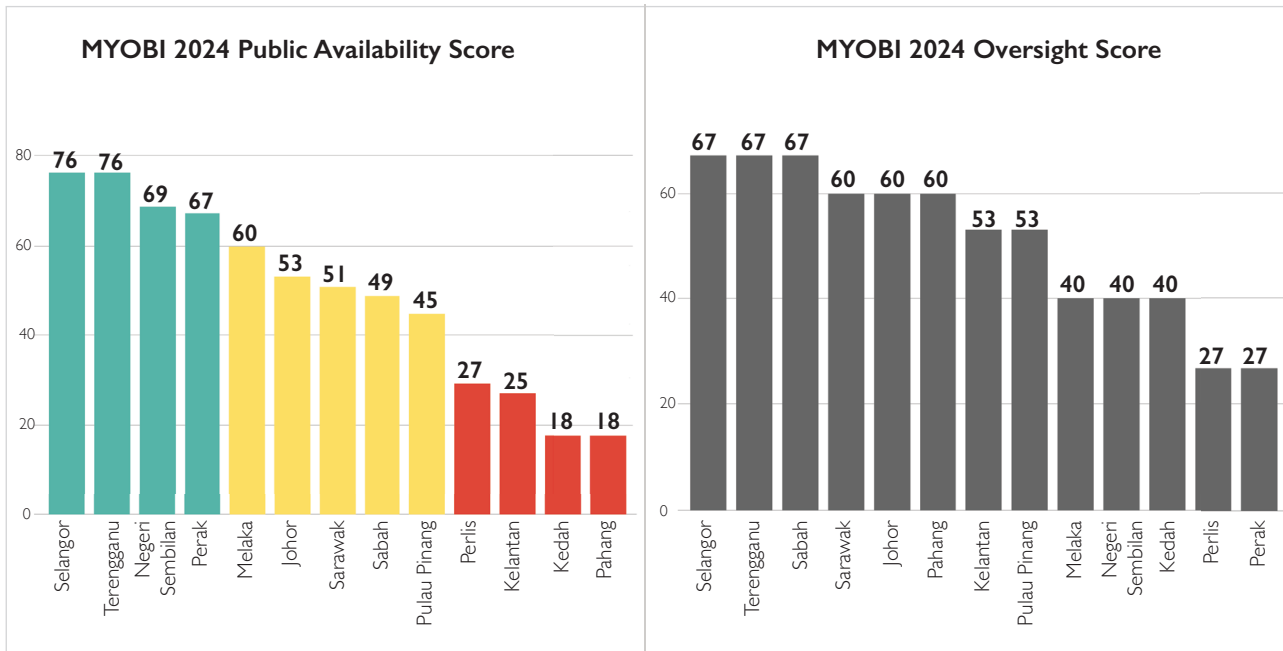


Executive Summary

Malaysia Open Budget Index 2024

The MyOBI Assessment seeks to analyse the transparency of the state budget process by verifying the availability of key budget documents, the timeliness of the publication of these documents, the role of the state legislative assembly in providing oversight throughout the budget process, and the ability of the public to meaningfully participate in the budget process.

The overall results indicate that some state governments still have not done enough to ensure adequate disclosure of budget information to the public and that there is an insufficient level of oversight by the state legislative assembly during the formulation of the state budget. This index helps identify several key reform actions that can be done relatively quickly and easily to improve budget transparency and oversight.



61 - 100	Substantial Disclosure
41 - 60	Minimal Disclosure
0 - 40	Insufficient Disclosure

Public Availability Scores

In Public Availability, the states of Terengganu and Selangor obtained the highest scores in this MyOBI assessment, while the states of Kedah and Pahang obtained the lowest scores. The states of Sarawak and Melaka had the biggest

improvements in performance, thanks mainly to both states making key budget documents publicly available on their respective official state government websites. No states had published all budget documents and budget transparency is still poor, with 6 states not publishing their Budget Estimates.

Oversight Scores

In Oversight, Selangor, Terengganu, and Sabah obtained the highest scores in this MyOBI assessment, while Perak and Perlis obtained the lowest scores. Each state has improved their Oversight scores because of improvements in the number of sessions held by the state legislative assembly and the timeliness of budget submissions. Low scores in MyOBI 2022 were partially due to the previous assessment being conducted in the shadow of ongoing COVID-19 restrictions, which had an impact on state assembly sittings. This shows that despite an improvement in the scores, the oversight role of state legislative assemblies remains relatively weak and there is much room for improvement.

Public Participation

Currently, few states provide meaningful opportunities for the public or civil society to participate in the budget process. Only Negeri Sembilan and Pahang provided public feedback mechanisms during both budget formulation and budget implementation, while Melaka, Selangor, and Terengganu provided feedback mechanisms only during the budget formulation stage. However, every state was able to disseminate information on budget proceedings via social media and provide live streams of the budget speech, allowing a degree of transparency and accessibility to the general public.

While this section is currently unscored, we look forward to continued improvements here, to allow the public to not just be more informed of what is happening in their state governments, but to also meaningfully participate in governance. Citizens must be participants, not just spectators.

Key Recommend

Public Availability

- State governments should ensure that EBP documents are available for access by the public in a timely manner.
- The Estimates of Revenue and Expenditure should be published (“Buku Belanjawan/ Bajet”) to ensure that the public is able to get a more in-depth understanding of state government spending and revenue details.

Oversight

- State governments and State Legislative Assemblies should ensure that the hansards of each assembly sitting are available online, and are fully up-to-date
- PAC records should also be kept up to date, including members of the PAC and records of what has been discussed in PAC meetings for greater transparency.

Public Participation

- Mechanisms for the public and civil society to comment and provide feedback during budget formulation and implementation
- Public forums and meetings to disseminate budget information and facilitate two-way dialogue with the public
- Forming select committees with the power to summon state civil servants and convene hearings with citizens and civil society invited to provide feedback