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MALAYSIA OPEN BUDGET INDEX
MyOBI 2026

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Table of Contents

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Executive Summary

Government budgets are among the most important policy instruments in the exercise of government power. They determine how public resources are allocated, translate policy priorities into action, and shape the delivery of public services. An open and transparent budget process enables legislators, civil society organisations, researchers, and citizens to scrutinise government decisions. It can also strengthen accountability in the management of public finances and enable these stakeholders to participate more meaningfully in public policy. Budget transparency and inclusiveness also support better fiscal governance, strengthens public confidence in government institutions, and encourages the more effective and responsible use of public resources.

Now in its third iteration, the Malaysia Open Budget Index (MyOBI) provides the most comprehensive assessment of state budget transparency in Malaysia. It evaluates the public availability and timeliness of key budget documents, the effectiveness of legislative oversight throughout the budget process, and the opportunities available for the public to participate in budget decision-making. These indicators provide a practical benchmark for assessing and comparing the governance of state budget systems.

The MyOBI 2026 findings present a mixed picture of budget transparency across Malaysia's states. Overall public availability of budget information remains well below the levels necessary to support accountable fiscal governance, with only a handful of states providing commendable levels of disclosure. It remains the case that no state publishes a complete set of essential budget documents. The gap between states has widened since 2024, though the upside is that nine states registered real-world improvements to public availability through more timely release of key documents. Enhancements to the MyOBI methodology, however, have increased the benchmark and resulted in nine states recording lower 2026 scores. Under the more comprehensive criteria, five states now fall within the "Insufficient Disclosure" category, up from four in MyOBI 2024, while only four states achieved "Substantial Disclosure". Johor and Pahang recorded the largest improvements since the previous assessment, largely through better publication practices, but both remain some distance from the strongest-performing states. Terengganu and Selangor continue to lead the rankings and make incremental improvements to publicly available information, demonstrating that good governance and reform are achievable in very different economic and political contexts.

A clear divide between states has emerged for legislative oversight with large changes since 2024. Five states took a big step forward and now demonstrate comparatively strong oversight arrangements, with Perak rising from the lowest-ranked state in MyOBI 2024 to be among this elite group (with Selangor, Terengganu, Johor, and Pulau Pinang) in MyOBI 2026. Improvements reflect earlier budget tabling and greater availability of Dewan Undangan Negeri (DUN) information, which includes hansards, select committee information and Members of the Legislative Assembly (ADUN) questions and answers, allowing greater public scrutiny of legislative proceedings. Negeri Sembilan and Kedah improved their oversight under the old methodology and are now middle of the pack.

The remaining states have taken a big step backwards or maintained their poor oversight practices, highlighting growing disparities in legislative oversight practices across Malaysia.

Public participation remains the weakest component of state budget governance. Only a small number of states provide formal opportunities for the public to contribute during both budget formulation and implementation, while many provide no meaningful participation mechanisms at all. Although every state disseminates budget information through channels such as live-streamed budget speeches and social media, these should complement rather than replace structured opportunities for citizens and civil society to provide feedback. Strengthening public participation remains one of the most significant outstanding challenges for improving state budget accountability in Malaysia.

1 Introduction

The Malaysia Open Budget Index (MyOBI) initiative began in 2019, with its first assessment published in 2022, to provide a systematic assessment of budget transparency, legislative oversight and public participation in the state-level budget process. Over three editions, MyOBI has become a recognised benchmark for evaluating the openness of state budget processes and tracking progress in public financial governance across Malaysia.

Transparent budgeting is fundamental to accountable government. Public access to budget information enables citizens, civil society organisations, researchers, and elected representatives to better understand government priorities, monitor the implementation of public policies, and participate more meaningfully in policy discussions. Greater transparency is also associated with stronger public trust, improved fiscal management, and more effective allocation of public resources.

However, budget transparency serves a broader purpose than accountability alone. It also provides a foundation for more informed and honest public conversations about fiscal realities, policy choices, and the trade-offs inherent in public finance. Budget documents do not merely reveal how governments spend public funds; they also reveal the constraints under which governments operate.

This is particularly important in Malaysia's highly centralised fiscal system, where state governments have limited fiscal autonomy and little ability to raise revenue themselves. Well governed state governments are better positioned to meet local needs than the federal government, and have more democratic legitimacy than unelected local councils, which nonetheless have significant power over everyday matters such as zoning, garbage collection, and landscaping. While fiscal-governance deficits are not the main impediment to giving states greater responsibilities beyond maintaining roads, providing social welfare and running state libraries, good practice strengthens the case for further devolution — especially compared to the longstanding mediocrity of federal government fiscal transparency, oversight, and participation (International Budget Partnership, 2026a).

States are getting increasingly restless, wanting more money, more responsibility, and greater balance in federal-state relations. Johor is requesting the return of at least 25% of tax revenue generated within the state, Pulau Pinang has also called for a larger share of federal tax collections, and negotiations with Sabah and Sarawak continue over greater fiscal rights and control of government agencies under the Malaysia Agreement 1963 (MA63).

Greater transparency helps citizens better understand the relationship between policy ambitions and available resources, while providing policymakers at both the federal and state levels with evidence of the challenges faced in delivering public services and development priorities. In doing so, budget transparency can contribute to more constructive discussions about fiscal federalism, state capacity, and the allocation of responsibilities across different levels of government.

The findings from successive editions of MyOBI demonstrate that meaningful improvements in budget transparency are achievable where state governments commit to reform. Several states have improved the availability and timeliness of budget information and strengthened legislative oversight, with the evidence, engagement, and advocacy provided by MyOBI and IDEAS contributing to these gains.

At the same time, there remain opportunities for all states to improve further and some states remain well below acceptable standards. Several states have experienced substantial reductions in public availability, oversight or both in the two years since the previous edition. This highlights the continued need to institutionalise transparency, strengthen oversight, and expand opportunities for meaningful public participation so that progress is sustained regardless of changes in political or administrative circumstances.

The MyOBI questionnaire is adapted from the International Budget Partnership's Open Budget Survey (OBS) framework (International Budget Partnership, 2026b) and has been refined to reflect the Malaysian context. By providing a consistent and evidence-based assessment of budget openness across states, MyOBI enables stakeholders to track progress over time, identify persistent gaps, and highlight good practices that can be replicated elsewhere. Following the publication of each assessment, IDEAS engages state governments and other stakeholders to discuss the findings, share good practices, and advocate practical reforms that strengthen budget transparency, legislative oversight, and public participation.

The next two sections provide an overview of the index and the methodology supporting its execution. The following section presents and discusses the key findings by governance area and specific reporting standards. The report then concludes with some recommendations to bring more states up to best practice governance standards.

2 Overview of the Index

MyOBI is a comparative assessment of state budget transparency, modelled after international benchmarks established by the International Budget Partnership's OBS. This questionnaire assesses the public availability of state government budget information and the role of oversight institutions such as the State Legislative Assembly (Dewan Undangan Negeri, DUN) and state auditors.

The 2026 index was based on 48 questions, which are split in the following manner across the three thematic areas:

Table 1: Components of the MyOBI Assessment

Public Availability (PA)	Oversight (OV)	Public Participation (PP)
24 questions track the public availability and accessibility of budget documents, including: • The Executive Budget Proposal; • Enacted Budget; • Year End Report; and • Audit Report. Includes availability of estimates of revenue and expenditure, the Supply Bill, the Budget Speech, and a 'Citizens' Budget'. Measures the granularity of information, the timeliness and duration of its availability, and the credibility of budget information.	**14 questions** track the role of the state legislative assembly in its oversight of the budget process. Includes assessing the timing of budget documents for legislative review, the amount of time allocated to reviewing, transparent information on review committee membership, and the availability of hansards and standing orders.	**10 questions** track the ability of the public to make meaningful and informed contributions to the budget process. Includes online and in-person opportunities for citizens to feed into budget formulation, implementation, tracking avenues for budget dissemination, and monitoring participation by other organisations including civil society.

All but two questions have between two and four specific options for assessors to choose from, with the remaining two requiring short answers. The options convert to allocated marks on a scale from 0 - 100 to provide the basis for the index scores.

As in previous editions, the assessment also includes a mix of scored and unscored questions, with the Public Participation component fully unscored. MyOBI is a living and continuously evolving fiscal governance benchmark, with unscored questions representing preliminary data collection exercises with future benchmarking improvements in mind. It responds to ongoing developments in the international OBS and comments raised in engagements with state governments between assessments. A notable example concerns states that undertake but do not publicly report public participation initiatives.

There are five unscored questions for public availability, which cover expenditure items for state-owned funds, the share of operating expenditure allocated to the Chief Executive and State Treasury, state revenue dependency on federal transfers, the share of land sources in estimated revenue, and the type of audit documents presented. There is also one unscored question for oversight, concerning the number of days the State Legislative Assembly deliberates on the budget.

Public Availability

The questions assess the availability of key budget documents to the general public. This tracks whether the budget process is transparent and that the public is informed on the spending priorities and sources of revenue of the state government. In addition to the availability of these documents, questions also assess the timeliness of document publication. This is to ensure that there is enough time for informed, critical debate.

The publication and reporting of the following documents are evaluated under the MyOBI framework:

Executive Budget Proposal (EBP)

This is a comprehensive budget document that lays out the state government's spending plans for the budget year. It is the official proposal that is submitted to the state legislative assembly for approval. It includes:

i. The budget speech made by the state chief executive (Menteri Besar/Chief Minister/Premier);

ii. The Supply Bill that is debated and passed by the state legislative assembly; and

iii. Estimates of Revenue and Expenditure. The third document is often referred to as the "Buku Belanjawan", which includes detailed estimates of revenue collection and projected expenditure.

Budget documents are only considered publicly available if they can be freely accessed by the public on the official website of the state government, state legislature, or Chief Executive. This means that there should be no restriction on access to these documents and they must be accessible throughout the assessment period to be considered publicly available. Budget documents that are only made accessible to key stakeholders like Members of the Legislative Assembly, made available to the public only upon request, or are rendered inaccessible through means like password protection are not considered publicly available. Likewise, if the document is published late, it is also not considered publicly available.

Documents that have been uploaded after the assessment period can be accepted on a case-by-case basis but will not be credited towards scores for timeliness. This is because, in addition to the availability of key budget documents, the MyOBI also assesses timeliness as part of the Oversight score. This includes when the EBP is tabled and passed by the State Legislative Assembly, when key budget documents are published, and when they are uploaded to the official state government website.

Enacted Budget (EB)

Once the EBP has been debated, amended, and passed by the state legislative assembly, it is referred to as the Enacted Budget (EB). In essence, it is the supply bill that has been passed by the state legislative assembly once the proposed budget (EBP) has been tabled by the state executive.

The availability of this document is determined by the publication of the supply ordinance or supply enactment on the state government website.

Year End Report (YER)

The Year End Report (YER) refers to a document that details actual budget execution, in terms of revenue collected and expenditure, as well as the current financial health of government accounts at the end of the last fiscal year.

Audit Report (AR)

The Audit Report (AR) is a document produced by the Supreme Audit Institution (SAI), in Malaysia's case, the National Audit Department, and is referred to as the National Auditor General's Report ("Laporan Ketua Audit Negara", "LKAN"). This evaluates the accuracy of state government financial statements, compliance with existing laws and regulations, as well as the financial health of government agencies and entities.

Public availability also means the documents must be available within a meaningful time frame to enable public participation and oversight. For example, states would receive a zero score on the availability of the EBP if it is published after the budget is approved, because it is information intended for deliberation on the budget. For the report's timeliness evaluation, the publication and reporting of the following documents are assessed (Table 2):

- 2026 Executive Budget Proposal (EBP) and Enacted Budget (EB)
- 2024 Year End Report (YER)
- 2023 Audit Report (AR)

Table 2: Standard for Timeliness

Budget Documents	Timely publication according to OBS Standards	What these standards mean in Malaysia's Budget Year
Executive Budget Proposal (EBP)	• Before it is approved by the legislative body • Two months before the start of the fiscal year	• Before it is approved by the DUN • Before 16 November **The 2026 EBP should be published between 1 November and 31 December 2025**
Enacted Budget (EB)	• Before the Budget Year starts • Within two weeks of being passed by the State Legislative Assembly	• Before 1 January annually **The 2026 EB should be published before 1 January 2026**
Year End Report (YER)	• Within six months after the end of the fiscal year	• Between January and June annually **The 2024 YER should be published between January and June 2025**
Audit Report (AR)	• Within nine months after the end of the fiscal year	• Between January and September annually **The 2023 AR should be published between January and September 2024**

Oversight

The questions assess whether state budgets are tabled in the State Legislative Assembly early enough to allow sufficient time for meaningful debate before the end of the fiscal year. The questionnaire further tracks the amount of time allocated to reviewing and debating the proposed budget, together with the transparency surrounding proceedings, committee membership, and procedures. It also checks whether a review of past audit reports has been conducted and reported by either the Public Accounts Committee (PAC) or an equivalent Select Committee.

For MyOBI 2026, there must be a publicly available report that shows the state's PAC has examined the 2023 Audit Report by June 2025.

Public Participation

Questions measure the ability of the general public and civil society to be informed of the budget process and to contribute to the state budget in a meaningful way. This includes accessible online and in-person mechanisms that allow for the public to provide input during the formulation and implementation of the annual budget, tracking of avenues via which the budget is disseminated, monitoring of participation by citizen-friendly organisations, and means to ensure that the public can demand for accountability should resources allocated to the budget get misappropriated or mismanaged.

Changes to Index for 2026

The 2026 edition introduces the most substantial revision to the MyOBI framework since its inception, with 17 questions added to further strengthen the comprehensiveness of the assessment. New areas of evaluation were introduced, including the disclosure of state revenue sources and the availability of key State Legislative Assembly (DUN) information, such as select committees and questions submitted by elected representatives. As will be evident in the discussion of key findings, the new questions raise fiscal governance standards beyond those benchmarked in 2024.

Of the 17 new questions, 9 are in the PA section and 8 are in the OV section. In addition to these new questions, four questions that were previously unscored are now included in the assessment: one under Public Availability (PA) and three under Oversight (OV).

The additional EBP questions assess the level of detail provided for specific budget items within the Estimates of Revenue and Expenditure. The new questions added to the EB, YER, and AR sections focus on the comprehensiveness of budget reporting. These include the availability of EB archives, if the YER reports on the implementation of outcomes and activities, and if it provides information on the difference between approved allocations and actual expenditure. New OV questions examine the availability of information relating to DUN standing committees, as well as the written and oral questions submitted by elected representatives during DUN sittings.

The PP section was also expanded to better capture the range of public engagement mechanisms employed by state governments. The new questions distinguish between online participation channels, such as web portals and digital feedback forms, and in-person mechanisms, which include select committee engagements, stakeholder meetings, and town hall sessions.

The new Public Availability and Oversight questions are listed in Table 3, with previously unscored questions now considered for scoring in **bold**.

Table 3: New Questions in the 2026 MyOBI questionnaire

Section	Questions	Scored
EBP	EBP-8: Allocations to Menteri Besar/Chief Minister Incorporated or a State Sovereign Fund	X
	EBP-9: Operating Expenditure allocated to the offices of the Chief Executive and Treasury	X
	EBP-10: Unspecified Development Expenditure allocated to the office of the Chief Executive and Treasury	✓
	EBP-11: State revenue derived from federal grants and transfers	X
	EBP-12: State revenue derived from land	X
EB	**EB-2: Timeliness of current EB documents**	✓
	EB-3: Availability of EB document archives	✓
YER	YER-4: Reporting of outcomes and activities in Financial Report	✓
AR	AR-3: Difference between allocated and actual expenditure in Audit Report	✓
OV	OV-6: Information on other Select Committees aside from the PAC	✓
	OV-7: Number of DUN sittings	✓
	OV-8: Availability of current Hansards	✓
	OV-9: Availability of archived Hansards	✓
	OV-10: Availability of written and oral questions (and answers)	✓
	OV-11: Availability of standing orders	✓
	OV-12: Mandate for Select Committees in standing orders	✓
	OV-13: Specific expenditure item for Select Committees in state budget documents	✓

3 Methodology

IDEAS worked with 16 volunteer researchers across Malaysia to conduct the assessment. While many researchers were affiliated with local organisations, others participated as independent citizens with an interest in budget transparency and fiscal accountability.

Prior to the assessment, IDEAS conducted a series of training sessions to familiarise researchers with the state budget process, relevant budget terminology and the assessment methodology. These sessions were designed to ensure a consistent understanding of the assessment framework and to equip the researchers with the knowledge needed to identify and evaluate publicly available budget information.

Throughout the assessment period, IDEAS held regular check-in meetings to provide methodological guidance, clarify survey questions, and address challenges encountered during data collection. Researchers were also able to contact the IDEAS team directly for additional support and clarification when required.

The findings of the completed assessments were submitted by IDEAS: (i) for peer review by experts familiar with Malaysia's budgeting system, and (ii) to state governments and relevant bodies to review and provide feedback on their respective assessments. For this edition, the Sarawak state government and TSIS, Terengganu's state think tank, participated in the review process.

While further state government verification would be beneficial, the findings reflect a robust and independent assessment process. MyOBI assessments are based on a transparent and standardised methodology supported by researcher training, peer review, and internal quality assurance processes. Validation would nevertheless enhance opportunities for constructive dialogue and collaboration aimed at improving budget transparency, accountability, and public access to budget information directly with state government officials.

Scores are calculated as the simple (unweighted) average of all individual question scores within each category. The Public Availability ("PA") score is derived from the average of the questions relating to the Executive Budget Proposal ("EBP"), Enacted Budget ("EB"), Year End Report ("YER"), and Audit Report ("AR"). The Oversight score is calculated from questions in the Oversight ("OV") section.

4 Key Findings

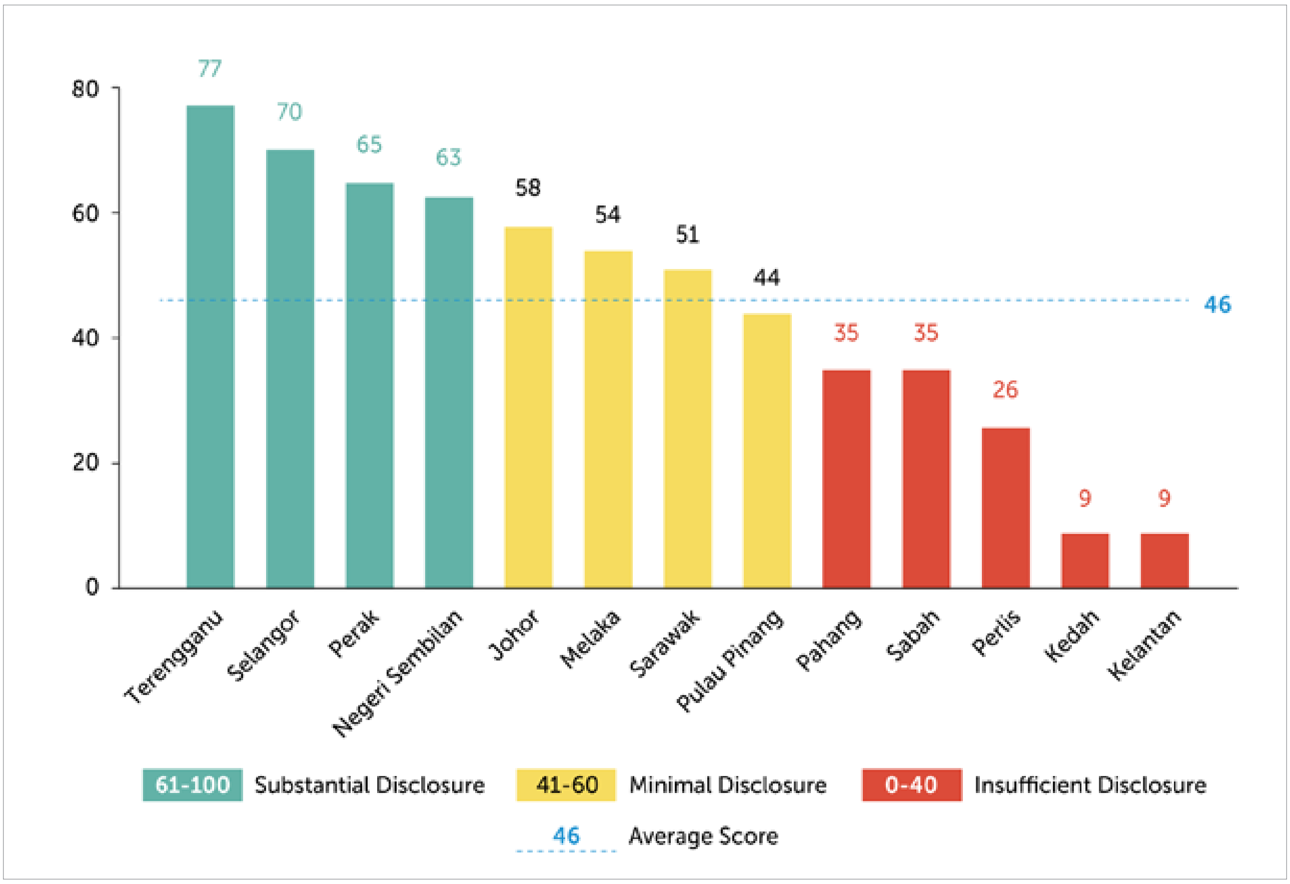
Public Availability

The PA score assesses whether key state budget documents are freely accessible to the public, sufficiently detailed, and published within the timeframe required for meaningful scrutiny. These documents allow legislators, civil society organisations, researchers, and citizens to understand how state governments intend to raise and spend public funds, compare approved allocations with actual expenditure, and hold governments accountable for their financial decisions.

2026 Index Scores

The MyOBI 2026 results reveal continuing and substantial differences between states in the availability of budget information. Only four states achieved what is considered "Substantial Disclosure" under the index, while another four provide "Minimal Disclosure" (Figure 1). The remaining five states perform especially poorly, with availability within the "Insufficient Disclosure" category.

Figure 1: Public Availability Scores by State



Taken together, the results show that strong budget disclosure remains the exception rather than the norm. While most states publish headline materials such as Budget Speeches or a simplified Citizens Budget, far fewer provide the detailed and authoritative documents required to understand how funds are allocated, amended, spent, and accounted for across the full budget cycle. The greatest weaknesses remain the publication of Supply Bills, Enacted Budgets, and Year End Reports, leaving major gaps between the budget initially announced, the budget ultimately approved, and the actual use of public resources. No state publishes a complete set of the key budget documents assessed under MyOBI within the required timeframe (Table 4).

Table 4: Public Availability of Key State Budget Documents

State	EBP (2026)			Citizens Budget	EB (2026)	YER (2024)	AR (2023)	State Total
	Speech	Budget Estimates	Supply Bill					
Johor	✓	✓	X	✓	X	X	✓	4/7
Kedah	X	X	X	✓	X	X	✓	2/7
Kelantan	X	X	X	✓	X	X	✓	2/7
Melaka	✓	✓	X	✓	X	X	✓	4/7
Negeri Sembilan	✓	✓	X	✓	X	✓	✓	5/7
Pahang	✓	X	X	✓	X	X	✓	3/7
Perak	✓	✓	X	✓	X	✓	✓	5/7
Perlis	X	X	X	✓	X	X	✓	2/7
Pulau Pinang	✓	X	X	✓	X	✓	✓	4/7
Sabah	✓	X	X	X	X	X	✓	2/7
Sarawak	✓	✓	X	✓	X	X	✓	4/7
Selangor	✓	✓	X	✓	X	✓	✓	5/7
Terengganu	✓	✓	X	✓	✓	✓	✓	6/7
Total	10/13	7/13	0/13	12/13	1/13	5/13	13/13	

EBP: Executive Budget Proposal **EB:** Enacted Budget **YER:** Year End Report **AR:** Audit Report	X	*Indicates the document was not publicly available*	*Note: The document must be available online within the timeframe stipulated in the methodology to be recorded.*
	✓	*Indicates the document was publicly available*	

The four states achieving "Substantial Disclosure", **Terengganu, Selangor, Perak,** and **Negeri Sembilan** make relatively comprehensive information on estimated state revenue and expenditure publicly available. Terengganu, Selangor, and Negeri Sembilan provided breakdowns of development expenditure by functional classification, while Terengganu disclosed expenditure in exceptional detail, including allocations at the programme level. All four states also published detailed estimates of state revenue in their respective *Estimates of Revenue and Expenditure*, commonly referred to as the *Buku Belanjawan*. Terengganu was additionally the only state to publish its 2026 Enacted Budget within the assessment period.

However, "Substantial Disclosure" should not be interpreted as complete transparency. None of these states published every document assessed by MyOBI. In particular, no state made the Supply Bill debated by its State Legislative Assembly publicly available.

By providing "Minimal Disclosure", **Johor, Melaka, Sarawak** and **Pulau Pinang** at least make some important budget information available, with each state varying considerably in the range and detail of documents published. Johor, Melaka, and Sarawak published both their Budget Speeches and detailed *Estimates of Revenue and Expenditure*. Pulau Pinang, by contrast, published its Budget Speech but not the accompanying Budget Estimates. While a Budget Speech outlines headline policies and programmes, it does not provide the detailed revenue and expenditure information required to undertake meaningful analysis of state finances. States within this category also tended to perform unevenly across different stages of the budget cycle. Some states like **Johor** and **Melaka** disclosed relatively detailed information before the budget was approved but provided little information on its subsequent implementation. Others like **Pulau Pinang** published end-of-year financial information while providing only limited details during budget formulation.

Pahang, Sabah, Perlis, Kedah and **Kelantan** make few key budget documents publicly available within the required assessment period. Kedah and Perlis did not publish any EBP documents. Kelantan uploaded its *Estimates of Revenue and Expenditure* to the official state government website, but access was restricted by a password. Pahang published its Budget Speech and Budget Estimates, but the Budget Estimates were uploaded only towards the end of the budget year and not at a time when the public and legislators could meaningfully scrutinise the proposed budget.

States within the "Insufficient Disclosure" category generally performed poorly in both the EBP and YER components. This indicates an absence of adequate public information both before budget approval and after public funds have been spent.

Executive Budget Proposal (EBP)

The second column of Table 4 shows that EBP documents are relatively widely available. Ten out of thirteen states at least make the Budget Speech available to the public. Seven of these states go further in providing a more detailed *Estimates of Revenue and Expenditure*.

Not a single state published the detailed budget Supply Bill that is debated in the DUN. However, every state except Sabah published a simplified 'citizens budget', whether as a document or as infographics posted on the official social media accounts of either the state government, state legislative assembly, or state executive.

The availability of EBP documents on official online sources is also reasonably timely, with six states publishing at least one EBP document by the end of November and another four states providing EBP documents by the end of December (Table 5). However, three states did not make any EBP documents publicly available. Two of these states (Kedah, Perlis) did not publish any EBP documents while one state (Kelantan) did publish its detailed Estimates of Revenue and Expenditure (*"Buku Belanjawan"*) but locked it behind a password.

Table 5: Date of Availability of EBP Documents by State

Date of Publication	State
Published by 16 November 2025	• Pulau Pinang • Selangor • Terengganu
Published by 30 November 2025	• Johor • Perak • Sarawak
Published by 31 December 2025	• Melaka • Negeri Sembilan • Pahang • Sabah
Not Published	• Kedah • Kelantan • Perlis

The publication of the EBP is vital as it contains information concerning public funding and state spending priorities, especially the detailed estimates of revenue and expenditure. State governments should strive to make the EBP as freely and publicly available as possible before the budget is approved, at least on the day the state executive tables the EBP in the DUN.

Enacted Budget (EB)

Terengganu was the only state to publish the EB; that is the Supply Ordinance or Enactment passed by the DUN. The fact that only one state follows through with the publication of the final EB means that, for almost all Malaysians, their state budgets are subject to completely opaque amendments made after the speech and estimates process. It is impossible to account for changes made during legislative assembly debate or unilaterally by the government post-speech, giving state governments a backchannel for unaccountable policymaking.

The availability of the EB document has remained a weakness across all MyOBI assessments. Terengganu has been the sole publisher during the past two MyOBIs, with Johor and Selangor discontinuing publication in the period following the 2022 assessment (Table 6).

Table 6: Availability of EB Document by State

2022	2024	2026
Johor, Selangor, Terengganu	Terengganu	Terengganu

More state governments need to provide both contemporaneous and archival versions of the EB and make them freely available on the official state government or DUN website. The EB is the authoritative state budget; Malaysians should not be left in the dark post-EBP.

Year End Report (YER)

Only the five states of Negeri Sembilan, Pulau Pinang, Selangor, Terengganu, and Perak make a YER available. Malaysians in other states lack details of actual revenue and expenditure and whether the allocated budget was efficiently and accurately executed. They also miss information on the state government's financial activities and the financial health of important state government accounts like the State Consolidated Fund and the Public Trust Fund.

Even among published YERs, the YER currently functions as a financial statement without explaining the outcome of expenditure or the overall policy narrative behind state spending priorities and revenue sources. A reading of the YER would only inform how much was allocated and spent by each department but not the outcome of that spending.

Feedback from state government stakeholders indicates some states rely on the AR and treat these budget documents as interchangeable, thus paying little attention to the level of detail in the YER. State governments should instead see the YER as an opportunity to showcase and report on outcomes for major state expenditures. A consistent YER with a policy narrative can build public confidence, showing how the state has implemented its policies in the budget year. It can also provide systematic information on the state's fiscal policies that is necessary for the legislature to play its budget oversight role.

Audit Report (AR)

The most widely available document is the AR (*"Laporan Ketua Audit Negara"*, LKAN), which is prepared at the federal level by the Office of the Auditor General and also made available on the website of the Auditor General and of Parliament. Every state has this document available, which is encouraging because the information made available in this report details state government expenditures and revenues, as well as the investments and activities conducted by state statutory bodies. Additionally, it also highlights issues concerning activities and projects carried out by relevant government entities, allowing a greater degree of transparency and accountability.

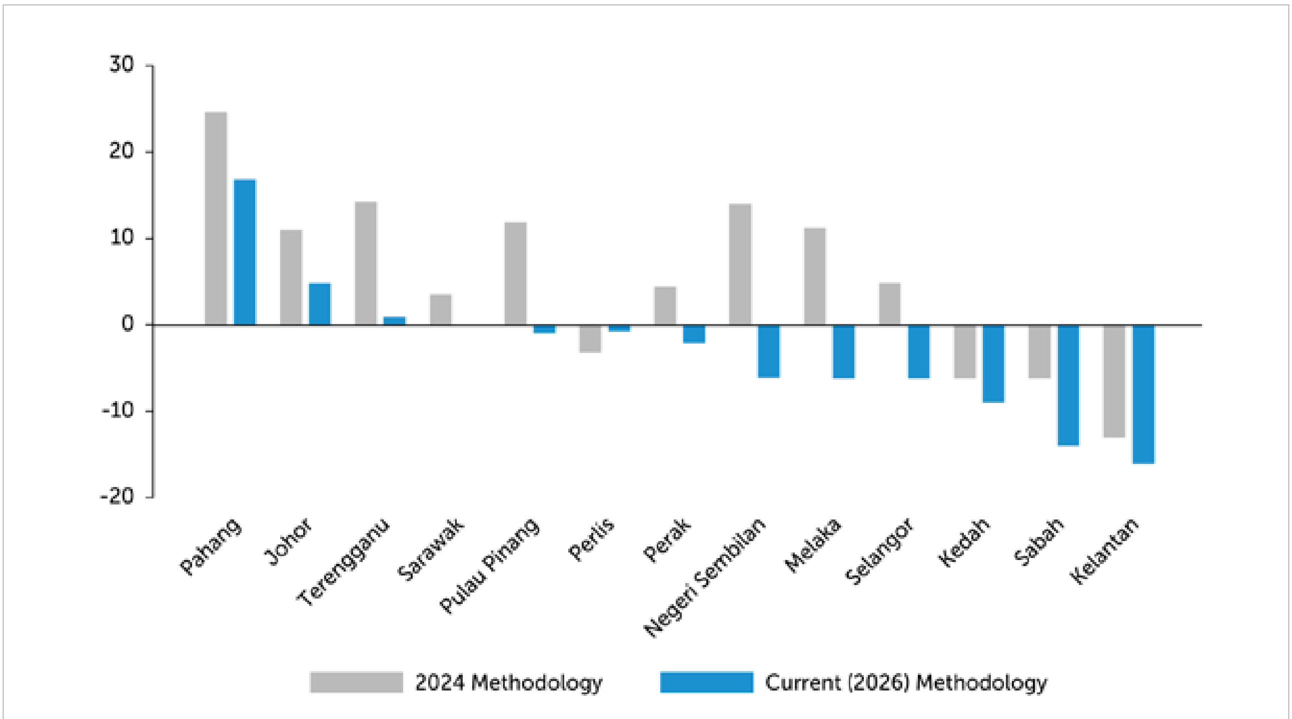
However, it is important to note that these reports are prepared at the federal level and are often not made available on official state government websites. In addition, there is scarce evidence that these reports were laid out to the state assemblies even though 10 states published their hansards (*Penyata Rasmi*), the official record of what has been discussed in the State Legislative Assembly.

Changes Over Time

With the significant methodological upgrades between the 2024 and 2026 assessments, changes over time are presented in two ways. Firstly, comparing the public availability scores by state using the old methodology (the 2024 questions only) identifies where states have improved or declined on disclosures benchmarked across both assessments. Secondly, a comparison using the new methodology (adding the extra 2026 questions) sets a new benchmark for budget governance.

The picture under the old methodology comparison is relatively positive, with nine out of 13 states registering improvements in public availability scores (Figure 2). In a real world sense, the availability of budget information has improved in these states compared to 2024. Six states registered large improvements of over 10 points under the old method — Pahang, Terengganu, Pulau Pinang, Negeri Sembilan, Johor and Melaka — while Selangor, Perak and Sarawak made marginal improvements.

Figure 2: Changes in MyOBI 2026 Scores for PA by Methodology



Four states — Kelantan, Sabah, Kedah and Perlis — have definitively gone backwards. These states recorded lower scores on both the old and new methodologies, which indicates genuine backsliding and persistent weakness in the availability and timeliness of key budget documents.

The new methodology is less kind to the group of nine, with only three registering a net improvement since 2024 under the expanded set of questions. Pahang, Johor, and Terengganu have improved against both the old and new benchmarks, with Pahang in particular making a big leap on both scores. This demonstrates that some states are making genuine progress in strengthening the availability of budget information. Sarawak's score is unchanged under the new methodology and improved under the old, so it is also trending in the right direction. Pulau Pinang, Perak, Selangor, Negeri Sembilan, and Melaka fared less well under the heightened benchmark, recording lower scores compared to 2024. It must be emphasised that public availability of budget information is better now than in 2024 in these states, but the new benchmark sets important areas for further growth.

Based on the raw data, average public availability scores have declined with each edition of MyOBI, from 53 in MyOBI 2022 to 49 in MyOBI 2024 and 46 in MyOBI 2026. Appendix A.2 provides a breakdown by state. In accordance with this, some states have dropped to lower disclosure categories and have substantial room for improvement. However, for the methodological reasons outlined above, these averages should be interpreted with caution. In particular, the decline between the 2024 and 2026 editions does not necessarily indicate that public availability worsened in practice.

Box 1: Contrasting Public Availability Case Studies

Pahang: A Big Improvement but Much More Needed

Pahang recorded one of the largest improvements in the public availability of its budget information since MyOBI 2024, albeit doing so off a low base. It had the equal worst score in MyOBI 2024 at just 18, but improved by an impressive 25 points under the old methodology (which would have just seen it reach the "Minimal Disclosure" threshold) and 17 under the new methodology. The improvement came from publishing both its Budget Speech and detailed Budget Estimates, which is a significant and welcome step.

Before commissioning a parade, Pahang needs to make this the first of many upgrades to budget transparency. It remains among the cluster of states providing "Insufficient Disclosure" and needs to accompany the publication of documents with timeliness and detail. For example, the Budget Estimates were published, but only towards the end of the budget year, when it was too late to inform legislative scrutiny and public debate.

Kelantan: Lack of Disclosure Worsens

The public availability of Kelantan's budget information is increasingly dire, leaving its residents almost completely uninformed regarding the use of public monies. It was just above the bottom rung in 2024 and has now reached joint bottom with a score of just 9 (out of 100). It recorded the biggest fall of any state under both the new and old methodologies.

One aspect that has needlessly worsened Kelantan's performance is the password protection applied to its Estimates of Revenue and Expenditure. This information is produced and available via its official website, but members of the public are required to contact a named Treasury officer to request access via a password. The document cannot be considered freely available as a result. This example illustrates that some transparency reforms do not require major legal or institutional changes, but simply a commitment to ensuring that existing documents are genuinely open and freely available to the public.

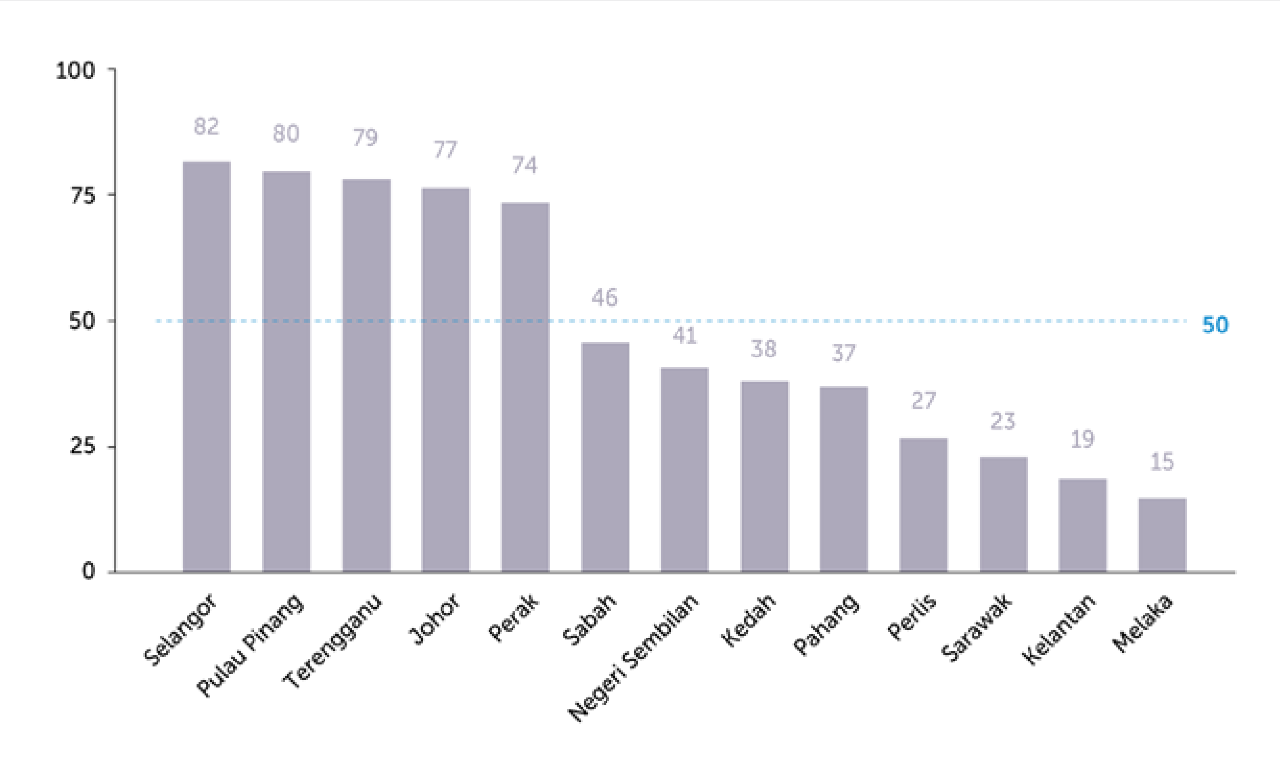
Oversight

The Oversight Score measures the extent to which State Legislative Assemblies are able to scrutinise, debate and oversee the state budget throughout the budget cycle. The assessment considers the timeliness of budget tabling and approval, the availability of legislative information such as hansards, committee information and questions submitted by ADUNs, as well as whether legislatures effectively examine the findings of the Auditor General. Strong legislative oversight is a cornerstone of sound fiscal governance, helping to ensure that public expenditure is subject to meaningful scrutiny and that governments remain accountable for their use of public resources.

2026 Index Scores

The MyOBI 2026 results reveal two clear tiers in state legislative oversight. Five states recorded relatively high scores, led by **Selangor**, **Pulau Pinang** and **Terengganu**, with **Johor** and **Perak** close behind (Figure 3). The top performing states consistently publish key information relating to the work of the State Legislative Assembly, including current and archived hansards, information on select committees and written and oral questions submitted by Members of the Legislative Assembly. They also perform well in relation to the timeliness of the budget process, ensuring that budgets are tabled and approved sufficiently early to allow for meaningful legislative scrutiny before the commencement of the financial year.

Figure 3: Oversight Scores by State, 2026



Note: The average score for all states is indicated by the **blue line (50)**

At the other end of the rankings, **Melaka, Kelantan,** and **Sarawak** recorded the lowest Oversight scores. These states provide limited publicly available information on the activities of the DUN, particularly in relation to select committees, hansards and legislative questions. In several cases, important legislative documents and records are either unavailable or difficult to access, making it considerably more challenging for legislators, researchers, civil society organisations and members of the public to understand how the executive is being scrutinised during the budget process or whether concerns raised by legislators are being adequately addressed.

Disclosure of Key Oversight Information

Despite being essential information for state legislators to scrutinise and debate fiscal policies, the disclosure of key information remains uneven across Malaysia's State Legislative Assemblies (Table 7). These are basic building blocks at the heart of democratic governance, with anything short of 100% disclosure reflecting an unacceptable breakdown of fundamental democratic process.

Table 7: Public Availability of Key Oversight Information

State	Select Committees - Membership		Hansards		Written and Oral Questions	State Total
	Public Accounts Committee (PAC)	Other Committees	Current	Archives		
Johor	✓	✓	✓	✓	✓	5/5
Kedah	✓	✓	X	X	X	2/5
Kelantan	X	X	✓	✓	✓	3/5
Melaka	X	X	X	X	X	0/5
Negeri Sembilan	X	X	✓	✓	X	2/5
Pahang	X	X	✓	✓	~	2.5/5
Perak	✓	✓	✓	✓	✓	5/5
Perlis	~	X	✓	✓	~	3/5
Pulau Pinang	✓	✓	✓	X	✓	4/5
Sabah	~	X	✓	X	X	1.5/5
Sarawak	X	X	✓	X	X	1/5
Selangor	✓	✓	✓	✓	✓	5/5
Terengganu	✓	✓	✓	✓	✓	5/5
Total	7/13	6/13	11/13	8/13	7/13	

X	~	✓
Indicates the information was not publicly available	*Indicates the information was either partially available or are not up-to-date*	*Indicates the information was publicly available*

The publication of current hansards is the strongest-performing category, with 11 states making them publicly available and eight also providing archived copies. This is encouraging, as hansards provide the official record of legislative proceedings and allow the public to understand how the DUN debates government policies and scrutinises the state budget.

By contrast, transparency surrounding legislative committees remains considerably weaker. Only seven states publish information on PAC membership, while just six publish information on other select committees. Given that committees play an important role in examining public expenditure, reviewing audit findings and conducting more detailed scrutiny of government activities, the limited availability of committee information reduces public visibility of one of the legislature's most important oversight functions.

Written and oral questions submitted by ADUNs are publicly available in seven states. These questions provide valuable insight into how legislators hold the executive accountable and raise issues concerning government policies, expenditure and service delivery. However, the absence of this information in almost half of all states makes it considerably more difficult for the public to assess the effectiveness of legislative scrutiny.

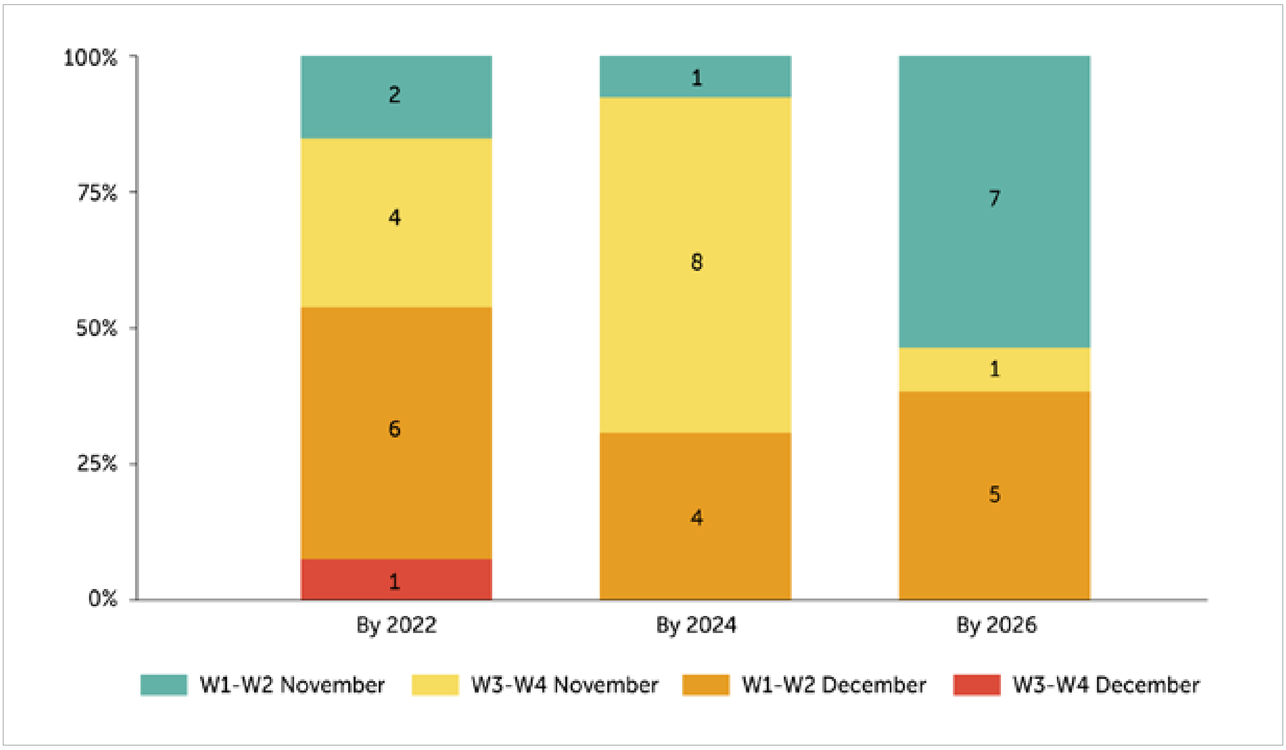
Melaka has the indignity of being the only state to make none of the five key information sources available to the public. Sabah and Sarawak are the next poorest performers with only current hansards definitively available.

Timeliness and Depth of Budget Deliberations

State governments have been more timely in the tabling of their budgets, improving with each edition of MyOBI. Current International Budget Partnership (IBP) best practice is that governments should present their budgets and make EBP documents publicly available at least three months ahead of the upcoming Budget Year (BY). This is to ensure that the legislature has enough time to review and scrutinise the budget, and approve the budget at least one month ahead of the upcoming BY. This will allow the executive to have adequate time to implement new programmes and policies proposed in the budget (International Budget Partnership, 2025). This was adjusted by two weeks to accommodate the local context where state governments wait for the federal budget, typically in mid-October, before announcing their own. This reflects Malaysia's relatively centralised fiscal system, under which state governments are disproportionately reliant on federal projects and grants, which make up a substantial share of state revenue. As Malaysia's budget year begins on 1 January, the budget should ideally be tabled by mid-November. The end of December should be considered the absolute latest deadline, as tabling it then would leave virtually no time for effective legislative oversight.

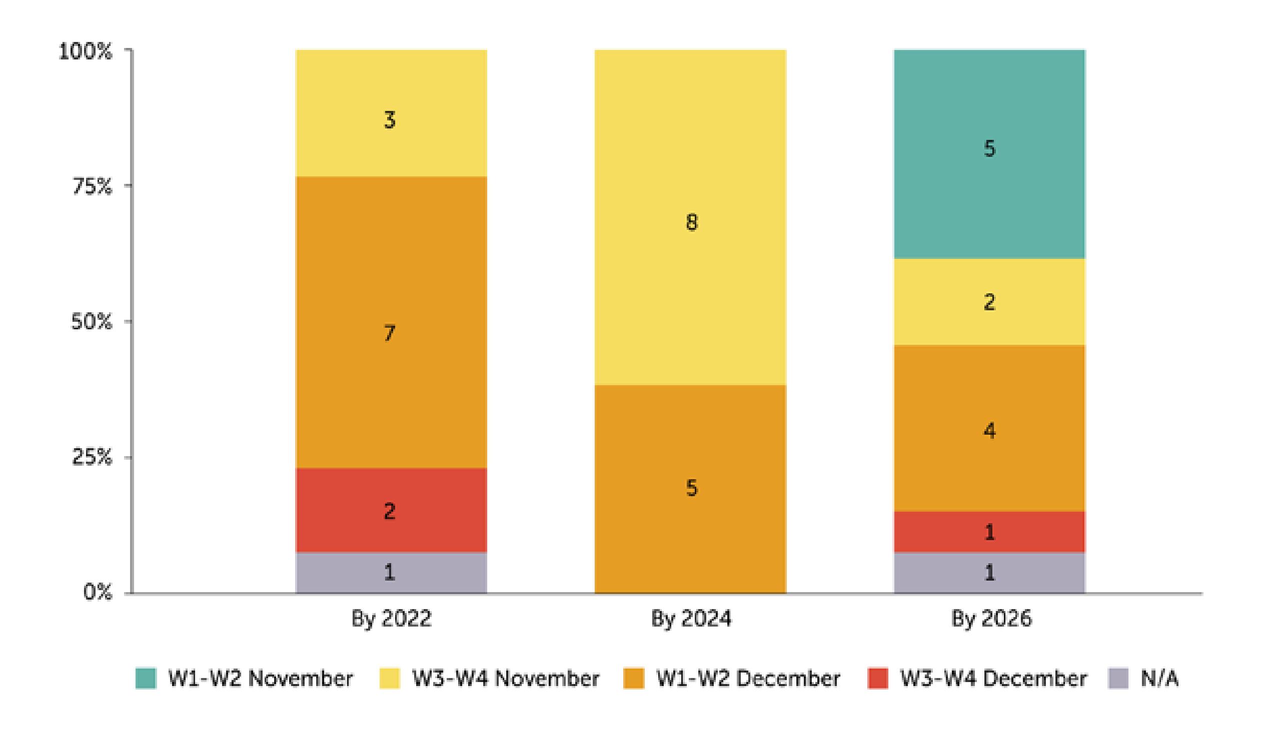
The number of state governments that tabled their budgets by the second week (W2) of November increased to seven in BY 2026, compared to just one in BY 2024 and two in BY 2022 (Figure 4). Most state governments tabled their 2026 state budgets either earlier than or in the same week as their 2024 budgets. Melaka was the sole exception, tabling its 2026 budget in the first week of December, compared with the last week of November for its 2024 budget.

Figure 4: Timeliness of State Budget Tabling



The deliberation of state budgets is also happening more expeditiously. Most states had passed their state budgets by the end of the second week of December (Figure 5). Notably, the states of Kelantan, Kedah, Terengganu, Pulau Pinang, and Johor passed their state budgets by the second week of November. The only outliers to this trend are Sabah, which passed its state budget at the beginning of the third week of December, and Perlis. The Perlis state government experienced a political crisis after the Menteri Besar lost the confidence of the state assembly in late December 2025 and the remainder of the budget sitting was postponed. Melaka is also noteworthy for passing its budget in the second week of December, later than most states, reducing the time available for government agencies to prepare for implementation of the budget before the start of the new financial year.

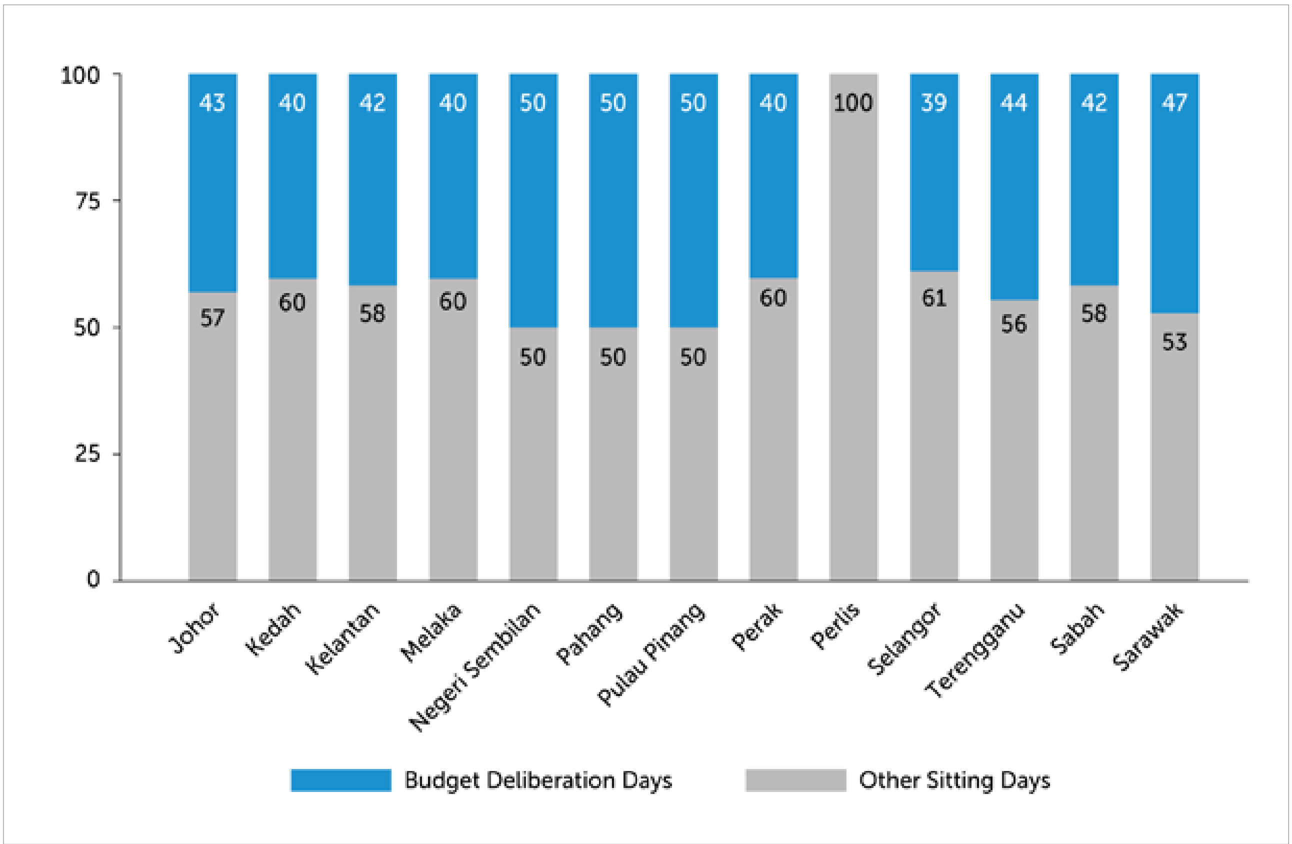
Figure 5: Timeliness of Budget Passage



While the timely passage of state budgets provides certainty for businesses and households, insufficient deliberation time limits the effective scrutiny and refinement of budget content. Timeliness of passage comes at the cost of deliberation, with State Legislative Assemblies given an average of just five days to debate the budget. This is unchanged from MyOBI 2024, suggesting timeliness improvements have been prioritised over raising deliberation depth. On average, each State Legislative Assembly sat for 12 days across three sessions in 2025, unchanged from 2023.

While every State Legislative Assembly has three sittings per year, the number of days they do sit and allocate for budget deliberation differs dramatically from state to state. Selangor had the highest number of sitting days, at 18, compared to just five days for Perlis and six days for Negeri Sembilan. The average State Legislative Assembly sits for just 12 days in a year and allocates five of those sitting days to deliberate the following year's budget. In four states, over 45% of their State Legislative Assembly sitting days are allocated for budget deliberations (Figure 6). This is highest in Negeri Sembilan, Pahang, and Pulau Pinang, where 50% of the State Legislative Assembly sitting days are for the deliberation of the state budget. Perlis is not regarded as having time allocated to deliberating the budget due to events stemming from the December 2025 political crisis, which had not been resolved at the time of writing.

Figure 6: Percentage of DUN Sitting Days Used for Deliberating the State Budget



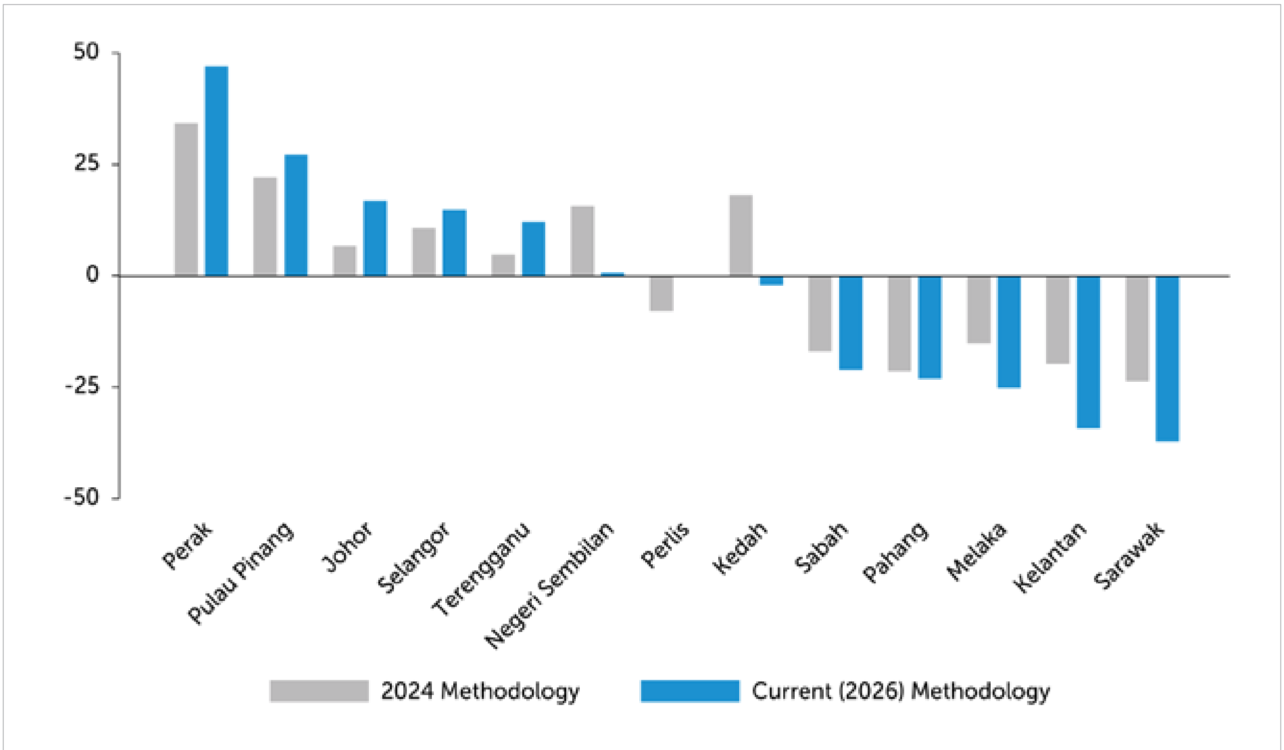
Additionally, the PACs in most states do not publish their reports online, making it difficult for the public to ascertain if they have met to examine the latest audit reports. Only Selangor publishes reports of meetings conducted by the PAC on the official state legislative assembly website. It is also difficult to ascertain if the federal Audit Report (AR) was laid before the DUN and if recommendations made in that report were taken into consideration.

Changes Over Time

Akin to the situation for PA, significant methodological upgrades between the 2024 and 2026 assessments necessitate the two-way presentation of OV changes over time. This subsection likewise first compares oversight scores by state using the old methodology (the 2024 questions only) to identify where states have improved or declined on activities benchmarked across both assessments, then second compares scores using the new methodology (adding the extra 2026 questions) to set a new benchmark.

With a couple of exceptions discussed further below, the methodological improvements for OV have less influence on state score movements than was the case for PA. The five high-performing states (Perak, Pulau Pinang, Johor, Selangor, and Terengganu) registered improvements under both methodologies and the five states that recorded large falls (Sabah, Pahang, Melaka, Kelantan, and Sarawak) likewise did so under both (Figure 7). So despite a relatively large increase in the number of new scored questions for OV (eight), the additions have had a limited impact on the relative performance of most states. States that scored well in providing documents and information relating to the DUN in MyOBI 2024 also tend to disclose more detailed oversight information. This includes providing both current and archived Hansards, Written and Oral Questions posed by ADUNs in the DUN, and information on standing committees required by questions in MyOBI 2026.

Figure 7: Changes in MyOBI 2026 Scores for OV by Methodology



The clearest contrast is between Negeri Sembilan and Kedah and the five higher-performing states, particularly Johor, Selangor and Terengganu. Negeri Sembilan and Kedah register large score increases of 16 and 18 points under the old methodology but their scores are relatively unchanged under the new methodology (up one and down two points respectively). Legislative oversight in these two states has improved considerably since 2024, with improved availability of base level information on the oversight capacity of the DUN. But they fare poorly against the steeper standards of the new methodology. Johor, Selangor and Terengganu actually recorded smaller increases under the old methodology than Negeri Sembilan and Kedah, but large increases under the new methodology.

Perak deserves special mention for taking a great leap forward under both methodologies (discussed further in Box 2). It has gone from an oversight straggler to among the high-performing states with improvements of 34 and 47 points under the old and new methods, respectively. It provides a clear demonstration of how achievable big improvements are for states committed to fiscal governance reform.

Based on current data, the average oversight score has fallen slightly from 50.8 in MyOBI 2024 to 49 in MyOBI 2026, but remains substantially higher than the initial score of 34.5 recorded in MyOBI 2022. (Appendix A.3 provides the state breakdown for 2022–2026; Appendix A.5 shows the methodology-adjusted 2026 comparison). But for the methodological reasons outlined above, these averages should be interpreted with caution, as at least for a handful of states, methodology changes have altered their relative scores and ranking.

Box 2: Contrasting Oversight Case Studies

Selangor: Consistency Across Multiple Dimensions

Selangor continues to demonstrate one of the strongest legislative oversight frameworks among all Malaysian states. In addition to achieving one of the highest overall scores, Selangor publishes the complete suite of legislative information assessed by MyOBI, including committee membership, current and archived hansards, and written and oral questions submitted by ADUNs. The state also performs well in relation to the timeliness of budget tabling and approval, ensuring that legislators have sufficient opportunity to scrutinise proposed expenditure before the beginning of the financial year.

Selangor also records the highest number of DUN sitting days among all states, providing more opportunities for legislative debate, questioning of the executive, and scrutiny of government policies. The Selangor State Legislative Assembly has also been recognised as one of the country's more institutionally developed legislatures, with an established system of select committees. This includes the Select Committee on Competency, Accountability and Transparency (SELCAT), which conducts public inquiries into matters of public interest and helps strengthen legislative oversight beyond the annual budget process.

Nevertheless, there remains scope for further improvement. While Selangor publishes comprehensive legislative information, PAC reporting and the systematic publication of committee findings could be strengthened to demonstrate how legislative scrutiny translates into improvements in public administration and financial accountability. Continued investment in these oversight mechanisms would further reinforce Selangor's position as a leading example of transparent and accountable state governance.

Perak: Rapid Improvements in Legislative Oversight

Perak recorded the most significant improvement in its OV score since MyOBI 2024, rising from the lowest-ranked state to become one of the strongest performers in MyOBI 2026. Its achievement results from reforms to raise transparency surrounding the work of the DUN, including the publication of committee membership, current and archived hansards, and written and oral questions submitted by ADUNs. Perak also improved the timeliness of its budget process, allowing greater opportunity for legislative scrutiny before the commencement of the financial year.

Perak has also continued to strengthen the institutional capacity and transparency of its Legislative Assembly. The official DUN portal now provides substantially more information on committee activities, legislative proceedings and Assembly business than in previous assessment rounds. The Standing Orders also empower select committees to call witnesses, request documents and report their findings to the Assembly. The publication of committee reports and other legislative materials has also improved public visibility of the oversight process, demonstrating that legislative transparency extends beyond the annual budget debate.

Perak demonstrates that meaningful improvements in legislative oversight do not necessarily require major constitutional or institutional reform. Rather, significant gains can be achieved through greater transparency, stronger legislative procedures and the consistent publication of information that already exists within the DUN. Its experience provides a practical example for other states seeking to strengthen budget accountability through relatively achievable administrative and procedural improvements.

Public Participation

Public Participation measures the ability of the public and civil society to meaningfully participate in the state budget process and be provided information on the state budget by either the state government or the state legislative assembly. It can be provided via online feedback forms, public forums, and public hearings called by legislative committees. A deeper form of public participation involves participatory budgeting, in which citizens and civil society organisations can provide proposals on projects and spending which are systematically collected and deliberated by the government. The MyOBI questionnaire currently assesses (without scoring) the existence of basic forms of public participation through feedback channels or official engagement meetings.

Were the Public Participation questions to be assigned scores, all states would be found wanting. Few states have any initiatives that allow for meaningful participation by the general public and civil society organisations in either the formulation or evaluation of the state budget (Table 8). With few exceptions, states do not have public feedback mechanisms during the budget process. States tend to conflate public participation with public communication, with states more commonly having adequate communication of budget proceedings via official state government social media on channels such as Facebook, Youtube, Instagram, and X. Each state also livestreams the tabling of the state budget and subsequent debates, allowing for a degree of transparency and public scrutiny. However, the ability to watch proceedings is not a substitute for active, direct, and informed public participation. Citizens must be active participants, not just spectators.

Table 8: Availability of Public Participation Mechanisms during the Budget Process

States	Public Participation - Budget Formulation (DUN)	Public Participation - Budget Implementation (DUN)	Public Participation - Budget Formulation (State Executive)	Public Participation - Budget Implementation (State Executive)
Johor	X	X	X	X
Kedah	X	X	X	X
Kelantan	X	X	X	X
Melaka	✓	X	X	X
Negeri Sembilan	X	X	✓	✓
Pahang	X	X	✓	✓
Perak	X	X	X	X
Perlis	X	X	X	X
Pulau Pinang	X	X	X	X
Sabah	X	X	X	X
Sarawak	X	X	X	X
Selangor	X	X	✓	X
Terengganu	✓	X	✓	X

5 Recommendations

This section offers several recommendations to improve public availability, oversight, and public participation in light of the latest assessment:

Recommendations to Improve Public Availability

Ensure timely availability of EBP documents, particularly Budget Estimates

State governments that do not make their EBP documents freely and readily accessible online should do so as a priority. A particular area where states need to improve is to make their revenue and expenditure estimates, also known as the "Buku Belanjawan" or "Buku Bajet", available to the public online. The Estimates are perhaps the most significant component of the EBP, as publication enables the public to better understand the details of state revenues and expenditures, as well as broader state spending priorities.

The information provided should include a detailed breakdown of Development Expenditure by functional classification, allowing the public to more effectively assess the development initiatives undertaken by state governments. States currently demonstrating good practice in this area include Selangor, Terengganu and Negeri Sembilan. Terengganu's Budget Estimates documents, for example, provide a detailed breakdown of expenditure down to the programme level that could be emulated by other states.

Publish EBP document archives

State governments should maintain a comprehensive and complete archive of previous EBP documents. In addition to current EBP documents, preserving past records enables the public to hold state governments accountable for past performance and facilitates more meaningful comparisons over time. **Melaka** and **Perak** in particular should be commended for providing EBP archives dating back to 2012, while the archived EBP documents provided by **Selangor** are more complete than those of any other state. Kelantan performs poorly in this regard, password-protecting key EBP documents for all years except 2025.

Improve the Comprehensiveness and Timely Availability of Year End Reports (YER) and Supply Bills

The YER and the Supply Bill remain among the least widely available budget documents, with only five states publishing the YER and none publishing the Supply Bill. Most citizens cannot compare actual revenue and expenditure against budget allocations and revenue estimates, nor monitor the financial health of major state accounts or changes to the state government's legal authority to withdraw and allocate funds for the upcoming financial year.

Timeliness also needs to improve, with fewer than half of the states publishing their YERs within the benchmark timeframes.

The content of the YER also requires improvement, as most states present it largely as a financial statement without explaining expenditure outcomes or the broader policy rationale behind spending and revenue decisions.

State governments should view the YER as an opportunity to report on policy outcomes and strengthen public confidence by demonstrating how budget commitments were implemented during the financial year. The Supply Bill also should be proactively published to enhance legislative transparency and allow the public to scrutinise proposed expenditure before funds are formally authorised.

Publish citizen-friendly budget documents

Although all states except Sabah published a citizens' version of the budget, either on official websites or through social media platforms, state governments can do more to present budget information in clearer and more accessible formats. In an increasingly fast-paced digital environment, greater use of concise summaries, visual infographics and simplified explanations would help improve public understanding and engagement with the state budget.

Recommendations to Improve Oversight

Strengthen Accountability Powers of DUN Select Committees

State governments should strengthen the role of select committees by improving public access to information, including committee membership (such as chairs and ordinary members), as well as timely updates on committee activities. This should include the publication of meeting minutes, attendance records and key outcomes of meetings.

This is particularly important for the PAC, which, when adequately empowered, can provide more detailed scrutiny of state budgets outside formal parliamentary sittings. PACs can also serve as an important platform for examining federal audit reports and ensuring that their recommendations are acted upon.

Expand availability of oral and written questions

Currently, only around half of the states publish oral and written questions, together with government responses, through publicly accessible channels, namely the DUN or state government websites. Providing public access to questions and answers in the legislature would better enable citizens to understand the key issues debated in the state assembly, scrutinise government policies and commitments, and hold the state government accountable for the responses and assurances provided during proceedings. It would also strengthen the oversight role of state assemblymen by ensuring that debates and government replies remain part of the public record.

Strengthen Budget Scrutiny through Longer DUN Sittings

State legislative assemblies should increase the number of sitting days dedicated to the examination of state budgets. Brief debate periods limit legislators' ability to properly scrutinise budget proposals and government policies.

Improve Public Access to DUN Proceedings and Legislative Documents

State legislative assemblies should ensure that key legislative documents, particularly Hansards and Standing Orders, are easily accessible through official websites. Making these documents publicly available would strengthen transparency, improve public understanding of legislative processes and procedures, and support more effective scrutiny of debates, decision-making and government accountability.

Recommendations to Improve Public Participation

Conduct pre-budget engagement sessions with the public

State governments should provide a formal avenue, ideally through an online platform or consultation portal, for civil society organisations, local communities, industry groups, youth representatives and academics to provide input on budget priorities and proposals for the upcoming state budget. The federal government already facilitates similar public engagement exercises as part of its budget process, and state governments should adopt comparable mechanisms.

States may begin with simpler initiatives, such as online surveys or public polls, before expanding towards more structured consultations. State governments that claim they conduct engagement sessions with selected stakeholder groups should more widely publicise and document these processes to strengthen transparency, inclusiveness and public confidence in the budget process.

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Appendix

A.1 Timeline of the MyOBI Assessment

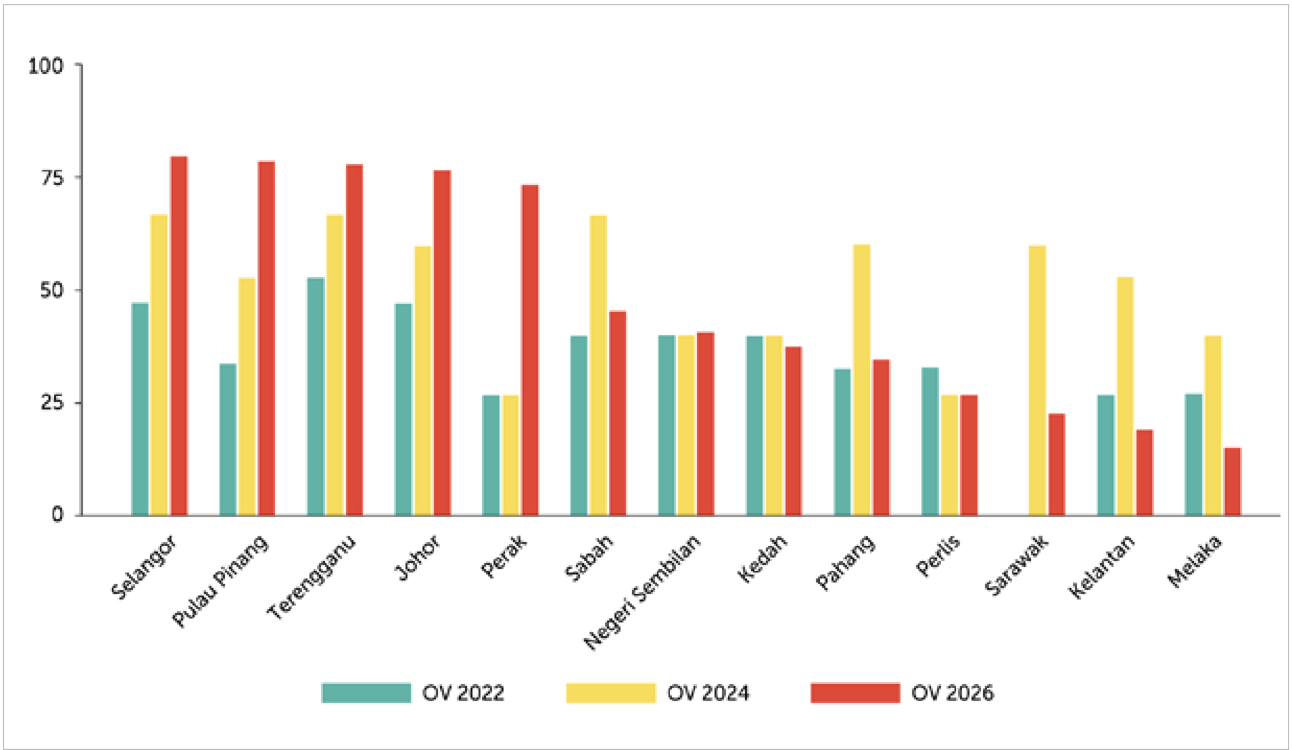
Activity	Date
Researchers attend training conducted by IDEAS	November 2025
Researchers assess state Budget Documents and Oversight information to complete MyOBI assessment	December 2025 - January 2026
Written requests sent to State Governments for unavailable documents/information and to notify them of the impending review	January - February 2026
IDEAS provides feedback on researchers' questions to ensure accuracy of answers and sources	January - February 2026
IDEAS checks completed questionnaires before peer review process	February 2026
Completed assessments are reviewed by independent peer reviewers	February - March 2026
IDEAS checks peer-reviewed results and consults researchers should results differ	March - May 2026
IDEAS finalises scores for all states	June - July 2026

A.2 Average PA Scores by State Over Time

State	2022 PA	2024 PA	2026 PA
Johor	71	53	58
Kedah	10	18	9
Kelantan	37	25	9
Melaka	47	60	54
Negeri Sembilan	78	69	63
Pahang	28	18	35
Perak	77	67	65
Perlis	48	27	26
Pulau Pinang	49	45	44
Sabah	61	49	35
Sarawak	14	51	51
Selangor	84	76	70
Terengganu	85	76	77

A.3 Average Oversight Score by State Over Time

State	OV 2022	OV 2024	OV 2026
Selangor	47	67	82
Pulau Pinang	34	53	80
Terengganu	53	67	79
Johor	47	60	77
Perak	27	27	74
Sabah	40	67	46
Negeri Sembilan	40	40	41
Kedah	40	40	38
Pahang	33	60	37
Perlis	33	27	27
Sarawak	0	60	23
Kelantan	27	53	19
Melaka	27	40	15



A.4 Differences in PA Scores by Methodology

Description	2024 (Actual)	2026 (Actual)	2026 (2024 Question Set)	∆ old method	∆ new method
Pahang	18	35	43	25	17
Johor	53	58	64	11	5
Terengganu	76	77	91	15	1
Sarawak	51	51	55	4	0
Pulau Pinang	45	44	57	12	-1
Perlis	27	26	24	-3	-1
Perak	67	65	72	5	-2
Selangor	76	70	81	5	-6
Negeri Sembilan	69	63	83	14	-6
Melaka	60	54	72	12	-6
Kedah	18	9	12	-6	-9
Sabah	49	35	43	-6	-14
Kelantan	25	9	12	-13	-16

A.5 Differences in OV Scores by Methodology

Description	2024 (Actual)	2026 (Actual)	2026 (2024 Question Set)	∆ old method	∆ new method
Perak	27	74	61	34	47
Pulau Pinang	53	80	75	22	27
Terengganu	67	79	72	5	12
Johor	60	77	67	7	17
Selangor	67	82	78	11	15
Negeri Sembilan	40	41	56	16	1
Perlis	27	27	19	-8	0
Kedah	40	38	58	18	-2
Sabah	67	46	50	-17	-21
Pahang	60	37	39	-21	-23
Melaka	40	15	25	-15	-25
Kelantan	53	19	33	-20	-34
Sarawak	60	23	36	-24	-37

Notes

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