-32-40/visi- misi http://jba.terengganu.gov.my/index.php/2013-03-25-09-16-43/2013-07-07-07-32-40/objektif
	Jabatan Pengairan Dan Saliran Negeri Terengganu	http://jpsweb.terengganu.gov.my/index.php/ms/profil/visi- misi- objektif

State	Departments	URL to vision, mission and objective
	Jabatan Hal Ehwal Agama Terengganu	http://jheatweb.terengganu.gov.my/index.php/2016-06-20-08-39-33/design/misi http://jheatweb.terengganu.gov.my/index.php/2016-06-20-08-39-33/design/objektif
	Jabatan Perancangan Bandar dan Desa Negeri Terengganu	https://planmalaysia.terengganu.gov.my/index.php/ms/profil-jabatan/visi-misi-moto https://planmalaysia.terengganu.gov.my/index.php/ms/profil-jabatan/objektif
	Jabatan Kebajikan Masyarakat Negeri Terengganu	https://www.jkm.gov.my/jkm/index.php?r=portal/contentmenu&id=THRLQIRSem13c111cEcvaGRoT2R1dz09
	Jabatan Perhutanan Negeri Terengganu	http://trgforestry.terengganu.gov.my/index.php?option=com_content&view=article&id=32&Itemid=258&lang=my http://trgforestry.terengganu.gov.my/index.php?option=com_content&view=article&id=33&Itemid=259&lang=my
	Jabatan Kehakiman Syariah Terengganu	http://syariah.terengganu.gov.my/index.php?option=com_content&view=article&id=305&Itemid=290
	Jabatan Perkhidmatan Veterinar Negeri Terengganu	http://jpvtrg.terengganu.gov.my/index.php/2013-03-25-09-16-43/2013-07-07-07-32-40/visi-misi http://jpvtrg.terengganu.gov.my/index.php/2013-03-25-09-16-43/2013-07-07-07-32-40/objektif
	Jabatan Kerja Raya Daerah Kuala Terengganu	http://jkrkt.terengganu.gov.my/index.php/2013-03-25-09-16-43/2013-06-26-01-56-46/2015-05-05-04-45-28 http://jkrkt.terengganu.gov.my/index.php/2013-03-25-09-16-43/2013-06-26-01-56-46/fungsi-jabatan
	Jabatan Pertanian Negeri Terengganu	http://doa.terengganu.gov.my/misi-visi/ http://doa.terengganu.gov.my/objektif-fungsi/
	Jabatan Mineral & Geosains Terengganu	https://www.jmg.gov.my/info-korporat/latar-belakang
	Pejabat Pengarah Tanah Dan Galian Terengganu	http://ptgweb.terengganu.gov.my/index.php/2013-03-25-09-16-43/objektif/visi-misi-moto-slogan
	Jabatan Mufti Negeri Terengganu	http://mufti.terengganu.gov.my/index.php/profil-jabatan/moto-dan-objektif
	Pejabat Perbendaharaan Negeri Terengganu	http://perbendaharaan.terengganu.gov.my/index.php/ms/info-korporat/visi-misi
	Suruhanjaya Perkhidmatan Negeri Terengganu	http://spn.terengganu.gov.my/index.php/arah-tuju/