

Open Budget Survey 2017

Questionnaire

Malaysia

January 2018

COUNTRY QUESTIONNAIRE: MALAYSIA

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: The upcoming budget year is 2017

Peer Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: The PBS is not produced. The government publishes Garis Panduan Bagi Penyediaan Cadangan Anggaran Perbelanjaan Tahun 2017 (Guidelines to prepare Estimates of Expenditure for 2017). It outlines policies that have to be followed in preparing the budget, but it is not a statement in which the government outlines fiscal assumptions that will be used to formulate the 2017 Budget. The Garis Panduan is available here: https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKewiN8u2_me7PAhUmSI8KHZRYCLQQFggfMAA&url=http%3A%2F%2F1pp.treasury.gov.topik%2Ffail%2F74%2Fmuat-turun&usg=AFQjCNERcDywy17uz12d9e3NAZy8ekheA&bvm=bv.136593572,d.c2I

Comments: Researcher: The government publishes Garis Panduan Bagi Penyediaan Cadangan Anggaran Perbelanjaan Tahun 2017 (Guidelines to prepare Estimates of Expenditure for 2017). It outlines policies that have to be followed in preparing the budget, but it is not a statement in which the government outlines fiscal assumptions that will be used to formulate the 2017 Budget. The Garis Panduan is available here: [file:///C:/Users/user/Downloads/PB1.3%20\(3\).pdf](file:///C:/Users/user/Downloads/PB1.3%20(3).pdf)

Peer Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: The document is not produced

Peer Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: The document is not produced

Peer Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: The document isn't produced

Peer Reviewer

Opinion: Agree

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: Document is not produced

Peer Reviewer

Opinion: Agree

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: I found a document that may look like the Pre-Budget Statement in the Malaysian Treasury Website. However after careful examination, the document can't be classified as PBS as it does not provide information about fiscal outlook for the upcoming budget and it is not intended to spark discussion, but to be followed by the ministries. The link to the document is: <https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&c...>
(https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKEwiN8u2_me7PAhUmSI8KHZRYCLQQFggfMAA&url=http%3A%2F%2F1pp.treasury.gov.topik%2Ffail%2F74%2Fmuat-turun&usg=AFQJCNESRcDywy17uz12d9e3NAZy8ekheA&bvm=bv.136593572,d.c2I)

Peer Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question

PBS-6a, researchers should mark this question “n/a.”

Answer: I found a document that may look like the Pre-Budget Statement in the Malaysian Treasury Website 9file:///C:/Users/user/Downloads/PB1.3%20(3).pdf. However after careful examination, the document can't be classified as PBS as it does not provide information about fiscal outlook for the upcoming budget and it is not intended to spark discussion, but to be followed by the ministries.

Sources: <https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&c...> (https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKEwiN8u2_me7PAhUmSI8KHZRYCLQQFggfMAA&url=http%3A%2F%2F1pp.treasury.gov.topik%2Ffail%2F74%2Fmuat-turun&usg=AFQjCNERcDywy17uz12d9e3NAZy8ekheA&bvm=bv.136593572,d.c2I)

Peer Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: The document isn't produced at all

Peer Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: The document is not produced at all

Peer Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

Sources: There are several documents tabled by the Prime Minister on the budget day that can be considered Executive Budget Proposal. They are 1. 2017 Budget Speech (<http://www.treasury.gov.my/pdf/budget/speech/bs17.pdf> (<http://www.treasury.gov.my/pdf/budget/speech/bs17.pdf>)) 2. Economic Report 2016/2017 (<http://www.treasury.gov.my/index.php/en/economy/economic-rep...> (<http://www.treasury.gov.my/index.php/en/economy/economic-report.html>)) 3. 2017 Estimates of Federal Government Expenditures <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...> (<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>) 4. 2017 Estimates of Federal Government Revenue (http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_an... (http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2017.pdf)) 5. 2017 Supply Bill (<http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2017...> ([http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2017_2016%20\(bm\).pdf](http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2017_2016%20(bm).pdf))) 6. 2017 Finance Bill (<http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%201...> ([http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2018_2016%20\(bm\).pdf](http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2018_2016%20(bm).pdf))) 7. <http://www.treasury.gov.my/index.php/bajet/proses-penyediaan...> (<http://www.treasury.gov.my/index.php/bajet/proses-penyediaan-bajet.html>)

Comments: Researcher: The Budget Speech, the Estimates of Revenue, Supply and Finance Bills are attached here, but we are not able to provide the link to Economic Reports and Estimates of Expenditures as they are stored in various files in the Treasury Website. Included in this list is budget preparation and formulation process in Malaysia.

Peer Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 21 October 2016

Sources: <http://www.channelnewsasia.com/news/asiapacific/pm-najib-razak-announces-malaysia-s-2017-budget/3224522.html> (<http://www.channelnewsasia.com/news/asiapacific/pm-najib-razak-announces-malaysia-s-2017-budget/3224522.html>)

Comments: Researcher: The above references is newsreport on the budget speech delivered by the prime minister on 21 October 2016

Peer Reviewer

Opinion: Agree

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: b. (67)

Sources: Based on researcher's own experience.

Comments: Researcher: The Budget Speech was available right after the speech delivered by the prime minister in the parliament on 21 October 2016. The remaining documents (Estimates of the Expenditures, Estimates of Revenue and Economic Reports) available the day after.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Score should be B. As the original researcher says, the EBS was presented on 21 Oct 2016. This is less than 3 months before the fiscal year which begins on 1 Jan 2017.

Researcher response: Agree with the reviewer. Answer has been changed to "b"

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 21 October 2016

Sources: Researcher's own experience

Comments: Researcher: I listened to the budget speech delivered on 21 October 2016 and downloaded the relevant documents after.

Peer Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: I checked the Treasury Website after the budget speech was delivered by the Prime Minister on 21 October 2016

Sources: <http://www.treasury.gov.my/index.php/en/> (<http://www.treasury.gov.my/index.php/en/>)

Peer Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: Estimates of the Expenditures: <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...>
(<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>) Estimates of Revenue:
<http://www.treasury.gov.my/index.php/en/economy/estimated-fe...> (<http://www.treasury.gov.my/index.php/en/economy/estimated-federal-revenue.html>) Budget Speech: <http://www.treasury.gov.my/index.php/en/budget/annual-budget...>
(<http://www.treasury.gov.my/index.php/en/budget/annual-budget.html>) Economic Report 2016/2017:
<http://www.treasury.gov.my/index.php/en/economy/economic-rep...> (<http://www.treasury.gov.my/index.php/en/economy/economic-report.html>)
2017 Supply Bill: <http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%201...>
([http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2017_2016%20\(bm\).pdf](http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2017_2016%20(bm).pdf)) 2016 Finance Bill:
<http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%201...>
([http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2018_2016%20\(bm\).pdf](http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2018_2016%20(bm).pdf))

Sources: Estimates of the Expenditures: <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...>
(<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>) Estimates of Revenue:
<http://www.treasury.gov.my/index.php/en/economy/estimated-fe...> (<http://www.treasury.gov.my/index.php/en/economy/estimated-federal-revenue.html>) Budget Speech: <http://www.treasury.gov.my/index.php/en/budget/annual-budget...>
(<http://www.treasury.gov.my/index.php/en/budget/annual-budget.html>) Economic Report 2016/2017:
<http://www.treasury.gov.my/index.php/en/economy/economic-rep...> (<http://www.treasury.gov.my/index.php/en/economy/economic-report.html>)
2017 Supply Bill: <http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%201...>
([http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2017_2016%20\(bm\).pdf](http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2017_2016%20(bm).pdf)) 2016 Finance Bill:
<http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%201...>
([http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2018_2016%20\(bm\).pdf](http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2018_2016%20(bm).pdf))

Peer Reviewer

Opinion: Agree

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://www.treasury.gov.my/index.php/en/economy/economic-dat...> (<http://www.treasury.gov.my/index.php/en/economy/economic-data.html>)

Comments: Researcher: The link above contains csv and xls files of operating and development expenditure by sector from 1970. However, until 3 November 2017, the data available in these files is only until BY2016.

Peer Reviewer

Opinion: Agree

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Estimates of the Expenditures: <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...>
(<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>) Estimates of Revenue:
<http://www.treasury.gov.my/index.php/en/economy/estimated-fe...> (<http://www.treasury.gov.my/index.php/en/economy/estimated-federal-revenue.html>) Budget Speech: <http://www.treasury.gov.my/index.php/en/budget/annual-budget...>
(<http://www.treasury.gov.my/index.php/en/budget/annual-budget.html>) Economic Report 2016/2017:
<http://www.treasury.gov.my/index.php/en/economy/economic-rep...> (<http://www.treasury.gov.my/index.php/en/economy/economic-report.html>)
2017 Supply Bill: <http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%201...>
([http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2017_2016%20\(bm\).pdf](http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2017_2016%20(bm).pdf)) 2016 Finance Bill:
<http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%201...>

<http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%201...>
([http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2018_2016%20\(bm\).pdf](http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2018_2016%20(bm).pdf))
Comments: Researcher: The EBP documents are publicly available

Peer Reviewer
Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: Estimates of the Expenditures: <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...>
(<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>) Estimates of Revenue: <http://www.treasury.gov.my/index.php/en/economy/estimated-fe...> (<http://www.treasury.gov.my/index.php/en/economy/estimated-federal-revenue.html>) Budget Speech: <http://www.treasury.gov.my/index.php/en/budget/annual-budget...>
(<http://www.treasury.gov.my/index.php/en/budget/annual-budget.html>) Economic Report 2016/2017: <http://www.treasury.gov.my/index.php/en/economy/economic-rep...> (<http://www.treasury.gov.my/index.php/en/economy/economic-report.html>)
2017 Supply Bill: <http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%201...>
([http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2017_2016%20\(bm\).pdf](http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2017_2016%20(bm).pdf)) 2016 Finance Bill: <http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%201...>
([http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2018_2016%20\(bm\).pdf](http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2018_2016%20(bm).pdf))
Comments: Researcher: The documents are publicly available

Peer Reviewer
Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Below are the titles for various documents that can be considered as Malaysia's EBP Anggaran Perbelanjaan Kerajaan Persekutuan 2017 Anggaran Hasil Kerajaan Persekutuan 2017 Economic Reports 2016/2017 2017 Budget Speech (these documents are produced by the Ministry of Finance) Rang Undang-Undang Perbekalan 2017 Rang Undang-Undang Kewangan 2016

Sources: Estimates of the Expenditures: <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...>
(<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>) Estimates of Revenue: <http://www.treasury.gov.my/index.php/en/economy/estimated-fe...> (<http://www.treasury.gov.my/index.php/en/economy/estimated-federal-revenue.html>) Budget Speech: <http://www.treasury.gov.my/index.php/en/budget/annual-budget...>
(<http://www.treasury.gov.my/index.php/en/budget/annual-budget.html>) Economic Report 2016/2017: <http://www.treasury.gov.my/index.php/en/economy/economic-rep...> (<http://www.treasury.gov.my/index.php/en/economy/economic-report.html>)
2017 Supply Bill: <http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%201...>
([http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2017_2016%20\(bm\).pdf](http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2017_2016%20(bm).pdf)) 2016 Finance Bill: <http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%201...>
([http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2018_2016%20\(bm\).pdf](http://www.parlimen.gov.my/files/billindex/pdf/2016/D.R.%2018_2016%20(bm).pdf))
Comments: Researcher: All documents, except Anggaran Perbelanjaan Kerajaan Persekutuan 2017 (Estimates of the Expenditures) are available in English

Peer Reviewer
Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

- a. Yes
- b. No

Answer: a.

Sources: http://www.treasury.gov.my/pdf/budget/speech/touchpoints_bud...
(http://www.treasury.gov.my/pdf/budget/speech/touchpoints_budget_2017.pdf) Interview with Mr Afizal Kasa,

Comments: Researcher: This is the power power presentation (named as Touch Point) that used by the Prime Minister during the budget speech. According the officials that I interviewed for the survey, the Touch Point is used in any sessions held by Ministry of the Finance to explain the budget to the public.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I wouldn't define the Touch Points cited as a Citizens Version. It contains mainly bullet points of the Budget, and does not really clarify what the Budget means to the average person

Researcher response: I understand the reservations of the reviewer. However, the IBP has acknowledged that the document meets the basic criteria of Citizen's Budget. However, I can add that since the Touch Points only meets the basic budget, the government of Malaysia should improve it to provide better information about the budget for the average person.

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: The latest budget passed the parliament is the 2017 budget

Peer Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: Supply bill was passed by the Dewan Rakyat on 22 November 2016 and by the Dewan Negara on 14 December 2016 The Finance Bill was passed by Dewan Rakyat on 23 November and by Dewan Negara on 15 December 2016

Sources: <http://www.themalaymailonline.com/malaysia/article/dewan-rak...> (<http://www.themalaymailonline.com/malaysia/article/dewan-rakyat-passes-budget-2017>) <http://www.parlimen.gov.my/files/hindex/pdf/DN-14122016.pdf> (<http://www.parlimen.gov.my/files/hindex/pdf/DN-14122016.pdf>) <http://www.parlimen.gov.my/files/hindex/pdf/DN-15122016.pdf> (<http://www.parlimen.gov.my/files/hindex/pdf/DN-15122016.pdf>) <http://www.parlimen.gov.my/files/hindex/pdf/DR-23112016.pdf> (<http://www.parlimen.gov.my/files/hindex/pdf/DR-23112016.pdf>) <http://www.parlimen.gov.my/files/hindex/pdf/DR-22112016.pdf> (<http://www.parlimen.gov.my/files/hindex/pdf/DR-22112016.pdf>)

Peer Reviewer

Opinion: Agree

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: b. (67)

Sources: http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2016... (http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20161222_WJW007795BI.pdf) http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2017... (http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20170116_A785BI.pdf) <https://www2.deloitte.com/content/dam/Deloitte/my/Documents/...> (<https://www2.deloitte.com/content/dam/Deloitte/my/Documents/tax/my-tax-espresso-special-alert-finance-act-2017.pdf>)

Comments: Researcher: The Supply Act 2017 and Finance Act 2017 were passed by Dewan Rakyat on 22 and 22 November 2016 and by Dewan Negara on 14 and 15 December 2017 respectively. They are published in government gazette on 22 December 2016 and 16 January 2017 respectively. The above links are the links to government e-gazette website, where the acts are published. If we are to follow the date in the document and in the links of the website, both acts are published within 6 weeks after they are passed by the parliament (Dewan Negara). Additionally for the Finance Act, there is a consulting company published an explanatory note on the Finance Act on 17 January 2017. It can be argued that the documents are publicly available within six weeks after they were passed by the parliament.

Peer Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 2017 Supply Act (Act A1520): 22 December 2016 2017 Finance Act (Act 785): 16 January 2017

Sources: http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2017...

(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20170116_A785BI.pdf)

http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2016...

(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20161222_WJW007795BI.pdf)

<https://www2.deloitte.com/content/dam/Deloitte/my/Documents/...> (<https://www2.deloitte.com/content/dam/Deloitte/my/Documents/tax/my-tax-espresso-special-alert-finance-act-2017.pdf>)

Comments: Researcher: The dates are when the two acts are published in government gazette. IBP Comment: While Finance Act 2017 was published after the OBS research cut off date of December 31st 2016, this document is not used to respond to any questions on the comprehensiveness of EB budget documents in Section 3)

Peer Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: The researcher determines the date of publication by looking at the dates of publication in the government gazette as stated in the Acts, corroborated by the dates listed in the government gazette website and by a publication of a consulting company.

Sources: http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2017...

(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20170116_A785BI.pdf)

http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2016...

(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20161222_WJW007795BI.pdf)

<https://www2.deloitte.com/content/dam/Deloitte/my/Documents/...> (<https://www2.deloitte.com/content/dam/Deloitte/my/Documents/tax/my-tax-espresso-special-alert-finance-act-2017.pdf>)

Peer Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2017...

(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20170116_A785BI.pdf)

http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2016...

(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20161222_WJW007795BI.pdf)

Sources: http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2017...

(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20170116_A785BI.pdf)

http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2016...

(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20161222_WJW007795BI.pdf)

Peer Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2017...
(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20170116_A785BI.pdf)
http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2016...
(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20161222_WJW007795BI.pdf)

Comments: Researcher: The Supply Act 2017 which has allocation amount for administrative units are not in machine-readable format. The Finance Act only contains amendments to various taxation-related Acts.

Peer Reviewer
Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2017...
(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20170116_A785BI.pdf)
http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2016...
(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20161222_WJW007795BI.pdf)

Comments: Researcher: The document is publicly available.

Peer Reviewer
Opinion: Agree

EB-6b: If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer: n/a.

Sources: http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2017...
(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20170116_A785BI.pdf)
http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2016...
(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20161222_WJW007795BI.pdf)

Comments: Researcher: The document is made publicly available.

Peer Reviewer
Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Supply Act 2017 (Act A1520) Finance Act 2017 (Act 785)

Sources: http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2017...
(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20170116_A785BI.pdf)
http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2016...
(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20161222_WJW007795BI.pdf)

Peer Reviewer
Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

- a. Yes
- b. No

Answer: b.

Sources: http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2017...
(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20170116_A785BI.pdf)
http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2016...
(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20161222_WJW007795BI.pdf) <http://www.treasury.gov.my/index.php/en/>
(<http://www.treasury.gov.my/index.php/en/>)

Comments: Researcher: The above links are the links to the Acts and the Ministry of Finance website. The Ministry of Finance website has policy updates and exemption guide pages for taxation, however they do not have a specific documents explaining exemption and updates from the 2017 Taxation Act.

Peer Reviewer
Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2017

Sources: The latest budget submitted by the government to the parliament is for 2017. See news report:
<http://www.bloomberg.com/news/articles/2016-10-21/malaysia-p...> (<http://www.bloomberg.com/news/articles/2016-10-21/malaysia-pledges-to-narrow-budget-deficit-as-global-risks-loom>)

Peer Reviewer

Opinion: Disagree

Suggested answer: Not applicable.

Comments: In the previous question, the reviewer said there is no CB. I concur with that. As such, for this question, the answer should be Not Applicable.

Researcher response: I understand the reservations of the reviewer. However, the IBP has acknowledged that the document meets the basic criteria of Citizen's Budget. However, I can add that since the Touch Points only meets the basic budget, the government of Malaysia should improve it to provide better information about the budget for the average person.

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: http://www.treasury.gov.my/pdf/budget/speech/touchpoints_bud...
(http://www.treasury.gov.my/pdf/budget/speech/touchpoints_budget_2017.pdf)

Comments: Researcher: The citizen budget used for this survey is citizen version of the EBP (Should be noted that this is the only citizen version of budget documents). The above link is the link tho the document. The document is available after the prime minister delivered the budget speech in the parliament on 21 October 2016.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: As mentioned earlier, I do not consider the document cited as meeting the requirements for a Citizens Budget.

IBP comment: Please see researcher's response to CB-1.

CB-2b: If you selected option "c" or "d" in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer: n/a

Sources: http://www.treasury.gov.my/pdf/budget/speech/touchpoints_bud...
(http://www.treasury.gov.my/pdf/budget/speech/touchpoints_budget_2017.pdf)

Comments: Researcher: The CB is publicly available

Peer Reviewer

Opinion: Agree with Comments

Comments: I do not consider the document cited as meeting the requirements for a Citizens Budget.

IBP comment: Please see researcher's response to CB-1.

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 21 October 2016

Sources: Interview with Mr Afizal Kasa, Head of Policy and Budget Research Section at the National Budget Office of the Malaysian Ministry of Finance, 22 December 2016

Comments: Researcher: The document is available at the same time with the budget speech and the Anggaran Perbelanjaan Kerajaan Persekutuan

Peer Reviewer

Opinion: Disagree

Suggested answer: Not available.

Comments: I do not consider the cited document a Citizens Budget.

IBP comment: Please see researcher's response to CB-1.

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

Answer: checked the Treasury website after the budget speech delivered by the Prime Minister on 21 October 2016

Sources: http://www.treasury.gov.my/pdf/budget/speech/touchpoints_bud...
(http://www.treasury.gov.my/pdf/budget/speech/touchpoints_budget_2017.pdf) Researcher's own experience

Peer Reviewer

Opinion: Disagree

Suggested answer: Not applicable

Comments: I do not consider the cited document a Citizens Budget.

IBP comment: Please see researcher's response to CB-1.

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: http://www.treasury.gov.my/pdf/budget/speech/touchpoints_bud...
(http://www.treasury.gov.my/pdf/budget/speech/touchpoints_budget_2017.pdf)

Sources: Interview with Mr Afizal Kasa, Head of Policy and Budget Research Section at the National Budget Office of the Malaysian Ministry of Finance, 22 December 2016

Peer Reviewer

Opinion: Disagree

Suggested answer: Not applicable

Comments: I do not consider the document cited as meeting the requirements for a Citizens Budget.

IBP comment: Please see researcher's response to CB-1.

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Touchpoints 2017 Budget

Sources: http://www.treasury.gov.my/pdf/budget/speech/touchpoints_bud...
(http://www.treasury.gov.my/pdf/budget/speech/touchpoints_budget_2017.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: Not applicable

Comments: I do not consider the document cited as meeting the requirements for a Citizens Budget.

IBP comment: Please see researcher's response to CB-1.

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: The EBP, especially the Budget Speech

Sources: http://www.treasury.gov.my/pdf/budget/speech/touchpoints_bud...
(http://www.treasury.gov.my/pdf/budget/speech/touchpoints_budget_2017.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: Not applicable

Comments: I do not consider the document cited as meeting the requirements for a Citizens Budget.

IBP comment: Please see researcher's response to CB-1.

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: (Third Quarter: July-September 2016) http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahu...
(http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahun3_2016.pdf)

Peer Reviewer

Opinion: Agree

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: c. (33)

Sources: Roslinda Razali Chong, Assistant to the National Budget Office Director at the Malaysia's Treasury, 18 January 2017

http://www.bnm.gov.my/index.php?ch=en_publication&pub=qbarc (http://www.bnm.gov.my/index.php?ch=en_publication&pub=qbarc)

Comments: Researcher: Ms Roslinda told me that the Quarterly Update of the Malaysian Economy published by the Treasury is published one week after the quarterly report released by the Malaysian Central Bank. The date for the Central Bank quarterly update is listed here:

http://www.bnm.gov.my/index.php?ch=en_publication&pub=qbarc (http://www.bnm.gov.my/index.php?ch=en_publication&pub=qbarc)

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: I do not consider the Bank Negara quarterly reports to be IYRs. Firstly, the preamble itself on the Bank Negara website cited says: "The Bank's Quarterly Economic Bulletin, presents the quarterly review of economic condition. Its general survey covers international economic environment and Malaysian economy with major indicators such as annual change in GDP and monetary aggregates" And downloading two recent samples, for 3Q16 and 4Q16 http://www.bnm.gov.my/files/publication/qb/2016/Q4/4Q2016_fu...

(http://www.bnm.gov.my/files/publication/qb/2016/Q4/4Q2016_fullbook_en.pdf)

http://www.bnm.gov.my/files/publication/qb/2016/Q3/3Q2016_fu...

(http://www.bnm.gov.my/files/publication/qb/2016/Q3/3Q2016_fullbook_en.pdf) the quarterly document does not have any section showing the executive's progress in implementing the budget. There is no breakdown by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure.

Researcher response: This survey does not use the Bank Negara Quarterly Report. It uses the Quarterly Report published by the Treasury. The Quarterly Report of the Treasury provides information about the government expenditures. The information is far from perfect, but it provides the public with the information of the public money has been spent up to that period. The IBP has assessed the Quarterly Report of the Treasury and it meets the minimum criteria of the IYRs.

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: Date of Publication: 4th Quarter of 2015: 19 February 2016 1st Quarter of 2016: 20 May 2016 2nd Quarter of 2016: 19 August 2016 3rd Quarter of 2016: 18 November 2016

Sources: Mrs. Roslinda Razali Chong, Assistant to the Director of the National Budget Office at the Malaysian Ministry of Finance, 18 January 2017.

http://www.bnm.gov.my/index.php?ch=en_publication&pub=qbarc (http://www.bnm.gov.my/index.php?ch=en_publication&pub=qbarc)

Comments: Researcher: The Quarterly Update on the Malaysian Economy is usually published one week after the publication of The Quarterly Economic Bulletin of the Bank Negara Malaysia

Peer Reviewer

Opinion: Disagree

Suggested answer: No IYRs are published

Comments: I do not consider the Bank Negara quarterly reports to be IYRs. Firstly, the preamble itself on the Bank Negara website cited says: "The Bank's Quarterly Economic Bulletin, presents the quarterly review of economic condition. Its general survey covers international economic environment and Malaysian economy with major indicators such as annual change in GDP and monetary aggregates" And downloading two recent samples, for 3Q16 and 4Q16 http://www.bnm.gov.my/files/publication/qb/2016/Q4/4Q2016_fu...

(http://www.bnm.gov.my/files/publication/qb/2016/Q4/4Q2016_fullbook_en.pdf)

http://www.bnm.gov.my/files/publication/qb/2016/Q3/3Q2016_fu...

(http://www.bnm.gov.my/files/publication/qb/2016/Q3/3Q2016_fullbook_en.pdf) the quarterly document does not have any section showing the executive's progress in implementing the budget. There is no breakdown by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure.

IBP comment: Please refer to researcher's response to IYR-2.

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: Looking at the date of publication of the quarterly economic report released by the Malaysian Central Bank. The Treasury staff told me that the Quarterly Update of the MOF is released one week after the report of the Central Bank

Sources: Roslinda Chong, Assistant to the National Budget Office Director of the Malaysian Treasury, 18 January 2016

Peer Reviewer

Opinion: Disagree

Suggested answer: No IYRs are published.

Comments: I do not consider the Bank Negara quarterly reports to be IYRs. Firstly, the preamble itself on the Bank Negara website cited says: "The Bank's Quarterly Economic Bulletin, presents the quarterly review of economic condition. Its general survey covers international economic environment and Malaysian economy with major indicators such as annual change in GDP and monetary aggregates" And downloading two recent samples, for 3Q16 and 4Q16 http://www.bnm.gov.my/files/publication/qb/2016/Q4/4Q2016_fu... (http://www.bnm.gov.my/files/publication/qb/2016/Q4/4Q2016_fullbook_en.pdf) (http://www.bnm.gov.my/files/publication/qb/2016/Q3/3Q2016_fu...) (http://www.bnm.gov.my/files/publication/qb/2016/Q3/3Q2016_fullbook_en.pdf) the quarterly document does not have any section showing the executive's progress in implementing the budget. There is no breakdown by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure.

IBP comment: Please refer to researcher's response to IYR-2.

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahu...
(http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahun3_2016.pdf)

Sources: http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahu...
(http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahun3_2016.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: No IYRs are published.

Comments: The cited document does not have any section showing the executive's progress in implementing the budget. There is no breakdown by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure.

IBP comment: Please refer to researcher's response to IYR-2.

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahu...
(http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahun3_2016.pdf)

Comments: Researcher: The document is only available in pdf format

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The cited document does not have any section showing the executive's progress in implementing the budget. There is no breakdown by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure.

IBP comment: Please refer to researcher's response to IYR-2.

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)

- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahu...
(http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahun3_2016.pdf)

Comments: Researcher: The document is publicly available

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The cited document does not have any section showing the executive's progress in implementing the budget. There is no breakdown by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure.

IBP comment: Please refer to researcher's response to IYR-2.

IYRs-6b: If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahu...
(http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahun3_2016.pdf)

Comments: Researcher: The document is publicly available

Peer Reviewer

Opinion: Disagree

Suggested answer: While IYRs are not publicly disseminated, accounts are kept internally to track spending by administrative units.

Comments: While IYRs are not publicly disseminated, accounts are kept internally to track spending by administrative units.

IBP comment: Please refer to researcher's response to IYR-2.

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question "n/a." Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Quarterly Update on the Malaysian Economy – 3rd Quarter 2016

Sources: http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahu...
(http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahun3_2016.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: The cited document does not have any section showing the executive's progress in implementing the budget. There is no breakdown by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure.

IBP comment: Please refer to researcher's response to IYR-2.

IYRs-8: Is there a "citizens version" of the IYRs?

- a. Yes
- b. No

Answer: b.

Sources: The page in which the quarterly updates of the Malaysian economy from 2010 to 2016 are stored do not show any documents intended to be used as citizen version of the documents. Please see the link: <http://www.treasury.gov.my/index.php/ekonomi/ekonomi-malaysi...>
(<http://www.treasury.gov.my/index.php/ekonomi/ekonomi-malaysia-suku-tahunan.html>)

Peer Reviewer
Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: The current budget year is 2016

Peer Reviewer
Opinion: Agree

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: The page in which all the economic updates including the budget update is stored only show quarterly update, no mid-year review documents are available. See this link; <http://www.treasury.gov.my/index.php/en/economy.html> (<http://www.treasury.gov.my/index.php/en/economy.html>)

Peer Reviewer
Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: Mid-Year Review is not produced

Peer Reviewer
Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: The Mid Year Review document is not published, nor produced. <http://www.treasury.gov.my/index.php/en/economy.html> (<http://www.treasury.gov.my/index.php/en/economy.html>)

Peer Reviewer
Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: The document is not published, nor it is produced.

Peer Reviewer
Opinion: Agree

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: The document is not available, nor produced

Peer Reviewer
Opinion: Agree

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: The page in which all the economic updates are stored do not show mid-year review documents. See this link: <http://www.treasury.gov.my/index.php/en/economy.html> (<http://www.treasury.gov.my/index.php/en/economy.html>) Additionally, the IMF Report on "TECHNICAL ASSISTANCE REPORT—STRENGTHENING OUTCOME BASED BUDGETING" on Malaysia show that one of the recommendations put forward by the IMF to improve malaysia's budget performance is spending review (see page 40).

Peer Reviewer
Opinion: Agree

MYR-6b: If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer: The page in which all the economic updates are stored do not show mid-year review documents. See this link: <http://www.treasury.gov.my/index.php/en/economy.html> (<http://www.treasury.gov.my/index.php/en/economy.html>) Additionally, the IMF Report on "TECHNICAL ASSISTANCE REPORT—STRENGTHENING OUTCOME BASED BUDGETING" on Malaysia show that one of the recommendations put forward by the IMF to improve malaysia's budget performance is spending review (see page 40).

Sources: <https://www.imf.org/external/pubs/ft/scr/2015/cr15266.pdf> (<https://www.imf.org/external/pubs/ft/scr/2015/cr15266.pdf>) <http://www.treasury.gov.my/index.php/en/economy.html> (<http://www.treasury.gov.my/index.php/en/economy.html>)

Peer Reviewer
Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: n/a

Sources: The document is not published, nor produced.

Peer Reviewer
Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer
Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: Penyata Kewangan Kerajaan Persekutuan (PKKP) 2015 (Federal Government Financial Statements 2015) English: <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> ([http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...](http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf)) Malay: <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BM.pdf)

Peer Reviewer
Opinion: Agree

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: <http://www.thestar.com.my/news/nation/2016/05/18/ags-report-...> (<http://www.thestar.com.my/news/nation/2016/05/18/ags-report-2015-an-excellent-financial-performance-by-govt-agencies/>)

Comments: Researcher: The source quoted above is the news report on the release of the Auditor General Report to the public. The reason for using this report as the source is because this Auditor General Report is based on the audit of the Federal Government Financial Statement (YER). We assume that since the audit to this statement has been made public, the statement itself should be public.

Peer Reviewer
Opinion: Disagree
Suggested answer: a.

Comments: As the researcher notes in the following question, the date of publication is 18 May 2016. Hence, (a) is the appropriate answer.

Researcher response: I changed the answer to "a" per the reviewer's suggestion based on the release of the AG report which is an audit to the YER.

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: 18 May 2016

Sources: <http://www.parlimen.gov.my/files/opindex/pdf/AUMDR18052016.p...>

(<http://www.parlimen.gov.my/files/opindex/pdf/AUMDR18052016.pdf#page=15&zoom=70&search=Penyata>) Kewangan Kerajaan Persekutuan

Comments: Researcher: The YER is made available to the public after the government tabled it to the parliament on 18 May 2016, along with the Auditor General Report. It is common practice in Malaysia to release budget related documents after the government tabling it to the parliament. Below is the link to the parliamentary document showing the YER was tabled on 18 May 2016 (see page 28, ST.61)

<http://www.parlimen.gov.my/files/opindex/pdf/AUMDR18052016.p...>

(<http://www.parlimen.gov.my/files/opindex/pdf/AUMDR18052016.pdf#page=15&zoom=70&search=Penyata>) Kewangan Kerajaan Persekutuan

Peer Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Javascript plugin showed the date of publication of the Malay version.

Sources: Penyata Kewangan Kerajaan Persekutuan (PKKP) 2015 (Federal Government Financial Statements 2015) English:

<http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf) Malay: http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BM.pdf)

(http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BM.pdf)

Comments: Researcher: The Malaysian Government usually releases budget related documents after tabling it to the parliament. This document was tabled on 18 May 2016 along with the Auditor General Report. While the Auditor General Report was released to the public with media statements, the YER was probably just released in the website without news coverage. <http://www.parlimen.gov.my/files/opindex/pdf/AUMDR18052016.p...>

(<http://www.parlimen.gov.my/files/opindex/pdf/AUMDR18052016.pdf#page=15&zoom=70&search=Penyata>) Kewangan Kerajaan Persekutuan I am using parliamentary document that shows the document was tabled to the parliament on 18 May 2016.

Peer Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015.pdf> (<http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015.pdf>)

Sources: Penyata Kewangan Kerajaan Persekutuan (PKKP) 2015 (Federal Government Financial Statements 2015) English:

<http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf) Malay: <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...>

(http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BM.pdf)

Peer Reviewer

Opinion: Agree

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The report is only available in pdf format. The main page where all the Financial Statements does not show any machine readable data available for the public. See this link: <http://www.anm.gov.my/index.php/arkib-ag/terbitan/penyata-ke...> (<http://www.anm.gov.my/index.php/arkib-ag/terbitan/penyata-kewangan-kerajaan-persekutuan>) The link to the report is: <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (<http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015.pdf>)

Comments: Researcher: The file is too large to be attached to the system

Peer Reviewer
Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Penyata Kewangan Kerajaan Persekutuan (PKKP) 2015 (Federal Government Financial Statements 2015) English: <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf) Malay: <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BM.pdf)

Peer Reviewer
Opinion: Agree

YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: Penyata Kewangan Kerajaan Persekutuan (PKKP) 2015 (Federal Government Financial Statements 2015) English: <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf) Malay: <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BM.pdf)

Peer Reviewer
Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

Answer: PENYATA KEWANGAN KERAJAAN PERSEKUTUAN 2015 (FINANCIAL STATEMENT OF THE FEDERAL GOVERNMENT 2015)

Sources: Penyata Kewangan Kerajaan Persekutuan (PKKP) 2015 (Federal Government Financial Statements 2015) English: <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf) Malay: <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BM.pdf)

Comments: Researcher: The file can't be attached as it is too large. The link is provided above.

Peer Reviewer
Opinion: Agree

YER-8: Is there a "citizens version" of the YER?

- a. Yes
- b. No

Answer: b.

Sources: The page in which all the financial statements of the federal government are featured do not show any citizen version of the documents. See the link here: <http://www.anm.gov.my/index.php/arkib-ag/terbitan/penyata-ke...> (<http://www.anm.gov.my/index.php/arkib-ag/terbitan/penyata-kewangan-kerajaan-persekutuan>)

Peer Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015

Sources: 1) LAPORAN KETUA AUDIT NEGARA 2015 : Penyata Kewangan Dan Pengurusan Kewangan Kementerian/Jabatan Kerajaan Persekutuan (Auditor General Report 2015: Financial Statement and Financial Management of the Federal Government Ministries and Agencies) Malay Version: https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED... (https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/1%20-%20lkan2015%20penyata%20kew-5.pdf) English Version: https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED... (https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/5%20-%20synopsis%20agr2015%20series%201.pdf) 2) Laporan Ketua Audit Negara Persekutuan 2015: Aktiviti Kementerian/Jabatan dan Pengurusan Syarikat Kerajaan Persekutuan Siri 1 (Federal Auditor General's Report 2015: Activities of the Ministry / Department of the Federal Government and Company Management Series 1) https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED... (https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/lkan%20aktiviti%20persekutuan%20new.pdf) 3) Laporan Ketua Audit Negara 2015 Siri 1: Pengurusan Aktiviti Badan Berkanun dan Pengurusan Syarikat Subsidiari dan Pengurusan Kewangan (Management of Activities of the Statutory Bodies and Management of the Subsidiaries and Financial Management) https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/BBP... (https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/BBP/1.%20pengurusan%20aktiviti%20badan%20berkanun%20persekutuan%20dan%20pengu

Peer Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: a. (100)

Sources: <http://www.nst.com.my/news/2016/05/146314/g-report-2015-exce...> (<http://www.nst.com.my/news/2016/05/146314/g-report-2015-excellent-financial-performance-govt-agencies>) news report on the tabling and launch of the Auditor General Report 2015

Peer Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 18 May 2016

Sources: <http://www.nst.com.my/news/2016/05/146314/g-report-2015-exce...> (<http://www.nst.com.my/news/2016/05/146314/g-report-2015-excellent-financial-performance-govt-agencies>)

Peer Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: Based on news report.

Sources: <http://www.nst.com.my/news/2016/05/146314/g-report-2015-exce...> (<http://www.nst.com.my/news/2016/05/146314/g-report-2015-excellent-financial-performance-govt-agencies>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The report was also tabled in Parliament that day, and made available on line at www.audit.gov.my (<http://www.audit.gov.my>)

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED...
(https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/1%20-%20lkan2015%20penyata%20kew-5.pdf)

Sources: https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED...
(https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/1%20-%20lkan2015%20penyata%20kew-5.pdf) English version:
https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED...
(https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/5%20-%20synopsis%20agr2015%20series%201.pdf)

Peer Reviewer

Opinion: Agree

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The report is available in pdf format. No additional documents with machine readable data published in the AG website. See this link: <https://www.audit.gov.my/index.php/laporan/persekutuan> (<https://www.audit.gov.my/index.php/laporan/persekutuan>)

Peer Reviewer

Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The link to the publicly available AG report https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED...
(https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/1%20-%20lkan2015%20penyata%20kew-5.pdf)

Peer Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: The Malaysian AG report is publicly available https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED...
(https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/1%20-%20lkan2015%20penyata%20kew-5.pdf)

Peer Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: LAPORAN KETUA AUDIT NEGARA 2015: Penyata Kewangan Dan Pengurusan Kewangan Kementerian/Jabatan Kerajaan Persekutuan (AUDITOR GENERAL REPORT 2015: Financial Statement and Financial Management of the Federal Government Ministries and Agencies)

Sources: 1) LAPORAN KETUA AUDIT NEGARA 2015 : Penyata Kewangan Dan Pengurusan Kewangan Kementerian/Jabatan Kerajaan Persekutuan (Auditor General Report 2015: Financial Statement and Financial Management of the Federal Government Ministries and Agencies) Malay Version: https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED...
(https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/1%20-%20lkan2015%20penyata%20kew-5.pdf) English Version: https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED...
(https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/5%20-%20synopsis%20agr2015%20series%201.pdf) 2) Laporan Ketua Audit Negara Persekutuan 2015: Aktiviti Kementerian/Jabatan dan Pengurusan Syarikat Kerajaan Persekutuan Siri 1 (Federal Auditor General's Report 2015: Activities of the Ministry / Department of the Federal Government and Company Management Series 1) https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED...
(https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/lkan%20aktiviti%20persekutuan%20new.pdf) 3) Laporan Ketua Audit Negara 2015 Siri 1: Pengurusan Aktiviti Badan Berkanun dan Pengurusan Syarikat Subsidiari dan Pengurusan Kewangan (Management of Activities of the Statutory Bodies and Management of the Subsidiaries and Financial Management) https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/BBP...
(https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/BBP/1.%20pengurusan%20aktiviti%20badan%20berkanun%20persekutuan%20dan%20pengu)

Peer Reviewer

Opinion: Agree

AR-8: Is there a "citizens version" of the AR?

- a. Yes
- b. No

Answer: b.

Sources: The link to the latest Auditor General Report does not show any citizen version of the report. See this link: <https://www.audit.gov.my/index.php/laporan/persekutuan> (<https://www.audit.gov.my/index.php/laporan/persekutuan>)

Peer Reviewer

Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: The Malaysia's Treasury Website (<http://www.treasury.gov.my/> (<http://www.treasury.gov.my/>)) provides the following information: 1. Estimates of the Expenditures of the current budget year (2016) (<http://www.treasury.gov.my/index.php/bajet/anggaran-perbelanjaan-persekutuan.html>) 2. Budget Speech of the current budget year (2016) 3 Key Economic Indicators of the previous and current budget year 4. Quarterly Update of the Malaysian Economy 5. Economic and Fiscal Data in csv and xls formats from 1990-2016 6. Estimates of Federal Government Revenue for the current budget year Website of the Auditor General provides the following information 1. Auditor general report of the financial performance and managements of the federal governments, state governments, and statutory bodies from 1999-2015 Website of the Accountant General of Malaysia (<http://www.anm.gov.my/index.php/arkib-ag/terbitan/penyata-ke...> (<http://www.anm.gov.my/index.php/arkib-ag/terbitan/penyata-kewangan-kerajaan-persekutuan>)) provides the following information: 1. Financial Statement of the FEderal Government from 2009-2015

Peer Reviewer

Opinion: Agree

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: For the Estimate of Expenditure for the current year, the link is <http://www.treasury.gov.my/index.php/bajet/anggaran-perbelanjaan-persekutuan.html> (http://www.treasury.gov.my/index.php/bajet/anggaran-perbelanjaan-persekutuan.html) For the revenue, the link is http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2016.pdf (http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2016.pdf)

Peer Reviewer

Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: The consolidated revenue and expenditure by sector data from 1960-2016 can be downloaded in excel and csv format here: <http://www.treasury.gov.my/index.php/en/economy/economic-data.html> (http://www.treasury.gov.my/index.php/en/economy/economic-data.html)

Peer Reviewer

Opinion: Agree with Comments

Comments: Note that the historical data is highly aggregated. For example, operating expenditure is broken down only by sectors such as education and training, health, housing and others. The data is not broken down by administrative unit (eg ministry).

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: b.

Sources: See the following pages: <http://www.treasury.gov.my/index.php/en/economy/economic-data.html> (http://www.treasury.gov.my/index.php/en/economy/economic-data.html) <http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html> (http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html) http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2016.pdf (http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2016.pdf) <http://www.anm.gov.my/index.php/arkib-ag/terbitan/penyata-keuangan-kerajaan-persekutuan> (http://www.anm.gov.my/index.php/arkib-ag/terbitan/penyata-keuangan-kerajaan-persekutuan) <https://www.audit.gov.my/index.php/auditor/archives/federal-archives> (https://www.audit.gov.my/index.php/auditor/archives/federal-archives)

Peer Reviewer

Opinion: Agree

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: Part VII of the Federal Constitution (Financial Provisions) provides general guidelines on public financial management (<http://www.agc.gov.my/agcportal/uploads/files/Publications/F...> ([http://www.agc.gov.my/agcportal/uploads/files/Publications/FC/Federal%20Consti%20\(BI%20text\).pdf](http://www.agc.gov.my/agcportal/uploads/files/Publications/FC/Federal%20Consti%20(BI%20text).pdf))) Financial Procedures Act 1957 An Act to provide for the control and management of the public finances of Malaysia, and for financial and accounting procedure, including procedure for the collection, custody and payment of the public moneys of the Federation and of the States, and the purchase, custody and disposal of public property, other than land, of the Federation and of the States and for matters connected therewith. <http://www.agc.gov.my/agcportal/uploads/files/Publications/L...> (<http://www.agc.gov.my/agcportal/uploads/files/Publications/LOM/EN/Act%2061.pdf>) Audit Act 1957 (Act 62) <http://www.agc.gov.my/agcportal/uploads/files/Publications/L...> (<http://www.agc.gov.my/agcportal/uploads/files/Publications/LOM/EN/Act%2062.pdf>) An Act to make provision for the audit of the accounts of the Federation, of the States and of certain other authorities and specified bodies. None of these laws provide provisions for budget transparency or public participation.

Peer Reviewer
Opinion: Agree

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: b.

Sources: See this <https://www.ucl.ac.uk/constitution-unit/research/foi/countri...> (<https://www.ucl.ac.uk/constitution-unit/research/foi/countries/malaysia>)

Comments: Researcher: The Federal Government of Malaysia does not have laws providing access to information, government transparency and citizens participation. In fact, it still retains that Official Secret Act 1972 that put almost all government issued documents to be secret. The meant to protect this secrecy. It should be noted however that the government has published information relevant to the public such as information related to budget (expenditure, revenue and audit result) in their websites. It has expressed interests in open data as shown by establishing special website for all government publicly available data (www.opendata.gov.my (<http://www.opendata.gov.my>)), even though some data in the website are not adhering completely to open data principles. The government has also attempted to involve the public in budgeting process, especially the formulation stage. For the 2017 Budget for example, the Prime Minister created special in his website to receive suggestions and input for the upcoming budget from the public (<https://bajet2017.najibrazak.com/topics/11> (<https://bajet2017.najibrazak.com/topics/11>))

Peer Reviewer
Opinion: Agree

1: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Anggaran Perbelanjaan Persekutuan 2017, p. vii-ix http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/kandungan.pdf) Anggaran Perbelanjaan Persekutuan 2017, page 11-23 (Ringkasan Perbelanjaan Sebenar dan Anggaran Mengurus dan Pembangunan http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/perbelanjaan_sebenar.pdf)

Peer Reviewer
Opinion: Agree

2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Anggaran Perbelanjaan Persekutuan 2017 p.3-8 http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/anggaran_perbelanjaan.pdf) Economic Report 2016/2017, Table 6.4: Federal Government Operating Expenditure by Sector http://www.treasury.gov.my/pdf/economy/er/1617/st6_4.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_4.pdf) Economic Report 2016/2017, Table 6.5: Federal Government Development Expenditure by Sector http://www.treasury.gov.my/pdf/economy/er/1617/st6_5.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_5.pdf)

Peer Reviewer
Opinion: Agree

3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Economic Report 2016/2017, Table 6.4 (Federal Government Operating Expenditure by Sector) http://www.treasury.gov.my/pdf/economy/er/1617/st6_4.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_4.pdf) Anggaran Perbelanjaan Persekutuan 2017, Estimated Federal Government Expenditure 2017, p 3- 8 (Estimated Federal Government Operating and Developmental Expenditure by Sector) http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/anggaran_perbelanjaan.pdf)
Comments: Researcher: Malaysia's Functional Classification 1. General Administration 2. Security, includes defense and internal security 3. Social Services such as Education, Health, and Housing 4. Economic Services such as agriculture and rural development, trade and Industry, transport, and communications.

Peer Reviewer
Opinion: Agree

4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Anggaran Perbelanjaan Persekutuan 2017 (Estimated Federal Expenditure 2017), Ringkasan Anggaran Perbelanjaan Mengurus Tahun 2017 Mengikut Objek Sebagai dan Am http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/lamp_c.pdf) Economic Report 2016/2017, Chapter 6 Public Finance, Table 6.3 Federal Government Operating Expenditure by Object http://www.treasury.gov.my/pdf/economy/er/1617/st6_3.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_3.pdf)

Peer Reviewer
Opinion: Agree

5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

- a. (100) Yes, the economic classification is compatible with international standards.
b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
c. Not applicable/other (please comment).

Answer: b.

Sources: The classification does not completely follow the IMF standard. However, there are several items that match the standard such as emoluments (compensation to employees) and subsidies. Anggaran Perbelanjaan Persekutuan 2017 (Estimated Federal Expenditure 2017), Ringkasan Anggaran Perbelanjaan Mengurus Tahun 2017 Mengikut Objek Sebagai dan Am
http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan...
(http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/lamp_c.pdf) Economic Report 2016/2017, Chapter 6 Public Finance, Table 6.3 Federal Government Operating Expenditure by Object http://www.treasury.gov.my/pdf/economy/er/1617/st6_3.pdf
(http://www.treasury.gov.my/pdf/economy/er/1617/st6_3.pdf)

Comments: Researcher:

Peer Reviewer

Opinion: Agree

6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- a. (100) Yes, programs accounting for all expenditures are presented.
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
d. (0) No, expenditures are not presented by program.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Anggaran Perbelanjaan Persekutuan 2017, p. 29-663 <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...>
(<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>)

Comments: Researcher: Example: The operating expenditure budget for the Ministry of Education for example was broken down into several units, among them are management, educational operations, research and knowledge development, professional development, strengthening educational operation, policy and evaluation, special programs, and one-off programs. These units are further broken down into smaller units, for example the "educational operation" (operasi pendidikan) is broken down into pre-school education, primary education, secondary education and post-secondary education. (see Anggaran Perbelanjaan Kerajaan Persekutuan 2017, p. 636-641, http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan...
(http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/b63.pdf)) The development expenditure for the ministry is broken down into programs (see Anggaran Perbelanjaan Kerajaan Persekutuan 2017, p. 642-643, http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan...
(http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/b63.pdf))

Peer Reviewer

Opinion: Agree

7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal and its supporting budget documentation only present expenditure estimates for the budget year (FY2017). Economic Report 2016/2017 <http://www.treasury.gov.my/index.php/en/economy/economic-rep...>
(<http://www.treasury.gov.my/index.php/en/economy/economic-report.html>) 2017 Estimated Federal Expenditure <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...> (<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>)

Peer Reviewer

Opinion: Agree

8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal and its supporting budget documentation only present expenditure estimates up to the budget year (FY2017). Economic Report 2016/2017 <http://www.treasury.gov.my/index.php/en/economy/economic-rep...> (<http://www.treasury.gov.my/index.php/en/economy/economic-report.html>) 2017 Estimated Federal Expenditure <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...> (<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>)

Peer Reviewer

Opinion: Agree

9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Executive's Budget Proposal and its supporting documents present information on the individual sources of tax revenue, including: Direct Taxation (1.Companies, 2.Petroleum Income Tax, 3.Individual, 4.With-holding, 5.Cooperatives, 6.Stamp Duty, 7.Real Property Gains Tax); and Indirect Taxation (1.Exercise Duties (import and export), 2.Sales Tax, 3.Service Tax, 4.Levy 5.Goods and Services Tax) ANGGARAN HASIL KERAJAAN PERSEKUTUAN BAGI TAHUN 2017 (ESTIMATES OF FEDERAL GOVERNMENT'S REVENUE FOR THE YEAR 2017) p. 19-22, p. 33, p. 35-66 (detailed tax revenue estimates) http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_an... (http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2017.pdf) Economic Report 2016/2017, Table 6.2 (Federal Government Revenue) http://www.treasury.gov.my/pdf/economy/er/1617/st6_2.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_2.pdf)

Peer Reviewer

Opinion: Agree

10: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Estimates are presented for individual sources accounting for all non-tax revenue. ANGGARAN HASIL KERAJAAN PERSEKUTUAN BAGI TAHUN 2017 (ESTIMATES OF FEDERAL GOVERNMENT'S REVENUE FOR THE YEAR 2017), p. 67-127, p. 22 http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_an... (http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2017.pdf)

Comments: Researcher: In the ESTIMATES OF FEDERAL GOVERNMENT'S REVENUE FOR THE YEAR 2017, non-tax revenue categorized as "Others" accounts for less than 1% of total non-tax revenue.

Peer Reviewer

Opinion: Agree

11: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The requested information on revenue estimates by category for a multi-year period is not available. The EBP documents only present revenue estimates through the budget year (FY2017).

Comments: Researcher: The EBP documents only present revenue estimates for 2017. See ANGGARAN HASIL KERAJAAN PERSEKUTUAN BAGI TAHUN 2017, p 127, <http://www.treasury.gov.my/index.php/en/economy/estimated-fe...> (<http://www.treasury.gov.my/index.php/en/economy/estimated-federal-revenue.html>) and Economic Report 2016/2017, Chapter 6 Public Finance, Table 6.2 (Federal Government Revenue) http://www.treasury.gov.my/pdf/economy/er/1617/st6_2.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_2.pdf)

Peer Reviewer

Opinion: Agree

12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The requested information for multi-year estimates for individual sources of revenue accounting for all revenue is not available

Comments: Researcher: The Malaysian EBP documents (ANGGARAN HASIL KERAJAAN PERSEKUTUAN BAGI TAHUN 2017 (ESTIMATES OF FEDERAL GOVERNMENT'S REVENUE FOR THE YEAR 2017, p 127 and Economic Report 2016/2017, Chapter 6 Public Finance, Table 6.2 (Federal Government Revenue)) only present revenue estimates for 2017. Below is the link to the above mentioned EBP Documents: - <http://www.treasury.gov.my/index.php/en/economy/estimated-fe...> (<http://www.treasury.gov.my/index.php/en/economy/estimated-federal-revenue.html>) - http://www.treasury.gov.my/pdf/economy/er/1617/st6_2.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_2.pdf)

Peer Reviewer

Opinion: Agree

13: Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: EBP documentation provides information for 2 of the 3 core elements related to Government borrowing and debt for the budget year. Net new borrowing: Economic Report 2016/2017, Table 6.1 Federal Government Finance http://www.treasury.gov.my/pdf/economy/er/1617/st6_1.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_1.pdf) Debt service charges: Economic Report 2016/2017, 6.3 Federal Government Expenditure by Object http://www.treasury.gov.my/pdf/economy/er/1617/st6_3.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_3.pdf) Anggaran Perbelanjaan Kerajaan Persekutuan 2017, p. 44 http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/t13.pdf) Note, the documents provide information about debt service charge, which includes payment of the principal.

Comments: Researcher: EBP documents do not provide information about the central government's total debt burden at the end of the budget year and the interest payments on the outstanding debt for the budget year. The latest information about the central government's total debt burden only available until June 2016 (Economic Report 2016/2017, p. 84). Economic Report 2016/2017, Chapter 4: Public Section finance, pp. 77-90 <http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf> (<http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf>)

Peer Reviewer

Opinion: Agree

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The requested information for composition of the total debt outstanding at the end of the budget year (2017) is not available in the EBP documents cited in Section 1

Comments: Researcher: Public Sector Finance section of the Economic Report provides information about public sector debt. The information is available only up to end of June 2016. Economic Report 2016/2017, p. 84, <http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf> (<http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf>)

Peer Reviewer

Opinion: Agree

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Economic Report 2016/2017 provides some core information of macroeconomic forecast, including GDP growth and nominal GNI per capita for 2017 (p. 74). Macroeconomic Forecast can be found in Economic Report 2016/2017, p. 74-75 (<http://www.treasury.gov.my/pdf/economy/er/1617/chapter3.pdf>). Core Information: Nominal Gross National Income: Economic Report 2016/2017, Table 2.4 Gross National Income by Demand Aggregates at Current Prices, Malaysia http://www.treasury.gov.my/pdf/economy/er/1617/st2_4.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st2_4.pdf) Real GDP growth: Economic Report 2016/2017, Table 2.1 Gross Domestic Product by Kind of Economic Activity at Constant 2010 Prices, Malaysia http://www.treasury.gov.my/pdf/economy/er/1617/st2_1.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st2_1.pdf) Inflation rate: Economic Report 2016/2017, Table 4.1 Consumer Price Index by Region http://www.treasury.gov.my/pdf/economy/er/1617/st4_1.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st4_1.pdf) Interest rates: Economic Report 2016/2017, Table 7.4 Interest Rates http://www.treasury.gov.my/pdf/economy/er/1617/st7_4.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st7_4.pdf) Note: Information for interest rates and inflation rate only available through 2016. Additional Information: Document provides a forecast of the composition of GNI for 2017 (See table 2.4) and the Anggaran Hasil Kerajaan Persekutuan provides a forecast on oil price for 2017 (see p. 21) Composition of GDP growth: Economic Report 2016/2017, Chapter 2 National Accounts, Table 2.4 Gross National Income by Demand Aggregates at Current Prices, Malaysia http://www.treasury.gov.my/pdf/economy/er/1617/st2_4.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st2_4.pdf) Oil Price: Anggaran Hasil Kerajaan Persekutuan 2017, p. 21 (http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2017.pdf) Rate of Employment and Unemployment: Economic Report 2016/2017, Chapter 5 Labour Market, Table 5.1 Labour Force http://www.treasury.gov.my/pdf/economy/er/1617/st5_1.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st5_1.pdf) Exchange rate: Economic Report 2016/2017, Chapter 7 Financial and Capital Markets, Table 7.5 Key Exchange Rates http://www.treasury.gov.my/pdf/economy/er/1617/st7_5.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st7_5.pdf) Information for employment rate and exchange rate available only through 2016.

Comments: Researcher:

Peer Reviewer

Opinion: Agree

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of

the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The requested information on the impact of different macroeconomic assumptions on the budget is not available

Comments: Researcher: Economic Report 2016/2017, p. 74-75 discusses macroeconomic forecast for 2017. However, it does not discuss how the changes in the outlook may affect the budget.

Peer Reviewer

Opinion: Agree

17: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: In the operating budget of individual ministry, there are allocations for "dasar baru" ("new policies"). Since the Anggaran Perbelanjaan Kerajaan Persekutuan 2017 document provides information of the previous year budget (2016), it is possible to see how this new policy affects expenditure. However, the document does not provide an aggregate sum of these new policies, therefore we can't see the overall picture of how these new policies affect the overall expenditure. Anggaran Perbelanjaan Persekutuan 2017, Estimated Federal Expenditure 2017 p 29-663 <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...> (<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>)

Comments: Researcher: The researcher also wishes to note that the Finance Minister (who is also the Prime Minister) in his budget speech announced an allocation of RM 30 million for women to undergo mammogram screening and HPV vaccination in 2017 (See Budget Speech 2017, p. 49, point no. 291). However, such allocation is not found in the budget of the Women, Family and Community Development Ministry (See Anggaran Perbelanjaan Kerajaan Persekutuan 2017, p. 582-588 (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan...) (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/b48.pdf)). This point was raised by the Rt. Hon. Steven Sim (<https://dapmalaysia.org/statements/2016/10/24/23919/>) (<https://dapmalaysia.org/statements/2016/10/24/23919/>)).

Peer Reviewer

Opinion: Agree

18: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation provides the total estimated federal government revenue before and after taking into account the tax changes proposed in the Budget 2017. The proposed tax measures affect the income tax for individual and corporate incomes, stamp duty and GST. However, information about the revenue impacts of specific policies only presents estimates related to changes to income tax and stamp duty, but not the GST. <http://www.treasury.gov.my/pdf/budget/speech/appendices17.pdf...> (<http://www.treasury.gov.my/pdf/budget/speech/appendices17.pdf>) ESTIMATES OF FEDERAL GOVERNMENT'S REVENUE FOR THE YEAR 2017 p 131 http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_an... (http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2017.pdf)

Comments: Researcher:

Peer Reviewer

Opinion: Agree

19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure estimates for BY-1 (FY2016) are presented for all three expenditure classifications. Administrative: Estimated Federal Government Expenditure 2017, p 13-23 Ringkasan Perbelanjaan Sebenar dan Anggaran Mengurus dan Pembangunan http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/perbelanjaan_sebenar.pdf) Functional: Anggaran Perbelanjaan Persekutuan p.3-8 (Anggaran Perbelanjaan Mengurus dan Perbangunan Mengikut Sektor) (Federal Government Operating Expenditure by Sector and Federal Government Development Expenditure) http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/anggaran_perbelanjaan.pdf) Functional: Economic Report 2016/2017, Chapter 6 Public Finance, Table 6.4 Federal Government Operating Expenditure by Sector and Table 6.5 Federal Government Development Expenditure by Sector <http://www.treasury.gov.my/index.php/en/economy/economic-rep...> (<http://www.treasury.gov.my/index.php/en/economy/economic-report.html>) Economic: Economic Report 2016/2017, Chapter 6 Public Finance, Table 6.3 Federal Government Operating Expenditure by Object http://www.treasury.gov.my/pdf/economy/er/1617/st6_3.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_3.pdf)

Peer Reviewer

Opinion: Agree

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation does provide expenditure data for individual programs accounting for all expenditures in BY-1 (FY2016) Anggaran Perbelanjaan Persekutuan 2017, Estimated Federal Expenditure 2017 p 29-663 <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...> (<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>)

Peer Reviewer

Opinion: Agree

21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Values presented for BY-1 expenditures (FY2016) are "Revised Estimates" Economic Report 2016/2017 - Chapter 6 Public Finance Table 6.3 Federal Government Operating Expenditure by Object, Table 6.4 Federal Government Operating Expenditure by Sector, Table 6.5 Federal Government Development Expenditure by Sector <http://www.treasury.gov.my/index.php/en/economy/economic-rep...> (<http://www.treasury.gov.my/index.php/en/economy/economic-report.html>)

Peer Reviewer

Opinion: Agree

22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure estimates for BY-2 (FY2015) are presented for all three expenditure classifications in EBP documentation. Administrative: Estimated Federal Government Expenditure 2017, p 13-23 Ringkasan Perbelanjaan Sebenar dan Anggaran Mengurus dan Pembangunan http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/perbelanjaan_sebenar.pdf) Functional: Economic Report 2016/2017 - Chapter 6 Public Finance Table 6.4 Federal Government Operating Expenditure by Sector Table 6.5 Federal Government Development Expenditure by Sector <http://www.treasury.gov.my/index.php/en/economy/economic-rep...> (<http://www.treasury.gov.my/index.php/en/economy/economic-report.html>) Economic: Economic Report 2016/2017 - Chapter 6 Public Finance, Table 6.3 Federal Government Operating Expenditure by Object http://www.treasury.gov.my/pdf/economy/er/1617/st6_3.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_3.pdf)

Peer Reviewer
Opinion: Agree

23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Anggaran Perbelanjaan Persekutuan 2017, Estimated Federal Expenditure 2017 p 29-663 <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...> (<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>)
Comments: Researcher: Operating expenditures are presented in individual programs up to 2016. However, the development expenditures are presented in individual programs for 2017, 2016, and the total expenditures from 2011-2015.

Peer Reviewer
Opinion: Agree

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Anggaran Perbelanjaan Persekutuan 2017, Estimated Federal Expenditure 2017, Ringkasan Perbelanjaan Sebenar dan Anggaran Mengurus Pembangunan (Summary of Actual Expenditure and Estimated Expenditure on Development) The term "Perbelanjaan Sebenar" (which translates to "Actual Expenditure") is used start from 2015 (BY-2) http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/perbelanjaan_sebenar.pdf) Economic Report 2016/2017 - Chapter 6 Public Finance Table 6.3 Federal Government Operating Expenditure by Object Table 6.4 Federal Government Operating Expenditure by Sector Table 6.5 Federal Government Development Expenditure by Sector <http://www.treasury.gov.my/index.php/en/economy/economic-rep...> (<http://www.treasury.gov.my/index.php/en/economy/economic-report.html>)

Peer Reviewer
Opinion: Agree

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation provides revenue information by category for BY-1 (FY2016). ESTIMATES OF FEDERAL GOVERNMENT'S REVENUE FOR THE YEAR 2017, Table 1, p 16 http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_an...
(http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2017.pdf)

Peer Reviewer
Opinion: Agree

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation presents individual sources of revenue accounting for all revenue for BY-1 (FY2016). ANGGARAN HASIL KERAJAAN PERSEKUTUAN 2017 (ESTIMATES OF FEDERAL GOVERNMENT REVENUE 2017) Appendix 2, pp.25-26
http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_an...
(http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2017.pdf)
Comments: Researcher: In accordance with OBS standard methodology, the amount of revenue classified as "other" is less than 3% of total revenue.

Peer Reviewer
Opinion: Agree

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation presents revised revenue estimate values for BY-1 (FY2016) Table 1, p 16 ESTIMATES OF FEDERAL GOVERNMENT'S REVENUE FOR THE YEAR 2017 http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_an...
(http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2017.pdf)

Peer Reviewer
Opinion: Agree

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation presents revenue amounts for BY-2 (FY2015) Table 1, p 16 ESTIMATES OF FEDERAL GOVERNMENT'S REVENUE FOR THE YEAR 2017 http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_an... (http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2017.pdf) Revenue data for BY-2 (FY2015) is also available in Economic Report 2016/2017, which includes revenue data from 2013 onward. Chapter 6 Public Finance, Table 6.2 Federal Government Revenue http://www.treasury.gov.my/pdf/economy/er/1617/st6_2.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_2.pdf)

Peer Reviewer

Opinion: Agree

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Economic Report 2016/2017, Chapter 6 Public Finance, Table 6.2 Federal Government Revenue http://www.treasury.gov.my/pdf/economy/er/1617/st6_2.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_2.pdf) ESTIMATES OF FEDERAL GOVERNMENT'S REVENUE FOR THE YEAR 2017, Table 1, p 16 http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_an... (http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2017.pdf)

Comments: Researcher: Economic Report 2016/2017 provides information on individual sources of revenue from 2013 onward.

Peer Reviewer

Opinion: Agree

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation present actual values for revenue data for BY-2 (FY2015) ESTIMATES OF FEDERAL GOVERNMENT'S REVENUE FOR THE YEAR 2017, Appendix A1, p 23 http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_an... (http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2017.pdf) Economic Report 2016/2017, Chapter 6 Public Finance, Table 6.2 Federal Government Revenue http://www.treasury.gov.my/pdf/economy/er/1617/st6_2.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_2.pdf)

Peer Reviewer

Opinion: Agree

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Economic Report 2016/2017 provides information on the total debt outstanding at the end of BY-1, amount of new borrowing in BY-1, and sources of debt (whether external or domestic) of the BY-1. Total debt outstanding: Table 4.6, p.84 <http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf> (<http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf>) Net new borrowing required: Table 4.5, pp.83-84 <http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf> (<http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf>) Table 6.6 Federal Government Net Borrowings http://www.treasury.gov.my/pdf/economy/er/1617/st6_6.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_6.pdf) Domestic or External Debt: Chapter 6. Public Finance Table 6.6 Federal Government Net Borrowings http://www.treasury.gov.my/pdf/economy/er/1617/st6_6.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_6.pdf) The Anggaran Perbelanjaan Kerajaan Persekutuan provides information on the payment of debt interest and principal of the BY-1. Interest payments on the debt: 2017 Estimated Federal Expenditure, p 43-44 http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/t13.pdf)
Comments: Researcher: EBP documents do not provide information on the maturity profile of the debt and the interest rates of the debt instruments. Such information is available in the Federal Government Financial Statement (Penyata Kewangan Kerajaan Persekutuan), but only up to 2015 <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKPP-2015_BM.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: As the researcher indicates, the EBP documents do not provide information on the maturity profile and interest rates of the debt. Hence, c is the more appropriate answer

Researcher response: Thank you for the feedback. This answer is based on a very extensive and detailed information about the maturity profile and interest (yield) rates for specific types of Government debt instruments through 30 June 2016 (BY-1), as provided in Chapter 4 of the Economic Report 2016/17 (together with further information/discussion about capital markets in Chapter 5). IBP has advised to consider this information and hence the answer is "b" instead of "c"

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation provides actual debt data for BY-2 (FY2015). Economic Report 2016/2017, p. 84-88 <http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf> (<http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf>)

Peer Reviewer

Opinion: Agree

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation includes consolidated financial position of Statutory Bodies and Non-Financial Public Corporations (NFPCs). The reports cited present the aggregate financial position of the whole or some of the statutory bodies and NFPCs. There is information on income, expenditure, balance and financing, but not for each entity and there is no explanation of policy rationale for each entity, although the public may find the information of these entities in their websites especially if they are major listed companies. http://www.treasury.gov.my/pdf/economy/er/1617/st6_12.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_12.pdf) http://www.treasury.gov.my/pdf/economy/er/1617/st6_13.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_13.pdf)
Comments: Researcher: Statutory Bodies are corporate bodies set up by federal or state laws such as EPF (Employees Provident Fund), Malaysia's pension fund. NFPCs are public bodies that are set up to undertake commercial activities and in which the government has more than 50% shares. Among the examples of NFPCs are Petronas, Malaysia Airlines Berhad. In researcher's opinion these two categories of institutions can qualify to be

called extra budgetary funds. They are financed wholly or partly by the government, sometimes receive transfer from the government, but they operate outside the budget.

Peer Reviewer

Opinion: Agree

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Information requested for a consolidated report for the budget year, including both budgetary and non-budgetary finances, is provided in the Economic Report Chapter 4 - Table 4.12, p.90 - "Consolidated Public Sector Financial Position 2015-2017" <http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf> (<http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf>) The Economic Report also provides information separately on the consolidated financial positions of two types of non-budgetary organisations. http://www.treasury.gov.my/pdf/economy/er/1617/st6_12.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_12.pdf) http://www.treasury.gov.my/pdf/economy/er/1617/st6_13.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_13.pdf)

Peer Reviewer

Opinion: Agree

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Economic Report 2016/2017 presents estimates of Grants and Transfers to State Governments in 2017 Economic Report 2016/2017, Table 6.3 Federal Government Operating Expenditure by Object http://www.treasury.gov.my/pdf/economy/er/1617/st6_3.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_3.pdf)

Peer Reviewer

Opinion: Agree

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The requested information for alternative displays of expenditures is not available

Comments: Researcher: The Anggaran Perbelanjaan Kerajaan Persekutuan 2017 only present estimates of expenditures by administrative, functional, and economic classification

Peer Reviewer

Opinion: Agree

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Economic Report 2016/2017 provides information on transfers to statutory bodies, including some public corporations such as Perbadanan Kemajuan Negeri Kedah (Kedah Development Corporation), and to public corporations. Economic Report 2016/2017, Statistical Tables 6.7: Federal Government Expenditure by Object See: Grant to Statutory Bodies and Other Expenditures http://www.treasury.gov.my/pdf/economy/er/1617/st6_3.pdf (http://www.treasury.gov.my/pdf/economy/er/1617/st6_3.pdf) The Anggaran Perbelanjaan Kerajaan Persekutuan provides an example of which corporations or statutory bodies that receive transfers from the Federal Government Examples: 2017 Estimated Federal Expenditure, B/P.10 Perbendaharaan, p.197 (item 70101-70113) http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/b10.pdf) 2017 Estimated Federal Expenditure, B.11 Perkhidmatan Am Perbendaharaan, p.200 (item 02100), p.201, (item 021700) http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/b11.pdf)

Comments: Researcher: The researcher can not ascertain whether the information provided in the Economic Report represents all transfers to public corporations. The assessment of "b" is considered appropriate as information does appear to be available to show the transfers to certain public corporations and there is no narrative discussion of the purposes for the transfers.

Peer Reviewer

Opinion: Agree

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Budget Speech cited below (presented by the Prime Minister in the parliament on 21 October 2016) presents some information on selected measures that can be categorised as quasi fiscal measures, including a 2% rebate to the loan given to SMEs (p. 34, point 211), special financing scheme for PR1MA (p. 23). <http://www.treasury.gov.my/pdf/budget/speech/bs17.pdf> (<http://www.treasury.gov.my/pdf/budget/speech/bs17.pdf>)

Comments: Researcher: Other EBP documents do not provide information about measures like the ones mentioned in the budget speech. Since the budget speech only provides a snapshot of the measures the government take in the whole year, the researcher choose 'c' as the answer for this question.

Peer Reviewer

Opinion: Agree

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Some relatively limited information is available in the Economic Report about the Government net financial position with reference to loan recovery and separately to investment income as a component of Government revenue Table 4.1 - Federal Government Financial Position 2015-2017

Chapter 4, p.79 Table 4.2 - Federal Government Revenue 2015-2017 Chapter 4, p.80
<http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf> (<http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf>)

Comments: Researcher: Note: Publicly available information about assets is presented in the YER (Penyata Kewangan Kerajaan Persekutuan). The YER provides information about cash, assets secured through operating and development expenditures, investment, and recoverable loans in aggregate and also in details including the list of the assets (limited to investment and recoverable loans) and their estimate value. However, since the Penyata Kewangan is not part of the EBP.

Peer Reviewer

Opinion: Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP documents do not provide information about the value of non-financial assets owned by the government. The Anggaran Perbelanjaan Kerajaan Persekutuan 2017 (Estimates of Expenditure) does provide information on the amount allocated for each program for purchase of assets. However, the document does not provide any information on what kind of assets will be secured.

Peer Reviewer

Opinion: Agree

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP documents do not provide information about expenditure arrears.

Peer Reviewer

Opinion: Agree

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documentation does not provide requested information on contingent liabilities for the budget year. The Economic Reports 2016/2017 does provide information about loan guarantees for statutory bodies and public corporation. However, the information is only available up to 31 December 2015 and not for the budget year. Chapter 4, p.88 - Table 4.8: Public Sector Debt 2014-2015
<http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf> (<http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf>)

Peer Reviewer
Opinion: Agree

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documentation does not present the requested information for projections of future liabilities and the sustainability of finances over the longer term. The Economic Reports 2016/2017 does present information on public debt sector and liabilities. However, the chapter does not present any long-term projections of future liabilities and the sustainability of government finances. Chapter 4, pp.79-90
<http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf> (<http://www.treasury.gov.my/pdf/economy/er/1617/chapter4.pdf>)

Peer Reviewer
Opinion: Agree

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There does not appear to be any financial official donor assistance for the budget year in the budget documents. See Estimates of Federal Government Revenue 2017, page 113-114, Contribution and Compensation from Foreign Countries and Local Contributions
http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_an...
(http://www.treasury.gov.my/pdf/percukaian/penerbitan/buku_anggaran_hasil_kerajaan_persekutuan_2017.pdf) However, the Japanese Embassy in Malaysia listed assistance given in 2016 and 2017 <http://www.my.emb-japan.go.jp/English/ODA/ODA.htm> (<http://www.my.emb-japan.go.jp/English/ODA/ODA.htm>)

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The researcher says "There does not appear to be any financial official donor assistance for the budget year." However, Malaysia is a still a developing country, and as such, is almost certainly still eligible for and receives some donor assistance. The prime minister himself has received donations from Saudi Arabia, and hence the country too is likely to have received some. Hence I am of the view that d is the more appropriate answer.

Researcher response: I agree with the reviewer. I changed to "d". There appears to be an assistance from Japanese Government for Malaysia in 2016 and 2017. Please find the said assistance here: <http://www.my.emb-japan.go.jp/English/ODA/ODA.htm> (<http://www.my.emb-japan.go.jp/English/ODA/ODA.htm>). As for the donation to the prime minister, that was allegedly took place in 2013, therefore can't be counted as part of 2017 assessment.

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The EBP documentation provides some information about tax expenditures, but it is not complete. At least one core element is absent. A statement of purpose or policy rationale is provided and a listing/description of the intended beneficiaries are provided. The extent of detail provided varies. However, an estimate of the revenue foregone is not provided. The 2017 Budget Speech Appendices 1-15 <http://www.treasury.gov.my/pdf/budget/speech/appendices17.pdf>... (<http://www.treasury.gov.my/pdf/budget/speech/appendices17.pdf>)

Comments: Researcher: A statement of purpose or policy rationale is provided. A listing of the intended beneficiaries is provided but not in much detail. An estimate of the revenue foregone is not provided

Peer Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documentation does not provide the requested information for "earmarked" revenue.

Comments: Researcher: We could not find specific information on earmarked revenue in the EBP (Anggaran Hasil Kerajaan Persekutuan 2017). However, earmarking revenue practice may apply to trust funds that government established. There are, in general, two types of trust funds that the government establish, according to their sources of funding: 1. Government Trust Funds (Kumpulan Wang Amanah Kerajaan) whose sources come from government budget, 2. Public Trust Funds (Kumpulan Wang Amanah Awam) whose sources come from individual or organisations for specific purposes. One example of Public Trust Fund is Malaysian Electricity Supply Industries Trust Account (MESITA). It was established under Section 9 (3) of the Financial Procedure Act 1957, via a trust deed on 1 January 1997. The contributors to the fund are the power generating companies i.e. TNB Generation Sdn. Bhd. and Independent Power Producers (IPPs) in Peninsular Malaysia comprising Genting Sanyen Power Sdn. Bhd., Port Dickson Power Bhd., Powertek Bhd., Segari Energy Venture Sdn. and YTL Power Generation Sdn. Bhd. Their contribution is voluntary and they contribute one percent (1%) of their electricity sale (their total annual audited turnover) to the Peninsular Grid or the transmission network to the fund (<http://mesita.kettha.gov.my/> (<http://mesita.kettha.gov.my/>)). The performance of the fund is part of the report on Consolidated Trust Account report in the Annual Financial Statement (<http://www.anm.gov.my/index.php/arkib-ag/terbitan/penyata-ke...> (<http://www.anm.gov.my/index.php/arkib-ag/terbitan/penyata-kewangan-kerajaan-persekutuan/book/83-penyata-kewangan-tahun-2015/4-penyata-kewangan-kerajaan-persekutuan>)), p. 57). Example of Government Trust Account is National Trust Account (Akaun Amanah Negara) whose some of sources come from petroleum revenue.

Peer Reviewer

Opinion: Agree

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget Speech 2017 <http://www.treasury.gov.my/pdf/budget/speech/bs17.pdf> (<http://www.treasury.gov.my/pdf/budget/speech/bs17.pdf>)

Comments: Researcher: The policy goal in the 2017 speech is less clear than the ones in 2014 speech used in the 2015 Survey. In the 2014 Speech, the prime minister listed five thrusts of the 2017 budget (Invigorating Economic Activity, Strengthening Fiscal Management, Inculcating Excellence in Human Capital, Intensifying Urban and Rural Development and Ensuring Well-Being of the Rakyat). The 2017 budget does not have this thrust, instead the prime minister talked about "five principles and philosophies" that are more abstract in nature. These five principles are national integration, sovereignty, cohesive and stable government, diligent and capable government and national ideology. After presenting these five principles the prime ministers swamped the audience with list of goodies for different groups starting with civil servants, the B40 income group and other groups including fisherman and taxi drivers. And then finally toward he talked about measures to strengthen fiscal sustainability and stimulate private investment. Some of the incentives announced may relate to the principles. For example the increase in food production may strengthen national sovereignty. But it's more difficult to relate the measures announced in the rest of the budget speech to the principles stated at the

beginning. There;s also some contradiction. While in the beginning the prime minister took pride of subsidy rationalisation (point. 46), but in the remaining of the budget speech, he happily announced number of subsidy measures for the budget year (point 115, 116, 117). Unfortunately no explanation on how these measures relate to the overall subsidy rationalisation programme. For that reason, the answer is "d"

Peer Reviewer

Opinion: Agree

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documentation does not provide the requested information for how the proposed budget is linked to government's policy goals for a multi-year period.

Comments: Researcher: Multi-year policy goals for Malaysia are usually presented in the Malaysia Plan (Rancangan Malaysia). The latest Malaysia Plan (the 11th) was tabled to the parliament last year (21 May 2015). This Plan is for 2016-2020. The document presents information on how policy measures are linked to the policy goals. However, it is not very clear how these multi-year policy goals are being translated into the current budget year. Except for presenting development expenditure for the year, the budget speech does not make any reference to the plan at all and how the policies of the current budget year link to themulti-year policy goals. Source: 11th Malaysia Plan <http://rmk11.epu.gov.my/book/eng/Elevent-Malaysia-Plan/RMKe-11%20Book.pdf> Budget Speech 2017 <http://www.treasury.gov.my/pdf/budget/speech/bs17.pdf>

Peer Reviewer

Opinion: Agree

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documentation does not provide the requested information for non-financial data on inputs.

Comments: Researcher: The EBP (in this case Anggaran Perbelanjaan Persekutuan 2017, Estimated Federal Expenditure 2017 p 29-663) has extensive information about objective, activity, and output and provides information on financial input (i.e how much money is allocated for certain programs). However, it doesn't provide information about non-financial input that may be used for delivering the program. For example to build road, does the government build them on its own land and whether the use of the land is compensated at market value or discounted value or is it given for free? if it's compensated on discounted value or given free, that land is non-financial input data that should be disclosed. <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...> (<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>)

Peer Reviewer

Opinion: Agree

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation provides extensive (complete) information about non-financial outputs (results). For every program under the individual ministries, information about objective, activity and output is provided. Anggaran Perbelanjaan Persekutuan 2017, Estimated Federal Expenditure 2017 p 29-663 <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...> (<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>) For a specific example: Disease Control activity under the Ministry of Health, the outputs are: - more than 93,000 dengue cases reported, - 95% of TBC cases are detected, and - 24% of patients receiving treatment at the government clinics will have their HbA1c less than 6.5% Anggaran Perbelanjaan Kerajaan Persekutuan 2017, p. 461, http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/b42.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The researcher states: "For every program under the individual ministries, information about objective, activity and output is provided." However, perusing the budget document for Kementerian Pertanian dan Industri Asas Tani for example, one finds disclosures for some programs, but not for each and every program. http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/b21.pdf)

Researcher response: I don't agree with the reviewer. My definition of program is any sections or units under the administrative units. The budget for this ministry discloses non-financial data of all units covered by the budget (12 units/agencies)

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation provides an extensive set of program-level performance for specific spending activities. For each program under the individual ministries or departments, information about objective, activity, and output is provided. There is also a performance target for every output. Anggaran Perbelanjaan Persekutuan 2017, Estimated Federal Expenditure 2017 p 29-663 <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...> (<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>) For example, for the output of diabetic patient receiving treatment in the government clinics, performance target is 24% of them reduce their HbA1c to 6.5%. Anggaran Perbelanjaan Kerajaan Persekutuan 2017, p.461, http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan... (http://www.treasury.gov.my/pdf/bajet/maklumat_bajet_kerajaan/2017/b42.pdf)

Peer Reviewer

Opinion: Agree

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation (Budget Speech) does provide information on the assistance given to groups of people who are likely to earn below the average income. However, EBP documentation does not provide any specific consolidated report on the scope of such policies, budget estimate or the percentage of this assistance within the overall budget. Some examples from Budget Speech: Point 114, p.18 - Improving income opportunities for the B40 groups Points 117 & 118, p.19 - Assistance for rubber smallholders Point 119, p.19 - Assistance for fishermen Point 114, p.20 - Assistance for households with income below RM4000 (BR1M) Point 232, p.38 - Assistance for vulnerable groups such as low-income families, elderly and people with disabilities. Point 244, p.41 - Allocations for the indigenous people (Orang Asli)

<http://www.treasury.gov.my/pdf/budget/speech/bs17.pdf> (<http://www.treasury.gov.my/pdf/budget/speech/bs17.pdf>) Appendix 13, p.14 - Review of GST relief for disabled persons <http://www.treasury.gov.my/pdf/budget/speech/appendices17.pdf>... (<http://www.treasury.gov.my/pdf/budget/speech/appendices17.pdf>)

Peer Reviewer

Opinion: Agree

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The executive does release/make public its timetable for formulating the EBP. This is available on Treasury website, with the timeline providing a monthly schedule for the budget preparation process. However it does not record the consultation process with the public which usually take place between July-September. <http://www.treasury.gov.my/index.php/bajet/proses-penyediaan-bajet.html>

Comments: Researcher: The Treasury web page presents a timeline for EBP formulation that includes the following information: January: The issuance of Guidance on how to prepare the estimates of the expenditures by the Treasury. March: The treasury receive the estimates from each ministry April- June: The Treasury scrutinises the submitted estimates July: Consolidation of all the estimates August- September: Approval from the Minister of Finance and Cabinet September: Tabling of the EBP September-December: Budget Discussion in the Parliament December: Issuance of General Warrant for Expenditure

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The researcher presented the timetable in his/her comments. I am of the view that given the scarcity of details in the timetable, including the absence of any clear time for public input, 'c' is the better answer.

Researcher response: I understand that the timetable can benefit from more details, but the available information in the timetable is sufficient to get "a" score

IBP comment: In response to the peer reviewer's comment, IBP notes that OBS criteria for assessing this question do not require that the budget calendar itself include a period for public consultation as part of the budget calendar.

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: PBS is not produced.

Peer Reviewer

Opinion: Agree

Researcher response: n/a

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: PBS is not produced.

Peer Reviewer

Opinion: Agree

Researcher response: n/a

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: PBS is not produced.

Peer Reviewer

Opinion: Agree

Researcher response: n/a

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: PBS is not produced.

Peer Reviewer

Opinion: Agree

Researcher response: n/a

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: PBS is not produced.

Peer Reviewer**Opinion:** Agree**Researcher response:** n/a**59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EB documentation (Supply Act 2017) presents authorised expenditures for the 2017 budget year, including expenditures using 1 of the 3 classifications - administrative classification. It should be noted here that the Supply Act does not present all expenditures, but only expenditures that are not charged automatically to the Consolidated Fund. http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2016... (http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20161222_WJW007795BI.pdf)

Comments: Researcher: Supply Act 2017 is the enacted budget for Malaysia that spells out authorised expenditures for the 2017 budget year. The expenditure is presented by administrative classification. It should be noted here that the Supply Act does not present the whole expenditures, but the expenditures that are not charged automatically to the Consolidated Fund.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: As the researcher notes, the Supply Act itself sets out authorised expenditures only by administrative classification. However, the Supply Act is based on the Supply Bill, and by convention the documents cited in question EBP-4, such as Federal Government Expenditure Estimates, are taken together with the Supply Bill. As such, in substance, I consider (a) the most appropriate answer.

Researcher response: Thank you for the input. Unfortunately, the OBS methodology does not allow for citation of EBP documentation as a source for EB-related questions (Q.59-Q.63) except when either of two specific conditions are met: (i) the EBP documentation viewed as containing the requested information is directly cited in the EB documentation; or (ii) the EBP documentation containing the requested information is reissued as an EB document with a revised date of issuance or some other change in the presentation of the document to indicate it has been reissued. If neither of these two strict conditions are met, EBP cannot be cited in response to EB questions, even when there has been no change to the specific content of the estimates of either expenditures or revenues during the budget approval process. This rule is applied equally to all countries participating in the 2017 OBS.

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EB documentation does not present program-level estimates. The documentation provides information about the amount of money allocated for each ministry for supply expenditures (not charged one) http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2016... (http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20161222_WJW007795BI.pdf)

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: As the researcher notes, the Supply Act itself sets out authorised expenditures only by administrative classification. However, the Supply Act is based on the Supply Bill, and by convention the documents cited in question EBP-4, such as Federal Government Expenditure Estimates, are taken together with the Supply Bill. As such, in substance, I consider (a) the most appropriate answer.

Researcher response: Thank you for the input. Unfortunately, the OBS methodology does not allow for citation of EBP documentation as a source for EB-related questions (Q.59-Q.63) except when either of two specific conditions are met: (i) the EBP documentation viewed as containing the requested information is directly cited in the EB documentation; or (ii) the EBP documentation containing the requested information is reissued as an EB document with a revised date of issuance or some other change in the presentation of the document to indicate it has been reissued. If neither of these two strict conditions are met, EBP cannot be cited in response to EB questions, even when there has been no change to the specific content of the estimates of either expenditures or revenues during the budget approval process. This rule is applied equally to all countries participating in the 2017 OBS.

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: EB documentation does not present revenue estimates by category. The Finance Act only spells out the amendments to tax-related policies such as the Income Tax Act, the Petroleum Income Tax Act, the Good and Services Tax Act, and the Real Property Gains Tax. However, revenue estimates are not provided. http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2017...

(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20170116_A785BI.pdf)

Comments: Researcher: Note: Details of estimates of the revenue is presented in the Estimates of Federal Government Revenue document. However, this document is not updated after the bill was passed.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As the researcher notes, the Supply Act itself sets out authorised expenditures only by administrative classification. However, the Supply Act is based on the Supply Bill, and by convention the documents cited in question EBP-4, such as Federal Government Revenue Estimates, are taken together with the Supply Bill. As such, in substance, I consider (a) the most appropriate answer.

Researcher response: Thank you for the input. Unfortunately, the OBS methodology does not allow for citation of EBP documentation as a source for EB-related questions (Q.59-Q.63) except when either of two specific conditions are met: (i) the EBP documentation viewed as containing the requested information is directly cited in the EB documentation; or (ii) the EBP documentation containing the requested information is reissued as an EB document with a revised date of issuance or some other change in the presentation of the document to indicate it has been reissued. If neither of these two strict conditions are met, EBP cannot be cited in response to EB questions, even when there has been no change to the specific content of the estimates of either expenditures or revenues during the budget approval process. This rule is applied equally to all countries participating in the 2017 OBS.

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EB documentation does not present revenue estimates for individual sources of revenue. The Finance Act only spells out the amendments to tax-related policies such as the Income Tax Act, the Petroleum Income Tax Act, the Good and Services Tax Act, and the Real Property Gains Tax. However, revenue estimates are not provided. http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2017...

(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20170116_A785BI.pdf)

Comments: Researcher: Note: The details of estimates of the revenue is presented in the Estimates of Federal Government Revenue document. However, this document is not updated after the bill was passed.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As the researcher notes, the Supply Act itself sets out authorised expenditures only by administrative classification. However, the Supply Act is based on the Supply Bill, and by convention the documents cited in question EBP-4, such as Federal Government Revenue Estimates, are taken together with the Supply Bill. As such, in substance, I consider (a) the most appropriate answer.

Researcher response: Thank you for the input. Unfortunately, the OBS methodology does not allow for citation of EBP documentation as a source for EB-related questions (Q.59-Q.63) except when either of two specific conditions are met: (i) the EBP documentation viewed as containing the requested information is directly cited in the EB documentation; or (ii) the EBP documentation containing the requested information is reissued as an EB document with a revised date of issuance or some other change in the presentation of the document to indicate it has been reissued. If neither of these two strict conditions are met, EBP cannot be cited in response to EB questions, even when there has been no change to the specific content of the estimates of either expenditures or revenues during the budget approval process. This rule is applied equally to all countries participating in the 2017 OBS.

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.

- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: EB documentation does not present estimates related to government borrowing and debt.
http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_2017...
(http://www.federalgazette.agc.gov.my/outputaktap/aktaBI_20170116_A785BI.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: As the researcher notes, the Supply Act itself sets out authorised expenditures only by administrative classification. However, the Supply Act is based on the Supply Bill, and by convention the documents cited in question EBP-4, which do contain some information related to government borrowing and debt, are taken together with the Supply Bill. As such, in substance, I consider (b) the most appropriate answer.

Researcher response: Thank you for the input. Unfortunately, the OBS methodology does not allow for citation of EBP documentation as a source for EB-related questions (Q.59-Q.63) except when either of two specific conditions are met: (i) the EBP documentation viewed as containing the requested information is directly cited in the EB documentation; or (ii) the EBP documentation containing the requested information is reissued as an EB document with a revised date of issuance or some other change in the presentation of the document to indicate it has been reissued. If neither of these two strict conditions are met, EBP cannot be cited in response to EB questions, even when there has been no change to the specific content of the estimates of either expenditures or revenues during the budget approval process. This rule is applied equally to all countries participating in the 2017 OBS.

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
b. (67) The Citizens Budget provides the core information.
c. (33) The Citizens Budget provides information, but it excludes some core elements.
d. (0) The Citizens Budget is not published.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Citizens Budget document (for Executive Budget Proposal - EBP) provides information on total expenditures and revenues (p.2), the forecast of GDP forecast (p.2), many of the main/individual budget initiatives (p.2-15) and the website address for the Ministry of Finance/Treasury. The scope of information about macroeconomic forecasts is very limited and there are no summary tables for either expenditures (by economic, functional or administrative classifications) or for revenues (by broad category or individual revenue instruments).
http://www.treasury.gov.my/pdf/budget/speech/touchpoints_bud...
(http://www.treasury.gov.my/pdf/budget/speech/touchpoints_budget_2017.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: In my view, the cited document does not qualify as a Citizens Budget. Hence n/a is the more appropriate answer.

Researcher response: I understand the reservations of the reviewer. However, the IBP has acknowledged that the document meets the basic criteria of Citizen's Budget. Therefore I maintain the "c" answer.

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
d. (0) A Citizens Budget is not published.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Citizens Budget document (for Executive Budget Proposal - EBP) is used in the "Budget Road Tour" that the MoF organised after the Minister of Finance tabled the budget on 21 October 2016. In the Tour, MoF sends representatives to each state to explain the budget measures to the public. The document is also available on the MoF website. http://www.treasury.gov.my/pdf/budget/speech/touchpoints_bud...
(http://www.treasury.gov.my/pdf/budget/speech/touchpoints_budget_2017.pdf)

Comments: Researcher: Research conducted interview (on 22 December 2016) with Mr Afizal Kasa, Head of Policy and Budget Research Section at the National Budget Office of the Malaysian Ministry of Finance,

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: In my view, the cited document does not qualify as a Citizens Budget. Hence (d) is the more appropriate answer.

IBP comment: Score remains unchanged. Please refer to researchers comments to Q. 64

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Based on OBS country researcher's Interview with Mr Afzal Kasa, Head of Policy and Budget Research Section at the National Budget Office of the Malaysian Ministry of Finance (on 22 December 2016), no mechanism was established by the executive to identify the public's need for budget information prior to producing and disseminating the Citizens Budget document.

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: In my view, the cited document does not qualify as a Citizens Budget. Hence n/a is the more appropriate answer.

IBP comment: Score remains unchanged. Please refer to researchers comments to Q. 64

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Citizens Budget documentation is produced for only one stage of the budget process, during the budget formulation process (EBP).
http://www.treasury.gov.my/pdf/budget/speech/touchpoints_bud...
(http://www.treasury.gov.my/pdf/budget/speech/touchpoints_budget_2017.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: In my view, the cited document does not qualify as a Citizens Budget. Hence (d) is the more appropriate answer.

IBP comment: Score remains unchanged. Please refer to researchers comments to Q. 64

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The IYR document does not provide actual expenditures using any of the 3 expenditure classifications. An overview of revenue and expenditure is provided with identification of expenditures under three lines that are also part of an economic classifications: 1. emoluments (salaries/personnel expenses) 2. transfers to statutory bodies and for retirement pensions 3. debt service charges Malaysian Third Quarter Report 2016, p. 13-14 http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahu... (http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahun3_2016.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: In my view, the cited documents do not qualify as IYRs. As such, n/a is the more appropriate answer.

Researcher response: This survey does not use the Bank Negara Quarterly Report. It uses the Quarterly Report published by the Treasury. The Quarterly Report of the Treasury provides information about the government expenditures. The information is far from perfect, but it provides the public with the information of the public money has been spent up to that period. The IBP has assessed the Quarterly Report of the Treasury and it meets the minimum criteria of the IYRs.

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The IYR document does not provide program-level actual expenditures. The IYR provides only a limited broad overview for expenditures with coverage (in narrative) of data for only a few broad categories of expenditure such as operating and development spending, as well as some information about the following "economic" categories: 1. emoluments (salaries/personnel expenses) 2. transfers to statutory bodies and for retirement pensions 3. debt service charges Malaysian Third Quarter Report 2016, p. 13-14 http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahu... (http://www.treasury.gov.my/pdf/ekonomi/suku_tahunan/sukutahun3_2016.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: In my view, the cited documents do not qualify as IYRs. As such, n/a is the more appropriate answer.

IBP comment: Please refer to researcher's comments for Q. 68

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The IYR provides a comparison of actual expenditures (quarterly data for IYR reporting year = BY-1 or FY2016) with quarterly data including the same periods for the previous two year (BY-2 and BY-3). Malaysian Third Quarter Report 2013, p. 13-14 <http://www.treasury.gov.my/index.php/en/economy/quarterly-ma...> (<http://www.treasury.gov.my/index.php/en/economy/quarterly-malaysian-economic.html>)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: In my view, the cited documents do not qualify as IYRs. As such, n/a is the more appropriate answer.

IBP comment: Please refer to researcher's comments for Q. 68

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The IYR provides actual revenue data for broad categories of revenue (in the narrative discussion, not in table format). The narrative discussion includes some explanation as to why the amount received is lower or higher than the amount received in the same quarter for previous year. Malaysian Third Quarter Report 2013, p. 13-14 <http://www.treasury.gov.my/index.php/en/economy/quarterly-ma...>
(<http://www.treasury.gov.my/index.php/en/economy/quarterly-malaysian-economic.html>)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: In my view, the cited documents do not qualify as IYRs. As such, n/a is the more appropriate answer.

IBP comment: Please refer to researcher's comments for Q. 68

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The IYR document provides data for individual sources of revenue that account for more than 2/3 of total revenue. The individual sources of tax revenue for which information is available include: Indirect taxes - GST and excise duties - RM13.9 billion, direct taxes - personal income tax and company income tax (CITA) = RM23.8 billion non-tax revenues - investment income primarily from PETRONAS dividend = RM6.3 billion Together, the individual source data account for RM44 billion in Q3 actual revenues, which represents more than 2/3 of total actual Q3 revenue of RM56.3 billion. Malaysian Third Quarter Report 2013, p. 13-14 <http://www.treasury.gov.my/index.php/en/economy/quarterly-ma...>
(<http://www.treasury.gov.my/index.php/en/economy/quarterly-malaysian-economic.html>)

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: In my view, the cited documents do not qualify as IYRs. As such, n/a is the more appropriate answer.

IBP comment: Please refer to researcher's comments for Q. 68

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: IYR documentation provides a comparison of actual revenues against revenues for the same period in the previous year. Malaysian Third Quarter Report 2016, p. 13 <http://www.treasury.gov.my/index.php/en/economy/quarterly-ma...>
(<http://www.treasury.gov.my/index.php/en/economy/quarterly-malaysian-economic.html>)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: In my view, the cited documents do not qualify as IYRs. As such, n/a is the more appropriate answer.

IBP comment: Please refer to researcher's comments for Q. 68

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.

- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The IYR presents estimates for all three core elements of government borrowing and debt. Net new borrowing so far during the year: RM77 billion; Total central government's total debt burden: RM643.6 billion (52.2% of GDP); Interest payment on the outstanding debt (debt service charge): 12.6% of operating expenditure Malaysian Third Quarter Report 2016, p. 14 <http://www.treasury.gov.my/index.php/en/economy/quarterly-ma...> (<http://www.treasury.gov.my/index.php/en/economy/quarterly-malaysian-economic.html>)

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: In my view, the cited documents do not qualify as IYRs. As such, n/a is the more appropriate answer.

IBP comment: Please refer to researcher's comments for Q. 68

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to composition of total actual debt outstanding is not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The IYR presents estimates for 1 of the 3 core elements related to the composition of outstanding total debt. Information on whether the debt is external (3.5%) or domestic (96.5%). No information is provided for either the maturity profile or interest rates on debt. Malaysian Third Quarter Report 2016, p. 14 <http://www.treasury.gov.my/index.php/en/economy/quarterly-ma...> (<http://www.treasury.gov.my/index.php/en/economy/quarterly-malaysian-economic.html>)

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: In my view, the cited documents do not qualify as IYRs. As such, n/a is the more appropriate answer.

IBP comment: Please refer to researcher's comments for Q. 68

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
d. (0) No, the estimates for macroeconomic forecast have not been updated.
e. Not applicable/other (please comment).

Answer: d.

Sources: The Mid-Year Review is not produced.

Peer Reviewer

Opinion: Agree

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Mid-Year Review is not produced.

Peer Reviewer

Opinion: Agree

Researcher response: n/a

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Mid-Year Review is not produced.

Peer Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Mid-Year Review is not produced.

Peer Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Mid-Year Review is not produced.

Peer Reviewer
Opinion: Agree

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Mid-Year Review is not produced.

Peer Reviewer
Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Mid-Year Review is not produced.

Peer Reviewer
Opinion: Agree

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Mid-Year Review is not produced.

Peer Reviewer
Opinion: Agree

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The YER document provides estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included. Federal Government Financial Statements 2015, pp. 50-52, 64-69, 73
<http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf)

Peer Reviewer
Opinion: Agree

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The YER document presents expenditure estimates for 2 of the 3 expenditure classifications - administrative and economic (noting that the structure of the economic classification does not fully comply with international standards). The Federal Government Financial Statements provides separate reporting operating expenditure and development expenditure. Both are presented by administrative classification. Within the administrative classification, there is information on how much money is spent on emoluments (personnel), purchase of assets, and for purchases of goods and services. There is also separate consolidated reporting for interest payments on public debt, another category in a standard economic classification (noted first on p.53 and again as item T.13 on p.65 in English language version). Still, the scope of economic categories of expenditure does not quite fully comply with the international standard. Federal Government Financial Statements 2015, pp. 64-73
<http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf)

Peer Reviewer
Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
d. (0) No, the Year-End Report does not present expenditure estimates by program.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The YER provides data for program-level spending accounting for all expenditures. Penyata Kewangan Kerajaan Persekutuan 2015, p. 66-260 <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BM.pdf)

Peer Reviewer
Opinion: Disagree
Suggested answer: c.

Comments: For example, Jabatan Perdana Menteri (pg 82-98) which accounted for RM5.84bn or about 2% of total operational expenditure. there is little information on programs. I believe (c) is the appropriate answer.

Researcher response: Thank you for the response. I understand programme as "any level of detail below an administrative unit, such as a ministry or department". In the PMD case, it refers to unit under the division. For example "Kawal Selia Felda" under Pentadbiran (p. 82). The answer therefore remains "a"

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The YER document provides estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Diagrams (pp.5-7) and tables (pp.50-51) show the enacted budget revenue estimates, the revised budget revenue estimates and the actual revenue collected. Narrative can be found on pp.18-20. Federal Government Financial Statements 2015 <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf)

Peer Reviewer

Opinion: Agree

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The YER does present revenue estimates by broad category (such as tax and non-tax). Federal Government Financial Statement 2015, pp. 50-51 <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf)

Comments: Researcher: The tables present individual sources for tax and non-tax revenue.

Peer Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The YER does present revenue estimates for individual sources of revenue accounting for all revenue. Federal Government Financial Statement 2015, pp. 50-51 <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf)

Peer Reviewer

Opinion: Agree

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: YER documentation does provide estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year. Data are presented for interest payments, p.65 (Item T.13) Federal Government Financial Statement 2015 <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf)

Comments: Researcher: It is also worth noting that the YER document provides extremely comprehensive reporting across ALL 6 of the core elements for government debt and borrowing in several sections of the document: 1. Accountant General's Report, pp.15-35 2. Financial Statements, including the Notes to the Financial Statements, pp.37-60 3. Attachment 5 - Statement of Memorandum Account - Public Debt, pp.87-92 4. Appendix 1 - Federal Government Financial Statistics 2006-2015, pp. 99.103 However, these data providing annual information on all the debt-related indicators do not comply with the question's specific request for providing budget estimates. The focus for much of this comprehensive and detailed reporting on Government debt is on providing year-end actual data and comparisons of actual data across years.

Peer Reviewer

Opinion: Agree

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER document, which is essentially a financial statement, does not provide estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year. <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> ([http://www.anm.gov.my/images/ArkibMedia/Persekutuan/PKKP-2015_BI.pdf](http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf))

Peer Reviewer

Opinion: Agree

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER document, which is essentially a set of financial statements, does not provide estimates of original estimates of non-financial data on inputs and the actual outcome. <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Persekutuan/PKKP-2015_BI.pdf)

Comments: Researcher: Note: The actual outcome of non-financial data for 2015 is presented in the 2017 Anggaran Perbelanjaan Kerajaan Persekutuan (APKP) 2017 Estimated Federal Expenditure <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...> (<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>)

Peer Reviewer

Opinion: Agree

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER document, which is essentially a set of financial statements, does not provide estimates of original estimates of non-financial data on results and the actual outcome. <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...>
(http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf)

Comments: Researcher: The Federal Government Financial Statement does not provide non-financial data. However, while the 2017 Anggaran Perbelanjaan Kerajaan Persekutuan presents the actual outcome of the non-financial data (for BY-2), it does not present the difference between the original estimates and the actual outcome. 2017 Estimated Federal Expenditure <http://www.treasury.gov.my/index.php/en/budget/estimated-fed...>
(<http://www.treasury.gov.my/index.php/en/budget/estimated-federal-expenditure.html>)

Peer Reviewer
Opinion: Agree

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: YER documentation does provide estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome, but a narrative discussion is not included. The program-level data provided in the YER includes the required original budget, revised budget and actual spending amounts for each of the specific programs intended to benefit the poor and other disadvantaged or vulnerable segments of the population. However, this data is not assembled in any specific or dedicated table for easy identification and assessment of all programs across this grouping. 2017 Penyata Kewangan Kerajaan Persekutuan, p. 66-260 <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BM.pdf)

Comments: Researcher: A specific example: Ministry of Woman, Family and Society Development has an allocation for 'Socio-ekonomi keluarga miskin' (poor families' economic and social allocation) in 2015 (See page 202), The YER document shows the amount enacted, revised and outcome.

Peer Reviewer
Opinion: Disagree
Suggested answer: c.

Comments: As the researcher notes, this data is not assembled in any specific or dedicated table for easy identification and assessment of all programs across this grouping. Also, note that the year end report does not include information on all programs. As such, I believe (c) is the more appropriate response.

Researcher response: As the reviewer pointed out, it is very unfortunate that the presentation of the information in the YER, including on the funds for the poor, isn't designed for easy identification. However, the researcher could not find example of any programmes that are not included in the YER. For that reason, the answer remains "b"

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER document does not provide the requested information for estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcomes. However, as what is essentially a set of financial statements, the YER does provide very extensive account for all Government finances including items that may be assessed as EBFs. For example, refer to Note 7 of the Financial Statements, pp.54-57 for detailed reporting on trusts. Other elements of the full Financial Statements (pp.37-60), as well as some commentary from the Accountant General's Report (p.15-35) also contain information relevant to EBF finances. <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf)

Comments: Researcher: Note: The Economic Report (cited for almost similar question in the EBP) has information for the BY-1 year (FY2016), but it only shows the actual outcome. However, the Penyata Kewangan Kerajaan Persekutuan (PKKP) 2015 (Malay-language version of YER Financial Statements) has more information than the English-language version, including about: - estimates and actual transfers made for the extra-budgetary use/purpose, - estimates and actual outcome of Kumpulan Wang Pinjaman untuk Badan Berkanun, p.118 - estimates and outcome of Lembaga Kemajuan Johor Tenggara, p.135 But it does not show the total expenditure and revenue of that particular entity or the total expenditure and revenue of all statutory bodies and public corporations. <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BM.pdf)

Peer Reviewer

Opinion: Agree

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The year end report is the financial statement of the federal government. Federal Government Financial Statement 2015, pp. 37-95 <http://www.anm.gov.my/index.php/en/arkib-ag/terbitan/penyata...> (<http://www.anm.gov.my/index.php/en/arkib-ag/terbitan/penyata-kewangan-kerajaan-persekutuan/book/96-national-accounting-institute-ipn/7-federal-government-financial-statement>) <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BI.pdf)

Peer Reviewer

Opinion: Agree

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: All three types of audits are performed. Laporan Ketua Audit Negara Persekutuan: Aktiviti Kementerian/Jabatan dan Pengurusan Syarikat Kerajaan Persekutuan Siri 1 2015 provides audits of financial statements. The report provides attestation as to whether the Financial Statement provided by the government "shows a true and fair view, as well as its accounting records, are maintained properly and kept up to date". It also provides an overview of whether financial management has been carried out according to laws and regulations, and contains compliance and performance audits. Financial audits and compliance audits on financial management can be found on pages xiii to liv. For performance audits, you can read the audit prepared for one of the projects such as 'Pengurusan Pembinaan dan Pembaikan Rumah Mangsa Banjir' on pages 3 to 34. Laporan Ketua Audit Negara Persekutuan: Aktiviti Kementerian/Jabatan dan Pengurusan Syarikat Kerajaan Persekutuan Siri 1 2015 https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED... (https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/lkan%20aktiviti%20persekutuan%20new.pdf)

Comments: Researcher:

Peer Reviewer
Opinion: Agree

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: All expenditures within the Auditor General's mandate are audited. The report is a result of audits of federal government financial statement which details all expenditures made in that year In 2015. There were two reports published: 1. Audit Report on Financial Statement and Financial Management of Federal Government (Financial/Compliance Audit), 2. Audit Report on Activities of the Federal Government Ministries/Department and the Management of Government Companies (Performance Audit). Unlike financial audits, the AG does not do a performance audit of all agencies under his purview. Laporan Ketua Audit Negara Persekutuan 2015: Penyata Kewangan dan Pengurusan Kewangan Kerajaan Persekutuan https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED...
(https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/1%20-%20lkan2015%20penyata%20kew-5.pdf) Laporan Ketua Audit Negara Persekutuan 2015: Aktiviti Kementerian/Jabatan dan Pengurusan Syarikat Kerajaan Persekutuan Siri 1 https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED...
(https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/lkan%20aktiviti%20persekutuan%20new.pdf)
Comments: Researcher: The comments made by the researcher are based on the second document.

Peer Reviewer
Opinion: Agree

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/BBP...
(https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/BBP/1.%20pengurusan%20aktiviti%20badan%20berkanun%20persekutuan%20dan%20pengu) All EBFs within the AG's mandate have been audited. Throughout this survey, the researcher has identified extra-budgetary funds (EBFs) in the Malaysian context as being the statutory funds and government linked companies. The above documents are audit reports of statutory bodies and government companies. The 2015 Audit Report featured the following: 8 programs/activity/projects of statutory bodies, 5 subsidiary companies, and 5 government owned companies Laporan Ketua Audit Negara 2015 Siri 1: Pengurusan Aktiviti Badan Berkanun dan Pengurusan Syarikat Subsidiari dan Pengurusan Kewangan (Management of Activities of the Statutory Bodies and Management of the Subsidiaries and Financial Management) Laporan Ketua Audit Negara 2015 Siri 1: Aktiviti Kementerian/Jabatan dan Pengurusan Syarikat Kerajaan Persekutuan, p. 453-655 https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/BBP...
(https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/BBP/1.%20pengurusan%20aktiviti%20badan%20berkanun%20persekutuan%20dan%20pengu)
Comments: Researcher:

Peer Reviewer
Opinion: Disagree
Suggested answer: b.

Comments: The researcher has identified extra-budgetary funds (EBFs) in the Malaysian context as being the statutory funds and government linked companies (GLCs) The researcher goes on the note that the the SAI has audited 5 GLCs. However, there are more than 5 GLCs. Hence I believe (b) is the better answer.

Researcher response: Agree with the reviewer. The AR mentions the SAI has carried out financial management audit of 24 our of total 128 federal statutory bodies (p. xiii-ix). Answer has been changed to "c"

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
b. (0) No, the annual Audit Report(s) does not include an executive summary.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annual Audit Report does include an executive summary. https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED... (https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/1%20-%20lkan2015%20penyata%20kew-5.pdf), p xv-xvi (in Malay) https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED... (https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/5%20-%20synopsis%20agr2015%20series%201.pdf), p. 15-17 (in English)

Comments: Researcher: The English Version of the Report combines the Financial and Performance Audit, while in Malay these two audits are separated into two separate reports.

Peer Reviewer

Opinion: Agree

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
b. (67) Yes, the executive reports publicly on most audit findings.
c. (33) Yes, the executive reports publicly on some audit findings.
d. (0) No, the executive does not report on steps it has taken to address audit findings.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The executive does issue reports on steps it has taken to address audit findings. The documents explain reasons for any discrepancies, mistakes, or damages reported in the AG report and the steps that have been taken to address them. Laporan Ketua Audit Negara Persekutuan: Aktiviti Kementerian/Jabatan dan Pengurusan Syarikat Kerajaan Persekutuan Siri 1 2015 https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED... (https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/lkan%20aktiviti%20persekutuan%20new.pdf) Laporan Maklum Balas ke Atas Isu-Isu Utama dalam Laporan Ketua Audit Negara mengenai Penyata Kewangan dan Pengurusan Kewangan tahun 2015 https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FED... (https://www.audit.gov.my/images/pdf/2016/LKAN_2015_Siri1/FEDERAL/4%20-%20maklum%20balas%20perbendaharaan%20malaysia.pdf)

Comments: Researcher: The second document mentioned in the citation is not published by Auditor General Office, it is published by the Ministry of Finance to respond audit's report. However, this document is available in the Auditor General's website (link provided in sources).

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: (d) is the most appropriate answer. The document cited says "isu-isu utama" ie main issues. So, not ALL the issues are responded to. Also, the responses take the form of short responses to some of the major points raised in the audit report. There is no over-arching narrative by the executive, nor a major public announcement of this response. Hence, I believe, in substance, (d) is the most appropriate answer

Researcher response: I checked again the responses from the government, I think its more than short responses and they cover the issues raised in the Audit Report. For example on the renovation of the houses affected by flood, the government provides two pages explaining the reasons for any problems raised, status of the current project and remedial actions that have been taken. So, the answer remains "a"

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Auditor General's Dashboard Portal shows the progress of actions taken by the executive to address audit recommendations. The Portal shows the number of cases that are being addressed (Dalam Tindakan), completely addressed (Selesai) and not addressed (Tiada Tindakan) and their details. The Portal also shows the aggregate number of unresolved cases based on ministry. <https://agdashboard.audit.gov.my/#/> (<https://agdashboard.audit.gov.my/#/>)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The said dashboard gives broad information on only the number of cases resolved and outstanding. There are no details on the actions taken in particular cases. As such, I believe (c) is the more appropriate response.

Researcher response: Thank you for the comment. The Dashboard provides more than number of cases resolved or unresolved. It provides details for each case mentioned in the Auditor General, including the action taken by the respective agencies. Answer "a" is maintained.

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <https://books.google.com.my/books?id=rVpiAwwAAQBAJ&pg=PA27&lp...> ([https://books.google.com.my/books?id=rVpiAwwAAQBAJ&pg=PA27&lpq=PA27&dq=fiscal+policy+advisor+malaysia+treasury&source=bl&ots=9-JX8b6CUg&sig=qp17UWwq1a_sHOgLDhe-](https://books.google.com.my/books?id=rVpiAwwAAQBAJ&pg=PA27&lpq=PA27&dq=fiscal+policy+advisor+malaysia+treasury&source=bl&ots=9-JX8b6CUg&sig=qp17UWwq1a_sHOgLDhe-1ucvwm8&hl=en&sa=X&redir_esc=y#v=onepage&q=fiscal%20policy%20advisor%20malaysia%20treasury&f=false)

<http://econsmalaysia.blogspot.my/2013/06/fiscal-policy-commi...> (<http://econsmalaysia.blogspot.my/2013/06/fiscal-policy-committee.html>)

Comments: Researcher: Malaysia established a Fiscal Policy Committee (FPC) in June 2013, but it is chaired by the Prime Minister. Even though some of the functions of the FPC may be similar to the IFI, which is to provide advice to the government on fiscal policy matters, the FPC is clearly not an independent body.

Peer Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://econsmalaysia.blogspot.my/2013/06/fiscal-policy-commi...> (<http://econsmalaysia.blogspot.my/2013/06/fiscal-policy-committee.html>) <https://books.google.com.my/books?id=rVpiAwwAAQBAJ&pg=PA27&lp...> ([https://books.google.com.my/books?id=rVpiAwwAAQBAJ&pg=PA27&lpq=PA27&dq=fiscal+policy+advisor+malaysia+treasury&source=bl&ots=9-JX8b6CUg&sig=qp17UWwq1a_sHOgLDhe-](https://books.google.com.my/books?id=rVpiAwwAAQBAJ&pg=PA27&lpq=PA27&dq=fiscal+policy+advisor+malaysia+treasury&source=bl&ots=9-JX8b6CUg&sig=qp17UWwq1a_sHOgLDhe-1ucvwm8&hl=en&sa=X&redir_esc=y#v=onepage&q=fiscal%20policy%20advisor%20malaysia%20treasury&f=false)

<http://econsmalaysia.blogspot.my/2013/06/fiscal-policy-commi...> (<http://econsmalaysia.blogspot.my/2013/06/fiscal-policy-committee.html>)

<https://books.google.com.my/books?id=rVpiAwwAAQBAJ&pg=PA27&lp...> ([https://books.google.com.my/books?id=rVpiAwwAAQBAJ&pg=PA27&lpq=PA27&dq=fiscal+policy+advisor+malaysia+treasury&source=bl&ots=9-JX8b6CUg&sig=qp17UWwq1a_sHOgLDhe-](https://books.google.com.my/books?id=rVpiAwwAAQBAJ&pg=PA27&lpq=PA27&dq=fiscal+policy+advisor+malaysia+treasury&source=bl&ots=9-JX8b6CUg&sig=qp17UWwq1a_sHOgLDhe-1ucvwm8&hl=en&sa=X&redir_esc=y#v=onepage&q=fiscal%20policy%20advisor%20malaysia%20treasury&f=false)

Comments: Researcher: Malaysia does not have an IFI

Peer Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <https://books.google.com.my/books?id=rVpiAwwAAQBAJ&pg=PA27&lp...> (https://books.google.com.my/books?id=rVpiAwwAAQBAJ&pg=PA27&lpq=PA27&dq=fiscal+policy+advisor+malaysia+treasury&source=bl&ots=9-JX8b6CUG&sig=qp17UWwq1a_sHOGLDhe-1ucvwm8&hl=en&sa=X&redir_esc=y#v=onepage&q=fiscal%20policy%20advisor%20malaysia%20treasury&f=false)
Comments: Researcher: Malaysia does not have an IFI

Peer Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <https://books.google.com.my/books?id=rVpiAwwAAQBAJ&pg=PA27&lp...> (https://books.google.com.my/books?id=rVpiAwwAAQBAJ&pg=PA27&lpq=PA27&dq=fiscal+policy+advisor+malaysia+treasury&source=bl&ots=9-JX8b6CUG&sig=qp17UWwq1a_sHOGLDhe-1ucvwm8&hl=en&sa=X&redir_esc=y#v=onepage&q=fiscal%20policy%20advisor%20malaysia%20treasury&f=false)
Comments: Researcher: Malaysia does not have an IFI

Peer Reviewer

Opinion: Agree

Researcher response: n/a

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: <http://www1.treasury.gov.my/index.php/en/budget/budget-formu...> (<http://www1.treasury.gov.my/index.php/en/budget/budget-formulation-process.html>)
Comments: Researcher: The link above is the budget formulation process published in the Treasury Website. It indicates that the budget is submitted to the legislature in September for debate and approval. However, it does not mention any legislative involvement before September.

Peer Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The budget documents are only available for the parliamentarians on the budget day (21 October 2016)

Peer Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.themalaymailonline.com/malaysia/article/dewan-rak...> (<http://www.themalaymailonline.com/malaysia/article/dewan-rakyat-passes-budget-2017>) <http://www.parlimen.gov.my/files/hindex/pdf/DN-14122016.pdf> (<http://www.parlimen.gov.my/files/hindex/pdf/DN-14122016.pdf>) <http://www.parlimen.gov.my/files/hindex/pdf/DN-15122016.pdf> (<http://www.parlimen.gov.my/files/hindex/pdf/DN-15122016.pdf>) <http://www.parlimen.gov.my/files/hindex/pdf/DR-23112016.pdf> (<http://www.parlimen.gov.my/files/hindex/pdf/DR-23112016.pdf>) <http://www.parlimen.gov.my/files/hindex/pdf/DR-22112016.pdf> (<http://www.parlimen.gov.my/files/hindex/pdf/DR-22112016.pdf>)

Comments: Researcher: The budget year starts in January. The Supply Bill and Finance Bill were approved by the Dewan Rakyat by the end of November (22 and 23 November 2016)

Peer Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Section 66 (point no 9. - 17) of the Standing Order of the Dewan Rakyat

Comments: Researcher: The amendment can be proposed by the member of the legislature in the committee level debate. However, the amendment proposal is limited to reducing the sum allocated to the head of expenditures, and the member has to provide notice two days before the proposal is brought up in the debate.

Peer Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Hansard No. 52, 23 November 2016, p. 85 <http://www.parlimen.gov.my/files/hindex/pdf/DR-23112016.pdf> (<http://www.parlimen.gov.my/files/hindex/pdf/DR-23112016.pdf>) Hansard No. 51, 22 November 2016 p. 146 <http://www.parlimen.gov.my/files/hindex/pdf/DR-22112016.pdf> (<http://www.parlimen.gov.my/files/hindex/pdf/DR-22112016.pdf>)

Comments: Researcher: The hansards show that the parliamentarians questioned both the finance bill and the supply bill. The supply bill however was passed without amendment, while the finance bill was passed with some amendment.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Parliamentarians did question the bills, but no proposed amendment was formally voted on. It could be said that the final changes were done at the discretion of the executive.

Researcher response: The Hansard for 22 November 2016 showed a process of voting (p. 146). for supply bill.

IBP comment: IBP acknowledges the peer reviewer's comment, but for cross-country consistency, answer choice "b" is accepted.

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Standing Orders of the Dewan Rakyat (Section 76-98)

Comments: Researcher: The Standing Orders of the Dewan Rakyat only identifies five permanent committees in the Malaysian Parliament: (1) Committee of Selection, (2) Public Accounts Committee, (3) Standing Orders Committee, (4) House Committee, and (5) Committee of Privileges. No mentions of specialised budget or finance committee, although the Standing Order mentions the possibility of forming Special Select Committee. In April 2016, the Dewan Rakyat (House of Representatives) passed a motion to reform some parliamentary practices including forming special chambers to discuss matters of public interests. A proposal to form nine more select committees which was still under consideration (see <http://themalaysianreserve.com/new/story/dewan-passes-parlia...> (<http://themalaysianreserve.com/new/story/dewan-passes-parliamentary-reform-motion>))

Peer Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Standing Orders of the Dewan Rakyat (Section 76-98) Parliamentary Hansard, 13th Parliament, 4th Session, 3rd Meeting (especially from 8 Nov - 22 Nov 2016) <http://www.parlimen.gov.my/hansard-dewan-rakyat.html?&uweb=d...> (<http://www.parlimen.gov.my/hansard-dewan-rakyat.html?&uweb=dr&lang=bm&arkib=yes>) Query to Member of Parliament for Serdang Constituency, Dr Ong Kian Ming on 27 March 2017

Comments: Researcher: The hansard shows that after the supply bill was read for the second time, it was discussed in the committee level (see the table of content for 8 November 2016 parliamentary hansard: Rang Undang-undang Perbekalan 2017 Jawatankuasa: Jadual: Maksud B.1 hingga B.9 dan B.40) (<http://www.parlimen.gov.my/files/hindex/pdf/DR-08112016.pdf>) (<http://www.parlimen.gov.my/files/hindex/pdf/DR-08112016.pdf>)). However, it does not mean that there's a special committee responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible. The committee level discussion only means that the discussion in the house is now focusing on each votehead, any MP who is interested in matters to the votehead is allowed to raise objections or suggestions. The entire house is the committee, says Ong Kian Ming. For that reason, the The Standing Orders of the Dewan Rakyat (Article 66.4) says that ") When the Supply Bill has been read a second time and the Motion on the Development Estimates has been agreed to, the Bill and the Resolution shall stand committed to a Committee of the whole House."

Peer Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Standing Orders of the Dewan Rakyat (Section 76-98)

Comments: Researcher: Malaysia does not have specific committee in the parliament scrutinising the budget, including its in-year implementation. The Standing Orders of the Dewan Rakyat only identifies five permanent committees in the Malaysian Parliament: (1) Committee of Selection, (2) Public Accounts Committee, (3) Standing Orders Committee, (4) House Committee, and (5) Committee of Privileges. No mentions of specialised budget or finance committee, although the Standing Order mentions the possibility of forming Special Select Committee. Examination of expenditures are usually done by individual member of parliament through submitting questions to ministers in charge of the portfolio. For example, in the second session of the parliamentary sitting, MP from Kuala Selangor asked the Minister of Agriculture the progress of one of the projects funded by the 2016 Budget (see page 11 in <http://www.parlimen.gov.my/files/hindex/pdf/DR-16052016.pdf> (<http://www.parlimen.gov.my/files/hindex/pdf/DR-16052016.pdf>)).

Peer Reviewer

Opinion: Agree

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Financial Procedures Act 1957 Section 15

Comments: Researcher: Section 15 of the Financial Procedures Act regulates Estimates and Virement. However, upon reading the content of the section, it seems that it only regulates virement in relations to personal emoluments. Section 3 says that "no addition to public offices or to the appropriation unless with the approval of the Treasury" and Section 5 says that in any event this addition is necessary, Treasury may direct virement of fund from different administrative division". The section seems to suggest that virement of fund for emolument purposes does not require parliamentary approval. However, the section does not talk about virement for other purposes such as for supply and services. It should also be noted that in January 2016, the Prime Minister announced the recalibration of 2016 Budget to respond to worsening global economic situation (see <http://www.nst.com.my/news/2016/01/124483/11-steps-laid-out-...> (<http://www.nst.com.my/news/2016/01/124483/11-steps-laid-out-under-recalibrated-2016-budget>)). This announcement is not made in the parliament building. I am not sure whether this recalibration results in virement of funding from one agency to another, but it seems that even adjustment to the enacted budget does not need parliamentary approval.

Peer Reviewer

Opinion: Agree

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

e. Not applicable/other (please comment).

Answer: d.

Sources: Articles 101 and 103 of the Federal Constitution Section 11 of Financial Procedures Act 1957 Standing Order of the Dewan Rakyat No. 68

Comments: Researcher: Article 104 of the Constitution states that "No moneys shall be withdrawn from the Consolidated fund unless they are - (a) charged on the Consolidated Fund; or (b) authorised to be issued by a Supply Act; or (c) authorised to be issued under Article 102. However, clause (b) Article 101 of the Constitution seems to suggest that some of supplementary bill may be issued after the money being spent. The full sentence of the clause is " that any moneys have been expended for any purpose in excess of the amount (if any) appropriated for that purpose by the Supply Act, a supplementary estimate showing the sums required or spent shall be laid before the House of Representatives and the purposes of any such expenditure shall be included in a Supply Bill". So, it seems to me the Constitution is not very clear in requiring the government to seek parliamentary approval before spending beyond the appropriated amount.

Peer Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.

c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

e. Not applicable/other (please comment).

Answer: d.

Sources: The Financial Procedures Act

Comments: Researcher: The Financial Procedures Act does not mention anything on spending less than approved budget. In practice, the government announced budget revision in the last two years outside the parliament building. In 2015 for example the Prime Minister announce new measures to respond to declining oil price. His speech mentioned that these new measures will reduce the operating expenditures up to RM4billion (<http://www.thestar.com.my/news/nation/2015/01/20/budget-rivi...> (<http://www.thestar.com.my/news/nation/2015/01/20/budget-rivision-full-speech/>)). The actual expenditures show that the government spent less than what they asked from the parliament in 2015. The submitted budget was RM223,440,000 and then it was revised to RM221,726,762,298. The actual spending was RM219,088,760,826 (see page. 54 on Federal Government Financial Statement 2015 <http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Ker...> (http://www.anm.gov.my/images/ArkibMedia/Penyata-Kewangan-Kerajaan-Persekutuan/PKKP-2015_BM.pdf))

Peer Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations

b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.

c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

d. (0) No, a committee did not examine the Audit Report on the annual budget.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.parlimen.gov.my/pac/laporan-mesyuarat-pac.html> (<http://www.parlimen.gov.my/pac/laporan-mesyuarat-pac.html>)?

Comments: Researcher: The name of the committee is Public Account Committee (Jawatankuasa Kira-kira Wang Negara). The link above contains PAC reports published in 2014, 2015, and 2016. The reports have information on when the PAC convene to discuss the PAC report and which PAC report they discussed. These information are all collected in the attached file. It took the PAC about 3-5 months to discuss the issues raised by the Auditor General Report. Some PAC Reports published within a year after the discussion, but some more than that.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The PAC does not publish any report on its findings on the Audit Report in its entirety. As such, I believe (c) is the appropriate answer.

IBP comment: For cross-country consistency, IBP accepts answer choice "c" as the responses by the researcher and peer reviewer indicate that the Public Accounts Committee did examine the Audit Report, but did not publish a report with findings and recommendations on the Audit Report.

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Federal Constitution Article 105 (1) Interview with Dr Haiza Aziz, Assistant Director of the Special Audit and Research Unit at the National Audit Department of Malaysia on 11 November 2016.

Comments: Researcher: The Federal Constitution says that an auditor general "shall be appointed by the Yang di-Pertuan Agong on the advice of the Prime Minister and after consultation with the Conference of Rulers". In the Malaysian Context, the involvement of the Conference of the Ruler may ensure the independence, especially if we compare it with the appointment of Attorney General, which does not require this (See Federal Constitution Article 145). Although, in the case of the judges these measures are complemented by another one which is the prime minister has to consult the chief justice before tendering his advice to the Agong (see Article 122B., also see <http://www.malaysianbar.org.my/judiciary.html> (<http://www.malaysianbar.org.my/judiciary.html>)) Additionally, according to Dr Haiza, while the Auditor General may be appointed from the civil service, his appointment is not subject to the power of the Public Service Commission or any other branch of government. Furthermore, a person who has held the office of auditor general shall be eligible for reappointment but shall not be appointed for any other positions in the civil service both in federal and state level.

Peer Reviewer

Opinion: Agree

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Federal Constitution Article 105 (3) <http://www.agc.gov.my/agcportal/uploads/files/Publications/F...> ([http://www.agc.gov.my/agcportal/uploads/files/Publications/FC/Federal%20Consti%20\(BI%20text\).pdf](http://www.agc.gov.my/agcportal/uploads/files/Publications/FC/Federal%20Consti%20(BI%20text).pdf))

Comments: Researcher: The article says "(3) The Auditor General may at any time resign his office but shall not be removed from office except on the like grounds and in the like manner as a judge of the Federal Court." Article 125 of the Constitution spells out in details the process of Federal Judges removal

Peer Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Audit Act https://www.audit.gov.my/index.php?option=com_content&view=a... (https://www.audit.gov.my/index.php?option=com_content&view=article&id=86&Itemid=297&lang=en) *Penyata Kewangan Kerajaan Persekutuan 2015 Interview with Dr Haiza Aziz, Assistant Director of the Special Audit and Research Unit at the National Audit Department of Malaysia on 11 November 2016.*

Comments: Researcher: The Audit Act does not regulate the allocation for the SAI, although it regulates remuneration for the Auditor General. The Auditor General and the National Audit Department is treated like other government agencies in terms budgeting: they are required to submit their budgets to the ministry of finance and the Ministry then will make final decision on their budget (Interview with Dr Haiza Aziz, Assistant Director of the Special Audit and Research Unit at the National Audit Department of Malaysia on 11 November 2016). So, the executive decides the budget for the SAI. If we look into the Financial Statement of the Federal Government, it seems that the allocated budget for the SAI is broadly consistent with its mandate. For example in 2015, the allocation was RM167,650, but the actual expenditure was only RM154,335,518. So was in 2014. The allocation was RM169,087,000, but the actual expenditure was 153,563,552. When I asked this question to Dr Haiza, the impression is the budget is not always consistent their needs. But when I mentioned to her about the difference between what's allocated and spent, she said that sometimes some allocated money are not spent due to technical reasons. an example she gave was hiring people, they could not get the right person in time.

Peer Reviewer

Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Audit Act 1957 Auditor General Speech in 2015 <https://www.audit.gov.my/images/pdf/2015/KAN/keynote%20-%20i...> (<https://www.audit.gov.my/images/pdf/2015/KAN/keynote%20-%20internal%20control%20and%20fraud%20detection%20seminar%202015final.pdf>)

Comments: Researcher: The Audit Act provides the Auditor General an authority to audit accounts of federal and state governments and any public authorities. The AG can also audit state owned companies and government linked companies "Provided that the Yang di-Pertuan Agong so specifies by order under Article 106(2) of the Federal Constitution. According to the AG, there are 1700 government linked companies that have been gazetted to be audited (see page 4 on <https://www.audit.gov.my/images/pdf/2015/KAN/keynote%20-%20i...> (<https://www.audit.gov.my/images/pdf/2015/KAN/keynote%20-%20internal%20control%20and%20fraud%20detection%20seminar%202015final.pdf>))

Peer Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Interview with Dr Haiza Aziz, Assistant Director of the Special Audit and Research Unit at the National Audit Department of Malaysia on 11 November 2016. <https://www.nao.org.uk/wp-content/uploads/2015/10/Impacts-ca...> (<https://www.nao.org.uk/wp-content/uploads/2015/10/Impacts-case-studies-2014.pdf>)

Comments: Researcher: The review by the UK National Audit was carried out in 2014. According to Dr Haiza the review covers the process and procedures of all types of audit carried out by the Malaysian NAD. The review also assesses the level of independence of the SAI Malaysia based on the Declaration of Mexico. The result of the review is not published.

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: As the researcher notes, an independent review was conducted, but the results were not published. Hence (e) is the appropriate response.

Researcher response: Thank you for pointing this out. The answer should be "c" since the external report is not published.

IBP comment: IBP acknowledges that while an independent review was conducted in the last five years, no report was published. However, IBP agrees with the researcher's selection of answer choice "c."

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Interview with Dr Haiza Aziz, Assistant Director of the Special Audit and Research Unit at the National Audit Department of Malaysia on 11 November 2016.

Comments: Researcher: According to Dr Haiza, the frequency of the officers involved in the PAC meetings subjects to directive calls by the PAC. She also added that for last year and this year, the NAD was often involved in the hearing process of the PAC, most probably due to the involvement of the NAD in auditing the troubled government company, 1 Malaysia Development Berhad. A browse on documents published by the PAC website in 2016 however that the NAD was called by the PAC two times in 2016 which is on 4 and 6 March 2016 to present their final finding on 1MDB Report. These number may not reflect the actual number of meetings taking place between the PAC and NAD as there should be meetings discussing the NAD Report submitted to the parliament on 18 May 2016. However it should be noted that the PAC proceeding was suspended from 28 July till October 2016 due to the promotion of its Chairman, Nur Jazlan Mohamed to the deputy minister position and his replacement was not appointed until October

Peer Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: <http://www.themalaymailonline.com/malaysia/article/more-than-90-institutions-forward-input-for-budget-2017-preparation> <http://www.themalaymailonline.com/malaysia/article/what-do-y...> <http://www.themalaymailonline.com/malaysia/article/what-do-you-want-to-see-in-budget-2017> <https://bajet2017.najibrazak.com/> https://www.mca.org.my/2/Content/SinglePage?_param1=18-082016... http://www.mca.org.my/2/Content/SinglePage?_param1=18-082016-111238-08-201618&_param2=TS

Comments: Researcher: Malaysia has quite robust participation mechanism. The public can provide input during the formulation of the annual budget through open and limited (by invitation only) platform. The open platform is a microsite launched by the Prime Minister on 5 September 2016. Anyone can submit suggestions related to budget 2017 in this site until 21 September 2016 <http://www.malaysiakini.com/news/356222> (<http://www.malaysiakini.com/news/356222>). The limited participation mechanism are usually in the form of forum and focus group discussions. This year the forum took place on 16 June 2016. The Malay Mail (local newsportal) reported that more than 200 NGOs participated in this forum. After this consultation, the Ministry of Finance then held Focus Group Discussion which also open only to invited organisations and individuals. This FGDs took place around August. However, in the seminar and the open platform the interaction is one way (the public speaks and the officials listen), in the FGD (based on my experience attending it) a sort of dialogues taking place between the attendees and the officials. However, given the limited scope of FGDs (only open to institutions invited by the government), I chose answer "b"

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: As the researcher notes, the interactions tend to be one way - the participants/members of the public speak, and officials listen. From my experience, there is little in the way of dialogue or proper discussions on policy. Rather, participants tend to present a laundry list of their suggestions, requests for incentives, subsidies, etc ... Hence, I believe (c) is the more appropriate characterisation of these mechanisms.

Researcher response: Thank you for the review. This answer takes into the consideration the "micro-site". While it is true that the consultation and FGDs capture only ad-hoc views because of their by-invitation nature, the micro-site is an open platform that can be used by anyone to submit suggestions on the budget. I think choice "b" is more appropriate.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: Interview with Mr Afizal Kasa, Head of Policy and Budget Research Section at the National Budget Office of the Malaysian Ministry of Finance, 22 December 2016

Comments: Researcher: The Ministry of Finance sent out invitation to more than 200 institutions to submit their proposals, including NGOs focusing their works on socially vulnerable groups such as Society of the Orthopaedically Handicapped, Malaysian Association of the Blind, Malaysian Federation of the Deaf, National Council of Senior Citizens Organisations Malaysia. One of the proposals submitted from this group is to review GST relief policy for this group and this policy was included in the 2017 Budget.

Peer Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: b. (67)

Sources: Interview with Mr Afizal Kasa, Head of Policy and Budget Research Section at the National Budget Office of the Malaysian Ministry of Finance, 22 December 2016 <https://bajet2017.najibrazak.com/topics/14> (<https://bajet2017.najibrazak.com/topics/14>)

Comments: Researcher: For the by-invitation consultation, the invite to send memorandum was sent to more than 200 institutions to send proposals. However, the MOF did not specify which issues that the government wanted these institutions to raise or comment. The MOF let the institutions to propose whichever measures that they think could generate economic growth and improve the well being of the rakyat. However, the issues proposed by these institutions are input to the MOF on how to group the Focus Group Discussion session on the budget, among them cost of living. The more open consultation platform (#Budget2017 microsite) was launched on 5 September. The Prime Minister announced the platform through his twitterhandle @najibrazak and invite those who have good ideas and suggestions for the 2017 budget to submit their ideas and suggestions in the above mentioned microsite. The suggestions submitted by the public are around the area of (1) Revenue forecasts, policies, and administration, (2) Social spending policies and (3) Public services. The answer to this question is based on the later platform.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: I visited the microsite, and responses from the public are not explicitly categorised in the 6 topics mentioned in this question. Hence, I believe (d) is the more appropriate answer.

Researcher response: It is true that the Microsite is not organised by these six key topics. But the category of topics in this site are consistent with three of these key topics (1) Revenue forecasts, policies, and administration, (2) Social spending policies and (3) Public services). Hence, answer "b" is maintained

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

- d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: b. (67)

Sources: Interview with Mr Afizal Kasa, Head of Policy and Budget Research Section at the National Budget Office of the Malaysian Ministry of Finance, 22 December 2016

Comments: Researcher: The Ministry of Finance and the lead agency in the budgeting process does not have the mechanism to allow the public to provide input in monitoring the implementation of the annual budget. The official from the MoF whom I interviewed for the survey saw the merit in having the public to provide inputs in the implementation. How he argues that public involvement in the budget implementation can be exercised through members of parliament. In fact, according to Mr Afizal, most of the questions posed by the MPs to the ministers seem to be coming from their constituencies. The Malaysian Parliament (in particular Dewan Rakyat) allocates certain time during the session in which the MPs can pose questions to the Ministers.

Peer Reviewer

Opinion: Agree

IBP comment: For cross-country consistency, IBP and the researcher revise the response from "d" to "b" based on the online complaint mechanism established by the executive (<http://www.pcb.gov.my/bm>)

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
b. (0) The requirements for an "a" response are not met.
c. Not applicable (please comment).

Answer: b.

Sources: <http://www.thestar.com.my/news/nation/2014/04/01/najib-bette...> (<http://www.thestar.com.my/news/nation/2014/04/01/najib-better-br1m-implemenation/>) <http://www.thesundaily.my/news/2085326> (<http://www.thesundaily.my/news/2085326>)

Comments: Researcher: Bantuan Rakyat 1 Malaysian (BR1M) is one of the current administration's policy to help the bottom 40% group to cope with the subsidy rationalisation measures and cost of living. The policy has its supporters and opponents. Responding to criticism to the policy, the government has announced to do some studies on the implementation and viability of the measure as reported by the news reports cited here. However, the reports do not mention who will be conducting the study and who will be involved in it, including ensuring the participation of BR1M recipient of potential recipients in the study.

Peer Reviewer

Opinion: Agree

IBP comment: IBP accepts answer choice "b" as the researcher has indicated that the government does not take concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: c. (33)

Sources: Interview with Mr Afizal Kasa, Head of Policy and Budget Research Section at the National Budget Office of the Malaysian Ministry of Finance, 22 December 2016 <http://www.kkr.gov.my/ms/jadual-hari-pelanggan> (<http://www.kkr.gov.my/ms/jadual-hari-pelanggan>)

Comments: Researcher: One of the points that came out of the interview is the Malaysian government is still developing a system to monitor the performance side of the budget. They are in the process of implementing Outcome Based Budgeting and currently, with the assistance from the IMF, is attempting to develop the effective way to monitor the performance. The current monitoring system focuses on expenditure only. The government has established an online platform to monitor the implementation of the budget namely MyResult, but it has not been utilised fully for the implementation monitoring purposes. When asked about how the public can be part of this process, Mr Afizal did not give straight answer. He said that he's still figuring out how public participation work in budget monitoring. However, he pointed out that one of the mechanism for public participation in monitoring is through member of parliaments. Additionally, the permanent platform for public inputs and complaints (ISPAAA) do not have specify any topics for submission nor the schedule for Customer Day provided by one ministry.

Peer Reviewer

Opinion: Agree

IBP comment: IBP accepts answer choice "c" for this question as the researcher notes that the ISPAAA, the mechanism cited in Q128, does not display comments raised by the public on its website, so it is difficult to determine what topics are covered by the mechanism.

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: c. (33)

Sources: <https://bajet2017.najibrazak.com/topics/12> (<https://bajet2017.najibrazak.com/topics/12>) <http://www.bharian.com.my/node/190041> (<http://www.bharian.com.my/node/190041>)

Comments: Researcher: In answering question 125, I mentioned the limited and open platform for public participation. Unfortunately I could not get any samples of invites sent by the government for the limited public participation forums. However, the open platform suggests that the government provide some information about the purpose, the scope, the intended outcome as well as the timeline of the engagement. In announcing the platform through his twitter handle, as reported by Berita Harian, Najib Razak (the finance minister/prime minister) states that the suggestions is to be considered as part of the 2017 budget. For each topic outlined in the microsite #budget2017 (the open platform), there is a sort of scope of suggestions that the public can provide. However, since this only covers the formulation part, I choose answer "c"

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: I believe (d) is the more appropriate response.

Researcher response: Thank for you the comment. According to the guidelines, answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage. Since there's some public participation mechanism took place, I think answer "c" is acceptable for this one. The Microsite provides at least information about scope and the announcement made by the prime minister outlines the purpose of the site.

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.thesundaily.my/news/1840760> (<http://www.thesundaily.my/news/1840760>) Interview with Mr Afizal Kasa, Head of Policy and Budget Research Section at the National Budget Office of the Malaysian Ministry of Finance, 22 December 2016
<https://bajet2017.najibrazak.com/survey> (<https://bajet2017.najibrazak.com/survey>)

Comments: Researcher: For the limited participation, the executive does not provide to the public (or those who submitted the memorandum) with feedback on how their inputs have been used in the formulation of the annual budget. What the government did is they announced the number of memorandum submitted and outlined the major themes that they raised and informed the public that these memorandums will be used to inform the FGD discussion on the budget (see the news report). The FGDs discuss specific issues related to the budget. According to the interview that I had, the focus of FGD this year was on cost of living and that was informed by the memorandums submitted. For the open platform, the same with the limited one, the government (Minister of Finance) summarises the major themes of the suggestions received, but there is no explanation on which suggestions included in the budget. While the reports of the submission is a good step, the report does not clearly explain which suggestions are being used in the budget and for that reason I choose answer "d"

Peer Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interview with Mr Afizal Kasa, Head of Policy and Budget Research Section at the National Budget Office of the Malaysian Ministry of Finance, 22 December 2016

Comments: Researcher: One of the points that came out of the interview is the Malaysian government is still developing a system to monitor the performance side of the budget. They are in the process of implementing Outcome Based Budgeting and currently, with the assistance from the IMF, is attempting to develop the effective way to monitor the performance. The current monitoring system focuses on expenditure only. The government has established an online platform to monitor the implementation of the budget namely MyResult, but it has not been utilised fully for the implementation monitoring purposes. When asked about how the public can be part of this process, Mr Afizal said that he's still figuring out how public participation work in budget monitoring. However, he pointed out that one of the mechanisms for public participation in monitoring is through members of parliaments.

Peer Reviewer

Opinion: Agree

IBP comment: As the researcher has indicated that the executive does not provide feedback on inputs received via the ISPA, answer choice "d" is accepted.

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: <http://www.treasury.gov.my/index.php/en/budget/budget-formul...> (<http://www.treasury.gov.my/index.php/en/budget/budget-formulation-process.html>)

Comments: Researcher: The information on budget formulation process in the Treasury website (the link above) does not mention any consultation or public participation process

Peer Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: <http://epelanggan.kkr.gov.my/hbp/> (<http://epelanggan.kkr.gov.my/hbp/>) <http://www.pcb.gov.my/bm/complaint/sistem-pengurusan-aduan-a...> (<http://www.pcb.gov.my/bm/complaint/sistem-pengurusan-aduan-awam-sispaa>) Interview with Mr Afizal Kasa, Head of Policy and Budget Research Section at the National Budget Office of the Malaysian Ministry of Finance, 22 December 2016

Comments: Researcher: The interview that I had with the MoF official suggest that line ministry has participation mechanism for the public to provide inputs in the formulation process. He mentioned that the Social Welfare Department proposed several measures to the ministry of finance to ensure the welfare of the groups under their responsibility. These measures are possibly coming from the engagement that they have. One of the measures that is finally adopted to be part of the 2017 Budget is the establishment of eight new Senior Citizen Activity Centers. However, I am not sure whether they have structured mechanism for public participation in the formulation process. For the implementation part, the government builds Sistem Pengurusan Aduan Awam (<http://www.pcb.gov.my/bm/complaint/sistem-pengurusan-aduan-a...> (<http://www.pcb.gov.my/bm/complaint/sistem-pengurusan-aduan-awam-sispaa>)), in which the public can submit complaints and feedbacks to any public authorities, which I assume including the implementation of the budget. This system set up by the Public Complaints Bureau (Biro Pengaduan Awam) to solicit inputs from the public. The system records the inputs as well as the respond from corresponding agencies. It seems most of the government agencies have this system set up for them. Example of ISPAAA of ministry of education (<http://moe.spab.gov.my/eApps/sdmscasepool/SdmsCasePool/publi...> (<http://moe.spab.gov.my/eApps/sdmscasepool/SdmsCasePool/publicLogin.do>)). Additionally there is what so called a "Hari Bertemu Pelanggan" (Customer Day) in which public can meet public officials from certain ministry to submit complaints and feedback and they will get the answers directly. While many ministries have this Hari Bertemu Pelanggan scheduled for certain day, one ministry has a dedicated page to provide this "Hari Pelanggan" service online. The public can reach public officials in various department in this ministry online (<http://epelanggan.kkr.gov.my/hbp/> (<http://epelanggan.kkr.gov.my/hbp/>))

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: I believe (c) is the more appropriate answer.

Researcher response: Agree with the reviewer, Have changed to answer to "c"

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.parlimen.gov.my/hansard-dewan-rakyat.html?uweb=dr...> (<http://www.parlimen.gov.my/hansard-dewan-rakyat.html?uweb=dr&>)

Comments: Researcher: The public can follow parliamentary session through television programme and read the Hansard. However, the hansard show that the legislatures did not invite any testimony from the public nor there are mechanisms through which the public can contribute. It should be noted however that individual MP may seek input from their constituents, but no record shows any MP call for anyone's testimony or opinion.

Peer Reviewer

Opinion: Agree

137: During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration

3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.parlimen.gov.my/hansard-dewan-rakyat.html?uweb=dr&>... (<http://www.parlimen.gov.my/hansard-dewan-rakyat.html?uweb=dr&>)

Comments: Researcher: The public can follow parliamentary session through television programme and read the Hansard. However, the hansard show that the legislatures did not invite any testimony from the public nor there are mechanisms through which the public can contribute. It should be noted however that individual MP may seek input from their constituents, but no record shows any MP call for anyone's testimony or opinion.

Peer Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.parlimen.gov.my/hansard-dewan-rakyat.html?uweb=dr&>... (<http://www.parlimen.gov.my/hansard-dewan-rakyat.html?uweb=dr&>)

Comments: Researcher: The public can follow parliamentary session through television programme and read the Hansard. However, the hansard show that the legislatures did not invite any testimony from the public nor there are mechanisms through which the public can contribute. It should be noted however that individual MP may seek input from their constituents, but no record shows any MP call for anyone's testimony or opinion.

Peer Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.freemalaysiatoday.com/category/nation/2015/10/28/...>
(<http://www.freemalaysiatoday.com/category/nation/2015/10/28/pac-vice-chief-wants-hearings-to-be-made-public/>)

Comments: Researcher: The PAC proceeding is not public, in fact as the above article reports the PAC members have requested for the proceeding to be open to the public, but the current regulations do not have provision for this. During the proceeding, only relevant individuals (people who are involved in the discussed case) are called to testify.

Peer Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Interview with Dr Haiza Aziz, Assistant Director of the Special Audit and Research Unit at the National Audit Department of Malaysia on 11 November 2016.

Comments: Researcher: the NAD receive suggestions from the public and the Auditor General will decide whether or not to carry out an audit based on the facts and circumstances of each case. However, the NAD does not maintain formal mechanisms to receive suggestions from the public on issues to be audited

Peer Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interview with Dr Haiza Aziz, Assistant Director of the Special Audit and Research Unit at the National Audit Department of Malaysia on 11 November 2016.

Comments: Researcher: The NAD does not have specific mechanisms to provide the public with feedback on how their inputs have been used to determine their audit program

Peer Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Interview with Dr Haiza Aziz, Assistant Director of the Special Audit and Research Unit at the National Audit Department of Malaysia on 11 November 2016.

Comments: Researcher: Dr Haiza said that the NAD of Malaysia does not have specific mechanism through which the public can contribute to audit investigations. However, the NAD receive information fro the public from time to time and and they will act accordingly based on the merit of each case. The NAD also maintain a Facebook Page (<https://www.facebook.com/auditmalaysia/> (<https://www.facebook.com/auditmalaysia/>)) in which they update the public on their activities and receive feedback from the public.

Peer Reviewer

Opinion: Agree

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