



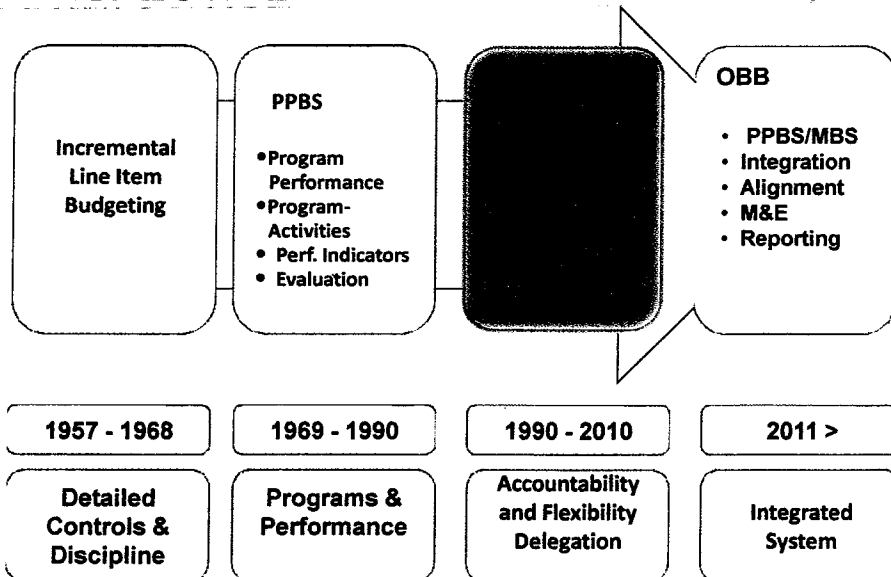
ASIAN REGIONAL SEMINAR: PROMOTING FISCAL SUSTAINABILITY

Through improving the
Efficiency and Effectiveness of Public Spending

Koshy Thomas
Ministry of Finance
Malaysia

Outcome-based Budgeting; An overview

MALAYSIA'S BUDGETING SYSTEM IN PERSPECTIVE



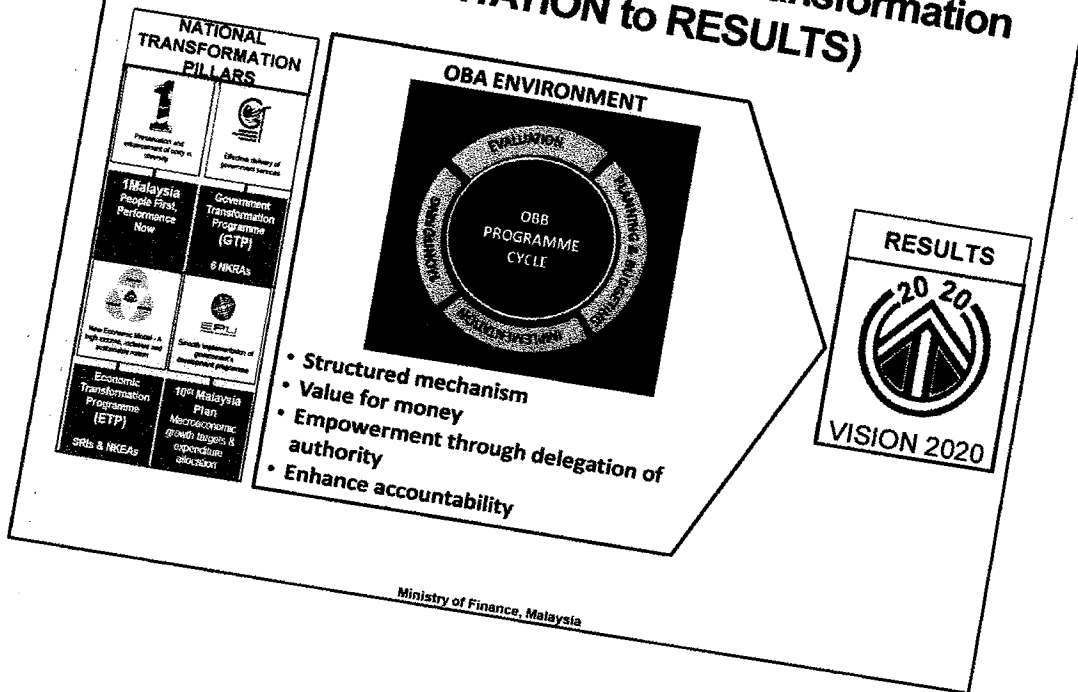
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WHY CHANGE IS REQUIRED?

- Greater Fiscal Challenges
- Need to Shift Focus From Outputs to Outcomes
- Lack of Vertical Integration-Limited Strategic Alignment from National Priorities
- Lack of Horizontal Integration, Existence of Silos
- Overlapping Programs, Increasing Redundancy
- Cross Cutting Issues Among Agencies
- Focus on Compliance as Opposed to Performance information system
- Lack of Systematic Monitoring System and Poor Assignment of Accountability for Results
- Dichotomous Budgeting
- Evaluation done on an ad hoc basis

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OBA & OBB linking the National Transformation Pillars (IMPLEMENTATION to RESULTS)



- Structured mechanism
- Value for money
- Empowerment through delegation of authority
- Enhance accountability

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STRATEGIC APPROACH TO BUDGETING

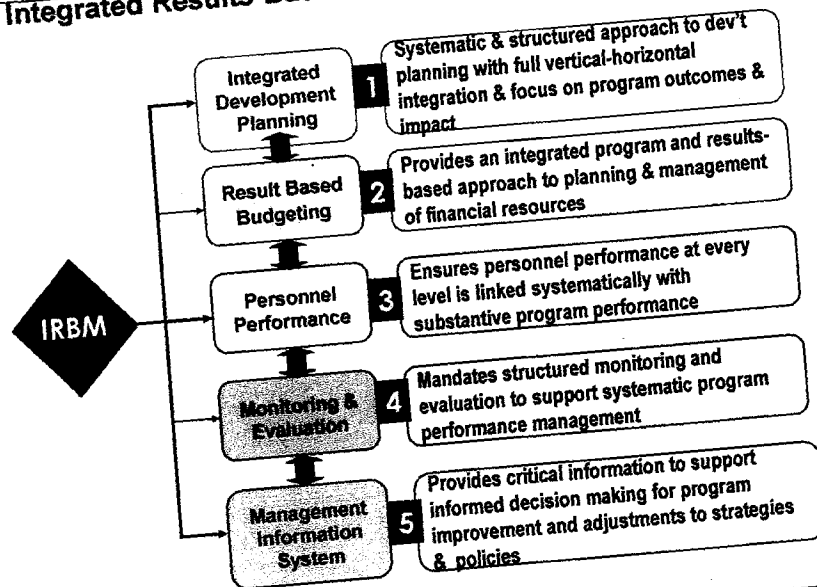
MODEL
 New public sector budgeting and performance management framework

PEOPLE
 Change Management is crucial for a successful implementation of OBB

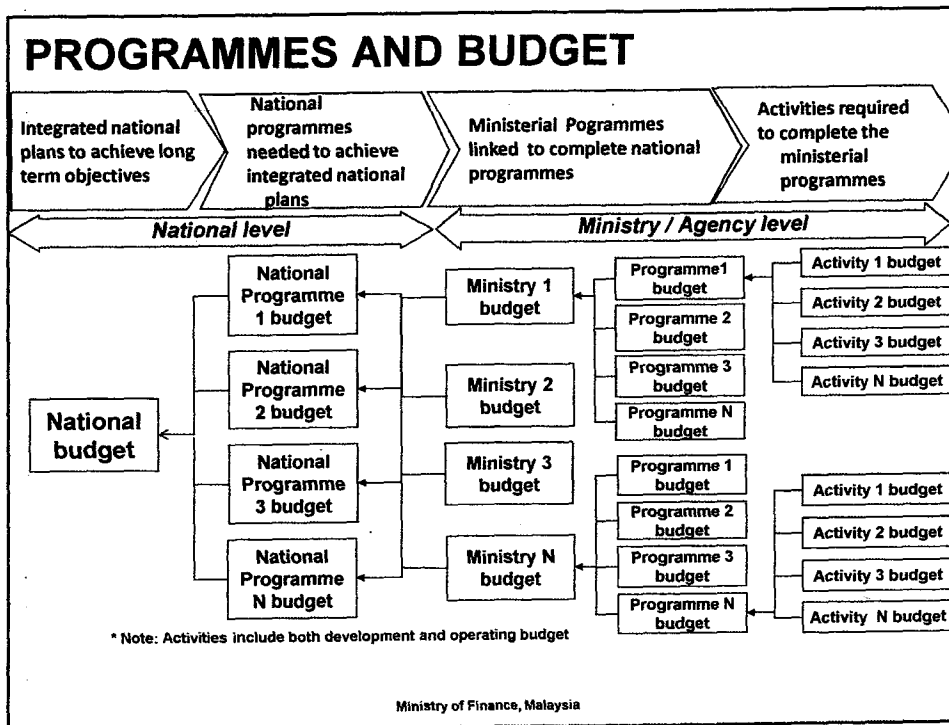
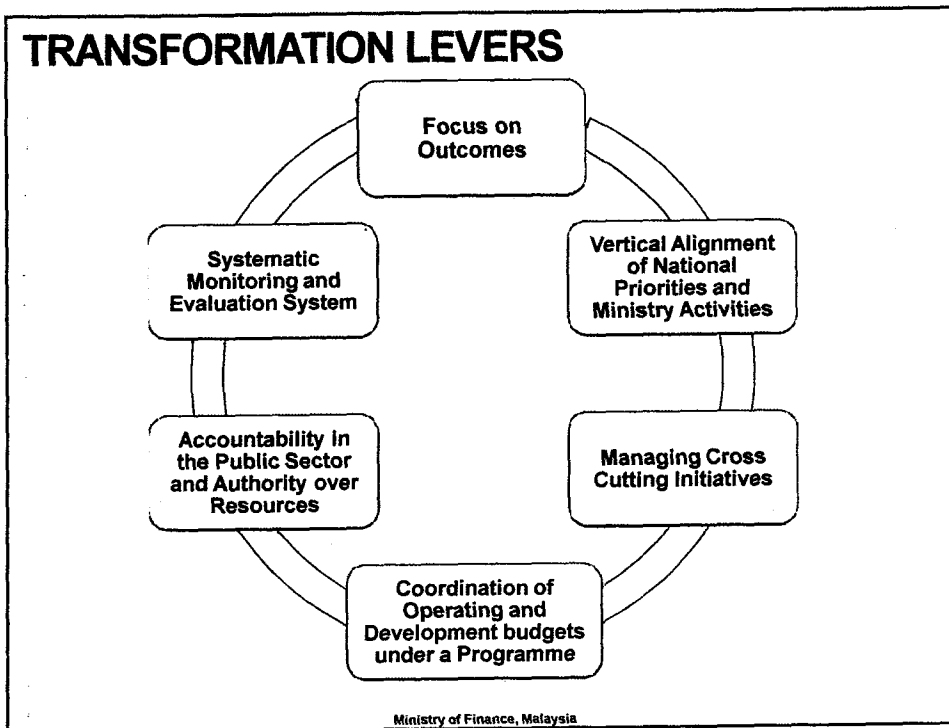
MIS
 Supporting management information and infrastructure needed to ensure the success of the new framework

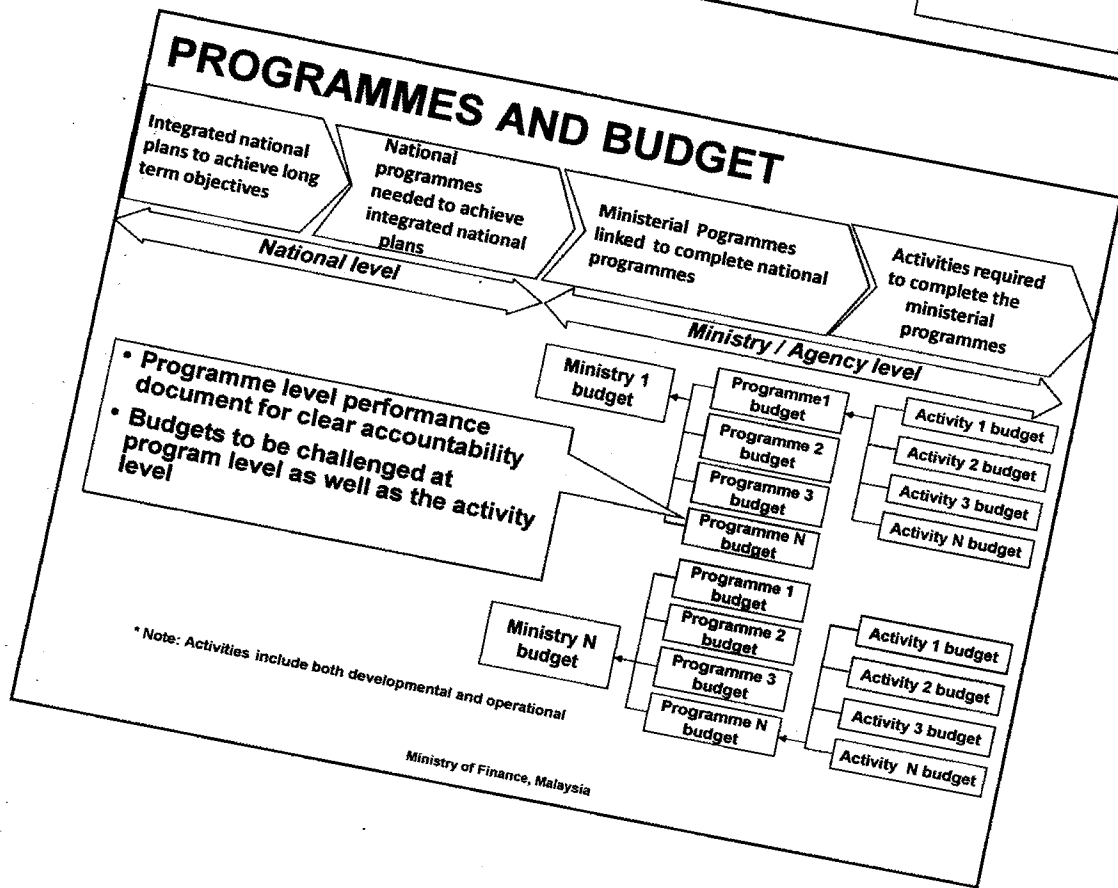
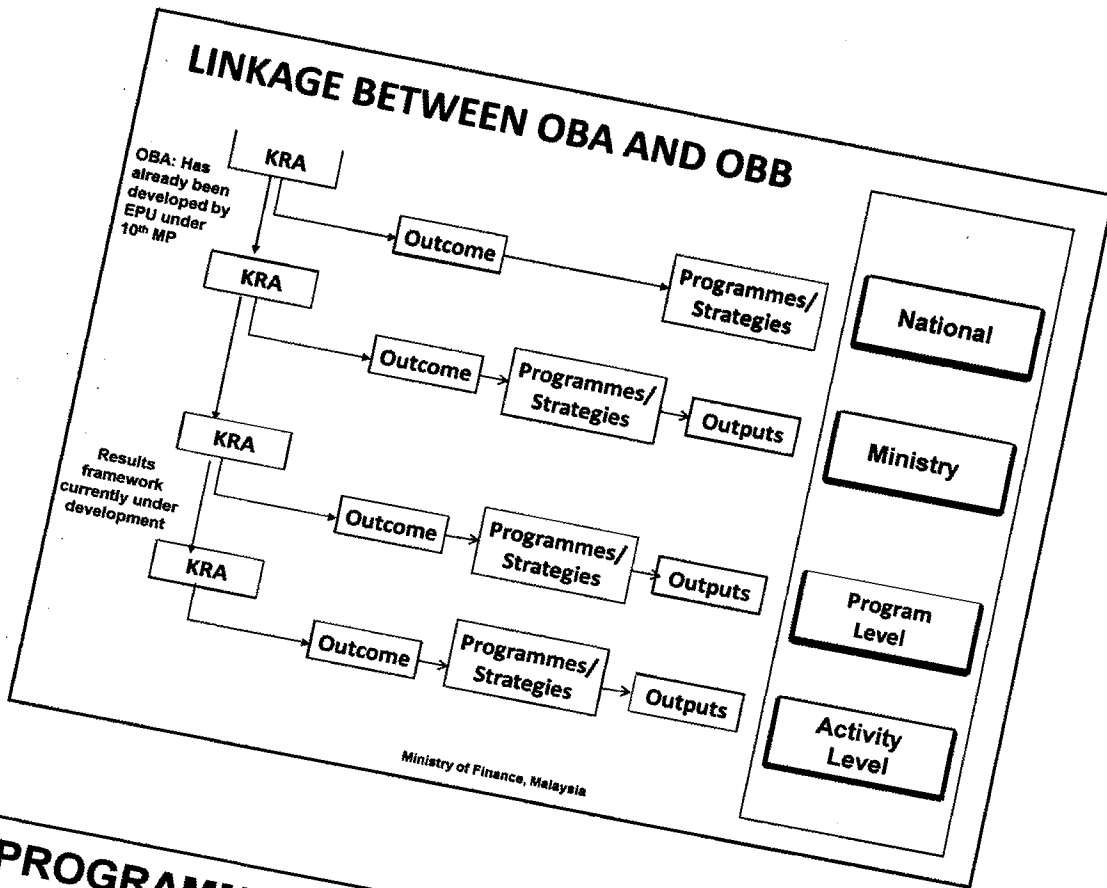
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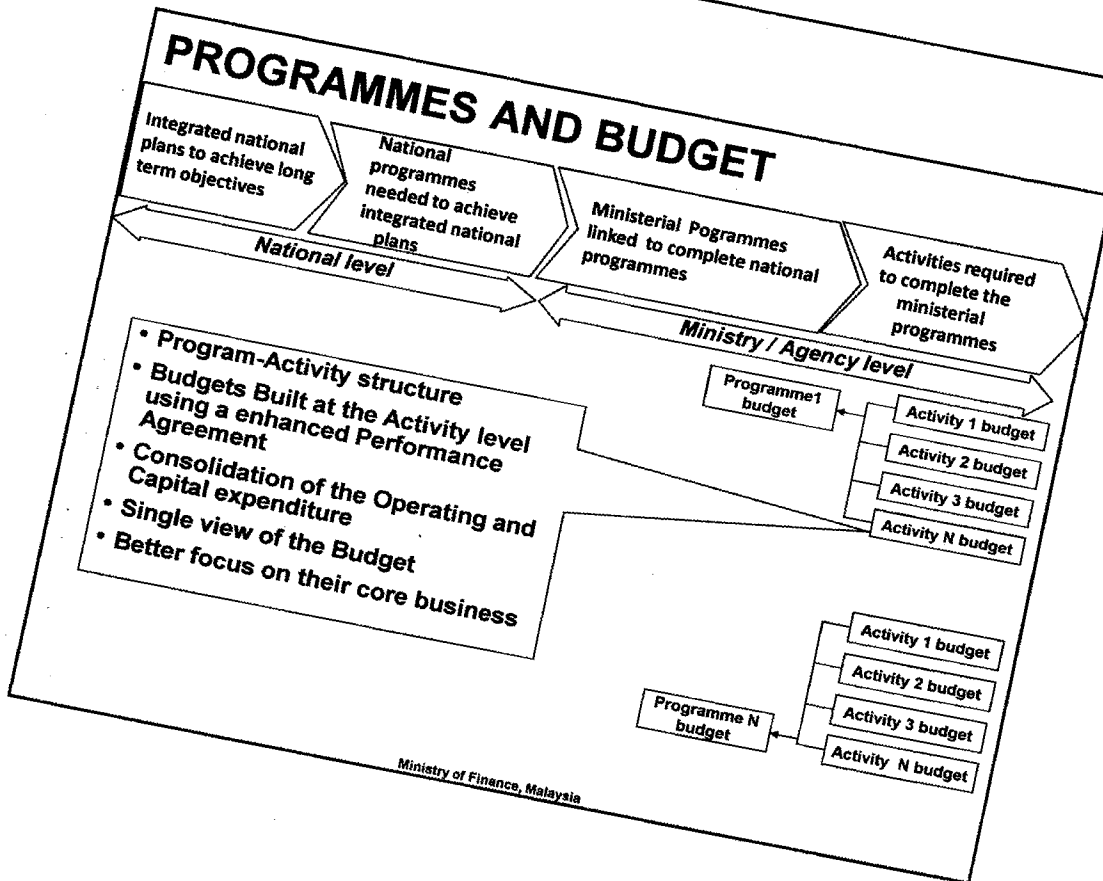
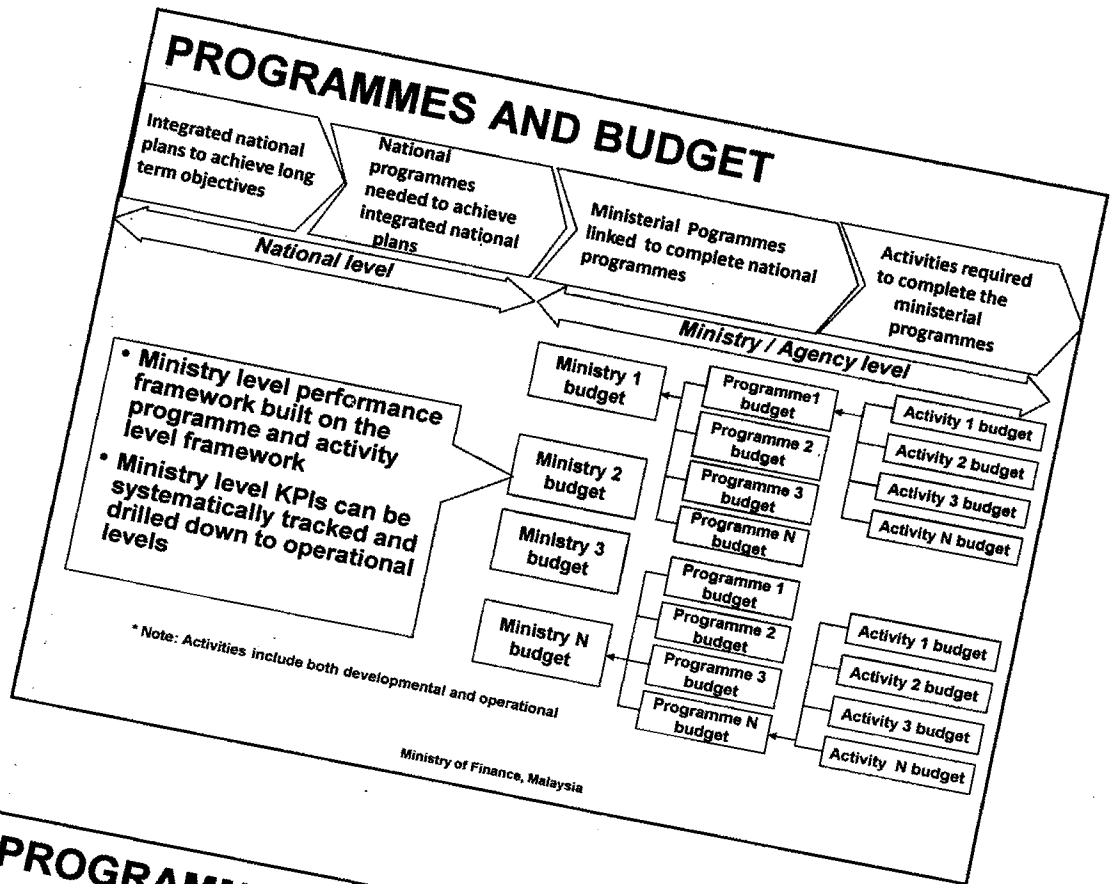
Integrated Results-Based Management: 5 Main Components



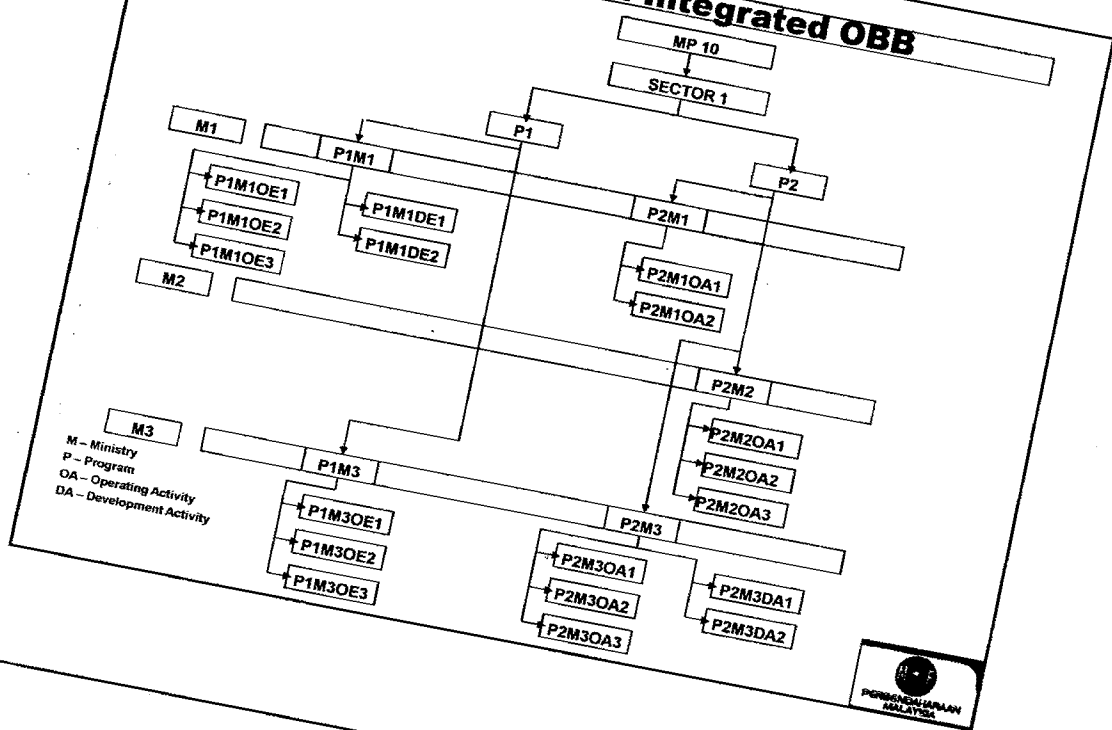
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Matrix View of an Integrated OBB



terima kasih
thank you



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