

A hand is shown in the upper left, holding a coin. Below it, a large crowd of people is visible, though blurred. In the lower center, two hands are shown holding a large pile of coins. The background is a blurred crowd of people.

Reporting and Disclosure Practices of Subnational Constituency Development Funds (CDF) in Malaysia

Sabrina Firdaus Aloysius | Priya Kaur Sachdev

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First published in January 2026

Published by:
IDEAS Policy Research Berhad (IDEAS)
The Lower Penthouse, Wisma Hang Sam, 1, Jalan Hang Lekir 50000 Kuala Lumpur

www.ideas.org.my
Reg No.: 1219187-V

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Design and layout: Norhayati Murni Misran
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Acknowledgements

The authors would like to thank IDEAS Senior Fellow Sri Murniati Yusof for her expertise and vision, which were instrumental in shaping the direction of this paper.

The authors are also indebted to their former colleague, Tee Seng Yong (Bob), for his meticulous work in data collection, including extensive archival research and online searches for relevant materials. We are grateful to Dr Stewart Nixon for his valuable insights and guidance in reviewing and editing the paper.

The authors extend their sincere appreciation to Alissa Rode and Amalina Annuar for their thoughtful reviews and constructive feedback on earlier drafts of this paper. We also thank Faiz Zaidi and Amir Ridzuan Jamaludin for their support in project management, and Norhayati Murni Misran for her work on report design.

Finally, the authors are grateful for the discussions and workshops conducted through the Multi-Party Democracy Caucus of ADUNs (KDPP), which contributed important perspectives, added nuance to the analysis, and helped illuminate the often elusive dynamics surrounding CDF practices.

We also thank Nurazmina Ramdani, Iman Suhailan and Nimitraa Youganesparan for their invaluable assistance in copyediting this paper.

This project was supported by the European Union (EU) and the Friedrich Naumann Foundation (FNF).

This publication was funded by the European Union. Its contents are the sole responsibility of IDEAS and do not necessarily reflect the views of the European Union.



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Executive Summary

A common but variable feature of democracies globally, Constituency Development Funds (CDFs) provide elected representatives with public funds for use in their electorates or constituencies. CDFs are a widely used mechanism that supports local development by empowering local representatives to invest in small-scale infrastructure and community-based projects.

Legitimate concerns nonetheless surround the potential misuse of allocations in the absence of sound expenditure governance, including in Malaysia. Elected representatives are given unfettered discretion over the use of the funds, including their allocation, distribution, and flow. Opacity and lax monitoring leave citizens, civil society organisations, and researchers unable to assess how public funds are distributed by constituency and what they are used for.

This paper examines the standards of reporting and disclosure of CDFs across multiple levels of government in Malaysia. It adopts an inductive approach to document publicly available information, examining who reports CDF data, where it is disclosed, and why reporting practices vary or do not occur. It draws on publicly accessible data from federal-level reports, state-level circulars and documentation, district-level disclosures published by district and land office (Pejabat Daerah dan Tanah, PDT), and voluntary disclosures by individual Members of Parliament (MPs) and state assembly members (ADUNs).

Governance weaknesses are found to be especially prevalent at lower levels of government. Reporting occurs but is seldom publicly accessible, standardised, and comprehensive. At the federal level, CDFs allocated for MPs and other designated stakeholders are governed by guidelines and circulars, but are not publicly available and accessible. At the state level, Selangor is the only state with publicly available circulars that outline CDF allocation rules, reporting requirements, and spending categories. District practices are shaped by state reporting inadequacies, with only limited (but standardised) financial disclosures unsystematically made public. Any constituency spending information made public by MPs or ADUNs occurs entirely through voluntary disclosure, without standardised formats or oversight. As a result, across both federal and state level, transparency in CDF relies heavily on administrative and individual initiative, rather than being institutionalised as a standard requirement.

Better transparency in CDF governance is required not only to safeguard against the risk of political gain, but also to demonstrate whether the intended funds are delivering benefits to the local community. Drawing on Selangor's comparatively good practices, three priorities emerge. The first priority is to ensure that detailed guidelines and circulars are available and accessible to the public. The second priority is to introduce a formal mandate that requires data on allocations, expenditures, and utilisation patterns (with project-specific outcomes) to be presented in a usable format. Thirdly, compliance should be supported by robust enforcement mechanisms that could potentially be linked to the

disbursement of future funds to incentivise consistent adherence. Together, these broad measures seek to strengthen oversight, enhance accountability of public fund usage, and generate evidence on whether the fund has achieved its intended outcomes.



1.0 Introduction

Malaysia is considered a pioneer in implementing Constituency Development Funds (CDFs), with the first CDFs introduced as early as the 1970s to support local development initiatives (Sri Murniati et al., 2021). Commonly known as “MP allocation,” *Peruntukan Ahli Parlimen*, or *Peruntukan ADUN*, CDFs were conceived as a mechanism for elected representatives to directly channel resources into their constituencies, as partial compensation for their limited influence over broader budgetary decisions (Baskin, 2010).

While their original and intended purpose has a clear rationale, CDFs in Malaysia and globally have come to serve political not public benefit. They have long been viewed as instruments of political leverage and, in developed countries, as forms of pork-barrel spending (Baskin & Mezey, 2014). In Malaysia as elsewhere, CDF allocations exhibit political favouritism towards members or allies of the governing party. CDF distribution is often perceived to depend on negotiations with, or alignment to, the government of the day (Vethasalam et al., 2024), concealed under opaque disclosure rules. Media coverage has highlighted cases in which MPs are reported to receive allocations amounting to millions of ringgit (Rahim et al., 2025), while far less is publicly known about the amounts allocated to ADUNs. Politicisation of resource distribution is inconsistent with CDFs genuinely serving their intended community development objectives.

Despite these concerns having been repeatedly raised by civil society organisations (CSOs), reporting and public disclosure of CDF allocations and expenditures remain limited. CDFs are public money intended to support local development, but their allocation and utilisation have remained largely hidden from the public in Malaysia (Sri Murniati et al.,

2021). Where it exists, reporting is mostly conducted for internal administrative purposes only. This opacity makes it difficult for citizens, CSOs, and researchers to assess whether CDFs deliver on their intended objectives.

This paper seeks to support reforms to improve CDF governance by addressing gaps in the documentation and analysis of reporting and disclosure practices across all levels of Malaysian government. It approaches transparency empirically by systematically assessing the public availability and accessibility of information on CDF allocation and expenditure. It assesses publicly available information in terms of what information is disclosed, who discloses it, where disclosure takes place, and why certain reports are made available while others are not. By documenting reporting and disclosure practices across multiple levels of government, the paper establishes a baseline understanding of CDF transparency in Malaysia and offers recommendations into pathways for strengthening transparency and accountability nationwide.

2. Research Background, Questions and Methodology

A growing body of literature shows that CDFs globally are often managed opaquely, granting elected officials wide discretion with limited accountability. Across diverse contexts, CSOs and the public face persistent difficulty accessing even basic information on the allocation and use of CDFs. This greatly limits the ability to evaluate whether funds are used effectively or diverted for political or personal gain. In Tanzania, for example, civil society organisations have reported difficulties in obtaining project-level information, highlighting systemic transparency deficits in decentralised fund management (Tshangana, 2010). Similarly, in Bougainville, incomplete records and unregulated expenditures point to deep-rooted governance issues within CDF systems (UNODC & GOPAC, 2022).

The Commonwealth Handbook on CDF Commonwealth Parliamentary Association (CPA, 2016), developed by The State University of New York (SUNY) following consultation with MPs in many countries, put transparency as one of the five general principles of good governance. The Handbook sees transparency in CDF systems as encompassing several interrelated components, including consultation between implementing actors (e.g. MPs, CDF committees, and relevant agencies) and citizens on local development needs and potential solutions during project selection and implementation.

However, for the purpose of this paper, transparency is defined narrowly in terms of reporting and disclosure practices, focusing specifically on the availability and accessibility of information on CDF allocations and use. Other matters such as public participation in decision-making or enforcement are beyond the scope of this paper.

Within this framework, transparency requires that CDF funds be traceable to identifiable decision-making processes. Financial information relating to the use of CDF funds should be publicly available and documented in accordance with standard, auditable accounting principles, and such documentation made accessible in a timely manner. Transparency further entails ease of public access to CDF programmes and information, enabling

citizens to obtain relevant documentation and to raise concerns, seek redress, or lodge appeals regarding CDF processes in accordance with applicable government regulations.

Reporting and disclosure mechanisms across global practices suggest that some CDF systems have made progress in operationalising these principles. Among the 17 countries with longstanding CDF arrangements, several have established formalised allocation formulas, mandatory reporting requirements, codified legal frameworks, and statutory oversight mechanisms that shape how funds are distributed and monitored. India and Kenya provide examples of progress in disclosing CDF-related information publicly (Tshagana, 2010). CDF-related reports are available through a centralised online portal managed by India's Ministry of Statistics and Programme Implementation (MOSPI). The platform combines a state-level dashboard detailing the Members of Parliament Local Area Development Scheme (MPLADS) with an MP-specific system providing real-time information on recommended and completed works. As of July 2025, the portal provides data on more than 1,700 completed projects and over 50,000 works recommended under the 18th Lok Sabha and Rajya Sabha MPs. Kenya similarly maintains a dedicated national portal National Government Constituencies Development Fund (NG-CDF) system that provides constituency-level information on allocations and distribution. However, disclosure is primarily limited to annual reports published in less-accessible PDF format, with an emphasis on aggregate allocations rather than detailed, project-level expenditures.

Information being publicly available and accessible can reveal important governance challenges that would otherwise remain hidden. In India, the disclosure of information related to MPs' allocation has exposed disparities in fund utilisation. For example, an MP receives approximately INR 17 crore over a five-year term, yet patterns of underutilisation vary significantly – with some MPs approaching the end of their parliamentary terms with substantial balances while others nearly exhaust their allocations (Anagha, 2024). This indicates a problem with distribution or use that is preventing local development needs from being met, with further information needed to isolate the problem. Similarly, in Kenya, poorly reported balance sheets and incomplete documentation illustrate the risks of CDF allocation being diverted for political support or patronage (Tshagana, 2010). These cases illustrate how systematic reporting and disclosure are critical for enabling oversight, evaluating utilisation patterns, and reducing the potential for CDF misuse.

Evidence in Malaysia indicates that CDF reporting practices remain largely opaque, with most reports prepared for internal administrative purposes and not publicly disclosed. A 2021 study by Sri Murniati et al. finds that public access to detailed expenditure records is limited, which constrains the ability to scrutinise how CDF resources are allocated and used. This mirrors patterns observed in other contexts where reporting exists but public disclosure is weak (UNODC & GOPAC, 2022). To address concerns with the limited and uneven CDF reporting in Malaysia, this paper seeks to document and examine gaps in information availability.

A stocktake of CDF reporting in Malaysia was conducted between November 2024 and February 2025 to identify all publicly available information as of February 2025. The review of publicly available documents and online sources included federal and state treasury circulars (*pekeliling*), official guidelines, annual reports (*buku laporan*), district and land office (Pejabat Daerah dan Tanah, PDT) websites, and other government portals referencing CDF-related allocations.

At the federal level, sources included documentation and references available through the Prime Minister's Department (PMD), the Implementation Coordination Unit (ICU), and publicly accessible annual reports. At the state level, the analysis focused on Treasury circulars and reporting requirements issued by state authorities, with Selangor examined in greater depth due to the availability of detailed documentation. At the district level, all PDT websites in Selangor were reviewed to identify publicly-disclosed CDF expenditure reports (Laporan Peruntukan ADUN, Laporan Prestasi or equivalent).

Selangor was selected as a case study as it is the only Malaysian state for which detailed reporting requirements exist in law. Circulars retrievable online for the 2008 to 2024 period set out the applicable reporting and disclosure requirements. District reports available and accessible over the same period were reviewed to assess adherence to these requirements. This makes Selangor an exemplary case for transparency within the Malaysian context. The district-level analysis further focuses on three districts — Hulu Selangor, Kuala Selangor, and Kuala Langat — which, at the time of analysis, were the only districts with publicly-accessible CDF expenditure reports for 2024.

For district-level disclosures in Selangor, the completeness of reporting was assessed based on the presence of continuous monthly reports within a calendar year (i.e. full twelve-month coverage). Where available, reported figures on allocations, expenditures, and balances were used to derive utilisation rates. These relied exclusively on publicly disclosed data and were not able to be fully corroborated through internal reports

The review of MP and ADUN disclosures was similarly conducted for the 2008 to 2024 period, drawing primarily on publicly-available information. The search did not cover all 222 MPs exhaustively. The analysis is limited to official social media accounts (Facebook, X/Twitter, Instagram) and constituency or MP/ADUNs websites where available.

Drawing on the definition of transparency in the CDF Handbook, transparency is assessed along two dimensions:

- public availability (whether information exists and is formally disclosed to the public), and
- public accessibility (whether the published information is easy to retrieve, to be understood and used).

The paper's central questions are: Is information on CDF allocation and expenditure publicly available and accessible and how does disclosure of content, reporting actors and reporting channels vary? Using this information, further insights into patterns of expenditure and utilisation rates were explored. Based on these findings, the paper identifies ways to strengthen reporting and disclosure practices, which would enhance the transparency and accountability of Malaysia's CDF system.

The following section presents the findings on reporting and disclosure practices across different levels of governance. A subsequent section demonstrates how the information that is publicly available allows certain spending and fund utilisation patterns to be derived.

3. Insights From Reporting And Disclosure Practices In Malaysia

There is considerable variation in how CDF reporting and disclosure practices operate across multiple levels of governance. The analysis examines what information is publicly available, whose spending is disclosed, and how and why disclosure occurs. The findings point to a fragmented reporting landscape characterised by limited formal public disclosure and uneven reliance on voluntary practices.

CDF reporting and disclosure practices in Malaysia vary widely across governance levels (see Table 1). At the federal level, allocations are managed by the ICU under the PMD, with documentation and circulars largely inaccessible to the public – reporting focuses on disbursement amounts rather than project-level details with restricted digital portals, limited timeliness or standardisation. At the state level, only Selangor out of all the states provides formalised documentations through Treasury circulars, though public disclosure is minimal and on a voluntary basis. At the district level, some PDTs prepare monthly reports that are publicly disclosed while annual reports remain for internal circulation only. The voluntary disclosure of elected representatives provides partial insights into allocation and utilisation, but it lacks integration into and verification under official records.

Table 1: CDF Reporting and Disclosure Practices Comparison Table

Feature	Federal CDF (MP Allocation)	State CDF (e.g., Selangor ADUN Allocation)	District level	MP/ ADUN level
Actors	<ul style="list-style-type: none"> ICU under Prime Minister's Department (PMD) Pejabat ICU Jabatan Perdana Menteri (JPM) also known as Pejabat Pembangunan Negeri (PPN)/ state development offices 	Unit Perancangan Ekonomi Negeri (UPEN)/ State Economic Planning Unit	District and Land Office (Pejabat Daerah dan Tanah, PDT)	Individual
Documentation	Annual reports	Circulars in the Treasury website	Monthly reports	Social media
Public disclosure	Annual reports	No annual reports	Monthly reports are available in selected district offices. No annual reports	Voluntary disclosure
Content disclosed	Allocations, project monitoring	Rules (allocation formula, recipients) and reporting formats	Allocation, expenditure, balance and utilisation	Varies (Expenditure, project progress)
Timeliness	Annual	Ad hoc (question and answers during state assembly), Treasury circulars	Monthly	Irregular
Format and Access	PDF, restricted access to platforms such as MyMp and MyKhas	Website, PDF	Website, PDF	Varies, according to the platform

Source: Authors from various government websites.

The following section presents these findings across multiple levels of governance (federal, state and district) before highlighting voluntary disclosures by individual MPs and ADUNs.

3.1 Federal level

Federal level reporting establishes that CDF-related funds are disbursed and accounted for within government systems. However, the information that is available cannot be found in a central repository but across several locations that require prior knowledge to locate. Critical details — such as project progress, spending decisions, and how recipients utilised allocated funds — remain largely shielded from the public eye. Sources such as annual reports provide only limited insights into how these allocations are distributed, utilised on the ground, and the actors that are responsible for decision-making.

CDF allocation is financed through the annual federal budget and managed within a centralised structure overseen by the PMD. Administration falls under the Special Projects Section (Seksyen Projek Khas)¹ of the ICU, which manages allocations drawn from the Prime Minister's Special Allocation (*Peruntukan Khas untuk Perdana Menteri*). This Section is responsible for processing and evaluating project proposals submitted by MPs, Ministers, Deputy Ministers, Senators, and the Speaker of the Dewan Rakyat.

Federal reporting primarily focuses on the amounts disbursed to recipients and the costs of specific projects rather than on tracing expenditures at the constituency or project level. With this structure in place, it shapes both the content and the accessibility of federal-level CDF reporting.

Related information on federal CDF allocations is referenced on the ICU website, primarily in relation to application procedures and administrative processes. While the website refers to relevant guidelines and circulars governing these allocations, the underlying documents themselves are not publicly available or easily accessible. This limits the ability of external actors to understand the rules governing allocation and reporting, highlighting a significant gap in the transparency of federal-level CDF administration.

Federal reporting structures are designed primarily to support administrative accountability rather than public scrutiny. Centralised digital platforms such as MyKHAS and MyMP are used to oversee the progress of CDF allocation usage and monitor compliance across the project lifecycle, from application and approval to disbursement and use. MyMP tracks fund utilisation by the Prime Minister, Deputy Prime Minister, Ministers, Members of Parliament, and ICU senior management, and integrates three key ICU systems: eKasih (National Poverty Database), MyProjek (Project Monitoring System), and MyKHAS (Special Allocation System). These platforms were developed by the National Data and Innovation Centre (NADI) and administered by the Seksyen Khas. While it allows for internal monitoring and regulatory compliance within the PMD and related agencies, these systems do not provide transparency for external stakeholders given access restrictions that require authorised user accounts.

¹ <https://www.icu.gov.my/?pg=bantuan&type=faq&list=fkhas>

Another form of reporting and disclosure undertaken by the ICU is the publication of annual reports (*buku laporan*) through the ICU's media centre website. While CDF allocations for MPs and relevant stakeholders are determined at the federal level, the disbursement (based on the disclosed information) is decentralised and administered through 14 state-level or state development offices Pejabat Pembangunan Negeri (PPN/ICU JPM). Federal reporting practices are largely unstandardised: Some PPNs provide detailed information, while others share only the bare minimum. There are instances of cross-site project visits (*naziran*) – however, these are conducted at the discretion of the respective officers. These reports offer only limited insights into project distribution, performance, and oversight across Malaysia.

In addition to its limited scope, federal-level CDF reporting raises concerns regarding timeliness. Publicly accessible information is largely retrospective and typically released after the conclusion of the financial year. While real-time reporting on project progress and expenditure may be administratively demanding, more timely reporting – such as publication shortly after the end of the financial year or periodic in-year updates on expenditure status and unutilised balances – could improve transparency without requiring continuous real-time monitoring.

The completeness of reporting across the 14 state-level development offices (PPNs / ICU JPMs) as reflected in the ICU annual reports varies considerably, indicating the absence of a uniform reporting framework. As the relevant circulars outlining reporting obligations and standardised format are not publicly available, it is difficult to assess whether these variations reflect administrative discretion or non-compliance. This raises concerns about the consistency and accountability of CDF administration across states and on a year-to-year basis. Once funds are disbursed through federal channels to state- or district-level implementing bodies, the audit trail effectively ends from the perspective of public visibility. This lack of traceability makes it difficult to evaluate whether funds are spent in accordance with approved purposes, allocated equitably across constituencies, or aligned with local development needs. In addition, ADUNs are also listed as applicants, even though they typically apply through district-level channels rather than the federal-level ICU system. This overlap complicates efforts to trace fund flows across levels of governance and presents ambiguities in roles and reporting responsibilities.

There are several constraints that the federal-level CDF reporting poses, suggesting that it is not intended to function as a transparency or disclosure mechanism. Federal-level reporting provides little basis for assessing patterns of CDF allocation, utilisation, or compliance at the constituency level.

The following section therefore turns to state- and district-level reporting practices, where admittedly partial and flawed disclosures offer some insight into how CDF funds are actually spent. These subnational disclosures enable a more granular examination of utilisation, spending patterns, and, disparities that remain obscured within federal reporting frameworks.

3.2. State level

At the state level, reporting and disclosure have the potential to provide greater insights into how the allocation is recorded, managed, and communicated. As the fund distributions are typically carried out by state- and district-level implementing entities, the state level is a crucial point for examining whether these reporting and disclosure practices result in publicly-accessible information.

State-level CDF governance is characterised by fragmented budgeting and reporting practices that limit public traceability. CDF-related funds from the Chief Minister's (Menteri Besar) and State Secretary's (Setiausaha Kerajaan Negeri) development allocations are channelled through the State Economic Planning Unit (Unit Perancangan Ekonomi Negeri, UPEN) before being distributed to district offices (Sri Murniati et al., 2021). However, these allocations are not explicitly identified as a distinct line item in the state budget documents or annual reports. Instead, information is often obtained through Treasury circulars, District Office annual reports, or the Auditor General's reports (Sri Murniati et al., 2021).

Only Selangor, among all states, provides publicly available and accessible documentation of CDF allocations. Information is released through state circulars published on State Treasury websites, under generic "Downloads" (*Muat Turun*) sections. CDF information is also sometimes made available through the State Legislative Assembly's question-and-answer sessions².

The reporting and public disclosure practices for Selangor's CDFs are defined in a series of circulars issued between 2008 and 2024. Circulars function as internal guidelines rather than enforceable statutory obligations, setting out procedural requirements for reporting. They specify the responsibilities of a District Officer, identified as controlling officer (*Pegawai Pengawal*) in preparing reports. Further, it states the intended recipients within the state administration and provides the standardised formats and content. The circulars also indicate whether and how reported information may be made publicly accessible, with implementation and compliance resting primarily with district offices under state oversight.

Over time, these circulars have progressively provided more detailed information on reporting format, content and disclosure expectations. Early guidance, such as Surat Pekeliling Perbendaharaan Negeri Selangor Bil. 1 Tahun 2010: *Garis Panduan Penggunaan Peruntukan Ahli Dewan Negeri (ADN)*, outlined general rules on fund eligibility and usage. Subsequent circulars, notably *Pekeliling Perbendaharaan Bil. 1 Tahun 2019*, expanded the scope to cover allocations for additional actors, including the Speaker, alongside ADUNs. These later circulars also introduced more structured reporting formats, defined spending caps, and strengthened oversight mechanisms. Over time, eligible spending categories

² <https://dewan.selangor.gov.my/equans/>

were clarified and expanded, while the list of oversight bodies receiving financial and implementation reports evolved.

The disbursement mechanism for Selangor's CDF separates elected representatives from directly managing CDF funds, reflecting broader CDF practices elsewhere. Allocations are not given directly to ADUNs. Instead, funds flow from the State Economic Planning Unit (UPEN) and are managed by district and land office (PDT) which are responsible for disbursement. ADUNs receive an initial advance but must submit formal claims or applications – either physically or via an online system – to access the remaining funds. MPs and Dewan Negara members (Senators) follow the same procedure. Another recipient is the coordinator or *Pegawai Penyelaras*. These coordinators are appointed by the state government – often, they are individuals affiliated with the ruling party who had either lost in previous elections or is being positioned to contest in future legislative sessions (Weiss, 2020). For example, pre-BN, the ruling coalition would transfer CDF to its MP or ADUN. If the ruling coalition lost the seat, it would appoint a coordinator to that constituency and the fund would be channelled to the coordinator. As part of this arrangement, the coordinator was granted allocations to carry out constituency-level functions and implement state programmes. Other beneficiaries, such as the Speaker, place requests that are submitted through the Speaker's office.

However, these requests, claims, and approvals are not publicly logged. All application and disbursement records remain with the controlling officers at each district and are only shared with relevant internal offices during reporting. The *Pegawai Pegawal* or controlling officer is responsible for reporting to multiple oversight actors such as the Deputy State Secretary (Development) (*Timbalan Setiausaha Kerajaan [Pembangunan]*, TSUK [P]), as specified in Lampiran 3 (Attachment 3) of the 2019 circular.

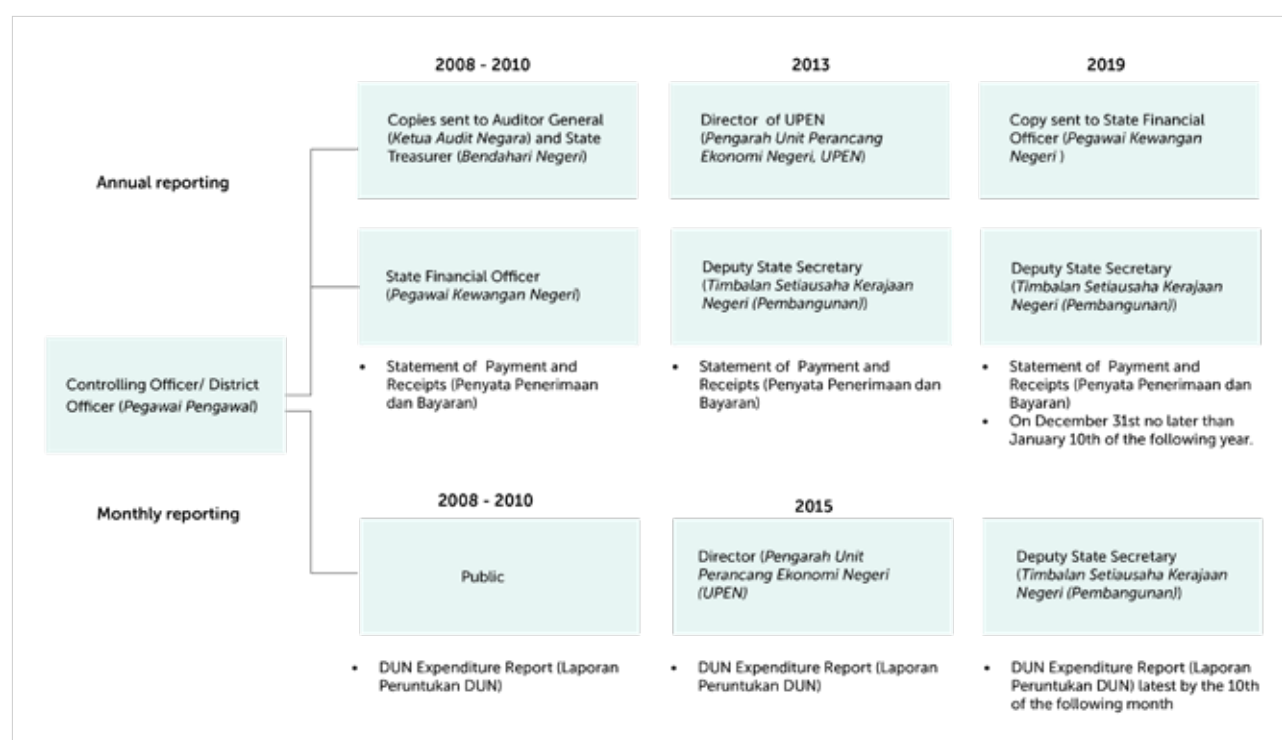
Circulars issued prior to 2019 specify two distinct reporting frequencies with different requirements – monthly and annual. The monthly *Laporan Peruntukan* summarises monthly spending by constituency and is intended to support ongoing financial oversight. PDTs are required to record monthly expenditure for each allocation using a standardised reporting format provided in Lampiran 3 (Attachment 3) of the 2019 circular.

Over time, the level of detail required in monthly reporting has expanded through increasingly standardised templates. Initial formats focused on basic financial summaries, including the name of the elected representative (ADUN), constituency (*Kawasan*), allocation amounts (*Peruntukan*), monthly expenditure (*Perbelanjaan*), and expenditure percentages (*Peratus Perbelanjaan*). Subsequent iterations introduced more granular information, such as revised allocations and yearly allocation (*Peruntukan Kemaskini dan Peruntukan Tahunan*), cumulative expenditure rates, and remaining balances. The most recent templates further disaggregate spending by project category, apply spending caps (*Batas Belanja*), record the number of programmes implemented, and summarise cumulative performance to date.

Annual reporting of CDF expenditures in Selangor has been mandatory since at least 2008, with evolving requirements regarding the format, timeline, and designated recipients. The 2008 circular (Bil. 2/2008) required financial statements but did not specify the recipients of these reports. This changed with *Surat Pekeliling Perbendaharaan Negeri Selangor Bil. 1 Tahun 2010*, which instructed the Pegawai Pengawal to submit detailed year-end financial statements to the *Ketua Audit Negara and Bendahari Negeri*. Beginning in 2013, under *Pekeliling Perbendaharaan Bil. 6 Tahun 2013*, reporting duties expanded to include UPEN alongside the State Treasury. By 2015, reporting was directed specifically to the *Pengarah UPEN*, and from 2017 to 2019, the designated recipient became the *Timbalan Setiausaha Kerajaan (Pembangunan)* [TSUK [P]].

The evolution of the circulation of reports and the type of reporting involved is illustrated in Figure 1

Figure 1 : Circulation of Reports in Selangor



Source: Various Selangor circulars from 2008- 2024

Despite these increasingly detailed reporting requirements, the obligation for public disclosure has weakened. While early circulars mandated the online publication of monthly expenditure reports, more recent directives omit any reference to public access or publication. Disclosure practices have become uneven and discretionary across districts.

Box 1: Reporting Requirements under Selangor State Circulars

Since its institutionalisation in 2006, Selangor’s state-level CDF has been regulated through around 27 publicly available circulars, with Circular 2/2008 serving as the earliest accessible reference. Circular 1/2019 represents the most comprehensive framework governing Selangor’s CDF. Subsequent circulars issued in later years do not alter the core structure of the framework (defining responsibilities, reporting templates, and spending limits). Instead, they introduce amendments to Schedule A (Jadual A), which set out the allocation formula for recipients. For example, Circular 3/2024 (current at the time of this analysis) constitutes the sixth amendment to the original 2019 circular.

The circular specifies:

- Sources of funding: detailing allocations from the state government to multiple stakeholders (Members of the State Executive Council (*Ahli Majlis Mesyuarat Kerajaan Negeri* (AMMKN), Government and Opposition ADUNs, the Speaker, Coordinator).
- Responsibilities of the *Pegawai Pengawal*: overseeing fund disbursement, issuing operational instructions, and ensuring compliance.
- Four attachments (Attachment 1, 2, 3 and Attachment 4 Forms 1-3) of Circular 1/2019 accompany the circulars, with Attachment 3 serving as a standardised reporting template to be submitted to the Controlling Officers. Attachment 3 provides a standardised reporting format that all PDTs are expected to follow.
- Spending categories and caps: clearly defines permissible expenditures and limits per category.

Detailed breakdown of the key components of Selangor’s CDF framework:

Reporting Responsibilities

Under the circulars, the Controlling Officer is designated as the primary officer responsible for administering disbursement and reporting processes, rather than exercising independent oversight of implementation. While earlier circulars assigned supporting roles to the Assistant District Officer (Development) (*Ketua Penolong Pegawai Daerah*) and the Assistant District Officer (Administration and Finance) (*Penolong Pegawai Daerah [Pentadbiran dan Kewangan]*). Revisions introduced in 2019 consolidated these responsibilities under the Controlling Officer. In the following circulars, the functions remain broadly consistent and include verifying reports that are submitted to the appropriate state authorities and facilitating internal audit processes.

Format of the Reports

PDTs are required to submit three standardised reports (Attachments 1–3 of Circular 1/2019). The circular prescribes a standardised layout to ensure consistent reporting. The monthly reports include the following elements:

- Brought forward balance (*Baki peruntukan*)
- Yearly Allocation (*Peruntukan Tahunan*)
- Updated Allocation (*Peruntukan Kemaskini*)
- Spending Categories (A, B, C, D, E) (*Kategori*)
- Spending Cap / Expenditure Limit (*Batas belanja*)
- Expenditure by Category (*Belanja mengikut kategori*)
- Number of Programmes by Category (*Bilangan program mengikut kategori*)
- Expenditure Performance by Category (*Prestasi belanja mengikut kategori*)
- Total Expenditure up to the end of the month (*Jumlah belanja sehingga akhir bulan*)
- Performance (%) (*Prestasi*)
- Balance (*Baki*)

Meanwhile for the annual reporting, the Statement of Receipts and Payments (*Penyata Penerimaan dan Pembayaran*) as per Attachment 1 contains details of the opening balance, receipts, and payments for the relevant year, as well as the closing balance as of 31 December. The document summarises key financial details such as:

- total receipts (*Jumlah Terimaan*);
- total payments (*Jumlah Bayaran*); and
- the surplus or deficit (*Lebihan/Kurangan*) for the year, and the closing balance as of 31 December.

Spending Categories and Caps

Funds should be spent only on specific categories, and this is emphasised in the attachment to Circular 1/2019. Spending categories and their respective caps are explicitly outlined in the official circulars and available district reports often reinforce these guidelines through footnotes (refer to Appendix 1).

The spending categories include:

- Category A: Service Center Operations (*Pengurusan Pejabat ADN*).
- Category B: Small-scale projects including public infrastructure maintenance and basic infrastructure (*Projek-projek Kecil*).
- Category C: Direct cash contributions for community welfare (*Sumbangan Kemasyarakatan Secara Tunai*).
- Category D: *Skim Peduli Sihat* (state government initiative aimed at easing the high cost of living burden among the B40 group, particularly in accessing basic healthcare services).
- Category E: Office Renovation (*Pengubahsuaian Pejabat*).

There are specific allocations for each of the five categories that are available for government members and coordinators, however opposition members only have access to Categories A, B, and C.

Selangor represents the closest Malaysia comes to best practice, with the limitations observed there reflecting the lower bound for CDF reporting challenges. Other states with considerably lower transparency likely face greater monitoring challenges within government.

Despite formalised and increasingly detailed reporting requirements, Selangor's CDF system draws a clear distinction between information submitted for administrative oversight and information disclosed to the public. While reporting has become institutionalised within the state government, the resulting reports remain largely inaccessible to the public.

While multiple actors receive reports, there is no institution formally tasked with consolidating or publishing this information for public access. The absence of a centralised, state-level publication consolidating CDF allocations and expenditures means that disclosure — where it occurs — is dispersed across individual PDT websites. This places the burden of transparency largely on the voluntary actions of PDTs, whose practices vary considerably.

The following section examines how these state-level rules are implemented (or bypassed) at the district level, and what information ultimately reaches the public.

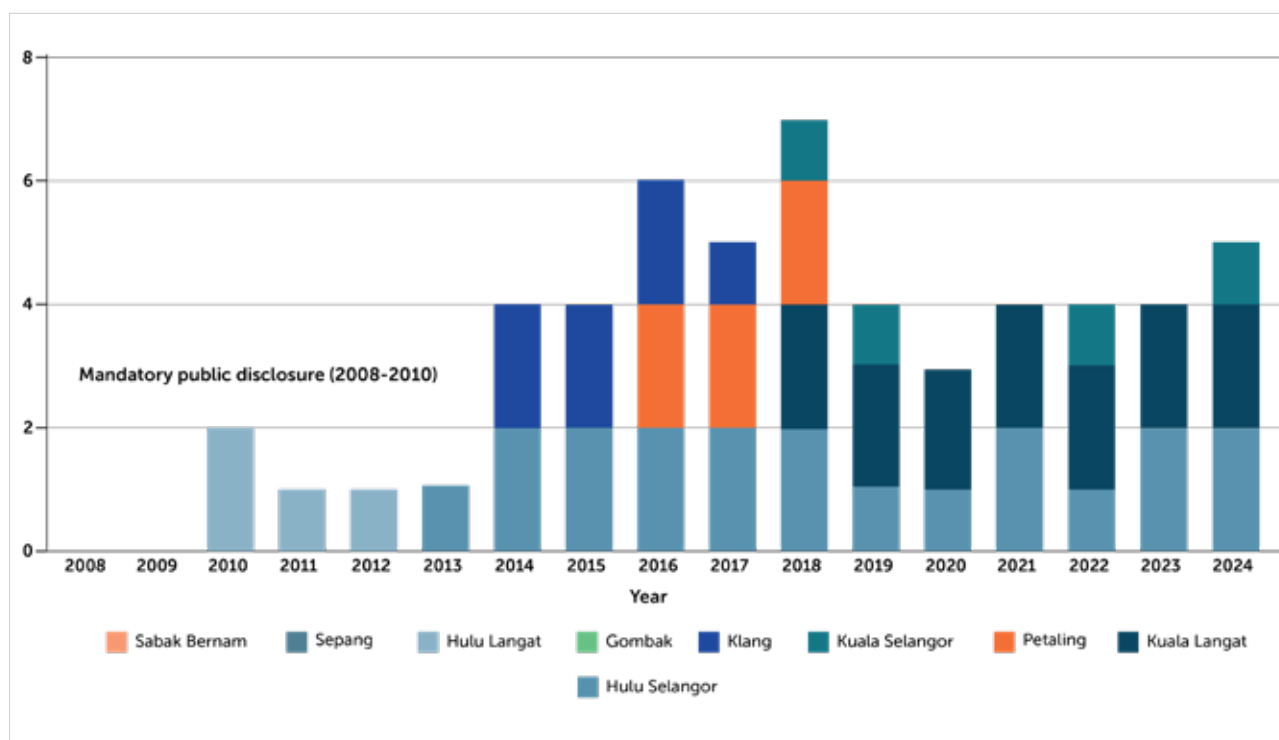
3.3 District level

District offices in Selangor provide minimal public disclosure of CDF expenditure, and there is no legal requirement to do so. Public disclosure was briefly mandated under state circulars between 2008 and 2010, however even during this period, implementation remained at the discretion of the district office. Following repeal of the public disclosure mandate in subsequent circulars, reporting has been driven largely by continued voluntary initiatives at the district level. Voluntary district-level disclosures tick the public availability box but fall short in terms of accessibility, consistency, and timeliness.

All PDT in Selangor have their own designated website, on which CDF reporting can be found. Monthly CDF expenditure reports are made publicly available and are typically located under the 'Rakyat' section under the title: '*Laporan Prestasi Perbelanjaan Bulanan*' or '*Peruntukan ADN*'. Although naming conventions may vary slightly across districts, the reports are consistently published as downloadable PDF documents.

In substantive terms, district-level CDF reports are largely uniform in structure and content. This uniformity reflects the standards prescribed in the 2019 circular and subsequent revisions, including the use of the same expenditure categories and comparable reporting fields (refer to Box 1). The standardised templates specify both the reporting format and the minimum information required. Consequently, differences across districts lie primarily in the completeness and accessibility of the disclosed information.

During the brief period of mandatory public disclosure, only 1 district office out of 9 fully complied with the requirements, indicating a lack of enforcement or accountability mechanisms (see Figure 2). Hulu Langat PDT was the only district office to publish a complete set of monthly expenditure reports for 2010, with partial disclosures in 2011. In 2012, only partial sets of reports were able to be retrieved despite the portal showing a complete set of monthly expenditures. From 2013 onwards, Hulu Langat discontinued the publication of monthly reports altogether.

Figure 2: Reporting Completeness of Selangor Districts by Year (2012 - 2024)³

Source: Authors' compilation based on publicly available reports (Appendix 2)

Note: A value of 1 denotes partial disclosure (less than 12 months reporting i.e. incomplete) and a value of 2 denotes full disclosure (coverage for all 12 months).

During the same period, for five districts there is limited or no evidence of public disclosure. Petaling published reports between 2016 and 2018 and Klang did too from 2014 to 2017. Two district offices – Sepang and Sabak Bernam – have no publicly accessible records of CDF expenditures for any year. Meanwhile, Gombak's Peruntukan DUN page on the website has displayed an "under construction" notice since 2016. The fragmented and uneven implementation of transparency practices across Selangor's districts highlights the result of relying on voluntary disclosure.

The quality of voluntary public disclosure varies significantly, even where there appears to be political will. Three districts – Kuala Langat, Hulu Selangor, and Kuala Selangor – have continued to publish monthly CDF expenditure reports voluntarily since 2010, albeit with varying degrees of consistency and completeness.

Kuala Langat demonstrates the most sustained transparency, having published complete monthly reports continuously from 2018 to 2024. Hulu Selangor has made reports publicly available across twelve years, but in only four of those years has it reported on all

³ The 2010, 2011 and 2012 reports are no longer accessible due to broken links. Following a website migration, the earlier portal can now only be accessed via the Wayback Machine (Appendix 3).

twelve months. Kuala Selangor's disclosure is the most limited, with reports in only four non-consecutive years and no years with full annual coverage.

These districts should be commended for the relative availability of public records, but they could still improve the accessibility and machine readability of these documents.

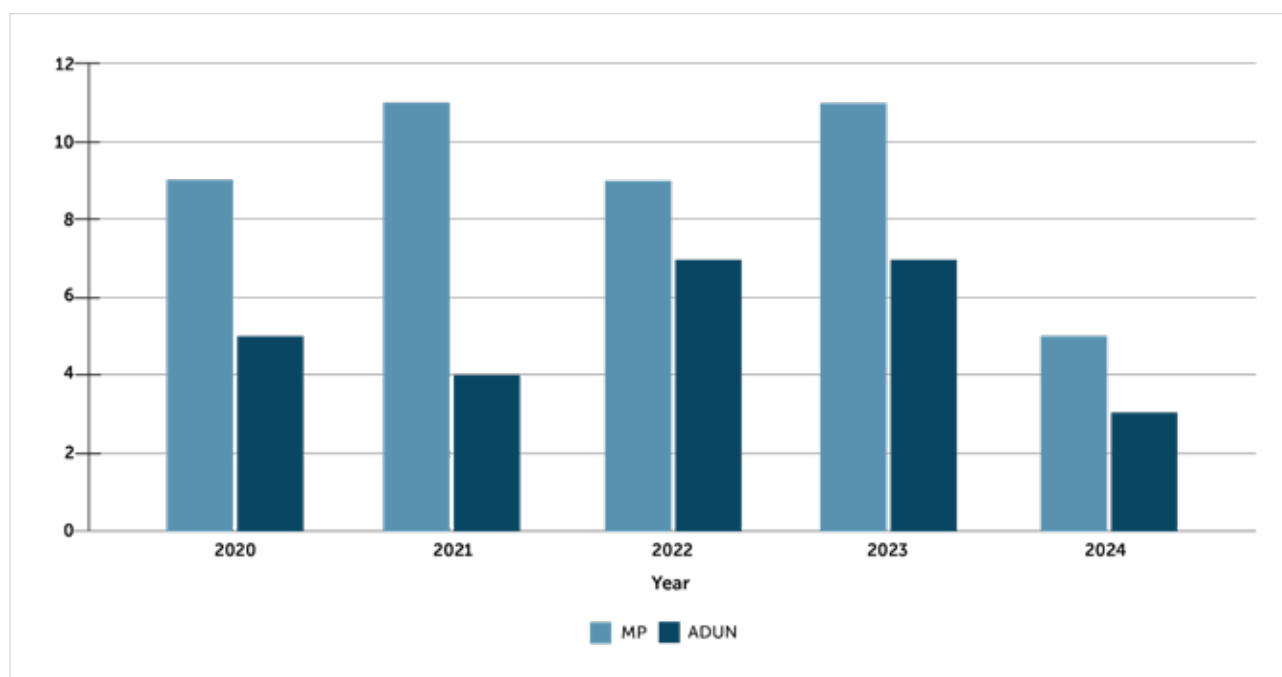
In sum, the availability of district-level CDF reporting remains limited and uneven. Under a brief period during which public disclosure was formally mandated, implementation weaknesses meant only one district fully complied with the requirements. Following the removal of the mandate, district reporting declined from this modest base. This lack of transparency does not appear to reflect absent information, as CDF applications and expenditures are processed, documented, and recorded within PDTs. Rather, the challenge is non-publication in the absence of institutionalised requirements and incentives to make information publicly accessible.

3.4 MP and ADUN

In the absence of comprehensive and standardised official reporting under federal or state requirements, alternative sources of disclosure are essential to understanding CDF utilisation. Key alternative sources include political party releases and reports from individual elected representatives.

The only party to have published data on its MPs' use of CDF is the Democratic Action Party (DAP). In 2021 and early 2022, 42 DAP MPs released disaggregated information on their use of the Prime Minister's Special Allocation (*Projek Mesra Rakyat*), detailing expenditures on charitable contributions (NGOs), welfare and disaster relief (*kebajikan dan bencana*), and small-scale infrastructure or supply projects (*pembekalan/projek fizikal*). The data was presented in a standardised format, albeit in non-machine-readable image files rather than PDFs or spreadsheets. While these disclosures outlined the types and number of projects supported, they did not specify the total amount allocated per MP. Unfortunately, this appears to have been a one-off disclosure by the political party and no other political party has since replicated the effort.

Between 2012 and 2024, this paper's search of public records found that a total of 34 out of 222 MPs released some form of reporting on their use of constituency funds. Between 2020 and 2024, a total of 45 reports were published by 30 MPs, indicating that some MPs disclosed information across multiple years (Figure 3). This may not reflect a complete capture due to the uneven online presence of MPs in earlier parliamentary terms. Voluntary disclosure has nonetheless declined over time. In the most recent period (2023–2024), only 12 MPs published reports – 10 from the Pakatan Harapan coalition and one from Perikatan Nasional (see Appendix 4).

Figure 3: A Small Number of CDF Reports Published By MPs and ADUNs per Year

Source: Authors' compilation

Note: The figures reflect the number of reports published within a given year, not the number of unique individuals.

MPs are not legally required to publicly report their CDF or other government allocations received for constituency purposes. Nonetheless, some individual MPs have voluntarily disclosed their spending through personal report cards. Among the 12 MPs who reported, most presented their information in a standardised format that includes total allocations, expenditure across defined categories, and percentage breakdowns for each category. These report cards often feature visual compilations of completed projects, and in some instances, works in progress. Notably, Subang MP Wong Chen goes further by publishing a balance sheet and income statement, setting a rare example of financial transparency among elected representatives. However, accessibility varies. While some reports are available as downloadable PDFs, many are formatted as social media posts. This limits their long-term usability and accessibility.

Between 2008 and 2024, a total of 17 ADUNs published some form of reporting on their fund utilisation. Between 2020 and 2024, 26 reports were recorded from 14 ADUNs, with some individuals publishing reports in multiple years (Figure 3). Where disclosure occurs, it is often voluntary and varies by ADUN. For example, some publish CDF spending breakdowns alongside photographs or videos of completed projects. These disclosures are typically shared via social media platforms such as Facebook, Instagram, X (formerly Twitter), Lemon8, and TikTok, with information presented in non-downloadable image or video formats that limits their usefulness for further analysis.

Among ADUNs, the Semenyih ADUN, Nushi Mahfodz, stands out for exemplary reporting practices. The Semenyih ADUN sets a strong example of best practice by maintaining a dedicated website where his CDF reports are publicly available. His reports include detailed information on total allocations received, types of projects funded, and the amounts spent — a comparatively structured and accessible report. The ADUN of Kinrara, Ng Sze Han, on the other hand, not only shares project updates but also provides completion percentages and visual documentation through images. However, only a few ADUNs include structured fields such as project count or status updates.

The following section applies the preceding analysis of reporting and disclosure practices to a Selangor case study, exploring what available information reveals about CDF allocations, expenditures, and utilisation, highlighting both compliance gaps and spending patterns.

4. The Selangor Case Study: Utilisation and Spending Patterns

This section examines Selangor's district-level reporting to understand how disclosures compare to the circular-prescribed reporting formats, spending patterns, and potential opportunities to improve transparency. It focuses on the three districts — Hulu Selangor, Kuala Selangor, and Kuala Langat — that were identified above as Malaysia's best reports. These were the only districts to provide publicly accessible *Laporan Peruntukan ADUN* or CDF expenditure reports for 2024.

Since 2019, Selangor's CDF allocation for government, opposition ADUNs and coordinators follows a structured formula based on the number of registered voters in each constituency, as verified by the Election Commission of Malaysia (*Suruhanjaya Pilihan Raya Malaysia, SPR*). In 2024, government-affiliated ADUNs received allocations based on a tiered formula linked to the number of registered voters in their constituencies, along with an additional RM 50,000 in August 2024. Opposition ADUNs were allocated a flat amount of RM 350,000; however, this figure was offset by a RM 50,000 advance disbursed at the end of 2023. Coordinators appointed in constituencies were formally included as eligible recipients in 2024. Their allocations were drawn from the remaining balance of the overall CDF (*baki peruntukan*) after opposition ADUN allocations were subtracted. Coordinators also received an additional RM 50,000 in August 2024.

The three districts are represented by a mix of political parties. Kuala Selangor consists of five DUN areas (Sg Burong, Permatang, Bukit Melawati, Ijok and Jeram) that are all held by opposition assemblymen. Hulu Selangor has three ADUNs with one from the government (Kuala Kubu Bharu) and two opposition members (Hulu Bernam and Batang Kali), both serving as coordinators or *Pegawai Penyelaras*. Kuala Langat comprises two government ADUNs (Banting and Tanjung Sepat) and two opposition ADUNs serving as coordinators (Sijangkang and Morib).

Table 2 summarises political representation and the corresponding CDF allocations for each representative. A “+” sign in the allocation column indicates both the base allocation and the additional tranche received for their role as a coordinator.

Table 2: CDF Allocations to ADUNs by District and Constituency

District	Area (DUN)	Political Coalition	Allocation (RM)
Kuala Selangor	Sg Burong	Opposition	350,000
	Permatang		
	Bukit Melawati		
	Ijok		
	Jeram		
Hulu Selangor	Kuala Kubu Bharu	Government	800,000
	Hulu Bernam [Coordinator]	Opposition	450,000 + 350,000
	Batang Kali [Coordinator]	Opposition	600,000 + 350,000
Kuala Langat	Banting	Government	1,150,000
	Tanjung Sepat	Government	1,100,000
	Morib [Coordinator]	Opposition	500,000 + 350,000
	Sijangkang [Coordinator]	Opposition	550,000 + 350,000

Source: Surat Pekeliling Perbendaharaan Bilangan 1 Tahun 2024: Pindaan Keempat Jadual A - Pekeliling Perbendaharaan Negeri Selangor Bilangan 1 Tahun 2019: Garis Panduan Penggunaan Peruntukan Ahli Majlis Mesyuarat Kerajaan Negeri dan Ahli Dewan Negeri Selangor

Across the three districts, a total of 16 allocations were recorded for the year 2024. While the initial allocation stood at RM 8.3 million, this amount increased to RM 9.5 million after accounting for balances carried forward from the previous year (2023). Among the three districts, Kuala Langat received the largest initial allocation in 2024 at RM4.0 million, followed by Hulu Selangor with RM2.6 million and Kuala Selangor with RM1.8 million. Notably, Hulu Selangor also carried forward a substantial unspent balance of over RM600,000 from the previous year, increasing its total available funds (Table 3).

Table 3: Allocation, Revised Allocation, Expenditure, Balance and Utilisation Rate

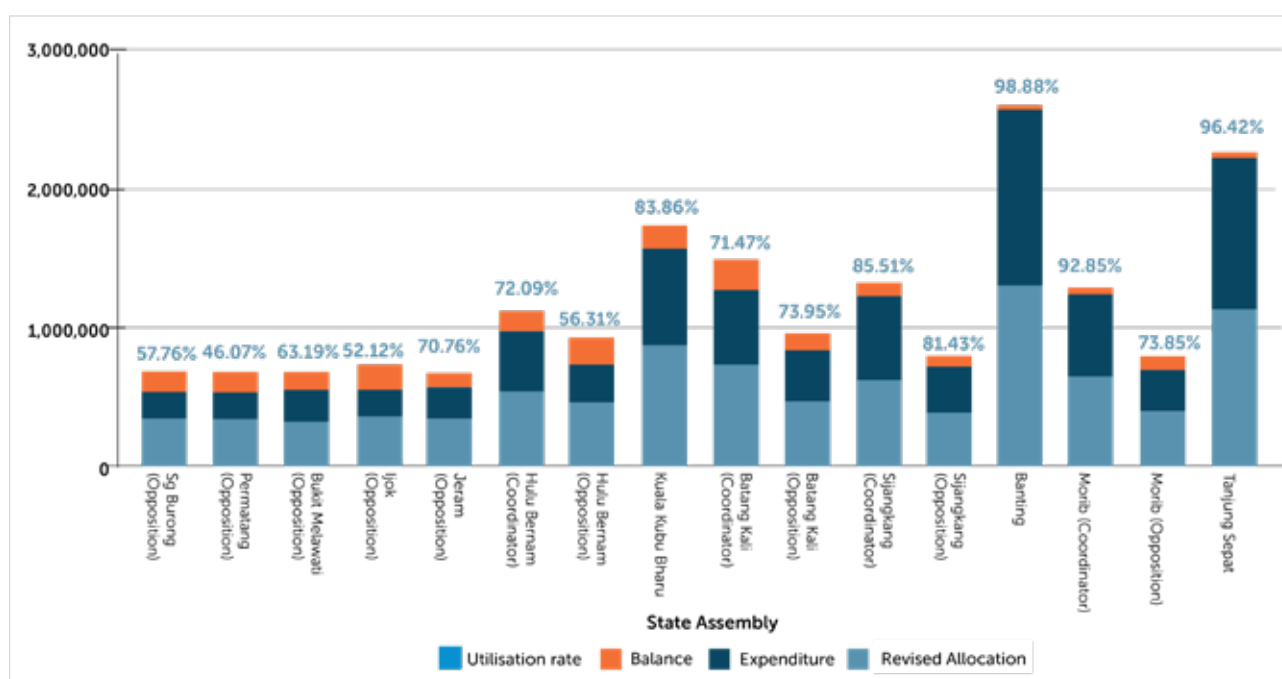
District	Total Allocation (RM)	Revised Allocation including carryover amount from 2023 (RM)	Expenditure (RM)	Balance (RM)	Utilisation Rate
Kuala Langat	4,000,000.00	4,541,296.08	4,164,847.80	376,448.28	91.7%
Hulu Selangor	2,550,000.00	3,162,055.25	2,313,380.27	848,674.98	73.2%
Kuala Selangor	1,750,000.00	1,774,902.73	1,027,845.00	747,057.73	57.9%

Source: Laporan Prestasi dan Peruntukan ADN Kuala Langat, Hulu Selangor, Kuala Selangor 2024

A total of RM7.5 million has been spent as of December 2024 across the three districts, representing an overall utilisation rate of 79.2%, leaving a remaining unspent balance of RM2.0 million (20.8%). Utilisation rate varies between the districts, Kuala Langat had the highest average utilisation of 91.7% across its DUNs (see Figure 5). Hulu Selangor posted a moderate average utilisation rate of 73.2%. Kuala Selangor showed the lowest average utilisation rate at just 57.9%, with all of its DUNs currently held by the opposition. These patterns however, are notable as districts with larger allocations also exhibit higher utilisation rates. One possible explanation is that Kuala Langat implemented a larger number of projects or larger scale projects than Kuala Selangor, though the available disclosures are insufficient to determine this conclusively. Selangor does not have a target utilisation rate, and a 100% utilisation rate may indicate funds fully exhausted, not necessarily a greater impact or benefit to the community.

Government ADUN have consistently higher utilisation rates, averaging over 93%, indicating that the majority of allocated funds were spent within the reporting period. Three constituencies in Kuala Langat: Banting (98.9%), Tanjung Sepat (96.4%), and Morib (92.9%) have utilised nearly all of their available allocations. In contrast, opposition-held ADUNs utilised only 63.5% of their allocations on average. This disparity is most evident in Kuala Selangor (57.9%), where all DUNs are held by opposition representatives and utilisation rates vary widely – from a high of 70.8% in Jeram to a low of 46.2% in Permatang (Figure 4).

Figure 4: Allocation, Expenditure and Balance for each ADUN in 3 Districts



Source: Laporan Peruntukan/ Prestasi 2024 reports

Opposition members with coordinator roles have higher utilisation rates than those without, though lower than that of government members. In the case of opposition ADUNs also serve as coordinators — allocations are split into two tranches: one for their role as opposition and one for their role as coordinator (refer to Figure 4). When allocations are channelled through the coordinator tranches, the average utilisation rate for opposition representatives rises substantially to 80.5%. Across dual role constituencies — the utilisation rate is often higher. For example, in Sijangang and Morib in Kuala Langat, opposition allocations recorded a utilisation rate of 81.4%, while the corresponding coordinator funds reached 85.5%. Similarly, in Morib, utilisation was 73.9% for opposition allocations against 92.9% for coordinator funds. In Batang Kali (Hulu Selangor), utilisation was more balanced, with 73.9% of opposition allocations and 71.5% of coordinator funds spent. By contrast, Hulu Bernam in Hulu Selangor exhibited the lowest overall utilisation among dual-role representatives, with only 56.3% of opposition allocations and 72.1% of coordinator funds utilised (see Figure 4).

Districts with larger allocations tend to exhibit higher utilisation rates, though this relationship is not clear cut. For example, Kuala Langat, with a revised allocation of approximately RM 4.5 million, records higher overall utilisation than Kuala Selangor (a fully-opposition held constituency) which received a smaller revised allocation of around RM1.8 million. While this could reflect differences in project scale or administrative capacity, the pattern appears to be driven largely by political-administrative factors. Higher allocations are disproportionately associated with government-held constituencies and opposition constituencies with coordinator roles, both of which already demonstrate

higher utilisation rates. This suggests that political and institutional positioning plays a stronger role in shaping utilisation outcomes than allocation size alone.

Even with a limited amount of publicly available information, district-level disclosures demonstrate the value in revealing disparities in fund utilisation. The 2024 reports from all three districts consistently specify spending caps in accordance with official guidelines, outlining allowed spending categories and caps (Appendix 1) for each to ensure that funds are allocated and spent within clearly defined boundaries.

Spending category-level analysis suggests that out of the five categories, Category E (office renovation) is the most fully utilised. Category E, which provides government ADUNs and coordinators with up to RM 20,000 for office renovation once every five years, is the most frequently exhausted category. By December 2024, five ADUNs had fully or nearly fully utilised their Category E allocations (Table 4).

Some anomalies are evident in the reported data. For example, Morib under the coordinator tranche shows a Category E allocation of RM 40,509 with 100% utilisation, while the opposition tranche for the same constituency reports RM 19,900 with 99.5% utilisation. Similarly, Tanjung Sepat appears to have an additional RM 9,000 in Category E, with no explanation in the report. These discrepancies may reflect reporting errors or unrecorded adjustments. However, the pattern of underspending suggests a potential misalignment between the size of the allocation and the scale or cost of renovation projects undertaken.

Table 4 : Utilisation of Category E Allocations By Five ADUNs

District	DUN	Cumulative Spending (RM)	Utilisation Rate
Hulu Selangor	Hulu Bernam (Coordinator)	20,000	100%
	Kuala Kubu Bharu	20,000	99.3%
Kuala Langat	Sijangkang (Coordinator)	20,000	100%
	Morib (Coordinator)	40,509	100%
	Morib (Opposition)	19,900	99.5%
	Tanjung Sepat	29,968.70	100%

Source: Laporan Peruntukan/ Prestasi 2024 reports

Gaps in the reporting of CDF spending fall short of enabling an assessment of how effectively funds are used. The absence of explicit utilisation targets in the state complicates the assessment of fund utilisation performance. High utilisation rates may indicate funds are exhausted during that financial year, however they do not necessarily point to greater developmental impact or community benefit.

The circular requires the number of projects undertaken to be specified, but compliance with this reporting requirement is inconsistent across districts. Only Kuala Langat reported the number of projects undertaken throughout 2024. Hulu Selangor provides it only for January. Meanwhile, Kuala Selangor did not report this information at all. Inconsistent adherence to even this basic reporting requirement makes it difficult to assess programme scope, scale, and implementation outcomes across districts. However, stating the number of projects alone is limited in measuring the performance of executed programmes. Alternative indicators such as the number of constituents benefitted, or other measurable impacts on the community, would provide a more meaningful assessment of allocated funds.

Kuala Langat's 2024 report records a total of 1,486 projects against the five official spending categories outlined in the 2019 circular. Spending was heavily concentrated in cash contributions (Category C) which accounted for 1,060 projects, consuming 98.9% of the allocation (RM 2,523,532.54 out of RM 2,551,648.08 spent). This high utilisation rate might reflect both the relative ease of cash distribution and its ability to meet constituent's immediate needs. This is followed by Category A (Service Center Operations), with 395 projects and 82.8% of the allocation (RM 357,763.56 out of RM 432,000.00) spent. This allocation covers recurring office management expenses such as rent, utilities, equipment and supplies.

In contrast, there are three categories in Kuala Langat that show markedly lower activity. Small-scale projects (Category B) recorded only 25 projects, with a utilisation rate of approximately 56.3%. The lower utilisation may reflect the greater complexity of these projects, which may require approvals or coordination with other agencies. Kategori E (Office Renovation) saw minimal activity – 6 projects, with indicating near-full utilisation at 99.9%: however, this allocation is intended for use once every five years. Meanwhile, Category D (*Skim Peduli Sihat*, a state health scheme), which was allocated RM50,000, reported zero projects and zero expenditure. The complete non-utilisation of healthcare relief funds may point to other issues such as gaps in access, lack of programme awareness, or administrative bottlenecks. However, without additional qualitative data such as interviews with district officers or ADUN staff, it is not possible to determine the precise reasoning behind these patterns.

Relating this better to the number of projects undertaken in Kuala Langat to the earlier speculation of higher allocation size and utilisation, the project spending analysis suggests that higher utilisation is driven primarily by cash assistance (Category C) spending and service centre operations (Category A), rather than larger or complex projects. These categories (Category A and C) are comparatively easy to disburse and meet the immediate needs of the constituents, which may help explain the high utilisation rates of the district.

While the transparency in these districts is better than nothing, allowing for some accountability around utilisation, there is not enough information for a fulsome interpretation of CDF expenditure patterns. Reporting the number of projects is not the same as quantifying the impact of projects. Compounded with inconsistent reporting across districts, these gaps call for more standardised and detailed disclosure to support accountability and effective oversight.

5. Implications

The preceding sections indicate that limited public transparency is a consistent shortcoming of reporting and disclosure practices for CDFs. Detailed disclosures across federal, state, and district levels remain largely internal to government. Voluntary disclosures by MPs and ADUNs provide insights into fund allocations and utilisation but are rare. Equally rare instances where district offices maintain public reporting also offer snapshots of spending patterns, highlight disparities, and reveal how opposition tranches may be disadvantaged.

The intent of this paper is to acknowledge stakeholders who have taken steps towards a better system, while highlighting the need for higher standards of disclosure and encouraging others to pursue a similar pathway. Reports must be disclosed more consistently, contain more detailed and standardised information, and place greater emphasis on community impact. While current disclosures reveal allocations and spending patterns, the reports often lack descriptive information or numbers on project outcomes or community impact. Anecdotal evidence lends to the perception that CDFs are frequently deployed for political not community gain, with allocations favouring projects that help government members hold onto their seats rather than meet the needs of constituents. Without standardised, official records, it is difficult to corroborate voluntary disclosures or verify their accuracy; every available dataset represents, to some extent, a curated narrative rather than a complete picture of fund utilisation and impact.

Poor compliance with reporting requirements highlights the inadequacy of enforcement mechanisms. Incentives for systematic reporting by district and elected representatives are too weak. Without clear obligations and incentives or penalties tied to compliance, reporting practices will continue to underwhelm.

The need for transparency in public fund utilisation is evident in how some ADUNs and MPs voluntarily fill reporting gaps. These instances of transparency are noteworthy, demonstrating that even partial reporting can support accountability and enable the public to monitor the use of public funds. However, such efforts should not replace a mandatory, system-wide approach with standardised reporting formats, comprehensive accessibility, and clear guidelines. Otherwise accountability will remain patchy and information withheld — whether out of caution or insurmountable administrative hurdles. Voluntary disclosure is no substitute for a formal CDF system that holds all elected representatives accountable, and that provides equitable treatment in the distribution of public funds across constituencies and political lines.

6. Recommendations and Conclusion

This paper is based on publicly available information and therefore captures existing disclosure practices rather than a complete picture of CDF allocations and expenditures. The absence of publicly accessible data does not necessarily imply that reporting is not occurring within government systems. Moreover, variations in website maintenance, document retention, and adherence to circulars across districts may affect the completeness of records. Despite these limitations, the analysis provides a preliminary assessment of transparency as experienced by the public. Building on these insights, the following recommendations draw on the best practices observed in Selangor and suggest ways to strengthen reporting, accessibility, and accountability.

1. **All circulars and guidelines related to the allocation and distribution of public funds should be made publicly available.** In Selangor, while relevant circulars are technically available on the State Treasury's website, they are housed within a general "Downloads" section that requires prior knowledge and targeted searching to locate. These documents should be systematically classified, clearly labelled, and consolidated under a dedicated ADUN allocation in the State Legislative Assembly (DUN) website. Alternatively, PDTs should host a centralised repository of applicable circulars and reporting guidelines on their official websites, alongside expenditure reports. This would ensure that the public, CSOs, and oversight institutions can readily review, monitor, and evaluate how funds are governed and spent, thereby promoting transparency, accountability, and trust in public administration.
2. **Ensure information is easy to locate and navigate.** A useful example is Kenya's NG-CDF website, which maintains a centralised portal with dedicated pages for each constituency, providing comprehensive information on allocations, expenditures, and funded projects. Standardised naming conventions and consistent report structures would further reduce the need for prior institutional knowledge to locate and interpret expenditure reports. Existing platforms, such as the Selangor DUN website, could be enhanced further to host and organise this information.
3. **Enhance data usability.** Even in Selangor's best three districts, reports are published exclusively in non-machine-readable PDF formats. This significantly limits their usability for analysis and comparison. Publishing it in open, machine-readable formats such as CSV enables better interpretation and follows the practice that is currently adopted by Malaysia's Department of Statistics (DOSM).
4. **Public disclosure of CDF-related information should be mandatory.** In Selangor, public disclosure of CDF expenditures is no longer formally mandated following the removal of disclosure requirements from post-2010 circulars. This gap should be addressed by reinstating and formalising public disclosure obligations through updated state treasury circulars or, where feasible, state-level legislation. The BERSIH-IDEAS position paper (Sri Murniati et al., 2021) calls for both immediate and longer-term reforms to strengthen CDF transparency and accountability. In the short term, the

disclosure of the allocation formula and amounts in relevant government documents and the disclosure of how the funds are utilised by the relevant agencies. In the long term, a formal legislation on CDFs, including a statutory requirement to publish key information on funding sources, allocation rationale and distributions to lawmakers. By mandating disclosure through legislation, it would support a more transparent, consistent and accessible CDF reporting system.

5. A statewide consolidation of information on CDF allocations and expenditure.

Selangor should consider introducing a dedicated budget line for CDF allocations in the state budget to improve visibility over the scale of the yearly funding. Rather than relying solely on voluntary disclosure of district-level publication, an annual report that consolidates or includes state-level CDF allocation, expenditure, utilisation rates, constituency and district-level breakdowns of spending with execution status of projects, timelines and category spending should be published. A state-level report would allow for systematic comparison and comprehensive insights into the spending patterns of CDF allocations.

6. CDF reporting should shift from administrative record-keeping toward impact-oriented reporting.

All districts should follow a consistent template, including clearly defined fields for fund-related information (allocations, expenditures, revised allocations, balances, and utilisation rates) as well as project-level details (number of projects, total spending, and implementation stage, e.g., in progress or completed). Reports should attempt to capture outcomes, such as the number of beneficiaries reached, improvements in service delivery, or other measurable community benefits. Where feasible, a brief evaluation or assessment should be provided to inform the public whether the project has achieved its intended objectives.

7. Disclosure requirements should be tied to clear incentives and enforcement mechanisms may be considered.

For instance, the disbursement of subsequent tranches of CDF allocations could be made conditional upon the timely submission and public release of expenditure reports, an approach that has been adopted in several CDF systems internationally.

These modest steps toward meaningful disclosure — beginning with a state that has been ahead of the curve — can help shift the perception that CDFs exist solely for political gain. Even so, gaps remain in the standardisation, compliance, and enforcement of reporting practice. Strengthening these areas would support credible public oversight. Additional improvements in disclosing project-based outcomes would provide the evidence necessary to assess whether CDFs are delivering their intended benefits to communities. As Selangor works out these challenges, it offers a model for other states to follow and provides lessons for federal-level reforms. Under the current model, the flow and use of public funds remain largely opaque to the intended beneficiaries. However, with the appropriate transparency measures in place, this obstacle is no longer insurmountable.

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Appendix 1: Selangor CDF Allocation Categories and Spending Caps (Pindaan Keenam, Ogos 2024)

Allocation Categories	Recipients ADUN (Government/ Opposition/ Coordinator)	Purpose ⁴	Spending Caps
A. Service center Operations (Pengurusan Pejabat)	<ul style="list-style-type: none"> Government Opposition Coordinator 	Office management expenses such as rent, utilities, equipment, and supplies. If not fully used for these purposes, the remaining funds may be redirected to other approved expenditures listed in the official circular	RM72,000.00 per year
B. Infrastructure Projects – Building and maintaining small-scale local infrastructure (Projek Kecil)	<ul style="list-style-type: none"> Government Opposition Coordinator 	Must be procured through the PDTs using certified Grade 1 contractors (small-scale contractors). These projects include basic maintenance and public works like repainting, drainage, road repairs, and toilet upgrades.	Minimum 30% from the yearly allocation, ≤RM50,000 per project
C. Cash contributions (Sumbangan Kemasyarakatan Secara Tunai)	<ul style="list-style-type: none"> Government Opposition Speaker Coordinator 	Community contributions in the form of donations and consolation to the poor, senior citizens, orphans, single mothers, people with disabilities, bodies or individuals such as associations and non-governmental organizations that are registered and not for profit, disaster victims, accident victims, people with chronic diseases and assistance to mosque/surau committees and registered houses of worship.	Maximum 70% from the yearly allocation

⁴ SURAT PEKELILING PERBENDAHARAAN BILANGAN 3 TAHUN 2024 PINDAAN KEENAM JADUAL A - PEKELILING PERBENDAHARAAN NEGERI SELANGOR BILANGAN 1 TAHUN 2019: GARIS PANDUAN PENGGUNAAN PERUNTUKAN AHLI MAJLIS MESYUARAT KERAJAAN NEGERI DAN AHLI DEWAN NEGERI SELANGOR

Allocation Categories	Recipients ADUN (Government/ Opposition/ Coordinator)	Purpose ⁴	Spending Caps
D. Skim Peduli Sihat	<ul style="list-style-type: none"> • Government • Opposition⁵ • Coordinator 	A state government initiative aimed at easing the high cost of living burden among the B40 group, particularly in accessing basic healthcare services.	RM10,000.00 per year for the registration of the Skim Peduli Sihat that has been approved and registered (MMKN Meeting No. 5/2017)
E. Office Renovation (Pengubahsuaian Pejabat)	<ul style="list-style-type: none"> • Government • Coordinator 	To carry out office renovation once every five years, with expenses	≤RM20,000 per renovation, once every five years.

Appendix 2 : Full Compilation of Constituency Development Fund Reporting by Selangor Districts

District	Year	Available Year			Notes
		MPKK	ADUN	MP	
Hulu Selangor	2013	x	/	x	missing Nov, Dec
	2014	x	/	x	complete set
	2015	x	/	x	complete set
	2016	x	/	x	complete set
	2017	x	/	x	complete set
	2018	x	/	x	complete set
	2019	x	/	x	only up until Sept
	2020	x	/	x	only up until Sept
	2021	x	/	/	complete set
	2022	x	/	x	only up until Sept
	2023	x	/	x	complete set
	2024	x	/	x	complete set
Kuala Langat	2024	x	/	x	complete set
	2023	x	/	x	complete set
	2022	x	/	x	complete set
	2021	x	/	x	complete set
	2020	x	/	x	complete set
	2019	x	/	x	complete set
	2018	x	/	/	MP allocation missing from June onwards
Petaling	2016	x	/	/	Also included Senator expenditure, only certain months available
	2017	x	/	/	Also included Senator expenditure
	2018	/	/	/	Also included Senator expenditure, incomplete data, MPKK only in Oct 2018

District	Year	Available Year			Notes
		MPKK	ADUN	MP	
Kuala Selangor	2018	/	/	x	Incomplete only certain months
	2019	/	/	x	Incomplete
	2022	/	/	/	Incomplete only certain months
	2024	/	/	/	Until Sept 2024
Klang	2014	x	/	/	complete set
	2015	x	/	/	complete set
	2016	x	/	/	complete set
	2017	x	/	/	Only until May
Gombak	Site is under construction since 2016				
Hulu Langat	2012	x	/	/	up until July
	2011	x	/	x	Broken link for all reports
	2010	x	/	x	Unable to access any
Sepang	Unable to find				
Sabak Bernam	Unable to find				

Source: Author's compilation
 Note: "X" indicates no disclosure

Appendix 3: Screenshot of Hulu Langat District and Land Office (PDT) website on Wayback Machine

Year 2010:

<https://web.archive.org/web/20191018043548/https://www.selangor.gov.my/hululangat.php/pages/view/109>

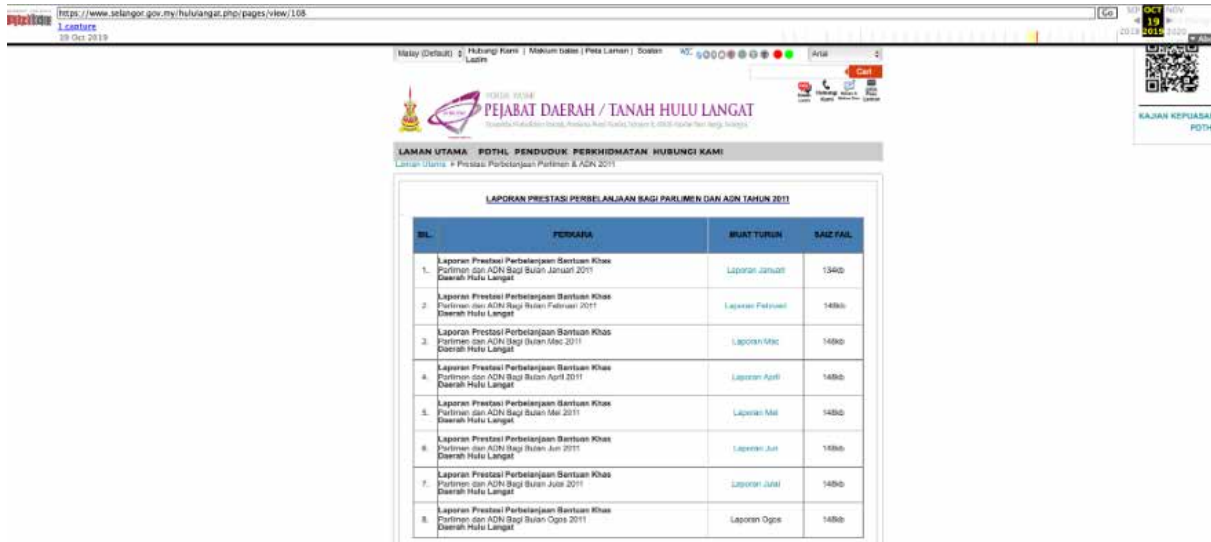
AMBI LAPORAN PRESTASI PERBELAJAN BAGI PARLIMEN DAN ADN TAHUN 2010

NO.	PERKARA	MUAT TURUN	SIZ FAJL
1	Laporan Prestasi Perbelanjaan Bantuan Khas Parlimen dan ADN Bagi Bulan Januari 2010 Daerah Hulu Langat	Laporan Januari	132.180
2	Laporan Prestasi Perbelanjaan Bantuan Khas Parlimen dan ADN Bagi Bulan Februari 2010 Daerah Hulu Langat	Laporan Februari	135.460
3	Laporan Prestasi Perbelanjaan Bantuan Khas Parlimen dan ADN Bagi Bulan Mac 2010 Daerah Hulu Langat	Laporan Mac	135.060
4	Laporan Prestasi Perbelanjaan Bantuan Khas Parlimen dan ADN Bagi Bulan April 2010 Daerah Hulu Langat	Laporan April	136.460
5	Laporan Prestasi Perbelanjaan Bantuan Khas Parlimen dan ADN Bagi Bulan Mei 2010 Daerah Hulu Langat	Laporan Mei	136.560
6	Laporan Prestasi Perbelanjaan Bantuan Khas Parlimen dan ADN Bagi Bulan Jun 2010 Daerah Hulu Langat	Laporan Jun	135.060
7	Laporan Prestasi Perbelanjaan Bantuan Khas Parlimen dan ADN Bagi Bulan Julai 2010 Daerah Hulu Langat	Laporan Julai	136.560
8	Laporan Prestasi Perbelanjaan Bantuan Khas Parlimen dan ADN Bagi Bulan Ogos 2010 Daerah Hulu Langat	Laporan Ogos	136.460
9	Laporan Prestasi Perbelanjaan Bantuan Khas Parlimen dan ADN Bagi Bulan September 2010 Daerah Hulu Langat	Laporan September	135.260
10	Laporan Prestasi Perbelanjaan Bantuan Khas Parlimen dan ADN Bagi Bulan Oktober 2010 Daerah Hulu Langat	Laporan Oktober	135.060
11	Laporan Prestasi Perbelanjaan Bantuan Khas Parlimen dan ADN Bagi Bulan November 2010 Daerah Hulu Langat	Laporan November	137.260
12	Laporan Prestasi Perbelanjaan Bantuan Khas Parlimen dan ADN Bagi Bulan Disember 2010 Daerah Hulu Langat	Laporan Disember	135.860

⁵ According to 2024 reports, in Kuala Langat, opposition ADUNs were recorded as receiving allocations both in their capacity as coordinators and as opposition representatives. However, in Hulu Selangor, only coordinators received such allocations. In Kuala Selangor, where all representatives belong to the opposition, no distribution under this category was recorded.

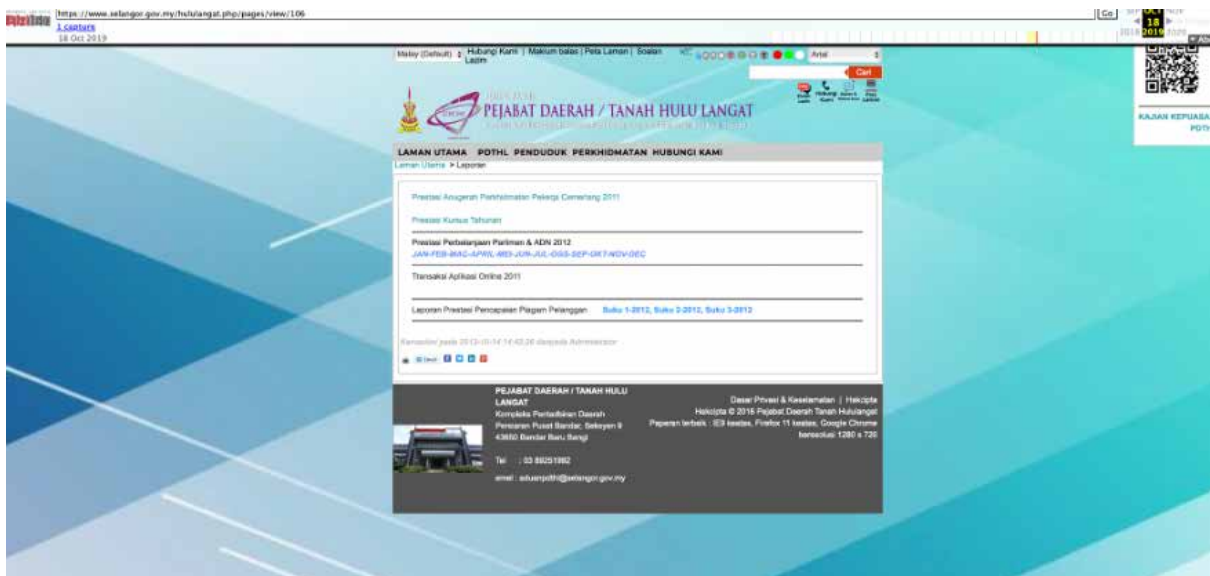
Year 2011:

<https://web.archive.org/web/20191019134335/https://www.selangor.gov.my/hululangat.php/pages/view/108>



Year 2012:

<https://web.archive.org/web/20191018022030/https://www.selangor.gov.my/hululangat.php/pages/view/106>



Appendix 4: ADUN and MPs Voluntary Disclosure

ADUN	State Assembly Area	Political Affiliation	Reported Years
Jason Ng Thien Yeong	Astaka, Perak	PH-DAP	2023
Marina Ibrahim	Skudai, Johor	PH-DAP	2023
Lee Kee Hiong	Kuala Kubu Bahru, Selangor	PH-DAP	2023 (Deceased)
Ng Sze Han	Kinrara, Selangor	PH-DAP	2023
Nazri Abdul Rahman	Simpang Jeram, Johor	PH-AMANAH	2023, 2024
Azam Abd Samat	Sungai Limau, Kedah	PN-PAS	2023
Nushi Mahfodz	Semenyih, Selangor	PN-PAS	2023, 2024
Amira Aisyah	Puteri Wangsa, Johor	MUDA	2023
MP	Constituency	Political Affiliation	Reported years
Hannah Yeoh	Segambut, Selangor	PH-DAP	2023, 2024
Yeo Bee Yin	Puchong, Selangor	PH-DAP	2023, 2024
Syahredzan Johan	Bangi, Selangor	PH-DAP	2023, 2024
Kelvin Yii	Kuching, Sarawak	PH-DAP	2023
Lim Guan Eng	Bagan, Pulau Pinang	PH-DAP	2023
Wong Kah Woh	Taiping, Perak	PH-DAP	2023
Howard Lee	Ipoh Timor, Perak	PH-DAP	2023
Teo Nie Ching	Kulai, Johor	PH-DAP	2023
Wong Chen	Subang, Selangor	PH-PKR	2023, 2024
Ramanan Ramakrishnan	Sungai Buloh, Selangor	PH-PKR	2023
Nik Nazmi	Setiawangsa, Kuala Lumpur	PH-PKR	2023, 2024
Wan Ahmad Fayhsal	Machang, Kelantan	PN-BERSATU	2023

Source: The data was compiled by the authors through targeted online searches and manual reviews of social media accounts affiliated with ADUNs, MPs, and relevant political parties



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