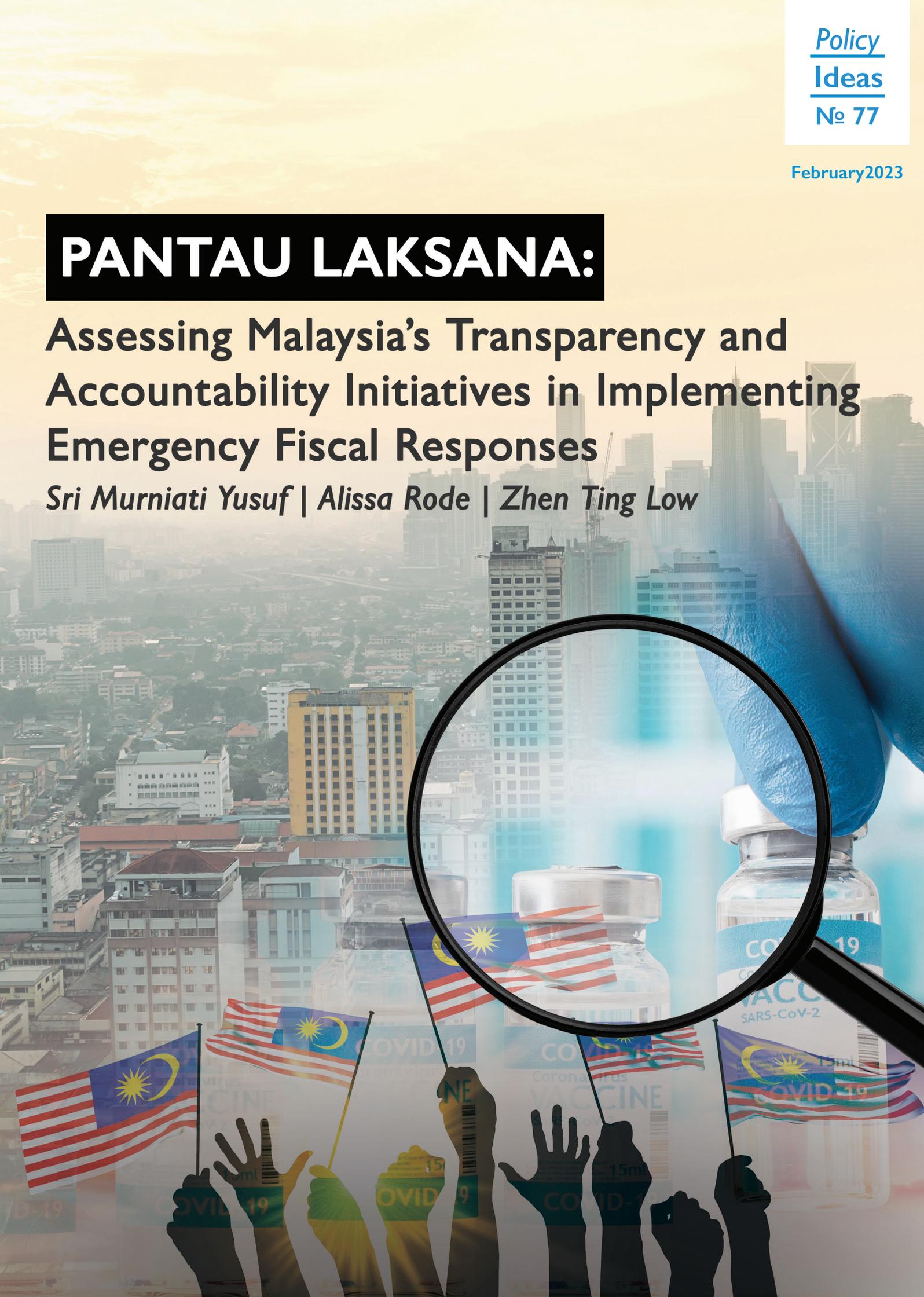


PANTAU LAKSANA:

Assessing Malaysia's Transparency and Accountability Initiatives in Implementing Emergency Fiscal Responses

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Executive Summary

From February 2020 to June 2021, three successive governments of Malaysia had rolled out nine economic stimulus packages (ESPs) amounting to RM530 billion in estimated value, to cushion the impact of COVID-19 and to assist economic recovery. Programs that required government expenditure were only approved by the parliament retrospectively as a result of the trade-off between efficiency and parliamentary oversight in response to the unprecedented crisis.

IDEAS' Pantau Laksana initiative aims to create a dataset that presents the ESP announcements and implementation information in a consolidated and machine-readable format, to obtain a better picture of the stimulus packages and their implementation. Every announcement was converted into data points for analysis by the research team. This report examines the transparency and accountability measures adopted by the government in announcing and implementing the stimulus packages.

The dataset covers the period from February 2020 to October 2021. Overall, the dataset adds up to RM526.3 billion in programmes, slightly less than the RM530 announced value of the packages. The dataset suggests that around 35% of the value of stimulus measures (RM 186.23 billion) came from the government (GOV), while the remaining 64% (RM 340.08 billion) came from the ecosystem and the private sector. However, only half of the disclosed funding from government sources, 96.6 billion, could be traced to direct fiscal expenditure. The single largest contribution in value to the ESPs came from the RM210 billion estimated value affixed to the loan moratorium program, a liquidity measure which did not involve government expenditure.

Through analysing the dataset, the study pinpointed a number of insights:

1. Government contribution in the ESPs was nearly evenly divided between direct fiscal expenditure and guarantee programmes, whereas ecosystem resources were the key source of government-led liquidity measures.
2. Nearly half of the RM530 billion value of ESPs is contributed from the estimated value of the loan moratorium programs which would largely have involved the private sector.
3. Massive, unrestricted EPF withdrawal programs highlights that the fiscal resources available were highly insufficient against the scale of the crisis.
4. More than 90% of the total announced ESP value was for the purpose of supporting households and businesses, while 2% of the ESP amount was allocated to the objective of combating Covid-19.
5. 16.79% of the total amount of direct expenditure comprised targeted measures for vulnerable groups.
6. Of the RM162.5 billion specifically allocated for businesses, 11% was targeted to specific sectors and the largest specific targeted allocation was RM6.5 billion to small scale construction for G1-G4 Bumiputera contractors

The study also analysed disclosure gaps in the announcements. While much effort was invested in ensuring programs were communicated to the public, for example through citizen-friendly infographics and website information, there were reporting gaps in the sources of funding and fiscal impact of the measures announced. In addition, the study finds that implementation status for more than half of the programmes were not reported. Although key fiscal expenditure programs such as the Wage Subsidy Program were reported, the type of data reported varied between reports, which obscured the actual pace of program implementation. Our findings reflect that **while the key criterion for communicating for access is speed and simplicity, the key criterion for monitoring purposes is precision and consistency.**

With these gaps in mind, the study makes the following recommendations to the government:

1. Provide a strong mandate and digital resources to institutionalise public reporting on key programmes, for example through setting benchmark standards derived from a Fiscal Responsibility Act.
2. Announcements should indicate disaggregated amounts for jointly-funded projects, and estimates of foregone revenue, so that the fiscal impact of such programmes is clear.
3. Encourage public bodies to maintain a dashboard for public reporting on implementation, which can be linked to LAKSANA as a central platform.
4. Maintain consistency on the quantitative indicators used for reporting. For example, reporting on amount disbursed should not switch to reporting on amount approved halfway through the programme implementation, as the data is not comparable.
5. Maintain a specific schedule of reporting on a weekly, monthly, and quarterly basis for programs based on level of criticality and expenditure involved
6. Consolidate and promote communication channels to encourage public participation in monitoring government's fiscal management. For example, the Kewangan Rakyat website could be updated and linked to the LAKSANA portal for better accessibility.

In conclusion, the felt necessity for a rapid response to the dual health and economic crises caused by Covid-19 resulted in trade-offs against transparency and oversight. Nevertheless, the crisis also stimulated the government to make a herculean effort at consistent reporting at least for specific key programmes. This is a positive development in accountability to the public that ought to be improved and sustained.

I. Introduction

From February 2020 to June 2021, Malaysia announced nine economic stimulus packages (ESPs) in response to the impact of Covid-19 restrictions on businesses, jobs, and the supply chain. Due to the exigency, direct expenditures by the government in most of these packages were only retrospectively approved by Parliament in August and December 2020. Malaysia is not alone in the tradeoff between efficiency in crisis response and parliamentary oversight of fiscal measures. The Open Budget Survey (OBS) Covid-19 Module, which evaluates the level of transparency and accountability of stimulus packages, shows that nearly three quarters of the 120 countries assessed had either minimal or limited oversight of emergency fiscal responses. Furthermore, nearly half of the countries had declared national emergencies and introduced fiscal policy via executive decree (IBP, 2021, p.6). Malaysia is among this latter group where Parliament was not in session, postponed, or suspended when the government announced all nine of these packages.

Although the ESPs were implemented without adequate parliamentary oversight, **the government exercised some accountability and transparency measures.** These measures included making stimulus packages speeches publicly available, publishing citizen-friendly versions for stimulus packages speeches such as infographics and booklets, and establishing a special unit known as LAKSANA to monitor and coordinate implementation. The unit also reportedly has a digital dashboard that monitors data on implementation¹ (Bernama, 2020).

LAKSANA reports cannot replace parliamentary oversight, but they can be applauded as an innovation to ensure fiscal transparency and accountability. These reports provided opportunities for parliamentarians, journalists, civil society organisations (CSOs), and the public to monitor the use of public funds. **This innovation can be replicated in future stimulus packages and even in the implementation of regular budgetary measures.**

In light of the tradeoff between crisis response and oversight, IDEAS started the Pantau Laksana initiative in December 2020. **The Pantau Laksana initiative aims to create a dataset that presents the information in a consolidated and machine-readable format to obtain a better picture of the stimulus packages and more effectively monitor their implementation.**

We hope to complement the various documents made available by the government, especially the LAKSANA reports, that are published mostly in PDF format. While the published information is a step forward in transparency, the presentation in inconsistent templates and PDF format makes systematic monitoring difficult. Furthermore, while the speeches provide the direct fiscal injection value, they lacked clarity in identifying programmes that are funded by this injection. Pantau Laksana also involved sharing the dataset with parliamentarians, CSOs and journalists. The research team received useful feedback and also saw the development of use cases with partners.² Most importantly, the dataset creation exercise

¹ It is unknown if the digital dashboard is publicly available. MOF established a website named *Kewangan Rakyat* which provides citizen-friendly information on implementation up to July 2021, but it is not certain if this is the said digital dashboard.

² For example, the Center for Market Education published a research paper using an earlier version of the dataset. The paper entitled “*Inflation, Unemployment and COVID-19 Policies: Where Is The Malaysian Economy Heading?*” critically analyzed the fiscal and monetary policies implemented to help Malaysia navigate through the COVID-19 pandemic, focusing on their unintended consequences and the pace they set for the future of the national economy. To read and download the paper, please visit <https://marketedu.org/wp-content/uploads/2021/08/Policy-Paper-No-3-2021-Where-Is-The-Malaysian-Economy-Heading.pdf>

enabled identification of good practices and limitations of the government transparency measures that were adopted during the pandemic.

This report will examine the quality of these transparency and accountability measures adopted by the government in implementing the stimulus packages. This is done by checking the availability of data on the fiscal impact of individual ESP programmes announced as against the total value of the ESPs, and also by checking the availability and frequency of implementation data on each program announced. The first section of this report provides an overview of the nine stimulus packages and how they are reported by the government. The second section discusses the IDEAS Pantau Laksana initiative and the features of the IDEAS Pantau Laksana dataset. The report concludes with the main insights from the dataset identifying the disclosure gaps that can hamper effective monitoring accountability.

Overall, the wide range of information provided by the government allowed the project team to map the objectives, beneficiaries, source of funding, types of assistance, as well as the pace and progress of the implementation of some programmes. However, the current practice still leaves some disclosure gaps that can hamper effective monitoring.

2. The Stimulus Packages

The fiscal response to the Covid-19 crisis in Malaysia included nine economic stimulus packages announced from February 2020 to June 2021 (see Table 1). The stimulus packages aimed to ensure the healthcare system is able to cope with the crisis, support the population, and keep businesses afloat during the restrictions which caused severe economic shock. The total value of these packages, according to the speeches, was RM 530 billion (USD 128 billion) or about 38% of Malaysia's GDP (2020 current price). However, the total announced direct fiscal injection only amounted to RM87.6 billion³.

Table 1: Nine stimulus packages from February 2020 to June 2021

Name	Date Announced	Administration (Executive Leader)	Total Allocation (RM billion)	Direct Fiscal Injection (RM billion)
2020 Economic Stimulus Package (2020 ESP)	27 February 2020	Caretaker Administration (Mahathir Mohamad)	20 ⁴	25
PRIHATIN Rakyat Economic Stimulus (PRIHATIN)	27 March 2020	Perikatan Nasional Administration (Muhyiddin Yassin)	230	
Additional PRIHATIN SME Economic Stimulus (PRIHATIN SME+)	6 April 2020		10	10
Short-Term Economic Recovery Plan (PENJANA)	5 June 2020		35	10
Kerangka Inisiatif Tambahan PRIHATIN (KITA PRIHATIN)	23 September 2020		10	10
Protection of the Economy and People of Malaysia (PERMAI)	18 January 2021		15	6.6 ⁵

³ Based on the direct fiscal expenditure as announced in the speeches.

⁴ These figures are based on the total amounts as shared in the PRIHATIN speech. Where possible, the dataset distinguishes programs announced in 2020 ESP from programmes announced in PRIHATIN.

⁵ The amount of fiscal injection for PERMAI was not provided in the speech but in a press briefing by the Minister of Finance (MOF, 19 January 2021)

Name	Date Announced	Administration (Executive Leader)	Total Allocation (RM billion)	Direct Fiscal Injection (RM billion)
Strategic Programme to Empower the People and the Economy (PEMERKASA)	17 March 2021		20	11
PEMERKASA+	31 May 2021		40	5
National People's Well-Being and Economic Recovery (PEMULIH)	28 June 2021		150	10
Total			530	87.6

The pandemic and political crises breaking out at the same time in early 2020 contributed to the minimum parliamentary oversight on the stimulus packages. The first package, the 2020 ESP, had a questionable mandate as it was announced by caretaker prime minister Mahathir Mohamad, after his resignation led to the collapse of the PH government. By the following week, the Perikatan Nasional (PN) administration under Muhyiddin Yassin took over the reins while facing the first wave of Covid-19 outbreak in Malaysia due to mass infections at a religious gathering in early March. On 18 March, less than a month after the unprecedented change in government, the first Movement Control Order was announced which involved a nationwide cessation of all business activity except for essential supplies. The public were ordered to stay at home and movement was restricted to only emergencies and obtaining essential goods (“Perutusan Khas”, 2020).

Muhyiddin also postponed the Parliament sitting from 9 March to 18 May, when it sat for a single day for the Royal Address and was further adjourned until July. During this period, he announced the largest ESP to date, the PRIHATIN package, a follow-up package in PRIHATIN+, and PENJANA, altogether involving an estimated RM45 billion in fiscal expenditure that was not debated nor passed by Parliament prior to implementation. To address the bypassing of the legislature, an earmarked fund (the Covid-19 Fund) was approved retrospectively by Parliament. The legislature only enacted the first supply bill for the Covid-19 Fund on 24 August to cover the RM45 billion fiscal injection, followed by a second bill on 17 December to increase the ceiling of the allocation by another RM20 billion⁶. These two bills covered fiscal expenditure allocated up to KITA PRIHATIN, the last ESP announced in 2020, with a margin of RM10 billion. The establishing Act for the fund also lifted the self-imposed debt ceiling from 55% of GDP to 60% of GDP to provide space for funding the emergency measures.

In 2021, legislative powers were further rolled back when the Ruler, on the advice of the Prime Minister, consented to declare a state of emergency which was effective from 11 January 2021, resulting in the suspension of Parliament from January to July 2021. Within one week from the Emergency coming into effect, PERMAI was announced on 18 January 2021. This would be followed in swift succession by PEMERKASA, PEMERKASA+, and PEMULIH, the final ESP of 2021 that was announced on 28 June 2021. From PERMAI to PEMULIH, the purported fiscal injection was RM 32.6 billion, with a total direct fiscal injection of RM87.6 billion announced. However, by September 2021, the committed government expenditure had amounted to RM91.8 billion (Malay Mail, 2021), whereas our dataset suggests that the final amount to be committed would be estimated at RM96.6 billion or higher (due to some undisclosed

⁶ The Temporary Measures for Government Financing (Coronavirus Disease 2019 (COVID-19)) Act 2020 was passed on 24 August 2020, and the corresponding amendment to the Act on 17 December 2020.

allocations). ESPs from PEMERKASA onwards are covered by the third Covid-19 Fund supply bill that was passed, also retrospectively, on 11 October 2021, which raised the fund ceiling by another RM45 billion to RM110 billion and the debt ceiling to 65% of GDP.

The government established a special unit called LAKSANA on 16 March 2020, about two weeks after the announcement of the first stimulus package, to ensure all the initiatives under the stimulus packages were rolled out effectively and efficiently (Ministry of Finance, 2020). The unit's establishment may also have been a form of compensation for limited parliamentary involvement. The government voluntarily disclosed information on implementation while the usual oversight mechanisms of question and answer time in parliament were paralysed. It is also likely that added pressure to report programme delivery came from the crisis of legitimacy faced by PN, having formed an untested majority in Parliament.

Starting from 14 April 2020, LAKSANA began releasing reports on the implementation of the stimulus packages, supplemented by a special briefing by the Minister of Finance. The special briefing and LAKSANA reports were intended to be released weekly. The video, text, and the infographics of the briefing, called LAKSANA reports, are made publicly available on the treasury microsite. From 14 April 2020 until 31 October 2021, LAKSANA has released a total of 74 reports - one of the most sustained and frequent effort at executive reporting from the federal government to date.⁷

In addition to publishing reports to the public, LAKSANA is responsible for updating the Economic Action Council (*Majlis Tindakan Ekonomi*), which was established on 11 March 2020 to identify and formulate a strategy to deal with the pandemic.⁸ LAKSANA also carried out a public survey from 19 August to 22 September 2020 to gauge public views and gather their feedback on the implementation of the largest package, PRIHATIN.⁹ Among the measures included in the survey were direct cash assistance for low- and middle-income families (Bantuan Prihatin Nasional, BPN), allowances for frontliners, and electricity bill discounts. The survey involved 11,000 respondents and was conducted through field trips to more than 10 locations in the country, in addition to online surveys¹⁰ (Ministry of Finance, 2020). The results were then adopted in formulating the Budget 2022. This practice was exemplary for the government to increase public participation in its fiscal decisions. Besides general surveys and stakeholder engagement, we urge the government to consider targeted information gathering especially for issues and groups that have less visibility in general programs (such as Orang Asli and gender-based issues).

3. Methodology

Based on the inputs gathered from various organisations, IDEAS developed two main datasets from the information on the stimulus packages that the government published. The datasets use speeches, related

⁷ On average, LAKSANA reports have been published almost weekly although the frequency of reporting was not always consistent, ranging over more than a week in intervals after the first few months. These reports are available to the public on the treasury website. Reports 1-57 which cover the implementation of PRIHATIN and PENJANA packages are available in a dedicated site for ESPs while reports from Report 53 onwards are available in MOF's main website. ESPs microsite: https://pre2020.treasury.gov.my/index_en.html MOF's main website: <https://www.mof.gov.my/portal/ms/laporan-laksana>

⁸ The council is chaired by the Prime Minister and consists of three senior ministers (Finance, Economic Affairs, and Internal Trade), the Governor of the Central Bank and healthcare experts and some prominent businessmen.

⁹ A.Z. Aman, (2020, October 14), "Malaysia formulates 2021 Budget measures from Prihatin feedback", New Straits Times.

¹⁰ The links to the online surveys were included in the 20th LAKSANA report, which are now inaccessible. There is a survey for the public and a survey for businesses, each with an English and a Malay version.

infographics or booklets, the Temporary Measures for Government Financing (Covid-19) Act 2020, as well as the LAKSANA reports as the sources.

The speeches, infographics, and supply bill provide the data on the value of the programmes announced, which is collected in the first dataset ("1_ALLOCATION"). The LAKSANA reports provide implementation data which is collected in the second dataset ("2_IMPLEMENTATION") up to the cut off date of 31 October 2021. LAKSANA reports are published in PDF format and report a limited number of programmes in each issue. The reports published information on the target and delivery, but the presentation does not allow the public to gauge the progress and the pace of the implementation. We wanted the dataset to fill the gap and allow us and other CSOs to have a better picture of the stimulus packages and their implementation. At the same time, the dataset would allow us to identify strengths and weaknesses in the current disclosure practice by the government.

The International Budget Partnership's report on Covid-19 emergency public spending point to countries that provide extensive disaggregated reporting on spending for Covid-19 programmes as good practice (Managing COVID Funds, 2021). In the Pantau Laksana study, the quality of the government disclosure is similarly assessed based on completeness of disaggregated reporting, i.e. the number of individual ESP programmes with their fiscal impact or value reported against the total value of the ESPs as announced by the government, and the number of programmes with disaggregated and consistent implementation reporting. The percentage of unreported programmes shows the reporting gap.

The first dataset ("1_ALLOCATION")¹¹ represents the value of the stimulus programmes as announced by the government. It records the name of the programmes and the amount allocated to them in each stimulus package based on announcement speeches and infographics. If these documents did not mention the amount, the dataset will record this item as "not disclosed". Top ups or enhancements to measures made in between the ESP announcements or in the national budget were not captured in the dataset. The dataset also records the frequency of implementation reporting by LAKSANA and tracks which programmes are funded by the Covid-19 Fund. Additionally, it categorises each programme with four major attributes: the objective of the programme (OBJECTIVE), the beneficiary/target group (BENEFICIARY), the source of funding for the programmes (SOURCE), and the type of assistance that these sources provide and how they can impact the balance sheet of the funder (TYPE/IMPACT). These attributes allow analysis and cross-referencing of the data so that users may compare the allocation announced to the actual funding approved by Parliament, and the reported implementation. For example, the SOURCE categorisation would enable users to ascertain the amount of direct allocation from the government and identify which programmes are funded by such allocation. The TYPE/IMPACT categorisation would enable users to identify which programmes represented government expenditure which required fiscal injections that should be drawn from the earmarked emergency fund that had been established for accountability.

The second dataset ("2_IMPLEMENTATION") records implementation data provided in LAKSANA reports for selected programmes, providing the amount disbursed or expended, the number of recipients, and the cut-off date (the date for which the data was current). The updates for some programmes in LAKSANA reports switched between approved or disbursed amounts, and these were categorised accordingly. The lack of consistency in the type of data reported affects the consistency of the dataset in presenting the implementation of these programmes over time.

¹¹ The dataset can be accessed at bit.ly/pantau-laksana-dataset

While building the datasets, we compared information released in government documents and websites for major programmes, particularly those listed in the Covid-19 Fund which required direct expenditure. For example, we compared information in the ESP announcement speeches with information in the accompanying infographic or booklet and in LAKSANA reports. We also checked relevant government websites and news reports for clarity. We did not include other sources of implementation data, such as implementation reports or annual reports of government agencies or statutory bodies, which are independent of MOF's reporting. However, for one case study elaborated below on tracking the amount of expenditure for electricity subsidies, the announcements in the ESP were compared against reported data from multiple official sources, including Tenaga Nasional Berhad's annual report. The exercise in cross-referencing implementation data shows that there are certain limitations in the MOF reporting of the ESP programmes that may affect the quality and accuracy of our dataset – in particular, where government ecosystem is the programme implementer, the source of funding is sometimes opaque, as to whether it is derived from a federal fund or the entities' own resources. We will discuss these limitations in Section 4 and 5 and identify them as disclosure gaps that may hamper monitoring works.

Due to gaps in disclosure and differences in our treatment of programmes, some findings produced from the dataset may not be consistent with information provided by the government –for example, the number of total programmes, the total value of the stimulus package, and the total contribution of government funding. The close-out date for the main research and data collection was 31 October 2021, and report findings may be superseded by later information. While inconsistency can be seen as a weakness of these datasets, it also throws light on disclosure gaps in the current exercise of transparency by the government. We will discuss these insights below.

For the detailed discussion on the methodology and categories, refer to Appendix 2.

4. Insights from the IDEAS-Pantau Laksana Allocation Dataset

Key Points

- Government contribution in the ESPs was nearly evenly divided between direct fiscal expenditure and guarantee programmes, whereas ecosystem resources were the key source of government-led liquidity measures.
- Nearly half of the RM530 billion value of ESPs is contributed from the estimated value of the loan moratorium programs which would largely have involved the private sector.
- Massive, unrestricted EPF withdrawal programs highlights that the fiscal resources available were highly insufficient against the scale of the crisis.
- More than 90% of the total announced ESP value was for the purpose of supporting households and businesses, while 2% of the ESP amount was allocated to the objective of combating Covid-19.
- 16.79% of the total amount of direct expenditure comprised targeted measures for vulnerable groups.

- Of the RM162.5 billion specifically allocated for businesses, 11% was targeted to specific sectors and the largest specific targeted allocation was RM6.5 billion to small scale construction for G1-G4 Bumiputera contractors.

4.1 Total value and number of programmes

In general, **there was little variance between the total value announced by the government and the total value that is added up in our dataset.** Although the allocation dataset suggests that the total estimated value of the stimulus package is RM 526.3 billion, slightly lower than what was announced in the government documents (RM530 Billion), one of the packages, PERMAI, provides little clarity on how the estimated value was calculated. The absence of information on cost estimates for some programmes in either the speeches, infographics or booklets, particularly in foregone revenue, would suggest that the fiscal impact on the government is larger than anticipated. At the same time, the total amount announced largely comprises indirect allocations and even private sector financing, suggesting that the government contribution is actually lower. Section 5 of the paper will discuss this problem in more detail as we identify disclosure gaps in allocation.

Table 2: Comparison of Total Amount in Government Announcement and IDEAS Pantau Laksana Dataset

Package	Amount from Government Announcement (RM Billion)	Amount from Dataset (RM Billion)	Variance (RM Billion)	Variance (%)
2020 ESP & PRIHATIN	250	253.7	3.7	1.46%
PRIHATIN SME+	10	10.7	0.7	7.00%
PENJANA	35	27.3	-7.7	-22.13%
Kita PRIHATIN	10	10.0	0.0	0.00%
PERMAI	15	8.8	-6.2	-41.23%
PEMERKASA	20	19.96	0.04	-0.18%
PEMERKASA+	40	39.2	-0.8	-2.08%
PEMULIH	150	156.8	6.8	4.51%
TOTAL	530	526.3	-3.7	-0.69%

4.2 Source of funding and the type of assistance

Malaysia's economic stimulus packages were also funded by other entities in the public sector such as statutory bodies and government-linked companies (GLCs), as well as the private sector. The speeches do not often explicitly indicate the contributions from the other entities. The SOURCE categorisation in the dataset allows researchers to fill the gap in this information (see Table 3). The dataset groups the sources into six categories as follows:

Table 3: Categories for Sources of Stimulus Packages in the Dataset

No	Source	Description	CODE
1	Government	Funded by government revenue	GOV
2	Ecosystem	Funded by entities that sometimes receive government support but have separate balance sheet such as Development Finance Institutions, Social Security, and Statutory Bodies	ECO
3	Private	Funded fully by private entities	PRI
4	Government & Ecosystem	Funded jointly by government revenue and one of the entities in the ecosystem	GOV-ECO
5	Government & Private	Funded jointly by government revenue and private entities	GOV-PRI
6	Ecosystem & Private	Funded jointly by any of entities in the ecosystem and private entities	ECO-PRI

The dataset suggests that **around 35% of the value of stimulus measures (RM 186.23 billion) came from the government (GOV), while the remaining 64% (RM 340.08 billion) came from the ecosystem and the private sector** (either separately or jointly i.e. PRI, ECO, and ECO-PRI) (see Diagram 1). Given that the ECO-PRI allocation is entirely made up of the bank loan moratorium which would be largely from the private sector, the true ecosystem contribution is comparatively low. Although the government channeled much of the assistance through the ecosystem, such programmes were highly reliant on fiscal resources. The value of government-led measures announced actually comes up to half of the RM530 billion total, and would have looked much smaller without the RM210 billion value of the mandated loan moratorium added in.

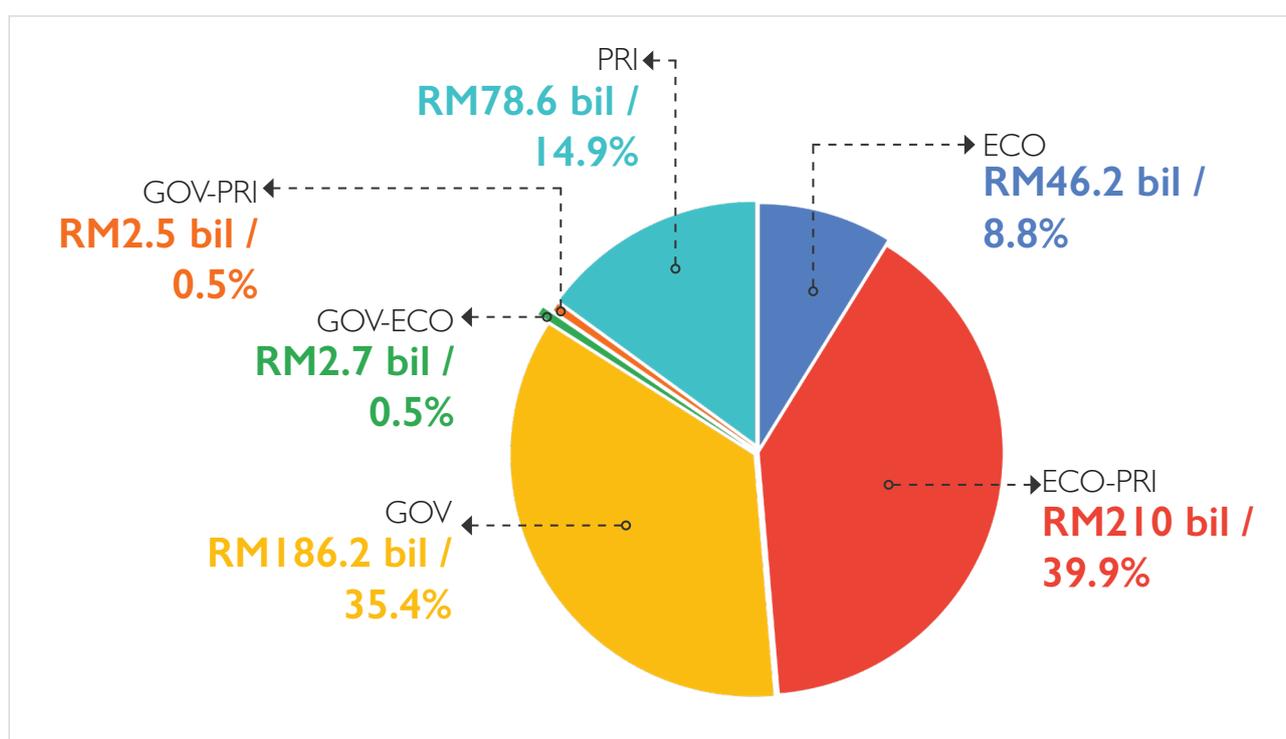
About half of the funding solely from government sources (GOV) (RM 96.6 billion) can be considered as direct fiscal injection (see Diagram 2). These were allocations to support cash assistance programmes such as BPN, Bantuan PRIHATIN Rakyat (BPR), Bantuan Khas Covid (BKC) (RM23.7 billion in total), loss-of-income aid (RM1.7 billion), e-PENJANA (RM750 million), and cash handouts to tourist guides and drivers of taxis, tour buses, rental cars, and e-hailing vehicle (RM134 million). **The remaining indirect funding included government guarantee programmes** such as the Syarikat Jaminan Pembiayaan Perniagaan (SJPP)¹² and Prihatin Guarantee Scheme administered by Danajamin.

The disclosed government allocation for liquidity measures was relatively low (2.8% of GOV), consisting of PENJANA SME financing, BSN and TEKUN microcredit loans, Bumiputera relief financing, and the MyCreative Venture soft loan. Based on the dataset, the announced value of microcredit and other loans is RM5.2 billion, compared to the Covid-19 Fund allocations of RM4.3 billion out of RM110 billion for financing schemes (for breakdown of types of assistance from the government funding, see Diagram 2).

¹² SJPP is a company owned by the Minister of Finance Incorporated and was formed in 2009 to administer and manage government guarantee schemes under the Second Stimulus Package announced in Budget 2009 that enable Small Medium Enterprise (SME) companies to gain access to financing facilities from financial institutions.

The ecosystem (ECO) was the major source of government-led measures for liquidity and easing cash flow (see Diagram 2). Based on the dataset, the **ecosystem (ECO) alone contributed a total of RM46.21 billion to the stimulus packages, and another RM2.74 billion through co-funding with government (GOV-ECO)**¹³. Some examples of programmes solely funded by the ecosystem (ECO) include EPF's Employer Covid-19 Assistance Programme (e-CAP) and reduction in EPF contribution rates for employees. The key ecosystem source was Bank Negara Malaysia, with RM14 billion worth of financing facilities for SMEs announced in conjunction with the ESPs, such as the Targeted Relief & Recovery Facility, Special Relief Facility, PENJANA Tourism Sector Financing, and the All Economic Sector Fund for SMEs.

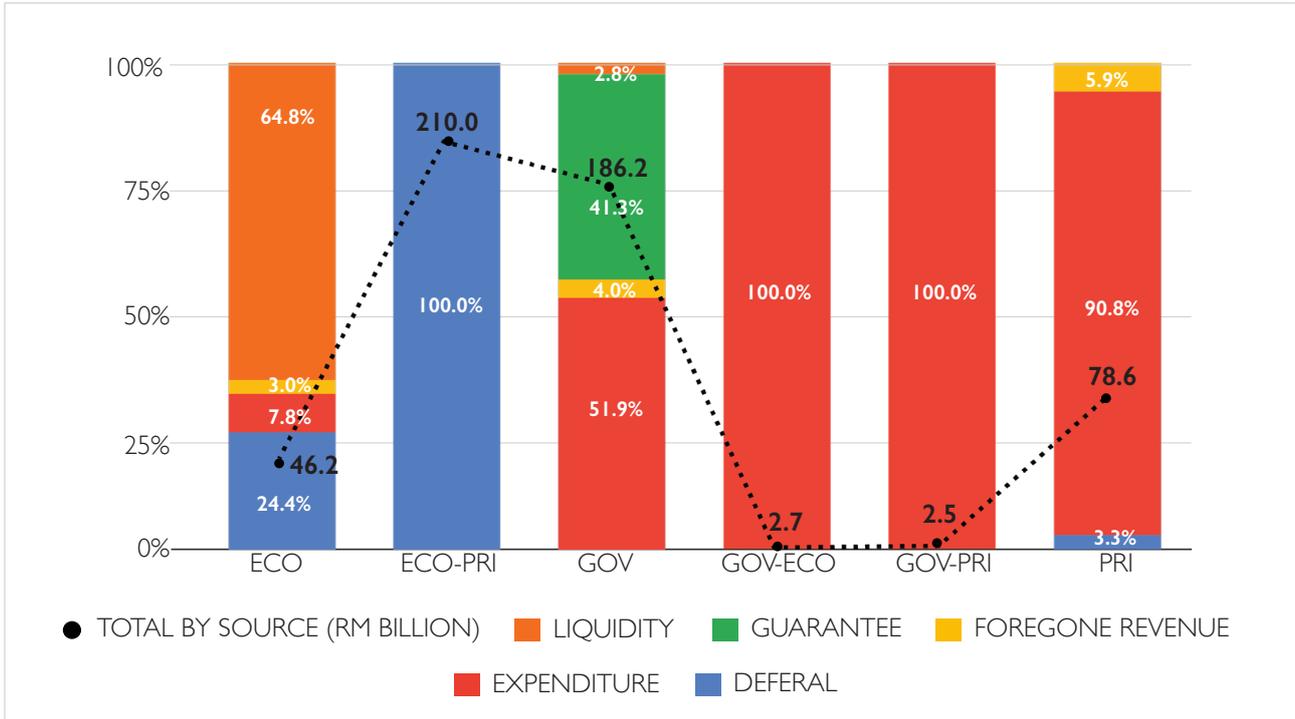
Diagram 1: Stimulus Packages by Sources of Funding¹⁴



¹³. Loan moratoria are categorised as ecosystem-private (ECO-PRI) in terms of SOURCE of funding, due to the presence of development financial institutions.

¹⁴. Measures were categorised based on whether the source of funding was drawn from federal funds or had a direct impact on the federal balance sheet (GOVERNMENT), or from resources and revenue expectations of federally controlled bodies such as public agencies and government-linked companies (GLCs) (ECOSYSTEM), or were contributed from private sector (PRIVATE). If the source appeared to be from a combination of two of these categories, it was labelled under the combination label (GOV-ECO, GOV-PRI, PRI-ECO).

Diagram 2: Source of Funding and Their Fiscal Impact



Private sector sources of the stimulus packages mainly come in the form of withdrawals from EPF accounts, which are classified as own-account expenditure¹⁵. However, the private sector also contributed through providing matching grants in programmes such as Shop Malaysia Online Campaign¹⁶, PENJANA National Fund¹⁷, and ePENJANA (e-wallet monetary distribution)¹⁸.

In total, the private sector (PRI) contributed a total of RM78.6 billion to the stimulus packages, and another RM2.5 billion through co-funding with the government (GOV-PRI) and RM210 billion with the ecosystem (ECO-PRI).

Notably among private sector contributions (PRI), RM70 billion (89.05% of funding from PRI) announced is drawn from the i-Lestari and i-Citra EPF withdrawal schemes. A further RM70 billion of withdrawals was allowed under i-Sinar, a Budget 2021 programme which is not part of the datasets. As of 31 October 2021, the total amount withdrawn on all 3 programmes was RM101 billion, disbursed to over 7.4 million EPF members. As a result, 73% of EPF members have insufficient EPF funds to retire above the poverty line (Employee Provident Fund, 2021).

¹⁵. See Methodology Note in Appendix 2

¹⁶. PENJANA Speech, paragraph 43.

¹⁷. Ibid, paragraph 55.

¹⁸. Ibid, paragraph 59.

Globally, social security has been an important source of extra-budgetary funds during the Covid-19 crisis. Emergency measures included reduction in mandatory contribution rates, deferrals, and early withdrawals to mitigate cash flow issues particularly for the unemployed, low income earners, and impacted businesses. Malaysia's ESPs encompassed all three types of measures. An IMF report on the pandemic had found that as of April 2020, 50 countries had relaxed social security contributions, as a response to the pandemic (Feher & Bidegain, 2020). Multiple countries such as Thailand, the People's Republic of China, Vietnam, France, and India implemented policies reducing employee mandatory salary contributions to their pension fund (Odusote & Wu, 2020).

However, few countries went beyond this to allow withdrawals, among them Malaysia, India, Australia, Iceland and Ghana. Markedly, Malaysia is the only country that eventually allowed unrestricted withdrawals for all accounts, with little or no pre-conditions. For instance, Ghana implemented a partial or full withdrawal for the self-employed or for those who lost their jobs, whereas India did so for those who were ill or who had lost their jobs (Odusote & Wu, 2020). In Malaysia, uncontrolled withdrawals underscores the fact that the need for financial relief was far greater than the government's fiscal resources. The far-reaching impact of this decision on the population's future quality of life in retirement should have had some measure of deliberation by lawmakers representing all constituents, despite the necessity for a quick response to the crisis.

4.3 Objectives

The ESP announcements indicate that the programmes serve to achieve at least five major objectives: 1) Safeguarding Individual/Household Welfare, 2) Supporting Business, 3) Combating Covid-19 and Strengthening Healthcare System, 4) Recovering the Economy, and 5) Supporting Both Households and Businesses. Some programmes are intended to achieve one objective, but a number of them are intended to support both households and businesses such as the loan moratorium (RM210 billion as announced¹⁹) and electricity bill discounts (RM2.5 billion as announced²⁰).

By IDEAS' own classification, the first dataset indicates that the support for households and businesses is fairly evenly divided. Initiatives that support both households and businesses received the highest allocation (40.4% of total allocation), while their respective allocations are relatively even at RM135 billion and RM151 billion. The remaining 5% was distributed between economic recovery and combating Covid-19 (see Diagram 3). As the full impact of allowances to frontliners (which falls under combating Covid-19) was not disclosed in announcements, the allocation to that objective is in fact higher.

The bulk of announced programmes for safeguarding individual and household welfare involved expenditure – up to 86% (RM116 billion) – but less than half of that was fiscal expenditure by the government because RM70 billion comprised EPF withdrawals, as previously discussed. **The largest fiscal expenditure programmes for individuals and households were actually BPN (RM23.7 billion), oil and petrol subsidies (RM9 billion), telephone purchase subsidy (RM2 billion), reskilling and upskilling programmes (RM2 billion), and income loss assistance (Bantuan Kehilangan Pendapatan, BKP) of RM1.7 billion.** Of these, the BKP cash distribution and skill programmes are

¹⁹. PRIHATIN Speech, page 16; PERMAI Speech, paragraph 27, 36; PEMERKASA+ Speech, paragraph 19-20; PEMULIH Speech, paragraph 70.

²⁰. ESP 2020 Speech, paragraph 7; PRIHATIN Speech, page 8-9; PERMAI Speech, paragraph 50-51; PEMERKASA Speech, paragraph 36; PEMERKASA+ Speech, paragraph 33; PEMULIH Speech, paragraph 26.

likely respectively funded under the BPN and wage subsidy line items of the Covid-19 Fund – the next section will show that these major programmes are well tracked by LAKSANA – but it remains unclear where the fiscal resources for the announced oil and petrol subsidies are derived from – whether from existing budgeted programmes or otherwise.

For the objective of supporting businesses, the largest fiscal expenditure programmes were wage subsidies with RM28.5 billion and PRIHATIN Special Grants with RM4.1 billion. The remainder comprised small grants or funds amounting to some RM1.3 billion.

Diagram 3: Allocation based on Objectives

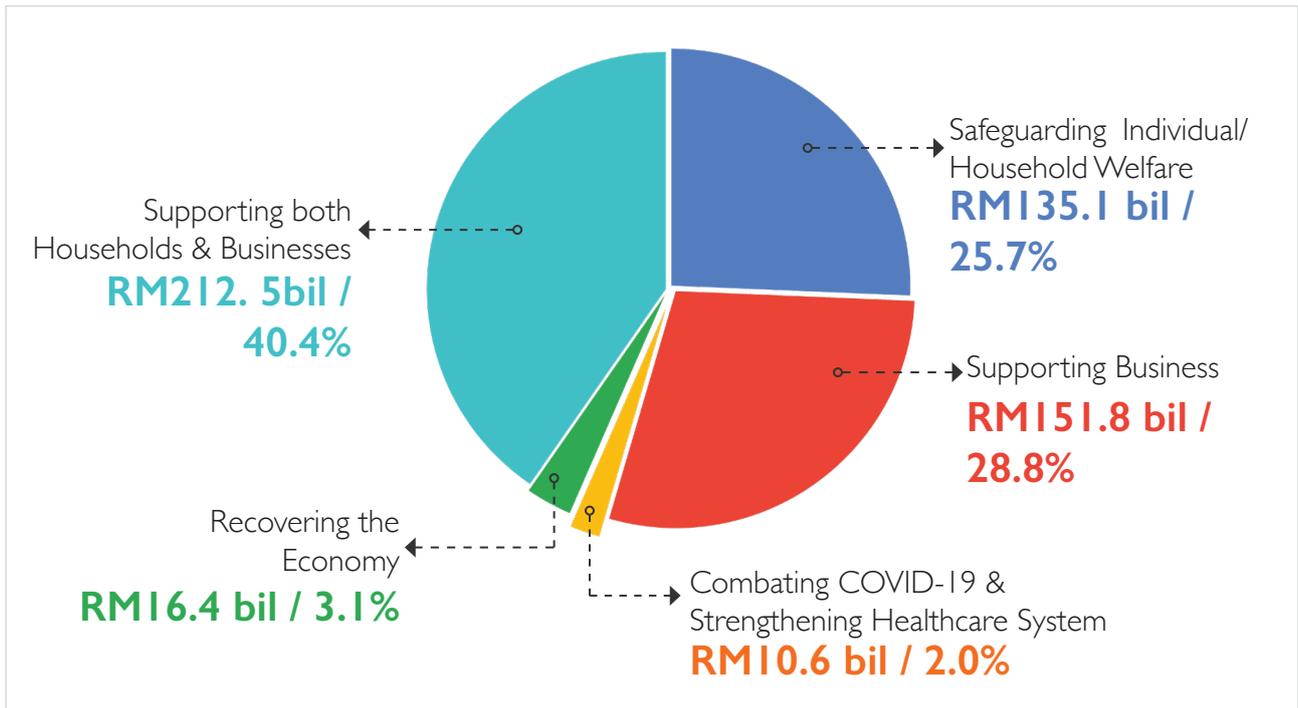
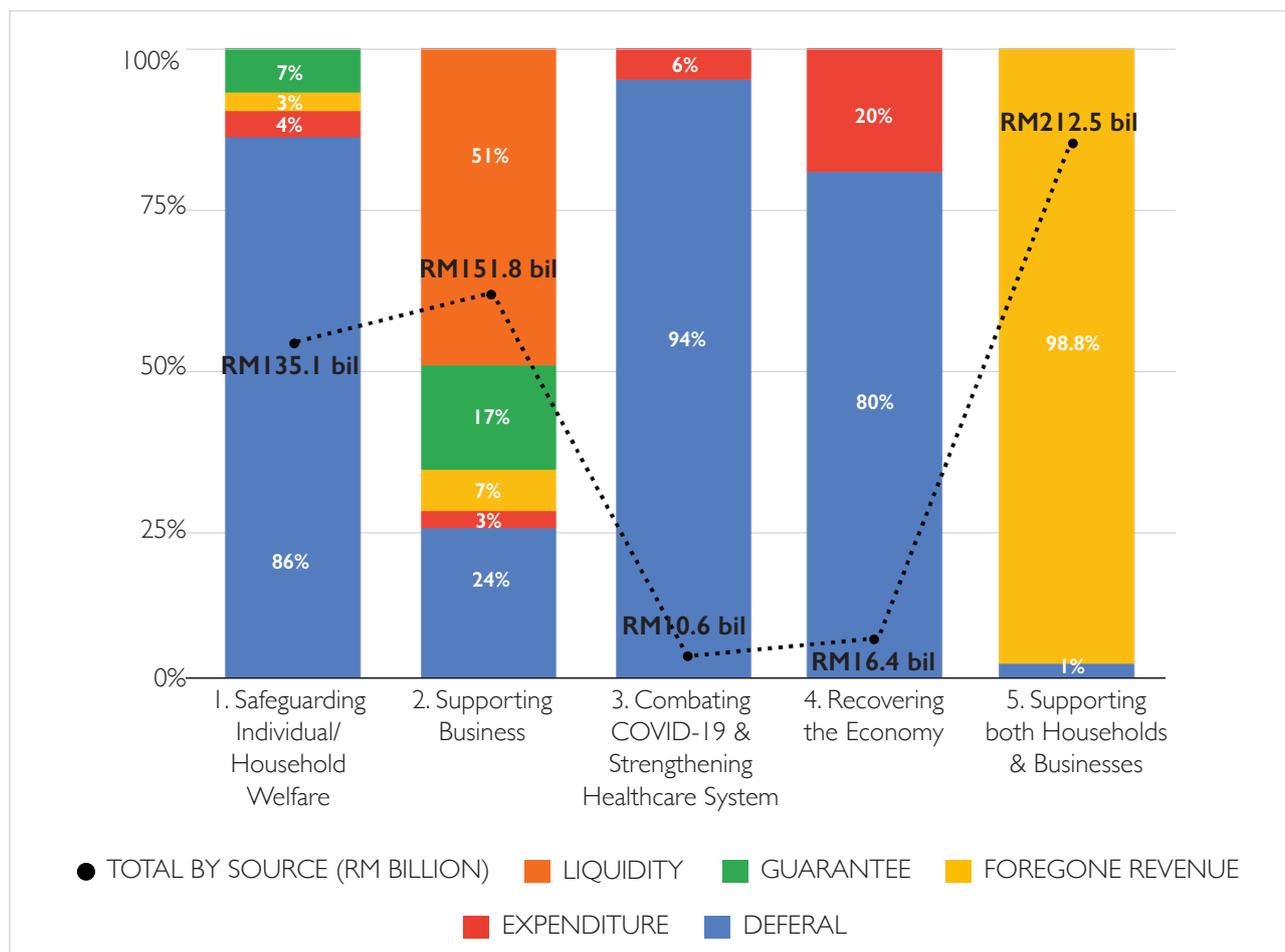


Diagram 4: Breakdown of Allocation by Objectives and Fiscal Impact

4.4 Beneficiaries

The allocation dataset tracks the beneficiaries based on the objectives of the programmes. The purpose is to understand which groups within society or which sectors in business received particular assistance from the government during the pandemic. The bulk of the stimulus packages (87.61%) was not specifically targeted on sectors or groups of people, but generally directed towards households and businesses. Programmes such as loan moratorium and electricity subsidy benefitted all households affected by the pandemic and the wage subsidy was given to any affected businesses irrespective of sector, but targeted at lower income employees.

The nine ESPs provided targeted assistance to at least seven categories of vulnerable groups affected by the crisis: informal / gig / self-employed workers, women, youth, flood victims, B40, OKU, and *orang asli*.²¹ The allocation for these groups was RM30 billion, representing about 5.71% of the total amount of stimulus packages and 16.79% of the total amount of direct expenditure recorded in our datasets. Comparatively, Malaysia followed a pattern in other Asia Pacific countries in which measures for

²¹. We do not include university students, health workers, frontliners and civil service under vulnerable groups. The allocation for the latter 3 groups are calculated under the objective of combatting covid, and the allocation for university students is calculated under the general objective of assistance to Households and Individuals.

vulnerable groups represented a modest share of the overall stimulus package, despite the significant expenditure in absolute terms²² (ILO, 2021).

As for businesses, of the RM162.5 billion specifically allocated for businesses, 11% was targeted to specific sectors²³. More than 60% of the targeted allocations for business was given to property/construction and tourism/transport. The remainder was allocated to agriculture (RM2.51 billion), e-commerce (RM1.93 billion), the informal sector (RM610 million)²⁴, arts and culture (RM280 million), palm oil (RM250 million), women entrepreneurs (RM 50 million), and education (RM62 million).

Notably, government small scale construction contracts (G1 to G4 contractor ratings) were the largest single type of targeted allocation for businesses, which also made up a sizable proportion of direct fiscal expenditure under the objective for recovering the economy, with total announced allocation amounting to RM6.5 billion. Initially, RM4 billion of construction projects had been announced under the ESP2020 and PRIHATIN packages, with the Covid-19 Fund ceiling for this item at exactly RM4 billion. Under PEMERKASA in 2021, a further RM2.5 billion was topped up to the annual budget for the same purpose, raising the total amount announced under ESPs to RM6.5 billion. The Covid-19 Fund allocation for small scale contracts was only raised to RM6 billion in the third Covid-19 Fund Bill. It is unknown if the RM500 million balance is to be drawn from other resources or by reallocation of the remainder in the Covid-19 Fund.

The high allocation of direct fiscal expenditure for economic recovery in small scale construction raises questions when compared to the small targeted allocations for tourism and services that rely on physical attendance (e.g. hairdressing, spas, retail, and entertainment) that were deeply impacted by the MCOs. Given that the government was well able prepare a budget for economic recovery in the second year of the pandemic, the insertion of such high amounts of direct fiscal expenditure for economic recovery in a specific sector should not bypass legislative oversight. IDEAS recommends that emergency economic stimulus measures should only be reserved for measures that directly mitigate the impact of the emergency. Mid - to long-term measures for economic recovery should not be included in such packages that bypass Parliament, but should be tabled for debate at the earliest opportunity to ensure that policies are well targeted and that resources are distributed in a manner that addresses the actual crisis.



²² It should be noted here that the amount and the percentage are possibly slightly higher than our calculation because there are several programmes for vulnerable groups without cost estimates.

²³ A later iteration of the wage subsidy programme, PFU 3.0, targeted retail and tourism sectors, but the data is not disaggregated in the dataset.

²⁴ Allocation for informal sector is mostly in the form of soft loans for small businesses and motorbikes, placement allowance for new gig workers, and a matching contribution to encourage gig platforms to initiate SOCSO contributions for gig workers

Diagram 5: Beneficiaries of Programme Objectives

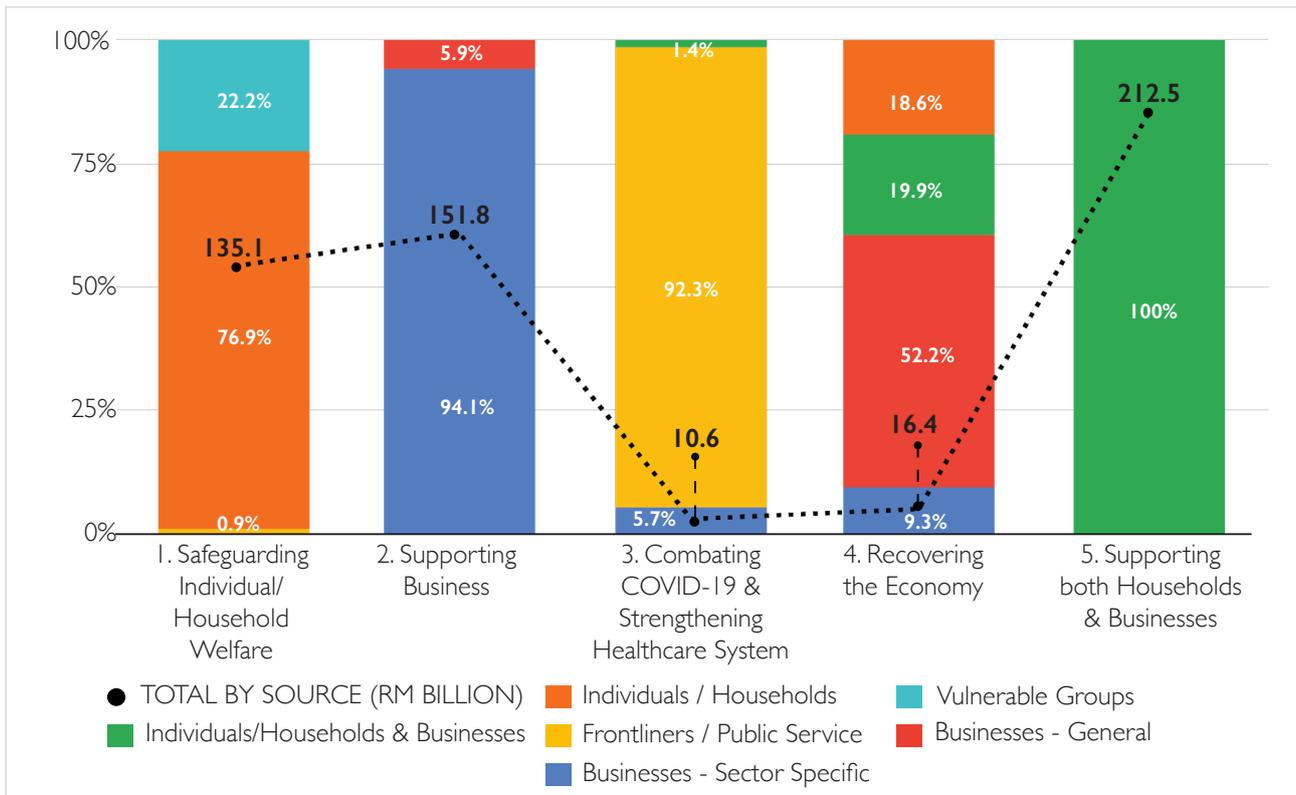
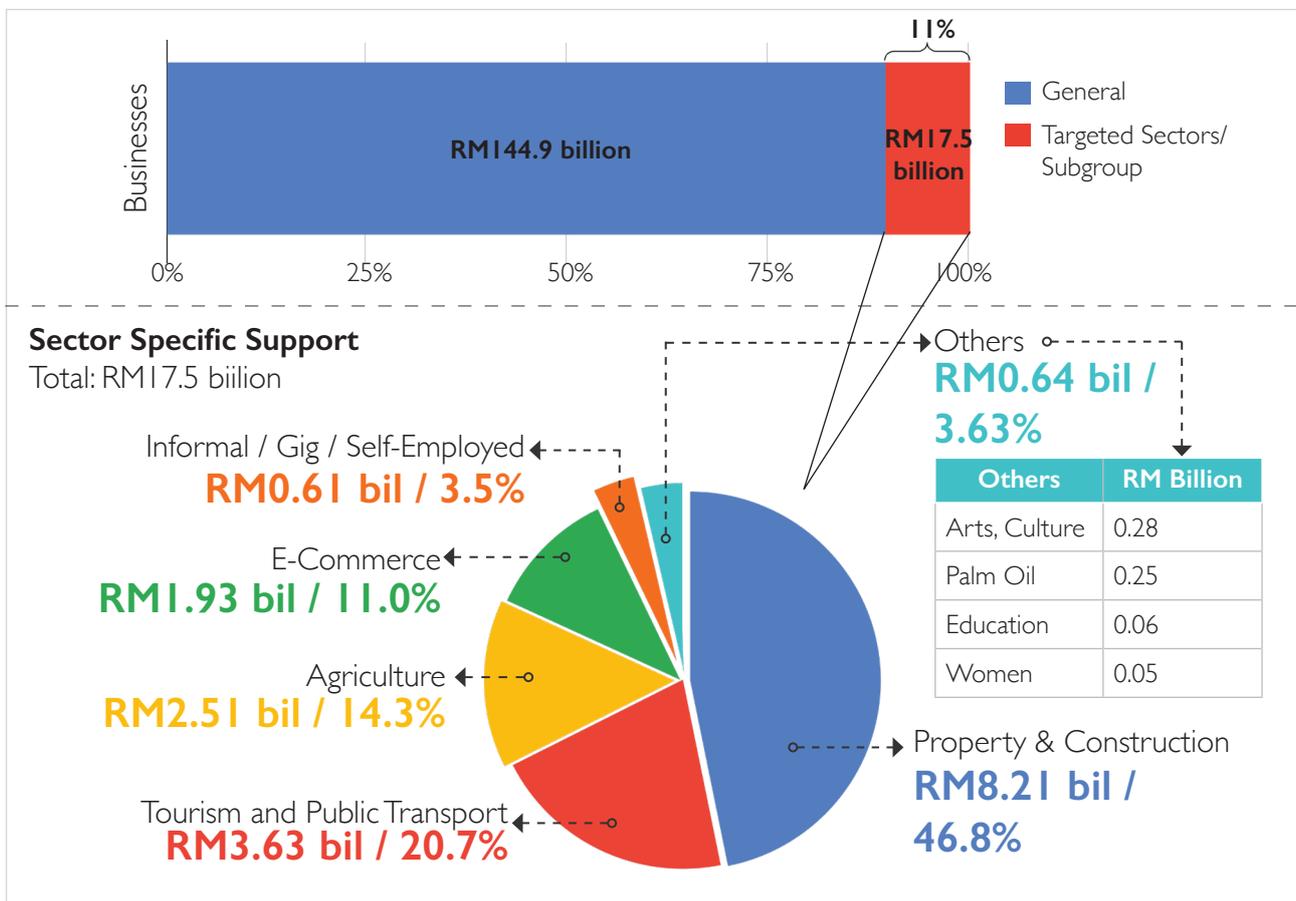


Diagram 6: Total allocation to businesses as beneficiaries



5. Disclosure Gaps in the Allocation Dataset

The discussion below notes key disclosure gaps observed which impact the public's ability to monitor the ESP's allocation and implementation, and thereby hold the government accountable. The disclosure gaps included the non-disclosure of sources of funding and estimated fiscal impact – particularly for programmes with direct cost implications. Inconsistent formats and indicators used for LAKSANA reports also impacted comparability of indicators across reports.

For perspective, it is immediately clear in examining the communications materials for all ESPs that much effort was invested in ensuring that access and criteria for major programmes were communicated to stakeholders, for example through citizen-friendly infographics and website information on criteria and applications. Without losing sight of the importance of these efforts, we also recommend that transparency in fiscal impact and funding be included as a criteria in communicating these measures. **While the key criterion for communicating for access is speed and simplicity, the key criterion for monitoring purposes is precision and consistency.** The latter can be achieved by releasing lists with the necessary data to supplement speeches which are often by necessity simplified announcements of the total allocation. This recommendation applies not only for ESPs, but also for any future budget measures.

5.1 Failure to disclose estimated fiscal impact for all programmes announced in each stimulus package

The speeches for all the packages and their respective booklets and infographics do not consistently mention the cost estimates for each programme. Only the KITA PRIHATIN package has complete information on the cost estimates for all the programmes mentioned and these cost estimates match the total amount announced (RM10 billion). Other packages have a certain number of programmes with no cost estimates and consequently the final amount calculated based on each programme does not match the total amount announced. In the case of PRIHATIN, for example, the speech mentioned the total amount of RM250 billion, but we can only account for RM243.6 billion after summing up the allocation amount of individual programmes. Of all the packages, PENJANA and PERMAI have the highest discrepancy. About 40% of the total PERMAI estimates is not disclosed. This includes allocations for frontliners' allowance and electricity bill discounts.

Such an uneven disclosure is quite unfortunate, especially on programmes that are funded by direct fiscal injection. The disclosure gaps raise questions over the government's estimate of the total financial burden that the country has to carry in providing stimulus packages.

In total, we counted 291 announcements involving programmes that we track across the 9 ESP speeches. However, as programmes run across several packages, the programme count in our dataset is 201 after consolidation.

The dataset suggests that the cost of about 30% of the programmes mentioned in the speeches (96 out of 291 announcements) are not estimated and are not consistently reported (see Table 4).

Table 4: Gaps between announced and disclosed programmes

Name of the package	Amount				Programmes		
	Announced	Disclosed	Variance	Variance (%)	Total announcements	No cost estimates	No cost estimates (%)
2020 ESP & PRIHATIN	250	253.7	3.7	1.46%	67	22	32.84%
PRIHATIN SME+	10	10.7	0.7	7.00%	7	3	42.86%
PENJANA	35	27.3	-7.7	-22.13%	55	5	9.09%
KITAPRIHATIN	10	10.0	0	0%	3	0	0%
PERMAI	15	8.8	-6.2	-41.23%	29	15	51.72%
PEMERKASA	20	19.96	0.04	-0.18%	60	23	38.33%
PEMERKASA+	40	39.2	-0.8	-2.08%	21	13	61.90%
PEMULIH	150	156.8	6.8	4.51%	49	15	30.61%
TOTAL	530	526.3	-3.7	-0.69%	291	96	32.99%

Interestingly, most of the programmes with no cost estimates in the speeches are either government expenditures or foregone revenue (see Table 5). Key programmes with inadequate disclosure on foregone revenue indicates the government's disregard of narrowing fiscal space. A variety of tax deductions or reliefs, and rental waivers from premises let out by the government and MARA (largely benefitting canteen operators and retailers or co-operatives in public offices and institutions) are also not adequately disclosed – possibly due to a lack of information on estimated foregone revenue where these are not major sources of income.

Table 5: Announcements Without Cost Estimates

Source	Total Number of Unique Announcements	Total Number of Unique Announcements with No Cost Estimates	Breakdown by Type/Impact				
			EXPENDITURE	FOREGONE REVENUE	LIQUIDITY	DEFERRAL	GUARANTEE
GOV	189	56	24	29	1	2	0
ECO	65	31	8	16	1	6	0
PRIVATE	12	2	1	0	0	1	0
GOV-ECO	9	3	3	0	0	0	0
GOV-PRI	10	1	1	0	0	0	0
ECO-PRI	6	3	1	0	1	1	0
TOTAL	291	96	38	45	2	10	0

5.2 Failure to identify clearly the source of the funding

One caveat on the data is that the transparency of sources of funding based on the speeches alone is not always made clear, making the line between the sources drawn from the ecosystem (ECO) and government (GOV) indistinct at first glance. We illustrate this difficulty by examining the number of external data points to the speeches required to provide clarity on the announced TNB electricity bill discounts. The announcements on electricity bill discounts through the ESP speeches totalled RM2.5 billion, not including an additional RM942 million worth of waived electricity bills announced by Energy and Natural Resources Minister Datuk Dr Shamsul Anuar Nasarah on 20 June 2020 (“Free Electricity Supply”) nor undisclosed values of discounts announced in PERMAI and PEMERKASA+.

TNB’s 2020 annual report discloses that the government-funded portion of the discount given in 2020 was already at RM2.4 billion, while TNB contributed RM250 million. Of the RM2.4 billion, RM1.08 billion in sales discounts was noted as a government debt to TNB at end 2020 (TNB Annual Report 2020, pp. 23, 43, 248).

However, the Consolidated Electricity Industry Fund (*Kumpulan Wang Industri Elektrik*, KWIE) Annual Report 2020 (Laporan Tahunan KWIE 2020) reveals that a total of RM 2.78 billion has been allocated for electricity bill discounts over three packages namely, PRIHATIN, BPE and additional discounts over different phases (“Suruhanjaya Tenaga”, 2020). This is a difference of RM380 million from TNB’s report. Of this RM 2.78 billion, KWIE reportedly contributed 72% (RM1,993.20 million), MOF contributed 19% (RM 534.80 million), and TNB, 9% (RM250 million). Again, there is a discrepancy between the fiscal contribution by MOF noted here (RM534.8 million) as opposed to the Federal Government Statement of Accounts which shows only a drawdown of RM177 million at the end of 2020.

Tables 6 & 7: Allocation Announcements compared to Disclosed Sources of Funding for Electricity Discounts

ALLOCATION	
ANNOUNCEMENT	(RM million)
2020 ESP	500
PRIHATIN	530
Bantuan PRIHATIN Elektrik ²⁵	942
PERMAI	Not disclosed
PEMERKASA	135
PEMERKASA+	Not disclosed
PEMULIH	1,346

²⁵ Energy and Natural Resources Minister’s press announcement with TNB, 20 June 2020

SOURCES OF FUNDING		
ECOSYSTEM SOURCE	(RM million)	Source of Information
TNB	250 (as of 31 Dec 2020)	Disclosure in TNB Integrated Annual Report 2020 (p.23) and KWIE Annual Report (p.16)
Consolidated Electricity Industry Fund, KWIE) by Energy Commission ²⁶	1,993 (as of 31 Dec 2020)	Disclosure in KWIE Annual Report 2020 (p.16)
GOVERNMENT SOURCE	(RM million)	
Covid-19 Fund Ceiling ²⁷	500	Temporary Measures for Government Financing (Coronavirus Disease 2019 (COVID-19)) Act 2020.
Ministry of Finance	177.5	As stated by Federal Government Statement of Accounts 2020 ²⁸
	534.8	As stated by KWIE Annual Report 2020

With a lack of consolidated reporting on the expenditure, it remains unclear whether the direct fiscal expenditure on the electricity bill discounts in 2020 exceeded the RM500 million ceiling allocation in the Covid-19 Fund, and whether the excess will be drawn from the Fund through virement, or from other sources. Likewise, the fiscal impact through to 2021 for later packages is unknown at time of writing. Due to the inability to disaggregate the allocations, programmes such as the electricity bill discounts are categorised as jointly funded by government and ecosystem (GOV-ECO).

5.3 Inconsistent reporting that affects the monitoring quality

LAKSANA reports provide valuable updates on the progress of the implementation of the stimulus package. They focus mostly on reporting the amount that had been disbursed and the number of target recipients that have received benefits from the programme. The reports also show the allocated amount and target for the programmes, apart from updating the public on the economic outlook during implementation. The reports also provide anecdotal examples of recipients that benefited from the assistance given.

This information allows the public to see the progress of the overall implementation. For example, the first LAKSANA report (14 April 2020), shows that RM4.9 billion of the total RM10 billion allocation for the first BPN (BPN 1.0) has been disbursed. This RM4.9 billion was disbursed to 6.6 million out of 8.3 million target recipients. The report also disaggregates the recipients (low income household and single persons) and the amount given to them.

This way of reporting also allows the public to track the pace of the implementation. In the case of BPN 1.0, for example, the information presented in LAKSANA reports suggests that the pace of disbursement is relatively fast. The programme was announced on 27 March 2020. By the end of July 2020, almost four months after the announcement, the bulk of the allocated amount had been disbursed to the targeted group. It should be noted that in the course of the implementation the allocated amount to BPN 1.0

²⁶ Also known in Malay as *Kumpulan Wang Industri Elektrik* (KWIE). The Fund was revealed as a source in a press announcement by the Minister for BPE on 20 June 2020 (Chan & Povera) and in a parliamentary reply on 6 August 2020, but no details on the amount allocated were provided at the time.

²⁷ Representing total allowable direct fiscal expenditure for electricity discounts announced in the ESPs

²⁸ Representing actual drawdown of Covid-19 Fund for electricity discounts at end 2020

was revised to RM11.5 billion, as was its target number of recipients: from 8.3 million to 10.77 million. The LAKSANA reports updated the public on the changes to these targets.

The reports also occasionally provide updates on the implementation progress of the overall package. For example, LAKSANA report No. 55 shows the implementation progress of five packages: PRIHATIN, PENJANA, KITA PRIHATIN, PERMAI, and PEMERKASA (see Graph 1). The report shows that RM165.7 billion from PRIHATIN and RM19.69 billion from PENJANA have been implemented.

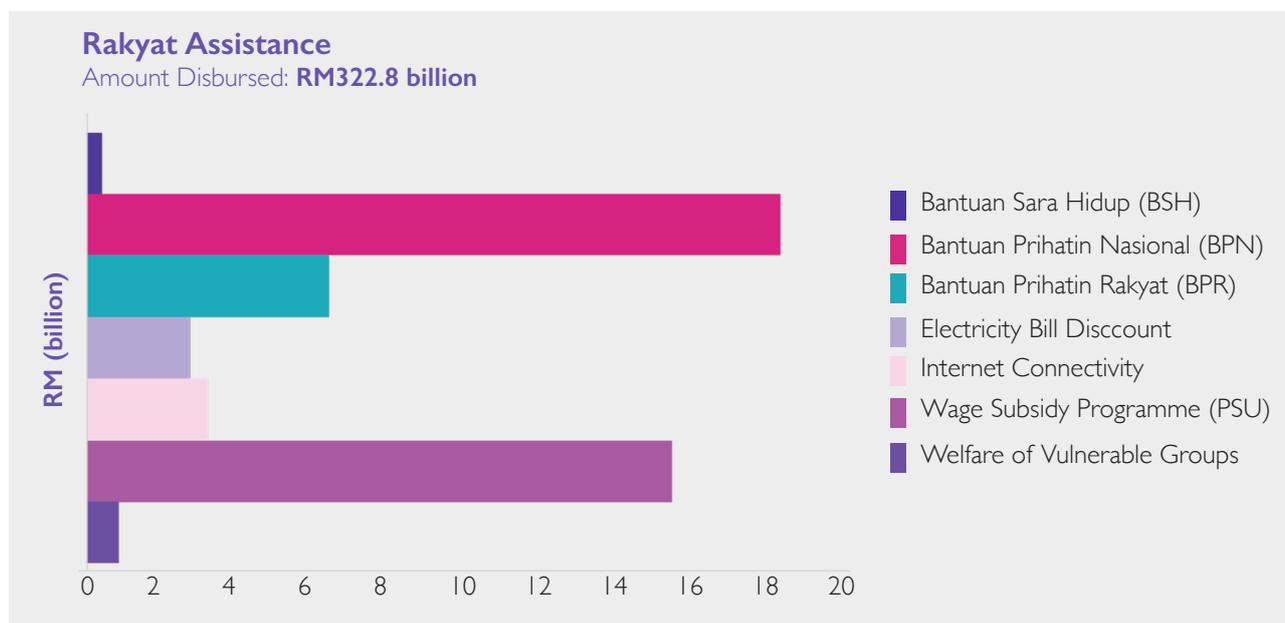
On the other hand, the Kewangan Rakyat website provides a snapshot of disbursed amounts for major programmes like BPN, BPR, Danajamin, and electricity bill discount (see Figure 2). However, apart from the disbursed amount, the website provides no further details, sources or breakdown. The disclosure was also not up to date: the last update was done on 12 July 2021, and the website does not mention a regular update schedule.

Overall, a decent amount of information was provided on implementation. However, inconsistencies refer to the changing template of LAKSANA reports and selectiveness of programme reporting in which some programmes receive sporadic reporting. Apart from some key programmes, other programmes are not reported as frequently, and no machine readable data is made available of all the programmes with the same reporting frequency. While perhaps not all programmes require the attention and resources of weekly reporting, setting a standard schedule of monthly or quarterly reports for less critical programs would provide more predictability and consistency in the level of information provided.

Figure 1: Implementation Progress of PRIHATIN, PENJANA, KITA PRIHATIN, PERMAI, and PEMERKASA as at 21 May 2021



Figure 2: Implementation of major programmes under “Rakyat Assistance” in Kewangan Rakyat Website (Last Updated on 12 July 2021)



Source: Kewangan Rakyat Website

5.4 More than half of the programmes are not reported

The dataset suggests that LAKSANA reports from 14 April 2020 to 31 October 2021 (a total of 73 reports) only reported 86 programmes. Out of these 86 programmes, only 20 of them received substantial and extensive reporting (reported in more than 20 LAKSANA reports). Most of the programmes that received substantial and extensive reporting are part of the Covid-19 Fund, with the Wage Subsidy Programme as the most extensively reported so far.

Table 8: Frequency of Reporting

Frequency of Reporting	Number of Programmess	GOV	ECO	PRI	GOV-ECO	GOV-PRI	ECO-PRI
Extensive (reported in 41 or more LAKSANA Reports)	10	7	2	1	0	0	0
Substantial (Reported in 21-40 LAKSANA Reports)	9	8	1	0	0	0	0
Adequate (Reported in 6-20 Reports)	17	10	3	0	1	2	1
Limited (Reported in 1-5 Reports)	46	31	11	2	0	2	0
No reports	119	77	29	5	3	3	2

Frequency of Reporting	Number of Programmess	GOV	ECO	PRI	GOV-ECO	GOV-PRI	ECO-PRI
% of programmes with no reports	-	65%	24%	4%	3%	3%	2%
Total Number of Programmes	201	133	46	8	4	7	3

The remaining 119 programmes are not reported at all. This means the public would not know the implementation status of quite a substantial number of programmes. These 119 non-reported programmes represent a total value of RM83 billion (15.87% of the ESPs). Interestingly a majority of them are programmes that are funded by government allocation (see Table 8).

Table 9: Breakdown of programmes funded by government with no reports in LAKSANA (78 Programmes)

Type/Impact	Number of programmes without reports	Examples	Number of programmes without cost estimates
Expenditure	50	<ul style="list-style-type: none"> Telephone Subsidy Loss-of-income aid (BKP) Matching Co-Investment fund for early-stage and growth-stage Malaysian companies Digital vouchers for domestic tourism 	13
Foregone Revenue	22	<ul style="list-style-type: none"> Stamp duty exemption Financial Stress Support for Businesses Tax rebate for new businesses Income tax exemption for gadgets Deferment of income tax for SMEs 	16
Liquidity	1	<ul style="list-style-type: none"> TEKUN Softloans 	0
Deferral	3	<ul style="list-style-type: none"> Education loans compensation Rental Deferment for PPRs Tax Deferment for Banks giving out Moratorium 	2
Guarantee	1	<ul style="list-style-type: none"> Danajamin 	0
TOTAL	77	-	31

5.5 The type of reported information is not consistent throughout the report

LAKSANA reports lack a consistent reporting format for the reported programmes. This is especially apparent in Wage Subsidy Programme 1.0. The first twelve LAKSANA reports updated the public on the total approved amount of this programme, without mentioning the actual disbursed amount of the subsidy. The disbursed amount was only updated in the 13th and 14th LAKSANA reports, and succeeding reports (15th to 30th and 69th to 73rd) reported the approved amount. As a result, it is difficult to conduct consistent monitoring of such programmes, since the items reported differ and disbursed amounts were abruptly changed to approved amounts, where the former is also crucial to keep track of government efficiency.

The items reported across different programmes also differ from one another. For example, EPF's Covid-19 Assistance Programme (e-CAP) for employers was reported with i) number of applications received, ii) number of applications approved, and iii) amount approved in LAKSANA reports, whereas Wage Subsidy Programme 1.0 was reported with i) approved amount, ii) number of employers, and iii) number of employees. This provides a bottleneck for the public or CSOs to monitor and track government's performance in implementing the announced programmes, and to assess their effectiveness in helping vulnerable groups.

6. Conclusions, Lessons Learned and Recommendations

Despite executive bypassing of legislative mechanisms for expenditure on the emergency stimulus packages, the Ministry of Finance attempted to introduce some important safeguards. The key measure was ensuring retrospective approval of Parliament and earmarked funds for fiscal expenditure through the passing of three bills that established and raised the ceiling for the Covid-19 Fund. The establishment of LAKSANA to frequently report key programmes requiring fiscal expenditure such as BPN and Wage Subsidy Programme are notable innovations in the midst of a crisis in the legitimacy of the executive's actions.

However, major disclosure gaps remain, wherein parliamentary questions and the Public Accounts Committee would be platforms for requiring accountability on the funds spent and the impact on the government's fiscal position in terms of foregone revenue. Lawmakers should continue to push for detailed reports on the implementation status and usage of funds related to major unreported or inconsistently reported programmes.

We hope that the datasets and report enable the public and CSOs to continue requesting information about the major programmes rolled out under the ESPs, particularly the outcomes of small scale construction projects, and of hiring and upskilling programmes which are less consistently or not reported. Interested individuals and groups should request Members of Parliament (MPs) to ask these questions in the Ministers' Response segments of Parliament sittings.

For parliamentarians, we recommend that in the future, such emergency bypass measures be restricted to immediate crisis relief such as cash and grant assistance, liquidity measures and necessary procurement related to the health emergency and the effects of the lockdown. Where parliamentary accountability is concerned, MPs should press the government to differentiate mid- to long-term recovery measures and stimulus measures involving major infrastructural spending from immediate crisis relief. Such major multi-billion ringgit programmes do not have the same level of urgency to justify bypassing Parliament. Malaysians would benefit from a healthy level of scrutiny from citizens' representatives to ensure distribution of limited resources to groups that face the worst long-term impact of a crisis.

This study also makes the following recommendations to government to address the disclosure gaps that hamper meaningful public engagement with and monitoring of fiscal management:

- Provide a strong mandate and digital resources to institutionalise public reporting on key programmes, for example through setting benchmark standards derived from a Fiscal Responsibility Act.
- Announcements should indicate disaggregated amounts for jointly-funded projects, and estimates of foregone revenue, so that the fiscal impact of such programmes is clear.
- Encourage public bodies to maintain a dashboard for public reporting on implementation, which can be linked to LAKSANA as a central platform.
- Maintain consistency on the quantitative indicators used for reporting. For example, reporting on amount disbursed should not switch to reporting on amount approved halfway through the programme implementation, as the data is not comparable.
- Maintain a specific schedule of reporting on a weekly, monthly, and quarterly basis for programmes based on level of criticality and expenditure involved.
- Consolidate and promote communication channels to encourage public participation in monitoring government's fiscal management. For example, the Kewangan Rakyat website should be updated, widely promoted, and linked to the LAKSANA portal for better accessibility.

In conclusion, the felt necessity for a rapid response to the dual health and economic crises caused by Covid-19 resulted in trade-offs against transparency and oversight. Nevertheless, the crisis also stimulated the government to make a herculean effort at consistent reporting at least for specific key programmes. This is a positive development in accountability to the public that ought to be improved and sustained.

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Appendix I: Sources of Datasets

I. Stimulus packages announcement speeches and their related infographics, booklets and touchpoints

Package	Source
2020 ESP	<p>Speech</p> <p>Prime Minister's Office of Malaysia. (2020). <i>2020 Economic Stimulus Package "Bolstering Confidence, Stimulating Growth & Protecting Jobs"</i> 27 February 2020. Retrieved from https://www.pmo.gov.my/wp-content/uploads/2020/02/2020_StimulusSpeech_V8_27022020-final.pdf</p>
PRIHATIN	<p>Speech</p> <p>Prime Minister's Office of Malaysia. (2020). <i>Teks Ucapan Yab Tan Sri Dato' Haji Muhyiddin Bin Haji Mohd Yassin Perdana Menteri Malaysia Pakej Rangsangan Ekonomi Prihatin Rakyat (Prihatin)</i>. 27 March 2020. Retrieved from https://www.pmo.gov.my/wp-content/uploads/2020/03/TEKS-UCAPAN-PM-PRIHATIN-27032020.pdf</p>
	<p>Touchpoint</p> <p>Ministry of Finance of Malaysia. (2020). <i>Prihatin Rakyat Economic Stimulus Package 2020 Touchpoints</i>. Retrieved from https://www.pmo.gov.my/wp-content/uploads/2020/04/PRIHATIN-Touchpoints-EN-R.pdf</p>
	<p>Booklet</p> <p>Ministry of Finance of Malaysia. (2020). <i>Prihatin Rakyat Economic Stimulus Package 2020 Booklet</i>. Retrieved from https://www.pmo.gov.my/wp-content/uploads/2020/04/Booklet-PRIHATIN-EN.pdf</p>
	<p>Infographic</p> <p>Ministry of Finance of Malaysia. (2020). <i>Prihatin Rakyat Economic Stimulus Package 2020 Infographic</i>. Retrieved from https://www.pmo.gov.my/wp-content/uploads/2020/04/Prihatin-Infographic.pdf</p>
PRIHATIN+	<p>Speech</p> <p>Ministry of Finance of Malaysia. (2021). <i>Yab Tan Sri Muhyiddin Bin Haji Mohd Yassin Prime Minister Of Malaysia Additional Prihatin Sme Economic Stimulus Package (Prihatin Sme+)</i>. 6 April 2020. Retrieved from https://www.pmo.gov.my/wp-content/uploads/2020/04/English-PM-Speech-PRIHATIN-Plus-6-4-2020-905pm.pdf</p>
PENJANA	<p>Speech</p> <p>Ministry of Finance of Malaysia. (2020). <i>Yab Tan Sri Dato' Haji Muhyiddin Bin Haji Mohd Yassin Perdana Menteri Malaysia Pelan Jana Semula Ekonomi Negara (Penjana)</i>. 5 June 2020. Retrieved from https://penjana.treasury.gov.my/pdf/Teks-Ucapan-PM-Pelan-Jana-Semula-Ekonomi-Negara-PENJANA.pdf</p>

Package	Source
	<p>Booklet</p> <p>Ministry of Finance of Malaysia. (2021). <i>Penjana Pelan Jana Semula Ekonomi Negara. Building The Economy Together</i>. Retrieved from https://penjana.treasury.gov.my/pdf/PENJANA-Booklet-En.pdf</p>
KITA PRIHATIN	<p>Speech</p> <p>Ministry of Finance of Malaysia. (2020). <i>Yab Tan Sri Dato' Haji Muhyiddin Bin Haji Mohd Yassin Perdana Menteri Malaysia Pengumuman Kerangka Inisiatif Tambahan Khas: Kita Prihatin</i>. 23 September 2020. Retrieved from https://www.pmo.gov.my/wp-content/uploads/2020/09/TEKS-PERUTUSAN-PM-KITA-PRIHATIN-23092020.pdf</p>
PERMAI	<p>Speech</p> <p>Ministry of Finance of Malaysia. (2021). <i>Yab Tan Sri Dato' Haji Muhyiddin Bin Haji Mohd Yassin Perdana Menteri Malaysia Pengumuman Khas Pakej Bantuan Perlindungan Ekonomi & Rakyat Malaysia (Permai)</i>. 18 January 2021. Retrieved from https://www.pmo.gov.my/wp-content/uploads/2021/01/TEKS-UCAPAN-YAB-PM-PERMAI-.pdf</p>
	<p>Infographic</p> <p><i>Permai 2021 Infographic</i>. www.l.treasury.gov.my. (2021). Retrieved from http://www.l.treasury.gov.my/index.php/en/gallery/permai-2021-infographic</p>
PEMERKASA	<p>Speech</p> <p>Ministry of Finance of Malaysia. (2021). <i>Yab Tan Sri Dato' Haji Muhyiddin Bin Haji Mohd Yassin Perdana Menteri Malaysia Program Strategik Memperkasa Rakyat Dan Ekonomi (Pemeraksa)</i>. 17 March 2021. Retrieved from https://www.pmo.gov.my/wp-content/uploads/2021/03/TEKS-UCAPAN-PM-PEMERKASA-17032021.pdf</p>
	<p>Infographic</p> <p><i>Pemeraksa Infographic</i>. Pmo.gov.my. (2021). Retrieved from https://www.pmo.gov.my/2021/03/pemeraksa-infographic/.</p>
PEMERKASA+	<p>Speech</p> <p>Ministry of Finance of Malaysia. (2021). <i>Program Strategik Memperkasa Rakyat Dan Ekonomi Tambahan (Pemeraksa+)</i> Oleh: Yab Tan Sri Dato' Haji Muhyiddin Bin Haji Mohd Yassin Perdana Menteri Malaysia. 31 May 2021. Retrieved from https://belanjawan2021.treasury.gov.my/pdf/pemeraksa/teks-ucapan-pm-pemeraksa-plus.pdf</p>
PEMULIH	<p>Speech</p> <p>Ministry of Finance of Malaysia. (2021). <i>Yab Tan Sri Dato' Haji Muhyiddin Bin Haji Mohd Yassin Perdana Menteri Pakej Perlindungan Rakyat Dan Pemulihan Ekonomi (Pemulihan)</i>. 28 June 2021. Retrieved from https://belanjawan2021.treasury.gov.my/pdf/pemulihan/teks-ucapan-pemulihan.pdf</p>
	<p>Infographic</p> <p>Ministry of Finance of Malaysia. (2021). <i>Pelbagai Pakej Bantuan & Rangsangan Ekonomi Infografik</i>. Retrieved from https://belanjawan2021.treasury.gov.my/pdf/pemulihan/infografik-pemulihan.pdf</p>

2. LAKSANA Reports

LAKSANA Report - Implementation of the Initiatives under Economic Stimulus Packages and Budget 2021 <https://kewanganrakyat.com/laksana-report/?lang=en>

3. Covid-19 Fund Act

Act	Reference
Temporary Measures for Government Financing (Coronavirus Disease 2019 (COVID-19)) Act 2020.	<i>Temporary Measures for Government Financing (Coronavirus Disease 2019 (COVID-19)) Act 2020.</i> (2020). Retrieved from https://www.parlimen.gov.my/files/billindex/pdf/2020/D.R%204_2020%20-%20eng.pdf
Temporary Measures for Government Financing (Coronavirus Disease 2019 (COVID-19)) (Amendment) Act 2020	<i>Temporary Measures for Government Financing (Coronavirus Disease 2019 (COVID-19)) (Amendment) Act 2020.</i> Retrieved from https://www.parlimen.gov.my/files/billindex/pdf/2020/D.R%2018_2020%20-%20eng.PDF
Temporary Measures for Government Financing (Coronavirus Disease 2019 (COVID-19)) (Amendment) Act 2021.	<i>Temporary Measures for Government Financing (Coronavirus Disease 2019 (COVID-19)) (Amendment) Act 2021.</i> (2021) Retrieved from https://www.parlimen.gov.my/files/billindex/pdf/2021/DR/DR%2017%20-%20BI.pdf

Appendix 2: Pantau Laksana Methodology Notes

Where implementation is reported, the total amount expended is based on the LAKSANA reports available up to 31 October 2021.

Dataset I: I_ALLOCATION

Limitations and Qualifications in the Analysis

- The data collection is based on as-is paper research to review the quality and accessibility of disclosure to the public. Therefore, the total disclosed amounts calculated from the ESP speeches may differ from the actual list held by MOF. Unless the data point can be construed from the speech, infographic, or related press article where the information is directly attributable to the federal government, no correction will be made to the dataset as the dataset is intended to track the level of contemporaneous disclosure. Additional information from later press articles, announcements in between speeches, and other sources such as annual reports and the national statement of accounts are not included in the dataset but may be used in the following discussion to further analyse disclosure and reporting.
- The total disclosed amount is a simple addition of any fiscal impact disclosed in the ESP announcement, including those that were disclosed in accompanying infographics or booklets.

This includes all types of fiscal impact whether expenditure, foregone and deferred revenue, or liquidity measures. If the speech indicated that the measure was an accelerated expenditure of a programme that was already in the annual budget passed by parliament, the allocation would be excluded.

Thus, any overview data provides only a perspective of the disclosed amounts and analysis of the policy measures is thus qualified due to the incomplete data, which should ideally use the actual amounts budgeted and expended. In some programmes – for example, PRIHATIN Special Grant and electricity bill discounts, the anticipated expenditure was not fully disclosed across the different ESP announcements.

Categorisation by Type/Impact

The programmes were first categorised by their fiscal impact. Fiscal impact can be defined as measures that result in expenditure, foregone revenue, and deferred revenue, which directly impact balance sheets. Other types of programmes include liquidity measures (such as loans, loan moratoriums and capital injections) and guarantees, which increase or create contingent liabilities, but do not require expenditure unless the debtor defaults.

Type	Impact	Examples
Additional expenditure (EXPENDITURE)	Immediate	Bantuan PRIHATIN Nasional
Foregone Revenue (REVENUE)	Immediate	Sale tax exemption for car purchase
Deferral (DEFERRAL)	Temporary effect: may raise deficit and debt level but repaid in the future	PTPTN Loan Deferment
Liquidity Provision (LIQUIDITY)	Temporary effect: may raise deficit and debt level but repaid in the future	PENJANA SME Financing Programme
Guarantee (GUARANTEE)	Long-term	Danajamin (Skim Jaminan Pembiayaan)

Categorisation by Source

Programmes are categorised based on whether the source of funding was drawn from federal funds or had a direct impact on the federal balance sheet (GOV), from resources and revenue expectations of federally-controlled bodies such as public agencies and GLCs (ECO), or were contributed by the private sector (PRIVATE). If the source appears to be from a combination of two of these categories, it was labelled under a combination label (GOV-ECO, GOV-PRI, PRI-ECO). The sources are identified by analysing the ESP announcements and secondary sources such as press statements and annual reports.

Programmes involving funding directly from the government are attributed as GOV; a programme channeled through the ecosystem, if funded by the government, is still recorded as GOV.

If a statutory body or agency draws from its own sources of revenue to fund a programme, such as the HRD Corp programme expenditure drawn from the HRDF, the programme is categorised as “ECO”.

For jointly-sourced programmes, if the allocation cannot be disaggregated by sources, a combined label is used. For example, the portion of electricity bill discounts, which were a combination of government subsidy and TNB's foregone revenue, are labelled as GOV-ECO. The limitation to this categorisation is that it cannot differentiate between the government expenditure and the foregone revenue of TNB. Similarly, matching grants co-funded by the government and ecosystem or by the government and the private sector are categorised as GOV-ECO and GOV-PRI, respectively. Loan moratoria were categorised as GOV-PRI due to the participation of development financial institutions in the programme.

Programmes allowing withdrawal from EPF accounts were categorised as funding drawn from private sector (PRI) as these amounts are statutorily-mandated employee benefits. Although these accounts are managed by the EPF as a government-linked institution, they appear on the EPF's balance sheet as assets under management. Therefore the report treats this data as own-account savings, although reductions in mandatory contribution from employers were categorised as ecosystem measures. The i-Lestari and i-Citra programmes are included in this dataset, but not i-Sinar as it was introduced in Budget 2021.

Categorisation by Objectives

The categories for objectives broadly follow the structure of the ESP announcements themselves, namely, **safeguarding individual/household welfare, supporting businesses, combating Covid-19, recovering the economy, and supporting both households and businesses.**

Some programmes could be easily categorised into one objective because they have been put into the same category in the various speeches. There are exceptions such as the insurance for gig workers which could arguably be categorised under either objective of "safeguarding individuals and households" or "supporting businesses", as are self-employed yet the insurance protects these individuals' incomes. In such cases, decisions are made based on the direct recipients of the benefits i.e. whether the benefits were transferred directly to the individual or to the company that provides the platform. Based on this consideration, the insurance for gig workers is categorised under safeguarding individuals and households, but any incentives to companies that employ gig workers is categorised as supporting businesses.

The objective of supporting businesses included programmes that are distributed to businesses to mitigate the acute effects of the lockdown such as wage subsidy, grants and soft loans. This was differentiated from the objective of recovering the economy, which only included broad expenditure programmes that had a general effect of increasing government spending, providing mass infrastructure, or stimulating market demand and supply. For example, travel discounts and vouchers that were distributed to consumers were categorised under the objective of "recovering the economy", whereas tax reliefs to travel-related businesses were categorised as "supporting businesses". The funding of broadband infrastructure was also listed under "recovering the economy."

Categorisation by Beneficiary

Each programme is given a beneficiary category, defined as follows:

(i) Individuals/Households - Programmes involve a wider scope of distribution rather than targeted distribution to vulnerable groups. This includes BPN and programmes to university students and parents.

(ii) Vulnerable groups - Programmes are specifically catered to vulnerable groups i.e. informal / gig / self-employed workers, women, youth, flood victims, B40, OKU, or Orang Asli.

(iii) Businesses - Beneficiaries are business entities or entrepreneurs.

(iv) Frontliners / Public Service - Beneficiaries are medical, enforcement, defence personnel, or the Ministry of Health.

(v) General - Programmes could not be disaggregated between businesses and individuals or households as consumers (electricity bill discounts and loan moratorium), or general stimulus measures such as 5G infrastructure acceleration that impact the general population.

Dataset 2: 2_IMPLEMENTATION

The implementation dataset is formatted in the fashion of a time series logbook to ease tracking of chosen programme's rollout performance and implementation. Data is extracted from LAKSANA reports published up to 31 October 2021.

We have selected 29 programmes to monitor their respective implementation progress. The programmes chosen are those that represent the top 12 government expenditure, as well as key assistance programmes that have been frequently reported across the 74 LAKSANA reports. Among the chosen programmes are Bantuan Prihatin Nasional, Wage Subsidy, PENJANA Small and Medium Enterprise (SME) Financing, and PENJANA Tourism Financing.

Categorisation of "Type of Update"

Each update of the programmes is logged individually from the date of announcement of the programme up until programme completion. The programme is considered to start from the date of announcement.

Each entry is categorized as either:

i) Announcement - Announcement or increase in budget allocation;

ii) Approval - Total amount approved to be disbursed;

iii) Disbursement - Disbursed amount that has been received by target beneficiaries, or

iv) Completed - Initiatives reached their objectives and utilised allocated budget

Each entry is accompanied by attributes of LAKSANA report number, date of update, amount²⁹, recipients³⁰, and package.

²⁹. If the "Type of Update" of the entry is "Announcement", the amount recorded will be the allocation; else, it would be the amount approved or disbursed.

³⁰. If the "Type of Update" of the entry is "Announcement", the number recorded will be the target number of recipients; else, it would be the number of recipients whose applications are approved or who received the benefits.



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