



2 Januari 2026
2 January 2026
P.U. (B) 1

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERWAKILAN KUASA DI BAWAH SEKSYEN 5

DELEGATION OF POWERS UNDER SECTION 5

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA PERWAKILAN KUASA 1956

PERWAKILAN KUASA DI BAWAH SEKSYEN 5

PADA menjalankan kuasa yang diberikan oleh seksyen 5 Akta Perwakilan Kuasa 1956 [*Akta 358*], Menteri mewakilkan kuasanya di bawah seksyen 17 Akta Tatacara Kewangan 1957 [*Akta 61*]—

(a) kepada pegawai yang dinyatakan dalam ruang (1) Jadual A untuk melupuskan aset yang rosak, usang, tidak ekonomi dibaiki, tidak boleh diservis atau tidak diperlukan lagi kepunyaan Persekutuan dan diamanahkan kepada Kementerian dan Jabatan yang dinyatakan dalam ruang (2) Jadual tertakluk kepada syarat pegawai itu hanya boleh melupuskan aset yang nilai perolehan asalnya seperti yang berikut:

(i) Peringkat Kementerian

Kementerian - tidak lebih daripada satu juta ringgit (RM1,000,000.00) bagi tiap-tiap satu barang dan tidak lebih daripada sepuluh juta ringgit (RM10,000,000.00) bagi nilai agregatnya untuk semua kaedah pelupusan; dan

Bahagian - tidak lebih daripada lima ratus ribu ringgit (RM500,000.00) bagi tiap-tiap satu barang dan tidak lebih daripada lima juta ringgit (RM5,000,000.00) bagi nilai agregatnya untuk semua kaedah pelupusan.

(ii) Peringkat Jabatan

Ibu Pejabat - tidak lebih daripada tujuh ratus lima puluh ribu ringgit (RM750,000.00) bagi tiap-tiap satu barang dan tidak lebih daripada tujuh juta lima ratus ribu ringgit (RM7,500,000.00) bagi nilai agregatnya untuk semua kaedah pelupusan;

Bahagian - tidak lebih daripada dua ratus lima puluh ribu ringgit (RM250,000.00) bagi tiap-tiap satu barang dan tidak lebih daripada dua juta lima ratus ribu ringgit (RM2,500,000.00) bagi nilai agregatnya untuk semua kaedah pelupusan; dan

Negeri - tidak lebih daripada satu ratus dua puluh lima ribu ringgit (RM125,000.00) bagi tiap-tiap satu barang dan tidak lebih daripada satu juta dua ratus lima puluh ribu ringgit (RM1,250,000.00) bagi nilai agregatnya untuk semua kaedah pelupusan.

(b) kepada pegawai yang dinyatakan dalam ruang (1) Jadual B untuk menghapus kira nilai aset yang hilang kepunyaan Persekutuan dan diamanahkan kepada Kementerian dan Jabatan yang dinyatakan dalam ruang (2) Jadual tertakluk kepada syarat bahawa pegawai itu hanya boleh menghapus kira aset yang nilai perolehan asalnya seperti yang berikut:

(i) Peringkat Kementerian

Kementerian - tidak lebih daripada empat ratus ribu ringgit (RM400,000.00) bagi tiap-tiap satu barang dan tidak lebih daripada empat juta ringgit (RM4,000,000.00) bagi nilai agregatnya untuk semua jenis aset kecuali kehilangan akibat kecurian, penipuan atau kecuaiian pegawai awam; dan

Bahagian - tidak lebih daripada dua ratus ribu ringgit (RM200,000.00) bagi tiap-tiap satu barang dan tidak lebih daripada dua juta ringgit (RM2,000,000.00) bagi nilai agregatnya untuk semua jenis aset kecuali kehilangan akibat kecurian, penipuan atau kecuaiian pegawai awam.

(ii) Peringkat Jabatan

Ibu Pejabat - tidak lebih daripada tiga ratus ribu ringgit (RM300,000.00) bagi tiap-tiap satu barang dan tidak lebih daripada tiga juta ringgit (RM3,000,000.00) bagi nilai agregatnya untuk semua jenis aset kecuali kehilangan akibat kecurian, penipuan atau kecuaiian pegawai awam;

Bahagian - tidak lebih daripada satu ratus ribu ringgit (RM100,000.00) bagi tiap-tiap satu barang dan tidak lebih daripada satu juta ringgit (RM1,000,000.00) bagi nilai agregatnya untuk semua jenis aset kecuali kehilangan akibat kecurian, penipuan atau kecuaiian pegawai awam; dan

Negeri - tidak lebih daripada lima puluh ribu ringgit (RM50,000.00) bagi tiap-tiap satu barang dan tidak lebih daripada lima ratus ribu ringgit (RM500,000.00) bagi nilai agregatnya untuk semua jenis aset kecuali kehilangan akibat kecurian, penipuan atau kecuaiian pegawai awam.

2. Bagi maksud perwakilan kuasa ini, aset adalah termasuk aset alih, aset hidup, aset tak ketara, stok dan barang-barang awam yang dibeli, disewa beli atau dibina dengan wang kerajaan, yang diterima melalui pindahan, sumbangan atau hadiah, yang diperolehi melalui proses perundangan dan yang dimiliki secara pajakan atau warisan, tetapi tidak termasuk aset tak alih.

3. Semua pelupusan dan hapus kira yang dijalankan oleh pegawai itu hendaklah mengikut tatacara yang dinyatakan dalam Pekeliling Perbendaharaan berhubung dengan Tatacara Pengurusan Aset Alih Kerajaan, Tatacara Pengurusan Aset Hidup Kerajaan, Tatacara Pengurusan Aset Tak Ketara Kerajaan dan Tatacara Pengurusan Stor Kerajaan yang sedang berkuat kuasa dan hendaklah tertakluk kepada apa-apa arahan lain yang dikeluarkan oleh Perbendaharaan dari semasa ke semasa.

Pembatalan

4. Perwakilan kuasa yang dibuat dalam P.U. (B) 485/2014 yang disiarkan pada 27 Oktober 2014 dibatalkan.

DELEGATION OF POWERS ACT 1956

DELEGATION OF POWERS UNDER SECTION 5

IN exercise of the powers conferred by section 5 of the Delegation of Powers Act 1956 [Act 358], the Minister delegates his powers under section 17 of the Financial Procedure Act 1957 [Act 61]—

(a) to the officers specified in column (1) of Schedule A to dispose the damaged, obsolete, beyond economic repair, unserviceable or unwanted assets belonging to the Federation and entrusted to the Ministries and Departments specified in column (2) of the Schedule subject to the condition that the officers may only dispose of assets of original procurement value as follows:

(i) Ministries Level

Ministry - being not more than one million ringgit (RM1,000,000.00) for every individual item and not more than ten million ringgit (RM10,000,000.00) for the aggregate value for all methods of disposal; and

Divisions - being not more than five hundred thousand ringgit (RM500,000.00) for every individual item and not more than five million ringgit (RM5,000,000.00) for the aggregate value for all methods of disposal.

(ii) Departments Level

Headquarters - being not more than seven hundred fifty thousand ringgit (RM750,000.00) for every individual item and not more than seven million five hundred thousand ringgit (RM7,500,000.00) for the aggregate value for all methods of disposal;

Divisions – being not more than two hundred fifty thousand ringgit (RM250,000.00) for every individual item and not more than two million five hundred thousand ringgit (RM2,500,000.00) for the aggregate value for all methods of disposal; and

State – being not more than one hundred twenty five thousand ringgit (RM125,000.00) for every individual item and not more than one million two hundred fifty thousand ringgit (RM1,250,000.00) for the aggregate value for all methods of disposal.

(b) to the officers specified in column (1) of Schedule B to write off the value of loss assets belonging to the Federation and entrusted to the Ministries and Departments specified in column (2) of the Schedule subject to the condition that the officer may only write off assets of original procurement value as follows:

(i) Ministries Level

Ministries – being not more than four hundred thousand ringgit (RM400,000.00) for every individual item and not more than four million ringgit (RM4,000,000.00) for the aggregate value for all types of assets except the loss as a result of theft, cheating or negligence of public officer; and

Divisions – being not more than two hundred thousand ringgit (RM200,000.00) for every individual item and not more than two million ringgit (RM2,000,000.00) for the aggregate value for all types of assets except the loss as a result of theft, cheating or negligence of public officer.

(ii) Departments Level

Headquarters – being not more than three hundred thousand ringgit (RM300,000.00) for every individual item and not more than three million ringgit (RM3,000,000.00) for the aggregate value for all types of assets except the loss as a result of theft, cheating or negligence of public officer;

Divisions – being not more than one hundred thousand ringgit (RM100,000.00) for every individual item and not more than one million ringgit (RM1,000,000.00) for the aggregate value for all types of assets except the loss as a result of theft, cheating or negligence of public officer; and

State – being not more than fifty thousand ringgit (RM50,000.00) for every individual item and not more than five hundred thousand ringgit (RM500,000.00) for the aggregate value for all types of assets except the loss as a result of theft, cheating or negligence of public officer.

2. For the purposes of this delegation of powers, asset includes moveable asset, life asset, intangible asset, stocks and public goods that are bought, hire purchased or built by using government money, received by transfer, donation or gift, obtained by legal process and owned by leasing or by heritage, but does not include immovable asset.

3. All disposals and write-offs conducted by the officer shall be in accordance with the procedures as stated in the Treasury Circular in relation to the Government Moveable Asset Management Procedure, Government Life Asset Management Procedure, Government Intangible Asset Management Procedure and Government Store Management Procedure in force and shall be subject to any other instructions which may be issued from time to time by the Treasury.

Revocation

4. The delegation of powers made under P.U. (B) 485/2014 published on 27 October 2014 is revoked.

JADUAL A/SCHEDULE A

(1)	(2)
Pegawai/ <i>Officer</i>	Kementerian/Jabatan <i>Ministry/Department</i>
1. Peringkat Kementerian/<i>Ministries Level</i>	
(a) Kementerian/<i>Ministries</i>	
Ketua Setiausaha Negara/ <i>Chief Secretary to the Government</i>	Jabatan Perdana Menteri/ <i>Prime Minister's Department</i>
Timbalan Ketua Setiausaha Kanan/ <i>Senior Deputy Secretary General</i>	
Ketua Setiausaha/ <i>Secretary General</i>	Semua Kementerian/ <i>All Ministries</i>
Timbalan Ketua Setiausaha/ <i>Deputy Secretary General</i>	
Peguam Negara/ <i>Attorney General</i>	Jabatan Peguam Negara/ <i>Attorney General's Chambers</i>
Peguam Cara Negara/ <i>Solicitor General</i>	

(1)	(2)
Pegawai/ <i>Officer</i>	Kementerian/Jabatan <i>Ministry/Department</i>
Ketua Pengarah Perkhidmatan Awam/ <i>Director General of Public Service</i>	Jabatan Perkhidmatan Awam/ <i>Public Service Department</i>
Timbalan Ketua Pengarah Perkhidmatan Awam/ <i>Deputy Director General of Public Service</i>	
Ketua Pentadbir bagi Parlimen Malaysia/ <i>Chief Administrator to the Parliament of Malaysia</i>	Parlimen Malaysia/ <i>Parliament of Malaysia</i>
Penyimpan Mohor Besar Raja-Raja/ <i>Keeper of the Ruler's Seal</i>	Pejabat Penyimpan Mohor Besar Raja-Raja Malaysia/ <i>Office of the Keeper of the Ruler's Seal</i>
Penolong Setiausaha Majlis Raja-Raja/ <i>Assistant Secretary of the Conference of Rulers</i>	
Ketua Audit Negara/ <i>Auditor General</i>	Pejabat Ketua Audit Negara/ <i>Auditor General's Office</i>
Timbalan Ketua Audit Negara/ <i>Deputy Auditor General</i>	
Ketua Pesuruhjaya/ <i>Chief Commissioner</i>	Suruhanjaya Pencegahan Rasuah Malaysia/ <i>Malaysian Anti-Corruption Commissions</i>
Timbalan Ketua Pesuruhjaya/ <i>Deputy Chief Commissioner</i>	

(1)	(2)
Pegawai/ <i>Officer</i>	Kementerian/Jabatan <i>Ministry/Department</i>
Setiausaha/ <i>Secretary</i>	Semua Suruhanjaya Perkhidmatan Persekutuan/ <i>All Federal Services Commissions</i>
Timbalan Setiausaha/ <i>Deputy Secretary</i>	
Ketua Pendaftar/ <i>Chief Registrar</i>	Pejabat Ketua Pendaftar Mahkamah Persekutuan Malaysia/ <i>Office of the Chief Registrar of the Federal Court of Malaysia</i>
Timbalan Ketua Pendaftar/ <i>Deputy Chief Registrar</i>	
Datuk Pengelola Bijaya Diraja/ <i>Datuk Pengelola Bijaya Diraja</i>	Istana Negara/ <i>National Palace</i>
Ketua Pegawai Pentadbir Istana/ <i>Chief Administrative Officers of National Palace</i>	
Setiausaha Bahagian Kanan (Pengurusan Aset)/ <i>Senior Division Secretary (Asset Management)</i>	Semua Kementerian/ <i>All Ministries</i>

(b) Bahagian/Divisions

Setiausaha Bahagian (Pengurusan Aset)/ <i>Division Secretary (Asset Management)</i>	Semua Kementerian/ <i>All Ministries</i>
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(1)

Pegawai/
Officer

(2)

Kementerian/Jabatan
Ministry/Department

**(c) Bahagian di Kementerian Pendidikan/
*Divisions in the Ministry of Education***

Pengarah Bahagian/Rektor
Director/Rector

Bahagian Pendidikan Latihan
Teknik dan Vokasional/
*Vocational and Technical
Training Division*

Bahagian Pendidikan Islam/
Islamic Education Division

Bahagian Profesionalisme Guru/
Teacher Professionalism Division

Bahagian Matrikulasi/
Matriculation Division

Bahagian Sumber dan Teknologi
Pendidikan/
*Educational Resources
and Technology Division*

Bahagian Pengurusan Sekolah
Berasrama Penuh/
*Full Boarding School
Management Division*

Bahagian Pendidikan Khas/
Special Education Division

(1)
Pegawai/
Officer

(2)
Kementerian/Jabatan
Ministry/Department

Bahagian Jemaah Nazir/
Inspection Committee

Institut Pendidikan Guru
Malaysia/
*Malaysian Teacher Education
Institute*

Bahagian Sukan, Kokurikulum
dan Kesenian/
*Sports, Co-Curricular and Arts
Division*

2. Peringkat Jabatan/*Departments Level*

(a) Ibu Pejabat/*Headquarters*

Ketua Pengarah/
Director General

Semua Jabatan Persekutuan
di peringkat Ibu Pejabat/
*All Federal Departments
at Headquarters level*

Timbalan Ketua Pengarah/
Deputy Director General

Komisioner Jeneral Penjara/
Commissioner General of Prison

Jabatan Penjara Malaysia
(Ibu Pejabat)/
*Malaysian Prison Department
(Headquarters)*

Timbalan Komisioner Jeneral Penjara/
Deputy Commissioner General of Prison

(1)	(2)
Pegawai/ <i>Officer</i>	Kementerian/Jabatan <i>Ministry/Department</i>
<i>Ketua Polis Negara/ Inspector General of Police</i>	Jabatan Polis Diraja Malaysia (Ibu Pejabat)/ <i>Royal Malaysia Police Department (Headquarters)</i>
Timbalan Ketua Polis Negara/ <i>Deputy Inspector General of Police</i>	
Setiausaha Majlis Keselamatan Negara/ <i>Secretary of the National Security Council</i>	Majlis Keselamatan Negara/ <i>National Security Council</i>
Timbalan Setiausaha Majlis Keselamatan Negara/ <i>Deputy Secretary of the National Security Council</i>	
Timbalan Setiausaha Kanan (Kabinet)/ <i>Senior Deputy Secretary (Cabinet)</i>	Bahagian Kabinet, Perlembagaan dan Perhubungan Antara Kerajaan/ <i>Cabinet, Constitution and Inter-Government Relations Division</i>
Ketua Perangkawan/ <i>Chief Statistician</i>	Jabatan Perangkaan Malaysia/ <i>Malaysian Statistic Department</i>
Akauntan Negara/ <i>Accountant General</i>	Jabatan Akauntan Negara/ <i>Accountant General's Department</i>
Timbalan Akauntan Negara/ <i>Deputy Accountant General</i>	

(1) Pegawai/ <i>Officer</i>	(2) Kementerian/Jabatan <i>Ministry/Department</i>
Ketua Pendaftar/ <i>Chief Registrar</i>	Jabatan Kehakiman Syariah Malaysia/ <i>Department of Syariah Judiciary Malaysia</i>
Pengarah/ <i>Director</i>	Jabatan Tenaga Kerja Sabah dan Sarawak/ <i>Department of Labour Sabah and Sarawak</i>
	Lembaga Pelesenan Kenderaan Perdagangan Sabah dan Sarawak/ <i>Commercial Vehicle Licensing Board Sabah and Sarawak</i>
 (b) Bahagian/<i>Divisions</i>	
Pengarah Bahagian (Pengurusan Aset)/ <i>Director of Divisions (Asset Management)</i>	Semua Ibu Pejabat/ <i>All Headquarters</i>
Pengarah Cawangan (Pengurusan Aset)/ <i>Director of Branches (Asset Management)</i>	Jabatan Kerja Raya/ <i>Public Works Department</i>
Pengarah Sektor (Pengurusan Aset)/ <i>Director of Sectors (Asset Management)</i>	Jabatan Audit Negara/ <i>National Audit Department</i>

(1) Pegawai/ <i>Officer</i>	(2) Kementerian/Jabatan <i>Ministry/Department</i>
Pengarah Logistik/ <i>Director of Logistics</i>	Jabatan Polis Diraja Malaysia (Ibu Pejabat)/ <i>Royal Malaysia Police Department (Headquarters)</i>
Duta Besar atau Pesuruhjaya Tinggi/ <i>Ambassador or High Commissioner</i>	Kementerian Luar Negeri/ <i>Ministry of Foreign Affairs</i>
(c) Negeri/State	
Pengarah Negeri/ <i>State Director</i>	Semua Jabatan Persekutuan di peringkat Negeri/ <i>All Federal Departments at State level</i>
Timbalan Pengarah Negeri/ <i>Deputy State Director</i>	
Pengarah/ <i>Director</i>	Semua Jabatan Persekutuan di peringkat zon dan wilayah/ <i>All Federal Departments at zone and province level</i>
Penasihat Undang-Undang Negeri/ <i>State Legal Advisor</i>	Pejabat Penasihat Undang-Undang Negeri/ <i>State Legal Advisor Offices</i>

(1)	(2)
Pegawai/ <i>Officer</i>	Kementerian/Jabatan <i>Ministry/Department</i>
<p>Pengarah Cawangan/ <i>Branch Director</i></p>	<p>Jabatan Peguam Negara Cawangan Wilayah Persekutuan Kuala Lumpur, Sabah dan Sarawak/ <i>Attorney General's Chambers Branch of Wilayah Persekutuan Kuala Lumpur, Sabah dan Sarawak.</i></p>
<p>Ketua Polis Kontinjen Negeri/ <i>Chief Police State Contingent</i></p>	<p>Ibu Pejabat Polis Kontinjen Negeri/ <i>State Police Contingent Headquarters</i></p>
<p>Timbalan Ketua Polis Kontinjen Negeri/ <i>Deputy Chief Police State Contingent</i></p>	<p>Pejabat Kewangan Persekutuan Sarawak dan Sabah/ <i>Federal Finance Office of Sarawak and Sabah</i></p>
<p>Pegawai Kewangan Persekutuan/ <i>Federal Financial Officer</i></p>	<p>Pejabat Kewangan Persekutuan Sarawak dan Sabah/ <i>Federal Finance Office of Sarawak and Sabah</i></p>
<p>Ketua Pendaftar/ <i>Chief Registrar</i></p>	<p>Jabatan Kehakiman Syariah Negeri/ <i>State Syariah Judiciary Department</i></p>
<p>Pendaftar/ <i>Registrar</i></p>	<p>Jabatan Kehakiman Syariah Negeri/ <i>State Syariah Judiciary Department</i></p>

JADUAL B/SCHEDULE B

(1)	(2)
Pegawai/ <i>Officer</i>	Kementerian/Jabatan <i>Ministry/Department</i>
1. Peringkat Kementerian/<i>Ministries Level</i>	
(a) Kementerian/<i>Ministries</i>	
Ketua Setiausaha Negara/ <i>Chief Secretary to the Government</i>	Jabatan Perdana Menteri/ <i>Prime Minister's Department</i>
Timbalan Ketua Setiausaha Kanan/ <i>Senior Deputy Secretary General</i>	
Ketua Setiausaha/ <i>Secretary General</i>	Semua Kementerian/ <i>All Ministries</i>
Timbalan Ketua Setiausaha/ <i>Deputy Secretary General</i>	
Peguam Negara/ <i>Attorney General</i>	Jabatan Peguam Negara/ <i>Attorney General's Chambers</i>
Peguam Cara Negara/ <i>Solicitor General</i>	
Ketua Pengarah Perkhidmatan Awam/ <i>Director General of Public Service</i>	Jabatan Perkhidmatan Awam/ <i>Public Service Department</i>
Timbalan Ketua Pengarah Perkhidmatan Awam/ <i>Deputy Director General of Public Service</i>	

(1) Pegawai/ <i>Officer</i>	(2) Kementerian/Jabatan <i>Ministry/Department</i>
Ketua Pentadbir bagi Parlimen Malaysia/ <i>Chief Administrator to the Parliament of Malaysia</i>	Parlimen Malaysia/ <i>Parliament of Malaysia</i>
Penyimpan Mohor Besar Raja-Raja/ <i>Keeper of the Ruler's Seal</i>	Pejabat Penyimpan Mohor Besar Raja-Raja Malaysia/ <i>Office of the Keeper of the Ruler's Seal</i>
Penolong Setiausaha Majlis Raja-Raja/ <i>Assistant Secretary of the Conference of Rulers</i>	
Ketua Audit Negara/ <i>Auditor General</i>	Pejabat Ketua Audit Negara/ <i>Auditor General's Office</i>
Timbalan Ketua Audit Negara/ <i>Deputy Auditor General</i>	
Ketua Pesuruhjaya/ <i>Chief Commissioner</i>	Suruhanjaya Pencegahan Rasuah Malaysia/ <i>Malaysian Anti-Corruption Commissions</i>
Timbalan Ketua Pesuruhjaya/ <i>Deputy Chief Commissioner</i>	
Setiausaha/ <i>Secretary</i>	Semua Suruhanjaya Perkhidmatan Persekutuan/ <i>All Federal Services Commissions</i>
Timbalan Setiausaha/ <i>Deputy Secretary</i>	

(1)	(2)
Pegawai/ <i>Officer</i>	Kementerian/Jabatan <i>Ministry/Department</i>
Ketua Pendaftar/ <i>Chief Registrar</i>	Pejabat Ketua Pendaftar Mahkamah Persekutuan Malaysia/ <i>Office of the Chief Registrar of the Federal Court of Malaysia</i>
Timbalan Ketua Pendaftar/ <i>Deputy Chief Registrar</i>	
Datuk Pengelola Bijaya Diraja/ <i>Datuk Pengelola Bijaya Diraja</i>	Istana Negara/ <i>National Palace</i>
Ketua Pegawai Pentadbir Istana/ <i>Chief Administrative Officers of National Palace</i>	
Setiausaha Bahagian Kanan (Pengurusan Aset)/ <i>Senior Division Secretary (Asset Management)</i>	Semua Kementerian/ <i>All Ministries</i>

(b) Bahagian/Divisions

Setiausaha Bahagian (Pengurusan Aset)/ <i>Division Secretary (Asset Management)</i>	Semua Kementerian/ <i>All Ministries</i>
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(1)

Pegawai/
Officer

(2)

Kementerian/Jabatan
Ministry/Department

**(c) Bahagian di Kementerian Pendidikan/
*Divisions in the Ministry of Education***

Pengarah Bahagian/Rektor
Director/Rector

Bahagian Pendidikan Latihan
Teknik dan Vokasional/
*Vocational and Technical
Training Division*

Bahagian Pendidikan Islam/
Islamic Education Division

Bahagian Profesionalisme Guru/
Teacher Professionalism Division

Bahagian Matrikulasi/
Matriculation Division

Bahagian Sumber dan Teknologi
Pendidikan/
*Educational Resources and
Technology Division*

Bahagian Pengurusan Sekolah
Berasrama Penuh/
*Full Boarding School
Management Division*

Bahagian Pendidikan Khas/
Special Education Division

(1)	(2)
Pegawai/ <i>Officer</i>	Kementerian/Jabatan <i>Ministry/Department</i>

Bahagian Jemaah Nazir/
Inspection Committee

Institut Pendidikan Guru
Malaysia/
*Malaysian Teacher Education
Institute*

Bahagian Sukan, Kokurikulum
dan Kesenian/
*Sports, Co-Curricular and Arts
Division*

2. Peringkat Jabatan/*Departments Level*

(a) Ibu Pejabat/*Headquarters*

Ketua Pengarah/
Director General

Semua Jabatan Persekutuan
di peringkat Ibu Pejabat/
*All Federal Departments
at Headquarters level*

Timbalan Ketua Pengarah/
Deputy Director General

Komisioner Jeneral Penjara/
Commissioner General of Prison

Jabatan Penjara Malaysia
(Ibu Pejabat)/
*Malaysian Prison Department
(Headquarters)*

Timbalan Komisioner Jeneral Penjara/
Deputy Commissioner General of Prison

(1) Pegawai/ Officer	(2) Kementerian/Jabatan Ministry/Department
<i>Ketua Polis Negara/ Inspector General of Police</i>	Jabatan Polis Diraja Malaysia (Ibu Pejabat)/ <i>Royal Malaysia Police</i>
Timbalan Ketua Polis Negara/ <i>Deputy Inspector General of Police</i>	<i>Department (Headquarters)</i>
Setiausaha Majlis Keselamatan Negara/ <i>Secretary of the National Security Council</i>	Majlis Keselamatan Negara/ <i>National Security Council</i>
Timbalan Setiausaha Majlis Keselamatan Negara/ <i>Deputy Secretary of the National Security Council</i>	
Timbalan Setiausaha Kanan (Kabinet)/ <i>Senior Deputy Secretary (Cabinet)</i>	Bahagian Kabinet, Perlembagaan dan Perhubungan Antara Kerajaan/ <i>Cabinet, Constitution and Inter-Government Relations Division</i>
Ketua Perangkawan/ <i>Chief Statistician</i>	Jabatan Perangkaan Malaysia/ <i>Malaysian Statistic Department</i>
Akauntan Negara/ <i>Accountant General</i>	Jabatan Akauntan Negara/ <i>Accountant General's Department</i>
Timbalan Akauntan Negara/ <i>Deputy Accountant General</i>	

(1) Pegawai/ <i>Officer</i>	(2) Kementerian/Jabatan <i>Ministry/Department</i>
Ketua Pendaftar/ <i>Chief Registrar</i>	Jabatan Kehakiman Syariah Malaysia/ <i>Department of Syariah Judiciary Malaysia</i>
Pengarah/ <i>Director</i>	Jabatan Tenaga Kerja Sabah dan Sarawak/ <i>Department of Labour Sabah and Sarawak</i>
	Lembaga Pelesenan Kenderaan Perdagangan Sabah dan Sarawak/ <i>Commercial Vehicle Licensing Board Sabah and Sarawak</i>
(b) Bahagian/Divisions	
Pengarah Bahagian (Pengurusan Aset)/ <i>Director of Divisions (Asset Management)</i>	Semua Ibu Pejabat/ <i>All Headquarters</i>
Pengarah Cawangan (Pengurusan Aset)/ <i>Director of Branches (Asset Management)</i>	Jabatan Kerja Raya/ <i>Public Works Department</i>
Pengarah Sektor (Pengurusan Aset)/ <i>Director of Sectors (Asset Management)</i>	Jabatan Audit Negara/ <i>National Audit Department</i>

(1) Pegawai/ <i>Officer</i>	(2) Kementerian/Jabatan <i>Ministry/Department</i>
Pengarah Logistik/ <i>Director of Logistics</i>	Jabatan Polis Diraja Malaysia (Ibu Pejabat)/ <i>Royal Malaysia Police Department (Headquarters)</i>
Duta Besar atau Pesuruhjaya Tinggi/ <i>Ambassador or High Commissioner</i>	Kementerian Luar Negeri/ <i>Ministry of Foreign Affairs</i>
(c) Negeri/State	
Pengarah Negeri/ <i>State Director</i>	Semua Jabatan Persekutuan di peringkat Negeri/ <i>All Federal Departments at State level</i>
Timbalan Pengarah Negeri/ <i>Deputy State Director</i>	
Pengarah/ <i>Director</i>	Semua Jabatan Persekutuan di peringkat zon dan wilayah/ <i>All Federal Departments at zone and province level</i>
Penasihat Undang-Undang Negeri/ <i>State Legal Advisor</i>	Pejabat Penasihat Undang-Undang Negeri/ <i>State Legal Advisor Offices</i>

(1)	(2)
Pegawai/ <i>Officer</i>	Kementerian/Jabatan <i>Ministry/Department</i>
Pengarah Cawangan/ <i>Branch Director</i>	Jabatan Peguam Negara Cawangan Wilayah Persekutuan Kuala Lumpur, Sabah dan Sarawak/ <i>Attorney General's Chambers Branch of Wilayah Persekutuan Kuala Lumpur, Sabah dan Sarawak</i>
Ketua Polis Kontinjen Negeri/ <i>Chief Police State Contingent</i>	Ibu Pejabat Polis Kontinjen Negeri/ <i>State Police Contingent Headquarters</i>
Timbalan Ketua Polis Kontinjen Negeri/ <i>Deputy Chief Police State Contingent</i>	
Pegawai Kewangan Persekutuan/ <i>Federal Financial Officer</i>	Pejabat Kewangan Persekutuan Sarawak dan Sabah/ <i>Federal Finance Office of Sarawak and Sabah</i>
Ketua Pendaftar/ <i>Chief Registrar</i>	Jabatan Kehakiman Syariah Negeri/ <i>State Syariah Judiciary Department</i>
Pendaftar/ <i>Registrar</i>	

Bertarikh 19 Disember 2025
Dated 19 December 2025
[MOF.PAM.600-1/3/33; PN(PU2)183/XI]

DATUK SERI AMIR HAMZAH BIN AZIZAN
*Menteri Kewangan II/
Finance Minister II*