

## **REVISITED NOTES ON THE PROFESSIONAL ETHICS IN MALAYSIA PUBLIC SECTOR**

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### ***ABSTRACT***

Public sector organization plays an important role on behalf of public who are the user of the public services. The most highlighted issue in the management of public service delivery is on the disagreement on how the government spent the public fund and on the decision on the spending. The performance of evaluation of a government is usually measured by the general election in a democratic environment. In a normal practice, the Public or the “*Rakyat*” will elect a government serve the public to fullest satisfaction. Over the years, Malaysian public sector has undergone improvement and value added in improving the services to the public. The innovations on the delivery have begun and continue by the government to suit the rapid globalization of public demands and the economic globalization. Therefore, stakeholder perception on the development of public service delivery is critical factor in improving the service delivery. Professional ethic in public sector can be enhance and maintain if all government servants are accountable and ethical due to service delivery is people dealing with people and the inner belief and practice is significantly important to deliver a better.

*Keywords: Public sector, service delivery, ethics*

### **1.0 INTRODUCTION**

The practice of Public Sector is different from private sector. Based on the agency theory (ACCA publication, 2014), private sector is an organization consisting of people who run the organization owned by the principals known as the shareholder. The issue of principle and agent is the common problem in private sector in which there is always conflict of interest between the principle and agent. However, the spotlight on principle and agent problem is slightly different from public sector organization. Public sector organization carries out important roles on behalf of public who are the user of the public services. The most highlighted issue in the management of public service delivery is on the disagreement on how the government spent the public fund and on the decision on the spending.

In general, public sector organisations emphasise different objectives as compared to the private sector, in which private companies tend to seek opportunity to optimise competitive positions. On the other hand, public sector organisations focus is concerned on the efficient, effective service delivery and value for money (ACCA Publication, 2014). To achieve all of

these, government machineries must be ethical in all aspect starting from the recruitment of the government servant until the process of service delivery to the public.

Oxford dictionary (2010) define ethics as moral principles that govern a person's behaviour or the conducting of an activity. Basically, ethics is centring on right and wrong practice and how it was conducted and will be judged as good or bad. In the public sector organization, the government servant should behave toward their stakeholder. Every organization is governed by the code of conduct including the public sector organization. Code of ethics is a written document that contains a series of statements setting out the government's values and practices. It explains how to conducts and responds to the best position of the stakeholder.

According to Surat Perkeliling Perkhidmatan (2009), there are four criteria that contribute to ethical behaviour of government servant which is mainly on the psychological perspective. The criteria listed are personnel assessment, personnel development, research and innovation. The objective of the circulation is to optimize the human resource skills and knowledge to provide better quality of government service delivery. It also could develop positive value and good work ethics among government servant through consultation, motivation and work satisfaction.

## **2.0 PUBLIC SECTOR ETHICS**

A lot of effort has been done by Malaysian Government to add value in providing service to public especially to cultivate the ethical manners in the public sector organization. Among the efforts are organizing talk, seminars and campaign since 1980's such as Bersih, Cekap dan Amanah (1982), Kempen Kepimpinan Melalui Tauladan (1983), Dasar Penerapan Nilai-nilai Islam Dalam Pentadbiran (1985), Etika Kerja Islam (1987) and Gerakan Kerja Cemerlang (1989). In 1991, Modernization and Planning Management Unit of Malaysia (MAMPU) had issued the Public Circular (Pekeliling Kemajuan Pentadbiran Awam) in order to increase the quality and the productivity of public sector service. Other circular that had been issued are the Overall Quality Management for Public Sector Guideline (1992) and the Implementation of MS ISO 9000 in Public Sector Guideline (1996). Publication was also published in objective to enhance the ethical culture in public sector for example the Value and Ethics of Public Sector, Twelve Principles, Philosophy, Value and Ethics in Public Sector and Development of Islamic Work Ethics (Surat Perkeliling Perkhidmatan, 2009).

In 2009, Malaysia's Prime Minister, Dato' Sri Mohd Najib bin Tun Hj Abdul Razak had introduced the concept of 'Work Culture, Performance Now' which is part of the Gagasan 1Malaysia Project. This concept is an improvement to the second pillar in the Ninth Malaysia Plan (RMK-9) which aims to enhance the knowledge and encourage innovation to develop a world class mind among the government servant.

The 'Work Culture, Performance Now' implementation is conducted through integrated concept between thought, emotion and behaviour using the PERDANA Principles:

- P antas dan Positif – Quick and Positive
- E mpati – Empathy
- R eleven – Relevant
- D aya Saing – Competitiveness
- A manah, Adil dan Integriti – Trust, Fair and Integrity

- Nilai Tambah dan Kelainan – Value Added and Variant
- A rif dan Berilmu – Wisdom and Knowledgeable

Quick and Positive is an immediate response in serving the public and always think on the initiative to enhance self-quality as an employee and to serve the public and the organization. Prophet Muhammad SAW highlighted about the important of service quality in the quoted *hadith* narrated by Al-Bayhaqi and Abu Ya'la that Saidatina 'Aishah heard that the Prophet SAW, said: "Verily, Allah loves that when anyone of you does something he does it perfectly".

Empathy is the ability to understand others and to treat equally as what we are expected. The best service quality heavily depends on the understanding and meeting the stakeholder expectation. It is quoted in the *hadith* narrated by Abu Hamzah Anas bin Malik, the Prophet SAW said: "None of you will believe until you love for your brother what you love for yourself."

From the *hadith*, the rule of thumb in service delivery is to perform the service at the best as what we expected and care for others. In the public sector service delivery, opinions and idea from the public should be welcomed in improving and upgrading the delivery as the public are the main users of the services. This is essential in portraying the good image of the public sector and for government servant itself.

Moreover, all of the services provided must be current and the improvement process should always be in place. In Islam, continuous improvement refers to the concept of 'istiqomah'. Abu Amrah Sufyan bin Abdullah asked Prophet Muhammad SAW, "Tell me something about Islam which I could not ask anyone about but you". Rasulullah SAW answered, "Say that 'I believe in Allah' and then stand firm and istiqomah (steadfast)". Saidatina 'Aishah also mentioned that, "Rasulullah SAW liked that act of worship most in the performance of which a person was regular and istiqomah (constant)".

The Competitiveness concept in PERDANA is looking at the ability of the public sector to compete in the competitive market and to provide the world class service to the public. It is consistent with Islamic teaching that emphasize the best service must be provided especially which can be give benefit to others. Jabir R.A narrated that Prophet Muhamad SAW said, "The believer is kind and gracious, for there is no goodness in one who is neither kind nor gracious. The best of the people are those who are most beneficial to others".

The next principle in PERDANA is the Trust, Fair and Integrity. These inter-related criteria could be developed through the good work place environment. Integrity is the highest level in morality in Islamic view. Action that against principle of the integrity such as monopoly, cheating and bribery is strongly condemned in Islam. Abu Dharr asked Prophet Muhammad SAW, "Ya Rasulullah, will you not appoint me to a public office?" Prophet stroked my shoulder with his hand and said, "Abu Dharr, you are weak and authority is a trust. And on the Day of Judgement it is a cause of humiliation and regret except for one who fulfils its obligations and discharges his duties". It is also narrated by Abdullah bin 'Amr narrated that Rasulullah SAW said, "The curse of Allah is upon the one who offers a bribe and the one who takes it".

Furthermore, the Value Added and Variant principle is to encourage government servants to provide feedback and suggestion in improving the service quality. This principle can ensure that all level of employee contribute ideas and motivate the civil servant to be more accountable to their duties and responsibilities. The importance of accountability is also highlighted in Islam. Narrated by Abdullah bin Umar, he heard Prophet Muhamad SAW said, "Every one of you is a guardian, and responsible for what is in his custody. The ruler is a guardian of his subjects and responsible for them; a husband is a guardian of his family and is responsible for it; a lady is a guardian of her husband's house and is responsible for it, and a servant is a guardian of his master's property and is responsible for it."

Finally, the principle of Wisdom and Knowledgeable is emphasizing on making the right decision at first and to encourage continuous learning among public sector employee. This principle is indirectly producing more knowledgeable human resource. Hadith narrated in the Jaami as-Sahih stress on the important of learning, Prophet Muhamad SAW said, "Seeking knowledge is compulsory on every Muslim". And to show the learning is a continuous process, Prophet Muhamad SAW also said, " Seek knowledge from the cradle to the Grave"

Therefore, the government agencies and departments should apply the PERDANA principles. These principles emphasize three main objectives which are firstly, to develop the way of thinking which cover of discipline mind, synthesis mind, innovation mind, respectful mind and ethical mind, secondly, the way to recognize and realize others and lastly, the way to response and react on any issues.

### **3.0 CODE OF ETHICS IN PUBLIC SECTOR**

Sweden is the one of the country that has a good code of ethics in the world. Sweden is an exclusive culture in public sector in the world. Research by Goran Svensson and Greg Wood give a beneficial as guidelines in code of ethics for all over the world. They are test on the top 100 units' public sector in Sweden. From the research they come out with the Public Sector Scale (PUBSEC-scale) by using the best practices code of ethics in Sweden public sector. The public sector scales are comprised of six elements and thirty-nine items. Each element is balances and has benefits for its shareholders, employees, customers, supplier and publics. The improvement of a code of ethics is an essential duty for organization. The code of ethics is a "window of the soul" for the public sector organization. The codes of ethics are one of the guidelines to examine whether the organization have practice an ethics in delivery their task. The element of the public sector scale (PUBSEC-scale) comprise of:

1. Philosophy
2. Labour environment
3. Leadership responsibility
4. Employee responsibility
5. Equality
6. Involvement with publics

Philosophy is the principles and essential should be practices in the operation of public sectors. It also brings up about the intelligence, thinking, principles, the creed and assertiveness that will be symbolize a public sector unit in the public. Philosophy has seven elements which are consist of unit history, professionalism, integrity, loyalty, kindness, honesty and openness. The public sector unit should give priority to ethics behaviour in unit's interest. The public sector unit also should have professionalism in delivery their service to

society. The public sector division must have integrity as individual in deliver service for public sector unit. They also should have loyalty to organization. They also must have kindness to the colleagues and to the society. The organization also must be honest about themselves and the operation of the unit. The public sector organization must be openness about any circumstances in the organization.

Labour environment discusses about the condition of work place environment of the public sector. Labour environment have four elements, consist of psychosocial factors, physical factor, substance abuse and health of worker. Psychosocial factors are emphasis about feeling of worker such as happiness and pleasurable in work environment. Physical factor is considering about comfortable of infrastructure in the workplace. The substance abuse such as drugs and alcohol are prohibiting in the workplace. The government must provide a health workplace such as safe and secure for their staff to perform their task.

Leadership responsibility emphasising on supervision's requirement, liability and caution to their employees. Leadership responsibility has four substances such as supervisor responsibility to guide others, motive others, involve other and make decision. Supervisor has responsibility to improve and assist their subordinate in achieving their prospective in the organization. The manager also should motivate their subordinate to achieve objective of the organization. The manager also should give opportunity to their subordinate in their task and decision making process in the unit. Supervisor should responsible in making decision and be transparency to others.

Employee responsibility is focusing on servants' commitment, task and carefulness to their organisation. The element of evaluates in the employees' responsibility are they have to encourage ethics, engage with co-workers, promote information, treat well the co-worker, resist inappropriate pressure, conflict of interest, use of public sector's unit resources and information for personal use and report infractions. An employee must encourage ethic to their colleagues and organization to ensure all of operation are in good manners. An employee gets long together with their colleagues to give benefit to each other's and for the organization. They also should share any information to each other's for better understanding about their unit. They also must be fair to each other's without consider the position of the co-workers. The employee must avoid any unsuitable stress and have a principle firmly in the truth. They also must not use their position in public sector organization for personal interest and benefits. They also must not use public resources and information only for personal use. They must report any of violation occurs in the public sector organization to ensure all operation in organization in right tracks.

Equality is focus on righteousness and impartiality in the public sector organization. In equality, they identified five items which is consisting of harassment, discrimination, ethnic diversity, flexible work arrangements and gender issue. The public sector organization should ensure that there is not harassment and discrimination occurs in their organization. There nobody should be treating equally. They also should give respect to other ethic. The organization should have flexible work procedure to encourage pleasant and kindly work environment.

Involvement with publics is focusing on communication between public sector organization and society. It is related to involvement, anxiety and obligation public sector organization to the public people. An involvement with publics has ten elements that should be practices by

public sector servant which is consist of citizen as a focus, promote employer to outside, treat public equally, supplier relationship, media issues, freedom of information, prompt communication, interaction with the publics, sponsorship and protect the natural environment. The main task of public sector is to give a good service to the public. Therefore, public sector servant should focus in delivery their services to folk and perform their task very efficient and effective manner. They also should give a good picture of the public sector organization to the public. The public sector organization should treat their supplier with admiration and pride. In answering any issues in the media, only senior manager is allowing to give opinion and statement the related issues. The public sector organization must be sharing the information to any person have requests and they have entrusted for that particular information. The public sector servant must communicate very fast and quick in to public. They should not postponement or delay in deal with society. They also should protect environmental from any obliteration for the people.

**Table 1: Comparison between PUBSEC-scale and PERDANA**

<b>PUBSEC-scale</b>	<b>PERDANA</b>
<ol style="list-style-type: none"> <li>1. Philosophy</li> <li>2. Labour environment</li> <li>3. Leadership responsibility</li> <li>4. Employee responsibility</li> <li>5. Equality</li> <li>6. Involvement with publics</li> </ol>	<ol style="list-style-type: none"> <li>1. P antas dan Positif – Quick and Positive</li> <li>2. E mpati – Empathy</li> <li>3. R eleven – Relevant</li> <li>4. D aya Saing – Competitiveness</li> <li>5. A manah, Adil dan Integriti – Trust, Fair and Integrity</li> <li>6. N ilai Tambah dan Kelainan – Value Added and Variant</li> </ol>

#### **4.0 ISLAMIC WORK ETHICS**

Islamic work ethics is an attitude and believe to Islam religion that are practices by organization based on rules of Islamic. The research by Kumar and Che Rose (2010) found that public sector unit in Malaysia already adapt the Islamic work ethics in their operation and Islamic work ethic also influence on innovation capability of the public sector. They are already tested on 472 public servants in Malaysia. They found that Islamic work ethic is greatly adapted in public sector. Reliability, accountability, honesty, commitment, fairness, meticulousness, clean conduct, cooperativeness, respect, and appreciation are the type of main ethics highlights to public servant to endorse the truthfulness, proficient and effectiveness in delivering their services to the society. Moreover, the former prime minister of Malaysia, Tun Abdullah Ahmad Badawi, stressed on the practice of Islam Hadhari (Civilization Islam) during his government phase. Islam Hadhari are prominence on belief in Islam by emphasizes the superiority of life by dominant on knowledge and improvement of physical and spiritual to individual and to the country. Islam Hadhari has developed with ten principles to ensure the country to meet any global challenges. The ten principles of Islam Hadhari consist of:

- Belief and piousness in Allah
- Fair and reliable government
- Liberty and freedom to the people
- Mastery of knowledge
- Stable and inclusive economic development

- Good quality of life
- Protection of the rights of minority groups and women
- Cultural and moral integrity
- Protection of the environment
- A strong defence policy

The Islamic work ethic in Malaysia context was similar with Islam Hadhari concept, which is concentrate on cooperation in work and consultation to overcome any resistance and to avoid any mistakes to meet the need and create equality for individual and social life. The Islamic work ethic are emphasizing on creativity and innovative in work as way to cheerfulness and achievement. The Islamic work ethic is also oriented more toward life fulfilment than life denial and holds business motives in the highest regard (Ali, 1992, 2005). The Islamic work ethic are original concept in Al Quran, as a practice by Prophet Mohammed and the caliph of Islam stated that a hard work will get forgiveness and that “no one eats better food than that which he eats out of his work” (Ali, 1992, p.507). The Islamic work ethic is constructed by four principles which are consisting of effort, competition, transparency, and morally responsible conduct. Efforts are referring to compulsory component for serving them self and society. The individual should strive to increase productivity and standard of living for themselves and society. They should work to achieve their desire and ambition. The fourth caliph, Iman Ali (1989, p. 469), stated that, “Do not be one of those who hope for better world to come without working for it”. As individual we have compete with equitably and honourably and should have noble intentions. In achieving a desire, individual should have competitive and be fair to others and a good intention in achieving needs of life. In IWE, as individual transparency in conducting the operation of the organization is stress on. An individual should be openness to other and accountability in perform the organization operation and ensure that any actions to deliver service are not against the rules and belief of Islamic work ethics. A morally responsible business conduct is referring to perform the business operation in an ethical manner. In business operation should not have any corruption and abuse. All people are treated fairly and there no discrimination to gender and minority. All people should live in fair competitive environment. In a study by Kumar and Che Rose (2010), tested the link between Islamic work ethic and innovation capability among Malaysian public servant, they are targeted on the Administration and Diplomatic Service as a respondent. From the survey they found that Islamic work ethics have relationship to innovation capability of the civil servant in Malaysia. The successful adapted of IWE in Malaysia public sector because of Muslim and non-Muslim have awareness regarding the religious to be fairness and impartial in their workplace. Both of them can give co-operation to each other in achieving organizations’ vision. A public servant who has a better understanding to IWE will give wisdom in assist human resources of public sector to develop and implement new programs to achieve national development policies. The IWE are highlights on hard work, meeting targets and diligence. The Islamic work ethic sees a work as for personal and society growth.

The Islamic work ethics give a lot of implication to the Muslim servant in public sector. Firstly, the Islamic work ethic are stress on hard work, meet the deadlines and perseverance. The public servant must be hard working, finish the task according to the timetable and be persist to finish the task given. Secondly, work is seen not have the end but it continuously processes to develop personal growth and society relationship. Thirdly, be dedication to their work and have creativity in work are appreciated as righteous action. The manager should have ideas to develop new policies for changes and give full commitment and must have

interest. Fourthly, the Muslim managers also have fairness and kindness in the workplace because it's a need for society's welfare. They must show committed and concerned about human's need. In example to make a decision to fire their employees because of their bad performance, other factor should be considered before making the decision. The manager also has social relationship skills as an essential of the successful of interference. Fifthly, transparency in business is not only a best practice by manager but also as benefit. The transparency is an essential to gain a confidence and to sustain proper operations in public sector. Last but not list, the Islamic work ethics are concentrate on intention rather than the outcome of the operation. The Prophet Mohamed stated that "Action is recorded according to intention, and man will be rewarded or punished accordingly". It means that if the man has a bad intention in gain something with prohibited ways in Islam such as gambling and drug trafficking, they will get punishment. If, the man has a good intention and have the sincerity in doing something and follow the Islam's rules, they will get reward from Allah S.W.T. The Islamic work ethic gives a positive impact to public sector civil servant deliver the service to society.

## **5.0 ETHICS IN PUBLIC SERVICE DELIVERY**

Stakeholder perception on the development of public service delivery is discussed in many perspectives such as the effect from the training of the staff and the level of satisfaction of stakeholder. These are some of the factors that may contribute to the quality of service provided and directly will give impact to the public sector ethics itself.

Zumrah (2014) has conducted a study on the relationship between training and employee service quality. The study found that the essential factor that can influence the quality of service is the staff training. The study has been done by collecting data from various departments in government sector in Malaysia involving sample of 222 employees. Training enable employee to gain new skills, knowledge and develop good behaviour toward their work. A systematic learning process blend with the working experience will achieve the objective of sending employee for the training, consequently will benefit the organization. Training also lead to enhancement in job performance especially the public service delivery quality in meeting the stakeholder expectation. The study also highlighted that training can give impact to the cognitive and behavioural tactics and strategies in management and job performed. This is contributed due to the employee are motivated to perform their duties and responsibilities as they can apply the new knowledge and skills from the training to improve their job. Furthermore, the management must ensure that staffs attended the training add value to the organization, provide better service quality and conduct the job ethically.

In addition, Agus et al. (2007), highlighted the need for customer oriented approached that focus in improving service delivery. The study emphasized the relationship between customer satisfaction, service delivery quality and performance. The study proposed a conceptual model that consists of service dimension factor, service quality factor, service performance factor and customer satisfaction factor. As quoted by Agus et al. (2007) the nine service dimension as suggested by Agus, Parasuraman et al. (1985) are tangibility, reliability, responsiveness, competence, courtesy, credibility, access, communication and understanding are embedded into the proposed conceptual model. Service qualities represent an overall service offered by the organization that assessed by the customer and the assessment normally based on the perception during the receiving of the service. Agus et al. (2007) conclude that improvement in service delivery quality in ethical way will create benefit in



term of market share, profitability and it will assist the management in developing business strategy. Motivated employees that have clear understanding of service quality and highly committed in ethical behaviour will provide better service quality to meet customer expectation and needs. Moreover, employee who is attentive, courteous, cooperative and keen to listen could also enhance customer satisfaction.

Customer has their right on the service they receive from public sector, the rights to get the best quality of service and the rights to get compensation for the poor service delivery. It is consistent to Prophet Muhamad SAW said, narrated by Imam Bukhari: “The seller and the buyer have the right to keep or return the goods as long as they have not parted or till they part; and if both the parties spoke the truth and described the defects and qualities of the goods, then they would be blessed in their transaction, and if they told lies or hid something, then the blessings of their transaction would be lost”.

A study by Siddique (2008) discussed on the experience of Malaysian government in innovation and governance. The study found that a survey conducted in 2006 by the Economic Public Bureau found that Malaysian public service delivery had failed to meet the expectations and demand of the public. Furthermore, the Public Complaints Bureau (PCB) also received numerous complaints from the public concerning the quality of the service and the bureaucratic procedure in public service. The complaints were mainly on the delay in service provision, unfair action and decision in the administration, abuse of power, misconduct and failure in rule enforcement and others. In respond to the fact, the government had established plans and initiatives such as the reducing bureaucratic red tape and counter service innovation, service quality and customer oriented, service charter, accountability campaign, and innovation in E-government. These improvements were the immediate reaction of the government to serve the public with best quality delivery. As result to those plans and campaign, the service delivery of the public has been undergone tremendous improvement, public are well informed and are served better.

## **6.0 CONCLUSION**

In the nutshell, public sector ethics in Malaysia has undergone significant improvement as a result of reforms and innovation introduced by Malaysian Prime Ministers such as Tun Dr.Mahathir bin Mohamad, Tun Abdullah bin Ahmad Badawi and Dato’ Seri Najib bin Tun Abdul Razak. The latest initiative is announced by Dato Seri Najib bin Tun Abdul Razak in 2009 was ‘Work Culture, Performance Now’ has successfully develop ethical culture among government servant through awareness program, strengthening program, appreciation program and assessment program. These programs are targeting to achieve main objective of public sector organization mainly known as 3E, Economy, Efficiency and Effectiveness. Economy represent service delivery using the fund budgeted within the time frame given and other related resource constraints. Efficiency is concerned on serving the public with adequate benefit from the fund and the resources invested. Effectiveness is the extent to which the public sector organization delivers what should they deliver, not for other interest to ensure the stakeholder expectation and needs are fulfil (Siddiquee, N.A 2008).

All level of employees in public sector is accountable and responsible on what have been assigned to them. If each of the agency and department play their roles, this will create ethical culture within the organization. Majority of government servant in Malaysia are Muslim so as a Muslim, they should believe that all of their deed will be judged in the hereafter. The

employee should report any misconduct to the appropriate channel and they must avoid involving in any unethical behaviour and misconduct. This may uphold the best practice in the service delivery quality and can be a role model to other countries especially other Muslim countries. Abu Sa`id Al-Khudri narrated that the Prophet Muhamad SAW said: "Whosoever amongst you sees misconduct let him change it with his hands; and if he is not able, then with his tongue; and if he is not able, then let him hate it in his heart, and that is the weakest of faith".

Any form of gift receives that unrelated to the organization and it only benefited on the individual should be circumvented. It may lead to unethical conduct during performing the service to public. Employee can take a lesson from the history during Prophet Muhamad SAW on the gift receive by the government servant. Abu Humaid bin Sa`d As-Sa`idi reported that The Prophet Muhamad SAW employed a man from the tribe of Al-Azd named Ibn Al-Lutabiyyahh to collect the Zakat. When he returned to the Prophet with the collections, he said: "This is for you while this (other wealth) is a gift presented to me. So, it is mine". So, the Rasulullah SAW stood on the pulpit, praised Allah, extolled Him and then he said, "Why does an official whom I send (in a mission) say: 'This is for you and this has been presented to me as gift? Why did he not stay in the house of his father and mother to see whether gifts will be given to him or not? By name of Allah in Whose Hand is the life of Muhammad, if any one of you takes anything (wrongfully) he will bring it on the Day of Resurrection, carrying it on his neck", Then he raised his hands till we could see the whiteness of his armpits and repeated twice, "Ya Allah! Have I conveyed (Your Commandments)?".

Abu Humaid bin Sa`d As-Sa`idi reported. The Prophet Muhamad SAW said, "I say that (again) now: Whosoever from you is appointed by me to a position, he should bring everything (of its revenues), big or small. (Then,) what he is given therefrom, he may take. What he is disallowed to take, he should avoid".

Professional ethic in public sector can be enhance and maintain if all government servants are accountable, ethical and believe that all of the action is under the Almighty supervision. They also should have faith that any good intention will be rewarded in the hereafter. As prophet Muhamad SAW said narrated by Umar ibn al-Khattab, "Verily actions are by intentions, and for every person is what he intended".

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