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# How can **Malaysia's** **Budget Documents** be **Improved?**

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Sri Murniati



# Introduction

At the core of any government's agenda is its budget. Presented annually to the legislatures in most countries, the budget is the government's proposal to raise revenues through taxation and other measures. The budget also includes ways in which this revenue will be spent for various purposes such as building and maintaining public infrastructure as well as providing security and education services. The Budget shows the government's strategy and ability to allocate scarce resources for sound use. Apart from that, the Budget is also an indication of the government's political leanings and its priorities.

In order for citizens to evaluate the government's strategy and commitments, the government should accompany its budget with documents that will allow the public to scrutinise its plans. The Open Budget Index<sup>2</sup>, produced by the International Budget Partnership (IBP), is the only index that evaluates the quality of budget documents produced by governments in the world. Produced bi-annually since 2006, the Index develops evaluation criteria based on standards produced by international organisations such as the Organisation of Economic Cooperation and Development (OECD) and the International Monetary Fund (IMF). The index covers 102 countries in the world and it is produced in cooperation with local organisations in those countries.

In 2015, Malaysia obtained a score of 46 out of 100 in the Open Budget Index (OBI) which denotes a limited budget information and means that the Malaysian government has not provided the public with adequate information on its budget. The score was an improvement from previous years, in which Malaysia gained a score of only 35, 39 and 39 in 2008, 2010 and 2012 respectively (see Table 1).

<sup>2</sup> Open Budget Index (OBI) is a subset of Open Budget Survey, a survey to evaluate the quality of government budget documents, the oversight mechanism of and the level of public participation in the budgeting process. The OBI is produced from 109 out of 140 questions of the Open Budget Survey. The remaining 31 questions deal with the quality of oversight mechanism (15 questions) and the level of public participation in the budgeting process (16 questions).

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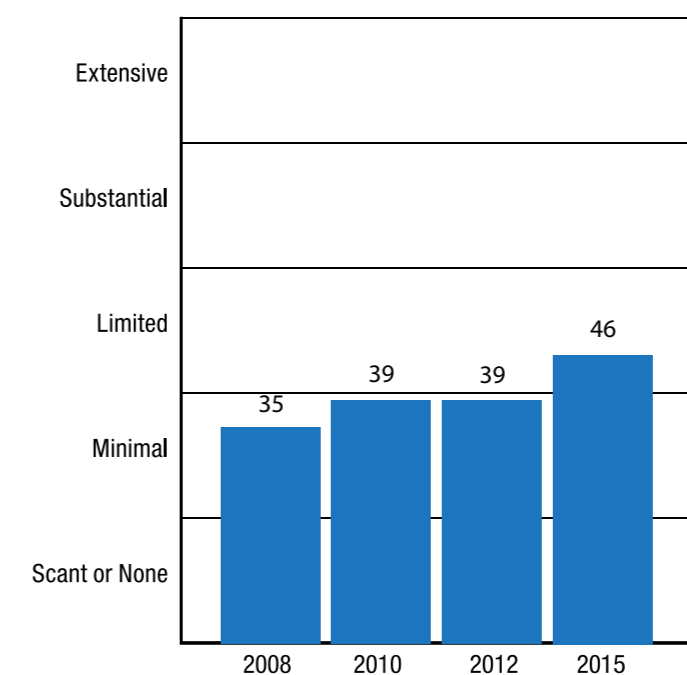
**Table 1. Malaysia's performance in the Open Budget Index**

Year	Score (out of 100)	Ranking
2008	35	53 out of 85 countries
2010	39	55 out of 99 countries
2012	39	60 out of 100 countries
2015	46	49 out of 102 countries

The Open Budget Index for Malaysia shows that the Malaysian government publishes only five out of eight necessary budget documents annually. However, some of these documents do not provide key information necessary for meaningful evaluation by everyday citizens. For example, the index notes limited information on extra-budgetary funds, contingent liabilities, and future liabilities (IBP, 2015).

This paper will explore in detail what is and is not available in the Malaysian budget documents and propose some recommendations to improve them for future Budgets. The paper uses criteria developed by International Budget Partnership in *Guide to Budget Transparency* (Ramkumar & Shapiro, 2012). It evaluates the 2014 Malaysian budget documents and also takes into account the content of recent budget documents.

**Change in Malaysia's Budget Transparency Over Time**



Source: International Budget Partnership

# Overview of the Malaysian Budget Documents

The third session of the Malaysian Parliamentary sitting is among the most awaited events every year. It is during this session that the budget of the year is tabled by the ruling government to Parliament. The budget speech delivered by the Prime Minister to Parliament is usually the focus of attention. It outlines key policies and allocations for the budget year. Most newspaper reports on the budget will be based on this speech.

However, the budget speech is not the only document presented by the Prime Minister. He also tables other documents including the Economic Report of the budget year and the *Anggaran Hasil Kerajaan Persekutuan (The Estimates of Federal Government Revenue)* and *Anggaran Perbelanjaan Kerajaan Persekutuan (The Estimates of Federal Government Expenditure)*.

Additionally, as the budgeting process is not a single event but runs for more than a year, there are other documents that deserve equal attention as they can provide a great deal of insight into how well the government is managing taxpayers' money.

The International Budget Partnership, based on standards and practices outlined by international organisations such as the International Monetary Fund (IMF) and the Organisation for Economic Cooperation and Development (OECD), recommends governments to publish eight types of budget documents throughout the budget cycle:

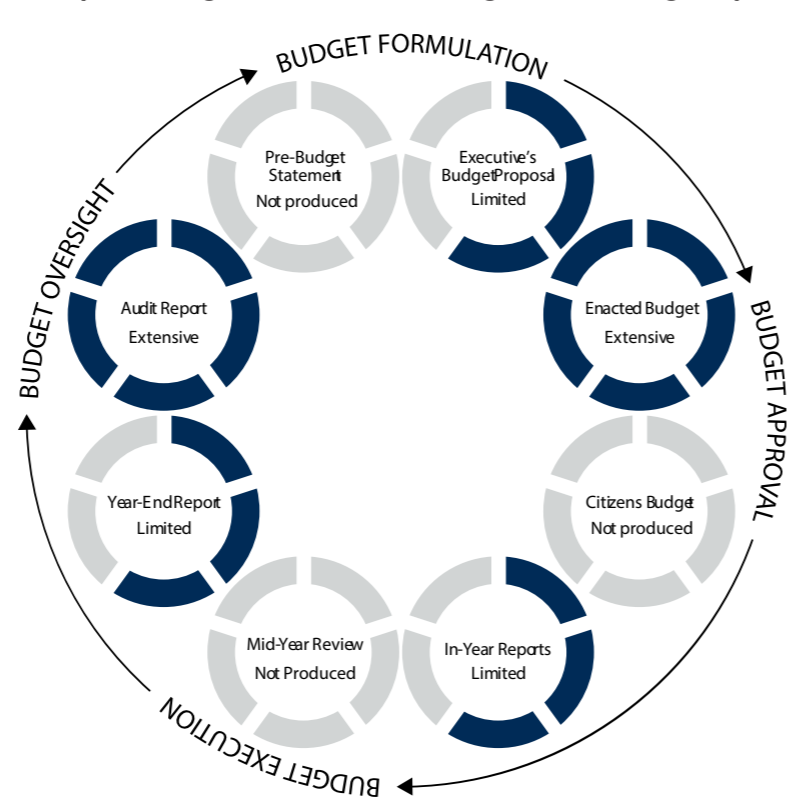
## Pre-Budget Statement (PBS):

A document or a set of documents that sets out the government's budget strategies for one or two budget years. It is produced to encourage meaningful discussion between ministries as well as with the stakeholders on the budget aggregates and can help in setting appropriate expectations of the budget. The PBS is also known as the Fiscal Strategy Paper, the Budget Strategy Document, or the Budgetary Framework Paper. In Malaysia the *Pekeliling Penyediaan Bajet* can qualify as the PBS.

## Executive Budget Proposal (EBP):

A document or a set of documents that explains the measures for raising revenue and the revenue estimates, spending plans and potential borrowings. This document shows how well the government tries to make the best use of scarce resources. In Malaysia the following documents make up the EBP: the *Budget Speech*, the *Supply Bill*, the *Finance Bill*, the *Anggaran Perbelanjaan Kerajaan Persekutuan*, the *Anggaran Hasil Kerajaan Persekutuan*, and the *Economic Report*.

Malaysia's Budget Documents Throughout the Budget Cycle



Source: International Budget Partnership

**Enacted Budget (EB):** A document or a set of documents that shows the legislature's approval of the EBP. It is the law of the country that provides authority for the government to spend taxpayers' money. In Malaysia, the Supply Act and the Finance Act are the Enacted Budgets of the country. However, these two Acts do not contain detailed information and thus, should be read with the *Anggaran Perbelanjaan Kerajaan Persekutuan* and the *Anggaran Hasil Kerajaan Persekutuan*.

**In-Year Review:** A document or a set of documents that provides a brief look at the implementation of the budget during the budget year. This document usually reports the actual revenue and expenditure to date and provides explanations for any deviations from the projections. The report can be produced monthly or quarterly. The Ministry of Finance currently produces a publication called the Economic Quarterly which provides information about macro-economic trends including government finances every three months. The Open Budget Index considers this publication as the In-Year Review document for Malaysia.

**Mid-Year Review:** A document or a set of documents that assesses the first six months of the budget's implementation. It reports not only the actual revenue and expenditure, but also assesses whether or not the budget is on the right track to achieve the government's objectives for the year and whether or not new strategies are needed to achieve its objectives. The Mid-Year review can also inform the government whether a supplemental budget is necessary. The Open Budget Index found that Malaysia does not produce this type of document.

**Year-End Review:** A document or a set of documents that discusses the performance of the budget implementation in general including aggregate revenue and expenditures, financial obligations and assets as well as the outcome of specific sectoral programmes. This document helps the public and the government to see whether or not the government has realised the policy objectives set out in the budget. The Open Budget Index considers the *Penyata Kewangan Kerajaan Persekutuan* as Malaysia's Year End Review.

**Audit Report:** A document or a set of documents that provides the Supreme Audit Institution's evaluation of the accuracy of the financial statements of the government, its compliance with financial management laws and regulations, and the efficiency and effectiveness of government spending. In Malaysia, the Audit Report is known as *Laporan Ketua Audit Negara*.

**Citizens' Budget:** A document that the government produces to make the highly technical budget documents understandable and accessible to the public. It can contain a summary of the budget, sources of revenue, allocations for each Ministry and its liabilities. This information should be presented in an easily understood format such as in the form of tables, chart and diagrams. The Open Budget Index currently considers Malaysia as one of the countries that does not produce the Citizens' Budget. The Ministry of Finance's Budget Speech contains information that can easily be understood by the public.

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However, its nature as a political statement exempts it from the Citizen's Budget category. There is also a summary of the budget in the first pages of the *Anggaran Perbelanjaan Kerajaan Persekutuan* and the Economic Report. Nonetheless, they cannot be categorised as a Citizens' Budget as this information is part of the technical documents. Furthermore, some significant information for the public such as the total debt and per capita spending are not presented in an easily understood format.

The Ministry of Finance recently created a separate website for the public to access the 2015 Budget more easily. However, the website does not present the budget in a format fit for broad consumption. It is merely a repository for four Executive Budget Proposal documents (*Budget Speech, Anggaran Perbelanjaan Kerajaan Persekutuan, Anggaran Hasil Kerajaan Persekutuan, and Economic Report*).

## Quality of Publicly Available Budget Documents in Malaysia

Table 2: Malaysia's Budget Documents and their scores in Open Budget Index (OBI)

Type of Budget Document	Title of Malaysia's Budget Documents	Quality (OBI 2015)
Pre-Budget Statement	Not produced	0/100
Executive's Budget Proposal	Budget Speech Supply Bill Finance Bill Anggaran Perbelanjaan Kerajaan Persekutuan Anggaran Hasil Kerajaan Persekutuan Economic Report	47/100 (Limited)
Enacted Budget	Supply Act Finance Act	95/100 (Extensive)
Citizens Budget	Not produced.	0/100
In-Year Report	Economic Quarterly	45/100 (Limited)
Mid-Year Report	Not Produced	0/100
Year-End Report	Penyata Kewangan Kerajaan Persekutuan	50/100 (Limited)
Audit Report	Laporan Ketua Audit Negara (Auditor General's Report)	95/100 (Extensive)

## Executive Budget Proposal (EBP): Some details but missing key information

The five documents that make up Malaysia's Executive Budget Proposal (*the Budget Speech, the Supply Bill, the Finance Bill, the Anggaran Perbelanjaan Kerajaan Persekutuan, the Anggaran Hasil Kerajaan Persekutuan, and the Economic Report*) are considered to be of inferior quality, scoring only 47 out of 100.

The Executive Budget Proposals are evaluated based on their comprehensiveness. This is assessed based on whether or not they provide information regarding all the projected revenues from various sources, expenditures of all government entities including extra budgetary entities and quasi-fiscal activities, their use of a recognised classification system, and to what extent the full value of transactions, assets and liabilities are reported.

New revenue measures can be found in the Finance Bill. Deduction and exclusion of tax which will affect the amount of revenue received can also be found in the Budget Speech. The *Anggaran Hasil Kerajaan Persekutuan* presents a detailed forecast of revenues from taxes including income and sales tax as well as non-tax sources such as royalties and rents. The detailed forecast in the *Anggaran Hasil* is made based on the projection of economic growth (MOF, 2014). But the last page of the document is an estimate of how the new measures, including the deduction, affects the revenue (MOF, 2014, p. 141).

Information on several key macroeconomic variables that influence government finances such as the Nominal Gross National Income, inflation rate, real GDP growth, rate of unemployment, current account and composition of GDP growth are available in the Economic Report. However, a sensitivity analysis that explains how different macroeconomic assumptions affect budget estimates is not available. For example, there is no information on what the revenue would look like if GDP growth or oil prices is lower than expected.

The *Anggaran Perbelanjaan Kerajaan Persekutuan* presents detailed operating and development expenditures of each Ministry and government agency (administrative unit) in the budget year. It presents general information on whether these expenditures are for supplies, emolument or other purposes (economic classification). There is also information on the aggregate amount of expenditures in different sectors such as the economic, social, or securities sectors (functional classification). This general information can also be found in the Economic Report.

“The five documents that make up Malaysia's Executive Budget Proposal (*the Budget Speech, the Supply Bill, the Finance Bill, the Anggaran Perbelanjaan Kerajaan Persekutuan, the Anggaran Hasil Kerajaan Persekutuan, and the Economic Report*) are considered to be of inferior quality, scoring only 47 out of 100.

The classification used by the Malaysian Budget however, is not in line with international standards.<sup>2</sup>The use of international standards in classifying expenditure is recommended as it will allow international comparisons to be made and particularly for functional classification and an easier tracking of certain programmes such as poverty reduction (Jacob et al., 2009).

The *Anggaran Perbelanjaan Kerajaan Persekutuan* also contains some performance indicators in terms of output for each Ministry. For example, the expected output for the early education department in the Ministry of Education are trainings given to teachers, learning facilities given to schools, assistance given to students and pre-school activities. This information is useful as it shows the target that the department within each Ministry should achieve with the allocation given.

The Availability of Budget Documents Over Time

Document	2008	2010	2012	2015
Pre-Budget Statement	●	●	●	●
Executive's Budget Proposal	●	●	●	●
Enacted Budget	●	●	●	●
Citizens Budget	●	●	●	●
In-Year Reports	●	●	●	●
Mid-Year Review	●	●	●	●
Year-End Report	●	●	●	●
Audit Report	●	●	●	●

● Not produced/published late ● Produced for internal use ● Published

Source: International Budget Partnership

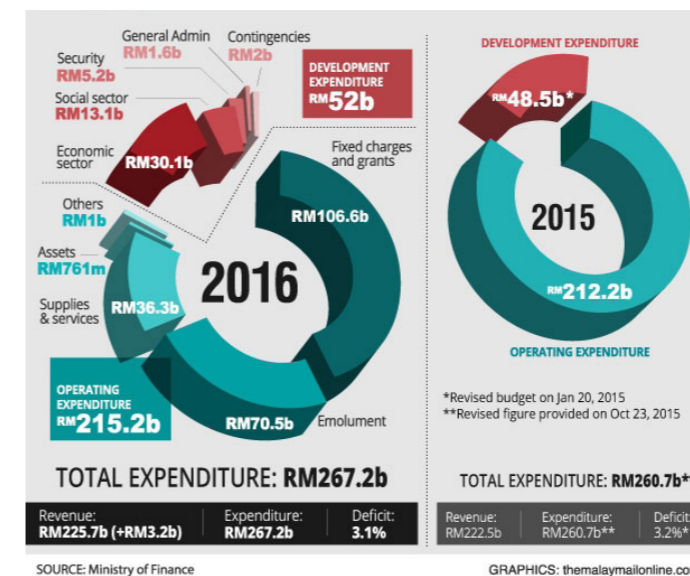
<sup>2</sup> According to international standards, expenditure information should be presented in three ways: by administrative classification, economic classification, and functional classification. In administrative classification, expenditure is presented by the entity that is responsible for managing the public funds concerned, such as the Ministry of Education and Health or, at a lower level, schools and hospitals. In economic classification, expenditure information is presented in the type of expenditure incurred, for example, salaries, goods and services, transfers and interest payments, or capital spending. In functional classification, expenditure is presented according to the purposes and objectives for which they are intended for example, whether they are for social, economic or defence. For functional classification, the widely used standard is the Classification of the Functions of Government (COFOG) developed by the OECD and published by the UN. For economic classification, the IMF's Government Finance Statistics Manual (GFSM) is usually used as a standard. See <https://www.imf.org/external/np/sta/gfsm/pdf/text14.pdf>, <http://www.oecd.org/gov/48250728.pdf>, <http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4>

Table 3: What you can and cannot find in Malaysia's Executive Budget Proposal

Available	Not available
<ul style="list-style-type: none"> <li>Rationale for the budget and summary of new initiatives</li> <li>Macroeconomic Forecast</li> <li>New revenue measures</li> <li>Estimates of contributions from new revenue measures</li> <li>Estimates of revenue losses from deductions and exclusions</li> <li>Deduction and exclusion measures</li> <li>Detailed explanations of government expenditures by administrative unit, economic classification, and functional classification</li> <li>Basic information on each project funded by development expenditures such as project name, responsible institution, location, total approved project cost, total expenditure to date, and source and type of financing</li> <li>Nonfinancial and financial performance indicators</li> <li>Financing of the budget including financing of the deficit by domestic and external sources</li> <li>New borrowing and sources</li> </ul>	<ul style="list-style-type: none"> <li>Sensitivity analysis</li> <li>Medium-term fiscal strategy and forecast assessment of sustainability of current policies</li> <li>Total debt burden at the end of the budget year</li> <li>Financial assets of the budget year</li> <li>Total liabilities of the budget year</li> <li>Impact of liabilities on government's financial situation</li> </ul>

### Executive Budget Proposal (EBP): Some details but missing key information

The Ministry of Finance usually tables the Executive Budget Proposal documents to the Parliament in October. After deliberation, Parliament will pass a law authorising the government to tax the public and to spend the money. In Malaysia, the authorisation comes from the Supply Act (Akta Bekalan). Parliament will also pass the Finance Act if there are amendments needed to taxation-related acts such as the Income Tax Act 1967, the Petroleum (Income Tax) Act 1967, the Real Property Gains Tax Act 1976, the Labuan Business Activity Tax Act 1990, and the Goods and Services Tax Act 2014.



The Supply Act is very short; it only outlines the total amount of the supply expenditure (*Perbelanjaan Bekalan*) for each Ministry. Supply expenditure is a type of government expenditure that requires Parliamentary authorisation and accounts for the majority of government expenditure.

However, there is another type of expenditure that does not require authorisation by Parliament and is made mandatory by the Constitution. This type of expenditure is called the Charged Expenditure (*Perbelanjaan Tanggungan*). They include pensions, debt charges, maintenance of the sovereign (civil list), as well as the salaries of the Auditor General and judges. The amount needed for Charged Expenditure is not included in the Supply Act, but it can be found in the *Anggaran Perbelanjaan Kerajaan Persekutuan*.

For the purposes of budget monitoring, the Supply Act should be read with the *Anggaran Perbelanjaan Kerajaan Persekutuan* and the *Anggaran Hasil Kerajaan Persekutuan* because these two documents detail out expenditures and revenues respectively. For that reason as well Malaysia's Enacted Budget documents receive a score of 95 which means that the information it provides to the public is quite extensive. The *Anggaran Perbelanjaan Kerajaan Persekutuan* and the *Anggaran Hasil Kerajaan Persekutuan*, which are part of Malaysia's Executive Budget Proposal (EBP), list major expenditures and revenue and provides non-financial performance data. However, as Executive Budget Proposals, these two documents as explained above, are short of important information such as current debts and liabilities.

**Table 4: What you can and cannot find in Malaysia's Enacted Budget Proposal**

Available	Not available
<ul style="list-style-type: none"> <li>Listing and brief commentary of major expenditure and revenues</li> <li>Non-financial performance data</li> </ul>	<ul style="list-style-type: none"> <li>Reconciliation of deviations between the budget proposal and the Enacted Budget</li> <li>Overall debt situation</li> <li>Revised economic forecast (if there is a major delay between the budget proposal and the enacted budget)</li> <li>Impact on government's financial assets and liabilities, contingent liabilities, etc.</li> </ul>

### In-Year Review: Not an ideal budget monitoring document

The Economic Quarterly is a quarterly overview of Malaysia's economic performance, published within six weeks of the end of the quarter. It contains a summary of important trends in global economic growth and trends in the Malaysian economy. Important indicators such as employment, private investment, prices as well as monetary and financial developments are presented in this document.

In its strictest sense, the Economic Quarterly is not a budget monitoring document. It merely presents the actual revenues and expenditures to date and compare them with the actual revenues of the same period in the previous year. It also presents the amount of new net borrowing and the total debt outstanding for the quarter. It does not compare the actual revenue and expenditures with the initial approved budget.

An explanation on whether or not there is a deviation from the initially approved budget is also not presented. This information is important for budget monitoring purposes and to provide the public with an overview of whether the executed budget is in line with the approved budget. For that reason, the Economic Quarterly receives a score of only 45 over 100.

**Table 5: What you can and you cannot find in Malaysia's In-Year Review**

Available	Not available
<ul style="list-style-type: none"> <li>Actual revenues and expenditures to date</li> <li>A comparison is made with the actual revenues of the same period in the previous year</li> <li>The amount of net new borrowing and the total debt outstanding for the quarter</li> </ul>	<ul style="list-style-type: none"> <li>Progress in implementing budget</li> <li>A comparison with the initial approved budget</li> <li>Initial identification of deviations from budget</li> </ul>

### Year-End Review: Some details, but lacks performance data

The Open Budget Index considers the *Penyata Kewangan Kerajaan Persekutuan* (Federal Government's Annual Financial Statement) as Malaysia's Year End Review. The document is prepared by the National Accountant's Office (*Jabatan Akauntan Negara*) and is audited by the Auditor General before being tabled in Parliament at the same time as the budget. It is published in the year after the end of the financial year. Therefore, for the 2016 budget presentation, the latest *Penyata Kewangan* available is for the year 2014.

The *Penyata Kewangan* presents detailed information on revenue received and expenditure incurred with information on whether the actual revenue is different from the enacted level. The document presents the amount of cash and investments held in the Consolidated Fund as well as assets and liabilities that the government has.

However, the document does not explain the differences between the estimated/enacted level of expenditures and the actual expenditure. Nor does it provide an overview of whether or not the government has achieved the policy objective set for the budget year. The absence of this information makes it difficult for the public to evaluate whether or not the government has used its resources in the best and most efficient way or in the way that was promised to the public during the budget speech.

It has to be said that the *Penyata Kewangan* is not intended to be a review of budget performance, but to provide the public with the information on the financial situation of the government. However, the government can supplement the *Penyata Kewangan* with another report that presents an analysis of the spending, like the UK's Public Spending Statistical Analysis. The Treasury can also encourage government agencies to provide annual reports in which they present information on whether or not they have achieved the targets set for them in the budget year.

**Table 6: What you can and you cannot find in Malaysia's Year-End Review**

Available	Not available
<ul style="list-style-type: none"> <li>Total estimated and actual revenue and explanations on differences. There are also detailed sources of actual revenues</li> <li>Total estimated and actual expenditures. Actual Operating and Development expenditures presented in administrative classification. There is information on how much money is spent on emoluments, assets, supply and services</li> <li>Government assets (investments and recoverable loans)</li> <li>Government liabilities</li> </ul>	<ul style="list-style-type: none"> <li>Explanation of differences between enacted level and actual outcome in expenditure</li> <li>Summary of government spending by sector and programmes</li> <li>Deviations and explanation of deviations between macroeconomic forecast and actual results</li> <li>Narrative on strengths and weaknesses in performance of ministries/agencies</li> <li>Non-financial information on the government's performance in realising its targets and performance indicators</li> </ul>

## Audit Report: An exemplary document

The *Laporan Ketua Audit Negara* (LKAN) is Malaysia's Audit Report. It is produced by the National Audit Department that carries out at least three types of audit of government ministries, agencies, and statutory bodies. They are the Attestation Audit, Compliance Audit and Performance Audit.

The Attestation Audit is an audit to the *Penyata Kewangan Kerajaan Persekutuan* to see whether or not the statement presents the true picture of the government's financial situation.

The Compliance Audit is an audit to the financial management of ministries and government agencies to see whether or not its processes are consistent with regulations and laws. The audit will point out if certain regulations have been breached. For example, on the government's financial management in 2012, the LKAN said "the overall financial performance at the Ministries/Departments' level for 2012 had improved as compared to 2011 and previous years". However, it also said that "audit findings revealed that there were some instances where public money and other valuable items were not kept safely and delays in banking-in collections (LKAN, 2012)."

The last type of audit, Performance Audit, is an audit to selected government activities, programmes or projects to see whether or not they have achieved the intended objective and are carried out efficiently.

One example of this type of audit is an audit of the College Complex Building development project for the Royal Malaysian Navy in Lumut under the Ministry of Defence. The LKAN said "audit findings revealed that the overall project was less than satisfactory as Package A was only completed after 2 approved extensions of time". The LKAN also mentioned other weaknesses of the project including "late collection of compensation after the contract was terminated" and declared that the project was a "sick project" (LKAN, 2012).

**Table 7: Malaysia's Audit Report publishes key information**

Key recommended contents: Audit Report	Can we find the contents in the Malaysian Audit Report?
Comments on the accuracy and fairness of government financial statements	Yes
Comments on the adequacy of government's control systems for managing public finances	Yes
Identifies cases in which the government has breached the budget and other related laws on public finances	Yes
Provides the SAI's opinion (qualified, unqualified, disclaimer, etc.) on the accounts audited	Yes

The results of the Attestation and Compliance Audit are tabled to Parliament once a year. The results of the Performance Audit, however, has been tabled three times a year since 2012.

The *Laporan Ketua Audit Negara* (LKAN) received a high score in the Open Budget Index, which shows that the document provides extensive key information to the public.



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## Conclusion and Recommendations

Based on the Open Budget Index, the International Budget Partnership lists three recommendations to improve the quality of the budget documents. They are:

1. Producing the currently unavailable budget documents (i.e. Citizen's Budget, Mid-Year Review).
2. Improving the comprehensiveness of the Executive Budget Proposal.
3. Increasing the comprehensiveness of the Year-End Report.

This paper provides detailed information on which aspects within each budget document that should be improved. It points out the missing information that the government can add to the current document in order for it to be more useful for budget monitoring purposes.

The improvements can be done in stages. For a start, the government can begin by publishing the currently unavailable documents or improving the comprehensiveness of the ones that are currently available.

In addition to this, below are some recommendations that the government may implement in the short term to improve the quality of budget documents as well as its financial management:

- Present data in the *Anggaran Perbelanjaan Kerajaan Persekutuan*, *Anggaran Hasil Kerajaan Persekutuan*, the Economic Report, and the *Penyata Kewangan* in machine-readable format. These documents are now available to the public in a PDF format. While they are good for informing the public, documents in PDF format are not very useful for budget monitoring purposes because the public will have to convert the files into a machine-readable format such as Microsoft Excel in order to analyse them further.
- Upgrade the Economic Quarterly to an In-Year Review document. In addition to reporting Malaysia's economic performance of the previous quarter, the current Economic Quarterly can present the following information more comprehensively:
  1. Information about how the submitted budget has been executed
  2. The difference between the actual revenue and expenditure
  3. Any changes in the initial macroeconomic forecast that have affected the budget and forecast of any changes that may affect the budget in the following quarter.



## Selection of IDEAS' Publications (2013-2015)

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How can Malaysia's Asset Declaration System be improved to help combat corruption? By Shaza Onn, Brief IDEAS No. 1 (May, 2015)

The New Face of KWAN: Proposals to improve Malaysia's Natural Resource Fund by Sri Murniati, Policy IDEAS No. 19 (March, 2015)

ICT in Classroom Learning: Exploring the Discrepancies Between Ideal Conditions and Current Malaysian Policy by Jenny Gryzelius, Policy IDEAS No. 18 (February, 2015)

Setting up special needs centres: A focus on early intervention centres for the underprivileged by Tamanna Patel, Policy IDEAS No. 17 (December, 2014)

Public procurement in FTAs: The challenges for Malaysia by David Seth Jones, Policy IDEAS No. 16 (December, 2014)

School choice and school vouchers programmes: Why do they succeed and why do they fail? Lessons for Malaysia by Jenny Gryzelius, Policy IDEAS No. 15 (November, 2014)

Morality and the Rule of Law: Inspirations from Raja Aziz Addruse by Tunku Zain Al-'Abidin ibni Tuanku Muhriz, Policy IDEAS Special Edition (October, 2014)

Dropping out of school in Malaysia: What we know and what needs to be done by Tamanna Patel, Policy IDEAS No. 14 (August, 2014)

Generating best value for taxpayers' money: How to improve transparency and accountability in Malaysia's public contracting system by Sri Murniati, Policy IDEAS No. 13 (July, 2014)

Malaysian education: what do the poor really want? A look at education needs and aspirations of the bottom 40 percent of households in Malaysia by Tamanna Patel, Policy IDEAS No. 12 (April, 2014)

The Malaysian Trust School Model: It's good but is it sustainable? by Dr Arran Hamilton, Policy IDEAS No. 11 (February, 2014)

Transparency in European public procurement: benefits and lessons for Malaysia by Dr Francesco Stolfi and Sri Murniati, Policy IDEAS No. 10 (January, 2014)

Market solutions to the education crisis by Myron Lieberman by Tamanna Patel and Wan Saiful Wan Jan, Policy IDEAS No. 9 (December, 2013)

The hardware and the software to overcome a middle-income trap by Wolfgang Kasper, Policy IDEAS No. 8 (November, 2013)

Key failings in the Malaysian public procurement system and how they can be addressed by greater transparency by David Seth Jones, Policy IDEAS No. 7 (October, 2013)

After GE13: Strengthening Democracy in Malaysia by Dato' Muthiah Alagappa, Policy IDEAS No. 6 (August, 2013)

Private education for the poor? The case of India and lessons for Malaysia by Joanna Lim and Wan Saiful Wan Jan, Policy IDEAS No. 5 (July, 2013)

Giving Voice to the Poor by Wan Saiful Wan Jan, Policy IDEAS No. 4 (February, 2013)



Policy IDEAS are IDEAS' regular publications that introduce and propose ideas for policy reforms based on analysis of existing policies or best practices.