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UTILISING DEWAN RAKYAT COMMITTEES FOR BETTER BUDGET SCRUTINY



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EXECUTIVE SUMMARY

As in other parliamentary systems, the annual budget process in the *Dewan Rakyat* is the most significant event in the parliamentary calendar, as it offers lawmakers their most powerful platform to evaluate and influence public expenditure targets and the direction of the government's policy priorities for the upcoming fiscal year.

In Malaysia, the Federal Constitution underpins Parliament's decisive authority to review and approve the annual budget, in essence conferring a veto power on the *Dewan Rakyat* to approve or deny the government access to operational and development funds. However, this constitutional authority has yet to be fully actualised within the rules, procedures and practice of the House, thereby hampering the ability of lawmakers to fully tap into their constitutional powers. This is primarily why the *Dewan Rakyat's* budget review process can often seem perfunctory, with a lack of depth and detail in budget policy debates and the scrutiny of the Ordinary and Development Estimates.

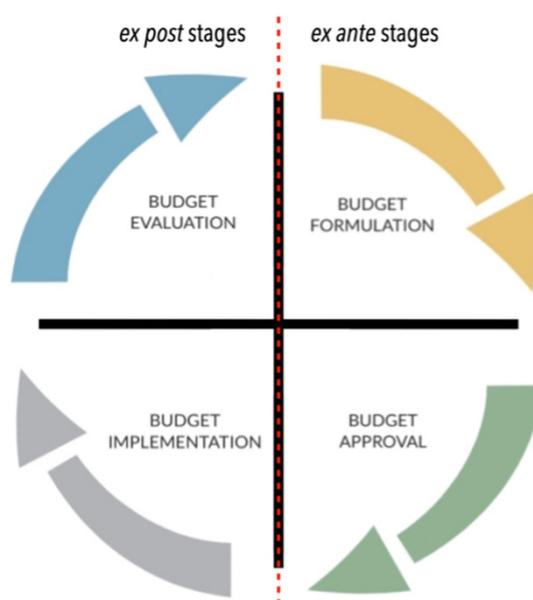
On balance, a more rigorous legislative scrutiny process of the annual budget will benefit both the government and members of parliament, while serving the best interests of the public. However, any expansion of the *Dewan Rakyat's* scope over the budget process is complicated by the political significance attached to passing the budget in Westminster-model parliaments like Malaysia. Budget legislation is seen as a test of a parliament's confidence in the executive. In addition, the government's 'financial initiative' to channel public funds to achieve its policy priorities is considered the governing parties' privilege and responsibility in winning the mandate of the electorate. These political pre-conditions must be respected and taken into account when designing a more substantive and effective role for the *Dewan Rakyat* in the budget process.

The solutions proposed in this paper (and adopted in many other Westminster-model parliaments) navigate these political considerations by integrating select committee scrutiny of the annual budget into the pre-budget and budget approval (*ex ante*) stages of the budget cycle. These solutions protect executive legitimacy and its financial initiative, while allowing MPs to harness the powers and mandate of select committees for more detailed, participatory and evidence-based review of the annual budget.

CONTEXT

Parliaments are a vital part of the national budget process. A typical budget cycle (**Figure 1**) follows a sequence of essential stages, and the role that a parliament may play in each stage is determined by a combination of written rules and political conventions. Institutionally, parliaments can be structured to play a role throughout the budget cycle, i.e., during the formulation and approval of the budget (*ex ante*) and in evaluating budget implementation (*ex post*). Parliamentary interventions can affect the scope and direction of a budget, in terms of impacting revenue and expenditure aggregates, policy prioritisation or operational efficiency. This in turn could have knock-on effects on macro-level considerations such as public asset management, good governance and national development trajectories (de Renzio & Wehner, 2017).

Figure 1: The stages of a typical budget cycle



Whether or not a national parliament is able to play a material role in *ex ante* and *ex post* budget scrutiny depends on a combination of factors:

- the country's political system (e.g., presidential, parliamentary or other);
- how power between political actors is distributed and balanced in the domestic political space;
- the parliament's formal rules, conventions and resources; and
- political party dynamics that may drive or deter the parliament's effectiveness.

Westminster parliaments and the *ex ante* budget process

In Westminster parliamentary systems such as Malaysia, parliament's ability to intervene in the *ex ante* stages of the budget cycle is impacted by two fundamental features of the system:

- First, the **'financial initiative' of the Crown** (see **Box 1** below), which continues to be viewed as an essential privilege of the government-of-the-day, even in modern Westminster parliaments.
- Second, the requirement that the executive must retain **parliament's mandate of confidence** for its legitimacy and survival. By convention, the passing of the annual budget is considered the prime test of confidence. As a result, an amendment to the government's budget proposal that is not moved by the government but is nevertheless passed by the parliament could be considered a vote of no confidence.

These political considerations impact how parliamentary budget procedures are designed. With *ex post* budget scrutiny however, since the implementation of budgets does not directly threaten either the financial initiative or mandate of confidence of the executive, the oversight powers of Westminster-model parliaments in budget implementation and evaluation are often varied and robust.

BOX 1: Financial Privileges In Westminster-Model Parliaments

In Westminster-model parliaments, a fundamental constitutional principle relating to taxation and expenditure is that no charge on public funds or on the people (taxes or duties) can be incurred except on the Crown's initiative. In other words, a parliament cannot authorise an expenditure of public funds or the imposition of taxes unless requested to do so by the government. As a consequence, individual members of parliament are precluded from moving motions or legislation that seek to initiate spending and revenue measures without prior government approval.

Another essential principle, parliament's 'power of the purse', is that the elected legislature controls grants of public money and monitors public expenditure. In other words, parliament's authorisation is required for measures to raise revenue and for charges on revenue and public funds. However, exemptions and allowances are made in exceptional circumstances. The practice of delegating legislative powers to ministers and government departments has also diluted much of parliament's budgetary veto power.

These two principles are adapted, to varying degrees, in many Commonwealth countries with Westminster-style parliaments (e.g., Australia, Canada, New Zealand, India). In Malaysia, the principles are codified under Articles 67 and 97-104 of the Federal Constitution (with some exceptions), and in the laws and standing orders that regulate the budget process and money bills.

Source: Hansard Society, 2022; Wehner, 2009; Natzler & Hutton, 2019; Smith & Balakrishnan, 2020.

Notwithstanding this, many modern parliaments navigate the structural Westminster political limitations in the *ex ante* budget stages by utilising and leveraging their parliamentary committee systems. Parliamentary committees have the power to review and offer recommendations to improve a government’s budget proposals, but they do not have the power to compel the government or parliamentary majority to accept their recommendations. Committee reviews also do not directly jeopardise the executive’s privilege or mandate.

Table 1: The role of parliamentary committees in the budget approval process in select Westminster parliaments

Feature	UK House of Commons	Australia Senate	New Zealand House of Representatives	Canada House of Commons	India Lok Sabha	
Role of parliamentary committees in the budget approval process	Is there a process of select committee review of expenditure estimates, in which committee recommendations are reported back to the House prior to voting on budget legislation?	Yes. Departmental select committees consider sector specific Estimates and report back to the House prior to Estimates Days debates and prior to the presentation of the related Supply and Appropriations Bill.	Yes. Sectoral legislation committees consider sector specific Estimates. Recommendations /proposed amendments are report back to the House prior to voting on budget legislation.	Yes. The Finance and Expenditure Committee considers budget aggregates; sectoral committees consider sector specific appropriations. Recommendations /proposed amendments are reported back to the House prior to voting on budget legislation.	Yes. The Finance Committee coordinates sectoral committees’ review of budget aggregates and sector specific appropriations. Recommendations /proposed amendments are reported back to the House prior to voting on budget legislation.	Yes. Joint departmental committees of both Houses (Lok Sabha and Rajya Sabha) consider appropriations for each sector. Recommendations /proposed amendments and report back to the respective Houses prior to voting on budget legislation.
Powers of parliamentary committees in the budget approval process	Can committees call for documents from the executive branch?	Yes.	Yes.	Yes.	Yes.	
	Can committees call witnesses?	Yes.	Yes.	Yes.	Yes.	
	Can committees consult/ employ external experts?	Yes.	Yes.	Yes.	Yes.	
	Are these committee inquiries generally open to the public?	Yes. The committee inquiries are ordinarily open to the public.	Yes. When reviewing estimates, committees cannot take evidence in private.	Yes. Committee inquiries are sometimes open to the public.	Yes. The committee inquiries are ordinarily open to the public.	No. Committee inquiries are generally private (<i>in camera</i>).

Source: Data from parliamentary rules (standing orders) and procedure and practice manuals of the respective legislative Houses.

Internationally, committee involvement in the *ex ante* budget stages is not new. The Australian Senate introduced a departmental committee stage for the budget approval process in 1970, India did so in 1994, while more recently, the Ugandan and Zambian Parliaments created new committees to consider budget issues. The exact structure of committee involvement differs across countries. In many cases a budget or finance committee has overall responsibility for the approval process. In some legislatures, it has sole responsibility to consider the draft budget; in others it acts as a coordinating body for the work of sectoral committees on departmental budgets (OECD, 2002b). **Table 1** above summarises and compares the role of parliamentary committees in the budget approval process in select Westminster-model parliaments.

THE BUDGET PROCESS IN THE DEWAN RAKYAT

In Malaysia, Parliament’s authority to approve allocations of public funds and monitor how the government collects and spends revenue is laid down in broad terms in the Federal Constitution. **Figure 2** below summarises the Malaysian Parliament’s constitutional powers on budget scrutiny.

Figure 2: Malaysian Parliament’s constitutional powers on budget scrutiny

MALAYSIAN PARLIAMENT’S CONSTITUTIONAL POWERS ON BUDGET SCRUTINY				
<p>Vetoing government expenditure</p> <p>Arts. 97-101 & 104: Government must present in the Dewan Rakyat its estimated revenue and expenditure for the subsequent year.</p> <p>It must obtain the Dewan Rakyat’s approval for the intended expenditure of public funds.</p>	<p>Authorising exceptional expenditure</p> <p>Art. 102: In certain circumstances, Parliament can authorise the Government to incur expenditure on account or for unspecified purposes, without needing to first present Estimates or a Supply Bill in the Dewan Rakyat.</p>	<p>Limits on who can propose money bills</p> <p>Art. 67: Laws involving taxation and expenditure can only be introduced by a Minister and in the Dewan Rakyat.</p> <p>However, this does not apply to laws that only incidentally involve taxes, or public revenue or expenditure.</p>	<p>Oversight power</p> <p>Art. 43(3): The Cabinet is collectively responsible to Parliament.</p>	<p>Scrutinising Auditor-General’s audits</p> <p>Arts. 106-107: The Auditor General has the power to audit the accounts of the Government.</p> <p>The Auditor General’s reports must be laid before the Dewan Rakyat.</p>

Source: Author’s depiction of provisions in the Federal Constitution of Malaysia

However, the ability of Parliament, specifically the *Dewan Rakyat*, to fully exercise its constitutional powers depends on Parliament’s enabling laws, procedures and conventions. The current operating environment in the *Dewan Rakyat* in relation to the *ex ante* budget stages is described below.

Budget formulation stage

The Malaysian Parliament does not have a formal role to deliberate or submit feedback to the government as the annual budget is being formulated. While still not a universal practice in other Westminster parliaments, many provide a channel for their parliaments to play a role in the budget formulation stage. For example:

- In New Zealand, the government is legally required to present a Budget Policy Statement in the House of Representatives at least 2 months prior to the deadline for the annual budget. The statement is first reviewed by the parliament's Finance and Expenditure Committee, which is empowered to question ministers and government officials, and take evidence from external experts and non-government stakeholders. The committee's report and recommendations inform the debate on the statement that subsequently takes place in the House.
- In Canada, the House of Commons' Standing Committee on Finance conducts nationwide pre-budget consultations starting approximately 9 months prior to the tabling of the government's budget. The committee identifies policy themes that should be prioritised and conducts public hearings across the country. The committee then presents a report of recommendations to the Minister of Finance for consideration in the development of the national budget.

In Malaysia, since 2021, successive governments have published a Pre-Budget Statement (PBS), approximately 3 months prior to the formal presentation of the annual budget in Parliament (Ministry of Finance Malaysia, 2022; IDEAS, 2021). The publication of the PBS is a positive development. However, its publication remains an act of government discretion, since no formal laws have been enacted to make it a legal requirement for government to do so. Moreover, while the government facilitates a public consultation process on the PBS (The Star, 2024), it does not officially present and debate the PBS in Parliament.

Budget approval stage

Figure 3 below outlines the legislative stages of the budget approval process in the *Dewan Rakyat*. There are limited opportunities within existing rules and procedures for MPs to obtain detailed clarification on the government's revenue and expenditure proposals, much less to review, negotiate and recommend improvements. Some of the limitations are described below.

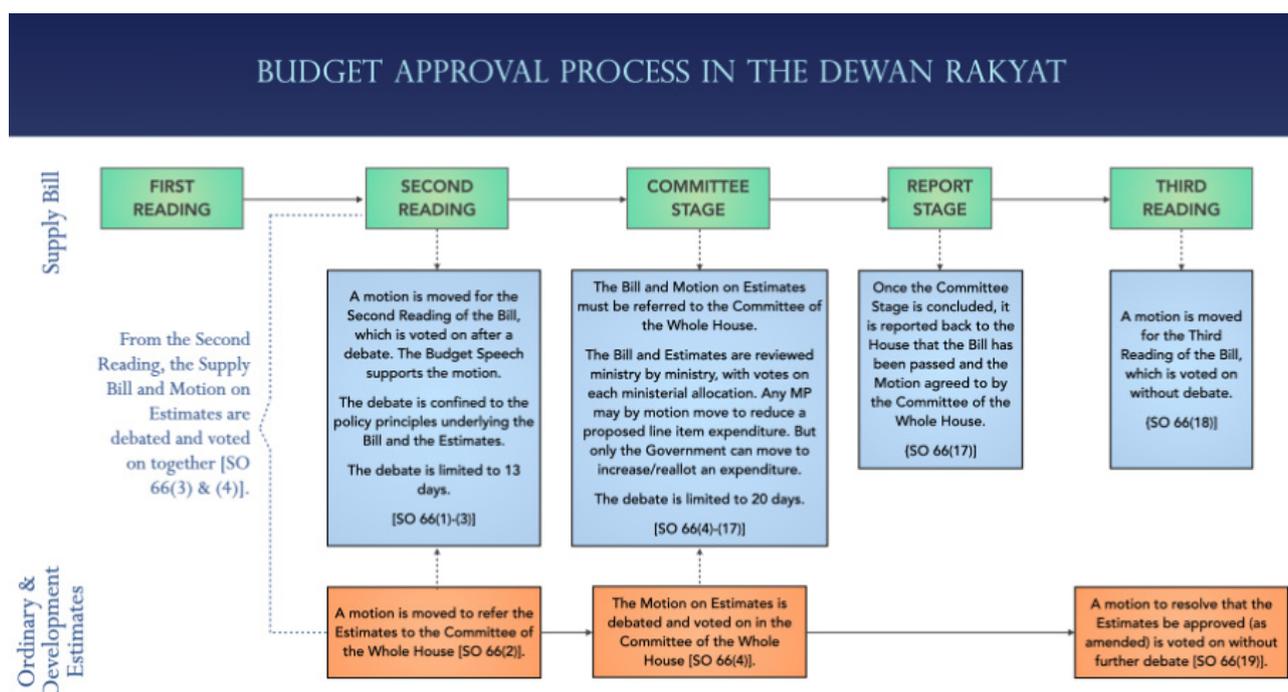
Debates

The budget papers relating to supply and appropriations that are presented and required to be approved in Parliament are the Supply Bill, and the Ordinary Estimates and Development Estimates (collectively, 'Estimates').

The length of time for the budget debates are limited by the rules and subject to the Speaker's and Government's control over parliamentary time. The Standing Orders impose specific time limits for different stages of the legislative process (see **Figure 3**). Within these limits, the Speaker of the *Dewan Rakyat* has discretion to allot time and prescribe quotas for individual speeches during Second Reading and the Committee Stage in the Committee of the whole House. Speaking times are generally set ahead of time, although the presiding officer in the House will have some discretion to extend or cut short speaking times as required by the circumstances.

While MPs can pose questions in their speeches to the ministers concerned, there is no method of compelling a response, if the minister chooses to evade or ignore the request. Ministers too can be disadvantaged by this system, as the strict timelines and lack of advanced notice of the issues that may be raised by parliamentarians can leave ministers with insufficient time to prepare and be fully advised by their ministry officers.

Figure 3: Flowchart of the budget approval process in the Dewan Rakyat



Source: Author's depiction of provisions in the Standing Orders of the Dewan Rakyat

Amendments

The parliamentary rules impose multiple barriers against an MP's ability to propose amendments to the Estimates and Supply Bill. Any MP may propose a motion to reduce the sum allocated for any sub-head or item of expenditure under the Estimates (Standing Orders, SO 66(9)). However, the motion to amend must be submitted at least 2 clear days before the scheduled date for debate on that sub-head or item (Standing Orders, SO 66(9)).

However, an MP who is not a minister cannot propose an increase the sum allotted for any item of expenditure (Federal Constitution, Art. 67). Additionally, only a minister can reallot an expenditure from one item to another (Standing Orders, SO 66A).

Committee review

Currently, there is no option for parliamentary committee scrutiny of the annual budget papers, whether during the Second Reading debate on budget policy, or the deliberations on the details of the Estimates and Supply Bill. In fact, the *Dewan Rakyat's* Standing Orders specifically require that the Estimates must be debated and approved in the Committee of the whole House (Standing Orders, SO 65A & SOs 66(2) – (5); **Figure 3**).

It is important to be mindful of the distinction between a Committee of the whole House and a parliamentary select committee. The Committee of the whole House face more time restrictions than select committees do in conducting their proceedings. The Committee of the whole House also does not have a select committee's power to call for external evidence, information and witnesses.

Furthermore, in the Committee of the whole House, every ministerial expenditure limit under the Supply Bill and its related Estimates must be approved by the *Dewan Rakyat* through a majority vote, which makes each vote vulnerable to being construed (fairly or otherwise) as a test of Parliament's confidence in the government.

With select committees on the other hand, their findings and recommendations may influence the House but rarely threaten the executive's political legitimacy. For example, when select committees recommend reductions or redistribution of budget allocations, the process of achieving the decision is not considered a vote in the House and therefore cannot be construed as a test of parliament's confidence in the government. Instead, when the committee's recommendations are reported to the House, the House may accept or reject them by majority, while the government may choose to support any committee-recommended amendments or adopt them as government amendments to the budget.

SUMMARY AND RECOMMENDATIONS

Unlike its peers, the Malaysian Parliament has kept to the orthodox Westminster approach to budget scrutiny. Opportunities in the *Dewan Rakyat* to influence the formulation of the budget or intervene in the budget approval stage are restricted. Parliament is not formally consulted in the pre-budget process. The ability of non-frontbench MPs to bring votable motions before the House to amend appropriations and expenditure estimates is curtailed. The Committee of the whole House is not equipped to conduct in-depth, evidence-based review of the government's budget priorities and allocations.

With these factors in mind, two recommendations are proposed to strengthen Parliament's role in the budget process, while protecting the executive's privilege and mandate:

- **Recommendation 1:** That the government present its Pre-Budget Statement to the *Dewan Rakyat* for discussion and committee review (see **Box 2** below for particulars).
- **Recommendation 2:** That the *Dewan Rakyat* establish a procedure for committee review of the Estimates and Supply Bill (see **Box 3** below for particulars).

BOX 2: Recommendation 1: Parliamentary discussion and committee review of the Pre-Budget Statement

Objective:

To establish a process for parliamentary discussion of the Pre-Budget Statement (PBS) that incorporates parliamentary committee review.

Procedure:

- When the Finance Ministry (MOF) publishes the PBS, it should be formally presented as a Minister's Statement in the *Dewan Rakyat*, under SO 14(1)(i). The current practice of publishing the PBS about 3 months before the presentation of the budget should continue.
- If Parliament is not sitting when the PBS is published, a special meeting of the *Dewan Rakyat* can be convened for that purpose, under SO 11(3).
- Once presented in Parliament, further discussion on the PBS should be adjourned pending committee review of the PBS. The review period should not be less than 4 weeks.

- The *Dewan Rakyat* select committee (PSC) with the mandate to oversee the MOF (currently, the PSC on Finance and Economy) should lead the review process. It should coordinate receipt of feedback and recommendations from other sectoral PSCs (if any) and set a timeframe for task completion within the review period.
- Only one consolidated report from the committee in charge, that incorporates feedback and recommendations from other PSCs, should be tabled by the end of the review period.
- At the end of the review period, the consolidated committee report is to be presented in the House through a motion alongside the continued discussion of the PBS (as a Minister's Statement). Following a short, limited debate, the motion on the committee report is to be put to a vote. The PBS (as a Minister's Statement) is not required to be put to a vote.

Legal changes:

- No legal or procedural changes are required to give immediate effect to this Recommendation. However, in order to ensure its permanence and binding effect on future governments:
 - a. The requirement to present and discuss the PBS in the *Dewan Rakyat* and to refer it to a committee for review should be codified within the Public Finance and Fiscal Responsibility Act 2023, with provisions requiring the MOF to present the PBS at least 3 months prior to the presentation of the annual budget;
 - b. The Standing Orders of the *Dewan Rakyat* should impose specific requirements, authority and timelines for the presentation of the PBS, the select committee review and the subsequent deliberation in the House.

**BOX 3: Recommendation 2:
Committee review of the Estimates and Supply Bill****Objective:**

To establish a process for committee scrutiny of the Estimates and Supply Bill.

Procedure:

- Once presented in Parliament and at the conclusion of the Second Reading of the Supply Bill, both the Supply Bill and Estimates will be automatically referred to the respective departmental select committees for review. Further deliberation of the budget will be adjourned pending the committee reviews. About 15-16 sitting days (4 weeks) should be allocated to the committee review period.

- The committees will be at liberty to use their powers to gather evidence and consult government and non-government stakeholders. Any MP should have the right to make submissions to the committees to propose revisions to the Estimates. Each committee should table their report of recommendations and proposed amendments (if any) by the end of the review period.
- The House will then sit as the Committee of the whole House (CWH) to debate and vote to approve or reject the details of the Estimates and Supply Bill by ministry, alongside the committee reports and recommendations relating to that ministry. The proceedings in the CWH should be completed in 4-5 days with the debate on each ministerial budget cluster limited to one hour. The Chair of the relevant select committee will begin the debate, followed by speeches from a representational selection of MPs, with the relevant Minister giving a short reply to close the debate. At the conclusion of the debate on each cluster, the CWH will vote on whether to approve the PSC's report and the allocation of the related Estimates to the ministry or entity in question.
- Under this proposal, 75-80% of the time allocated for Committee Stage of the budget will be spent in select committee review of the Supply Bill and Estimates, and the remaining 20-25% of time will be conducted in the CWH.

Legal changes:

- The Standing Orders of the *Dewan Rakyat* should be amended to require the referral of the annual Ordinary and Development Estimates to the respective *Dewan Rakyat* sectoral select committees. In particular, SOs 66(4) - (18) should be revised to:
 - a. require that the Estimates and Supply Bill be referred to the relevant sectoral select committees once the Supply Bill has been read a second time;
 - b. specify the committees' remit, functions and timeline to prepare their reports; and
 - c. prescribe the procedure to present the committee reports to the CWH and House, in tandem with the votes on the Estimates.
- It is also advisable (although not essential) to amend Section 4 of the Development Funds Act 1966 to add the requirement for select committee review the Development Estimates.

I Preserving political stability and the government's privilege

In crafting these recommendations, the timeframe of the national financial year is taken as a hard stop. The Constitution requires the annual budget to be approved before the commencement of the financial year in question (1 January). The procedures proposed in these recommendations ensures that the process will be completed and the budget approved before the start of the relevant new financial year.

The recommendations also abide by the prohibition against non-Minister MPs moving amendments to increase or redistribute expenditure allocations in the Estimates and Supply Bill (Federal Constitution, Article 67; Standing Orders, SOs 66A). However, the prohibition would not be breached if select committees were to make recommendations that the government should consider reductions to, or redistribution of, certain budget line estimates, as they would be non-obligatory recommendations.

I Benefits to Parliament and the public

Parliamentary review of the Pre-Budget Statement will enable the government to identify elements of its budget proposals that may prove disagreeable to the parliamentary majority, and to take steps to mitigate or rectify those elements before the formal budget papers must be presented in Parliament. The government may also receive recommendations from MPs that could improve its budget proposals, which it can then incorporate into the formal budget papers.

Harness and strengthen the parliamentary committee system: The *Dewan Rakyat's* select committee system has become a key, if not the main, driver for strengthening and modernising Parliament. These recommendations are intended to harness the powers, mandate and resources of the select committees to support in-depth, participatory and evidence-based parliamentary review of the budget, while noting that budget scrutiny will require additional resources and improvements to the committees' technical capacity.

Improve fiscal transparency and reduce information asymmetry: These recommendations will also address the perception of lack of fiscal and budget transparency on the part of the government. While fiscal transparency in most countries falls below the acceptable benchmark (International Budget Survey 2023a, p. 12), Malaysia ranks significantly lower than even its regional peers in providing adequate public information on the budget (International Budget Survey, 2023d). Although the government's attitude towards fiscal and spending disclosures has discernibly improved in recent years (International Budget Survey, 2023d), persistent information asymmetry combined with legal deterrents to access to government data means that Parliament and the public remain handicapped by the disparity. By incorporating select committee review into the budget process, *Dewan Rakyat* committees may be able to draw on their reservoir of powers to compel data and evidence from the ministries and public bodies.

Expand participatory budgeting and enable evidence-based budget scrutiny: These recommendations will convert existing platforms in the *Dewan Rakyat* that are entry points for direct public engagement into opportunities for structured participatory and inclusive

budgeting. One positive reform in recent years is the expansion of the public consultation process spearheaded by the Ministry of Finance. This consultation process however, still lacks a two-way feedback loop: the public is often requested to provide feedback and recommendations, without full understanding of the government's detailed spending plans, intended policy outcomes or fiscal outlook and revenue targets, or of cross-sector impact assessments. Through the select committee process however, MPs have the opportunity to put pertinent questions to ministers, senior public servants and public agencies regarding their programmes, targets and financial management, and to do so with relevant data and documents before them gathered from a cross-section of stakeholders.

Establish a benign cycle of ex ante and ex post budget scrutiny: While select committee scrutiny of the budget at *ex ante* stages is different from *ex post* stages, the committees' work in both *ex ante* and *ex post* stages are interconnected. In the *ex post* stages, select committee scrutiny is more inquisitorial and investigatory in nature, as their role is to examine government actions already taken (or not taken). In the *ex ante* stages, while there is some review of government's past spending plans and actions, the principal task of the committees is to check the intended amount of spending and appropriation of public funds against spending objectives, and to pin down the parameters of the government's intended outputs and outcomes. Through these recommendations, the committees' role will be to obtain and provide information and recommendations to assist the deliberations in the House. If performed effectively, the committees' work in the *ex ante* stages can also set the foundation and expectations for *ex post* parliamentary scrutiny.

Benefits to government

Early testing of the efficiency and prudence of government spending plans: As stated above, subjecting a Pre-Budget Statement to committee review is an opportunity to sense check and facilitate early detection of any gaps or weaknesses in the government's proposed policy and spending priorities and its fiscal management strategies, prior to the formal budget presentation.

Obtaining beneficial committee recommendations for the annual budget: Also as discussed above, the procedures of the House limit proposals from MPs to improve budgetary allocations. Once select committees are given the authority to examine the government's detailed expenditure estimates against its budget priorities, MPs will have an arena to examine, recommend reductions or suggest increases or redistribution of expenditure estimates, through a procedure that does not put the government's confidence mandate at risk.

Leverage the committee process to provide clarification and obtain alternative data and solutions: By participating in select committee inquiries, ministers have the opportunity to provide detailed clarification and information to MPs that they would otherwise not be able to do during shorter, adversarial debates in the plenary of the House. Equally, where a committee requires details and information that are not known to the minister, those queries can be directed to the relevant public servants to answer directly, which is not an option available in the plenary of the House. The committee's process of consultation with other stakeholders may also produce useful data, analyses and alternative solutions not known to the government but that could positively impact its budget objectives.

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