

Adopting Wellbeing Budgeting at the Local Government Level in Malaysia: Lessons from New Zealand and Other Models

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Abstract

Objective:

This paper examines how wellbeing budgeting could be adapted to Malaysian state and local government. It draws on international policy models in New Zealand, Wales, Canada and Australia and documentary evidence concerning Penang, Kuala Lumpur City Hall (DBKL) and Sarawak.

Methods:

The study uses qualitative comparative document analysis and content analysis of public primary documents, including laws, strategies, frameworks and budget statements, together with selected secondary policy and scholarly sources. The cases are compared using common dimensions covering goals, indicators, budget links, governance and participation, and outcome reporting. No interviews or surveys were conducted.

Results & Conclusions:

The documents show that wellbeing and sustainable-development priorities are visible in Penang's budget agenda, DBKL's 2024 budget and Sarawak's local-authority SDG roadmap. They provide evidence of policy commitments and, for DBKL, expenditure allocations. The documents reviewed do not consistently show allocations linked to outcome indicators or measured changes in residents' wellbeing. The findings therefore describe documentary evidence rather than implementation effectiveness or a scored level of readiness.

Limitations:

The analysis uses a purposively selected set of publicly available documents and illustrative cases. It does not include primary interviews or surveys, cover every Malaysian local authority, or evaluate causal effects of spending.

Implications:

The proposed roadmap links the gaps identified in the documents to practical steps: locally defined wellbeing goals, a small set of indicators and baseline data, explicit mapping between programmes and expected outcomes, cross-agency responsibility, community participation, and public monitoring and evaluation.

Keywords: Wellbeing budgeting; Malaysia; local government; document analysis; comparative policy

Abstrak

Tujuan:

Makalah ini mengkaji bagaimana penganggaran berbasis kesejahteraan dapat diadaptasi dalam pemerintahan negara bagian dan daerah di Malaysia. Analisis ini mengambil pelajaran dari model kebijakan di Selandia Baru, Wales, Kanada, dan

Australia, serta bukti dokumenter terkait Penang, Balai Kota Kuala Lumpur (DBKL), dan Sarawak.

Metode:

Studi ini menggunakan analisis dokumen komparatif dan analisis kualitatif terhadap dokumen primer, termasuk peraturan perundang-undangan, strategi, kerangka kerja, dan pernyataan anggaran, serta sumber kebijakan sekunder dan literatur akademis terpilih. Kasus-kasus dibandingkan menggunakan dimensi yang konsisten: tujuan, indikator, keterkaitan anggaran, tata kelola dan partisipasi, serta pelaporan hasil (*outcome*). Tidak ada wawancara atau survei yang dilakukan.

Hasil & Simpulan:

Dokumen-dokumen tersebut menunjukkan bahwa, prioritas kesejahteraan dan pembangunan berkelanjutan telah dirumuskan dalam agenda anggaran Penang, anggaran DBKL tahun 2024, dan Peta Jalan SDG untuk pemerintah daerah di Sarawak. Dokumen-dokumen ini memberikan bukti adanya komitmen kebijakan dan, dalam kasus DBKL, alokasi belanja. Namun, dokumen yang dikaji tidak secara konsisten menunjukkan hubungan antara alokasi, indikator hasil, dan perubahan terukur dalam kesejahteraan penduduk. Akibatnya, temuan studi ini lebih menitikberatkan pada bukti dokumenter daripada efektivitas implementasi atau skor kesiapan.

Keterbatasan:

Analisis ini menggunakan sejumlah dokumen publik dan kasus ilustratif yang dipilih secara purposif. Studi ini tidak mencakup wawancara atau survei primer, cakupan seluruh pemerintah daerah di Malaysia, ataupun penilaian mengenai dampak kausal dari belanja tersebut.

Implikasi:

Peta jalan yang diusulkan menjembatani kesenjangan yang teridentifikasi dalam dokumen melalui langkah-langkah praktis: tujuan kesejahteraan yang ditetapkan secara lokal, indikator spesifik dan data dasar, pemetaan yang jelas antara program dan hasil yang diharapkan, tanggung jawab lintas instansi, partisipasi masyarakat, serta pemantauan dan evaluasi oleh publik.

Kata kunci: Penganggaran berbasis kesejahteraan; Malaysia; pemerintah daerah; analisis dokumen; kebijakan komparatif.

1. Introduction

Economic policy is increasingly assessed by its contribution to people's lives and the environments in which they live, rather than by economic growth alone. Wellbeing includes interrelated conditions such as health, security, education, social connection, material resources, and environmental quality. Wellbeing economics therefore asks governments to consider how policy affects these conditions across groups and over time (Huang et al., 2020; Zeidler et al., 2021).

Wellbeing budgeting applies this perspective to public choices about priorities and resources. It is not a single accounting format and does not replace programme or performance budgeting. Rather, it uses a multidimensional set of goals and evidence to inform the choice, design and review of spending. This distinction matters, a government may publish wellbeing indicators without connecting them to budget decisions, and an allocation labelled as wellbeing-related does not by itself demonstrate improved outcomes (Huang et al., 2020).

New Zealand's 2019 Wellbeing Budget is a prominent example of a national budget explicitly informed by a wellbeing framework. Other jurisdictions have taken

different routes, including legislation that establishes long-term wellbeing duties, quality-of-life frameworks used in spending appraisal, and indicator systems for reporting on national progress. These approaches provide different institutional lessons rather than one uniform model (New Zealand Treasury, 2019; Government of Canada, n.d.; Australian Treasury, 2023; National Assembly for Wales, 2015).

Local government is a relevant setting because decisions about housing, local roads, sanitation, public spaces, drainage and environmental management shape residents' daily conditions. Local authorities may also have less fiscal discretion and fewer data resources than national governments. A wellbeing approach must therefore connect local priorities to the powers, services, information and funding that councils can actually influence (OECD & UCLG, 2022; Zeidler et al., 2021).

In Malaysia, state strategies and local budgets address many social, economic and environmental concerns, but the reviewed materials do not set out a consistent method for connecting those concerns to local budget choices and reported outcomes. This paper addresses that practical and analytical gap by examining selected Malaysian cases alongside international policy models.

The paper has two objectives. First, it identifies how wellbeing priorities appear in selected international frameworks and Malaysian state or local documents. Second, it uses that comparison to propose a roadmap suited to Malaysia's intergovernmental and fiscal setting. The contribution is a transparent, document-based comparison of what is formally stated, what budget evidence is available, and which links remain to be developed.

The analysis uses comparative qualitative content analysis of a purposively selected set of public documents. International sources comprise New Zealand's 2019 Wellbeing Budget, Wales's Well-being of Future Generations Act, Canada's Quality of Life Framework and Australia's Measuring What Matters framework. Malaysian sources comprise Penang's 2026 budget speech, DBKL's 2024 budget speech and Sarawak's announcement of its Local Authority SDG Roadmap. Documents were included where the issuing body and date were identifiable, the material was publicly available, and it addressed wellbeing goals, indicators, budgeting or local-government responsibilities. In this study, "primary sources" means original official documents, not primary field data; selected policy and scholarly literature was used for context. Each case was examined against the same dimensions: stated goals, indicators and data, links between programmes and budget allocations, governance and coordination, and monitoring or outcome reporting. Evidence was recorded as explicit, partial or not demonstrated in the documents reviewed. Coding was completed by one researcher and was not independently double-coded. No interviews, surveys or independent outcome measurements were collected; accordingly, the analysis identifies documented commitments and planned allocations, not implementation effectiveness or causal impact.

2. Budget Reform and the Wellbeing Agenda

Conventional budgets commonly organise public resources by agency, programme and input, while performance or outcome budgeting adds information

about intended outputs or results. Wellbeing budgeting extends this logic by asking decision-makers to consider a broader set of social, economic and environmental conditions and the distribution of effects across people and generations. In practice, these approaches can overlap. Wellbeing budgeting is best understood as a decision framework that informs priorities, appraisal and review, not as a guarantee that spending will achieve a particular result (Huang et al., 2020).

A wellbeing framework may include a dashboard, population indicators, appraisal guidance, or budget reporting. These components perform different functions. Indicators describe conditions; appraisal considers expected effects; a budget statement records proposed or approved resources; and evaluation examines what changed after implementation. Treating these forms of evidence separately helps avoid reading a stated priority or proposed allocation as evidence of a measured outcome (New Zealand Treasury, 2019; Government of Canada, n.d.).

The local application of wellbeing principles depends on the responsibilities and fiscal powers of each authority. Where councils have limited discretion over revenues or policy, they may need to work through state agencies, intergovernmental grants and shared service arrangements. The Malaysian fiscal and governance context is therefore part of the analysis, rather than a background detail (OECD & UCLG, 2022; Phang, 2008).

2.1 International Models of Local Wellbeing Budgeting

The four international cases were selected because they show distinct ways to make wellbeing relevant to public decisions. They are not treated as equivalent local-government budgeting systems. New Zealand demonstrates a national budget process informed by a wellbeing framework; Wales establishes statutory duties for public bodies; Canada incorporates quality-of-life considerations into federal spending appraisal; and Australia provides a national measurement and reporting framework. Comparing these mechanisms helps identify transferable design features and limits.

New Zealand (National Model)

New Zealand's 2019 Wellbeing Budget used the Treasury's Living Standards Framework and its wellbeing evidence to inform budget priorities. The framework considers current and future wellbeing across several dimensions, while the budget set cross-government priorities and required proposals to explain their contribution to those priorities. This is more accurately described as a way to inform and appraise spending proposals than as a requirement for every budget line to prove an outcome. The public documents establish the framework and intended priorities; they do not, by themselves, demonstrate the later effects of each allocation (New Zealand Treasury, 2019; Huang et al., 2020).

Wales (United Kingdom)

The Well-being of Future Generations (Wales) Act 2015 places a sustainable-development duty on specified public bodies, including local authorities. It sets seven national wellbeing goals and requires bodies to set wellbeing objectives and take steps guided by long-term, prevention, integration, collaboration and involvement principles. Public Services Boards bring local partners together and prepare local wellbeing plans.

The Act is a statutory governance framework, not a prescribed budget classification. Its relevance to budgeting lies in establishing common objectives and duties that can inform planning and resource choices (National Assembly for Wales, 2015).

Canada

Canada's Quality of Life Framework organises wellbeing evidence across prosperity, health, society, environment and good governance, with cross-cutting attention to fairness and sustainability. Since 2021, the federal budget process has asked new spending proposals to assess expected quality-of-life impacts. This gives wellbeing evidence a formal place in federal proposal appraisal, but expected impacts are not the same as measured effects after implementation. The framework is a national reference point and does not itself establish a common municipal budget method (Government of Canada, n.d.).

Australia

Australia's Treasury published Measuring What Matters in 2023 as the country's first national wellbeing framework and statement. It organises indicators under five themes: healthy, secure, sustainable, cohesive and prosperous. Its primary contribution is a shared basis for monitoring and reporting on national wellbeing. The statement is not itself a formal wellbeing-budget allocation model, so its relevance to local budgeting is chiefly its indicator structure and its distinction between monitoring conditions and deciding how resources are allocated (Australian Treasury, 2023).

2.2 Wellbeing Budgeting at Local Government or Municipality Level

These models offer transferable elements, but their institutional scale must be kept in view. A national framework cannot be assumed to operate at municipal level without adaptation to local responsibilities, revenue authority, staff capacity and data availability. For local authorities, the practical task is to agree a limited set of outcomes with residents and partner agencies, identify which services and funds can influence them, and report what is known about progress. A place-based roadmap for towns similarly stresses locally defined priorities and coordination across services (Zeidler et al., 2021).

The comparison therefore treats international practice as design evidence rather than proof that the same intervention will work in Malaysia. Wales is relevant for shared statutory duties and local partnership planning; Canada for screening proposed expenditure against quality-of-life dimensions; New Zealand for connecting strategic priorities to budget proposals; and Australia for a structured indicator framework. Together, these examples point to a sequence of goal-setting, appraisal, budget mapping and public monitoring, while leaving the choice of powers and instruments to Malaysia's intergovernmental setting.

3. Malaysia's Institutional and Fiscal Context

Malaysia has 151 local authorities: 19 city authorities, 40 municipal councils and 92 district councils. Local government is administered within state-level legal and oversight arrangements, with separate statutory frameworks for Peninsular Malaysia, Sabah and Sarawak. Local councillors are appointed rather than directly elected,

although the precise arrangements vary by jurisdiction. This setting affects who sets local priorities, how councils coordinate with state agencies and what budget discretion is available (Department of Local Government, n.d.; OECD & UCLG, 2022; Phang, 2008).

Local authorities provide services that directly shape wellbeing, including sanitation, waste management, local roads and drainage, public spaces, local planning and aspects of public health. Their responsibilities overlap with state-level functions, and their influence over major tax bases and policy levers is constrained. This means that wellbeing budgeting would require clear agreement about which tier of government is responsible for each target and which resources a local authority can direct (OECD & UCLG, 2022).

The fiscal data also require careful interpretation. For 2020, local-government expenditure was reported as 0.7% of GDP and 3.8% of total public expenditure; these figures describe local government alone, not the combined state-and-local share. Local-government revenue was reported at MYR12.4 billion, of which 87.4% was locally raised and 12.6% came from transfers. Locally raised revenue does not imply broad fiscal autonomy: the revenue base and discretion over rates and sources remain limited. The comparative profile also notes gaps in the availability and comparability of subnational fiscal data (OECD & UCLG, 2022).

Table 1. Institutional and fiscal characteristics of Malaysian local government

Characteristic	Malaysia
Local authorities	151: 19 city, 40 municipal and 92 district authorities.
Governance	Councillors are appointed; arrangements vary across Peninsular Malaysia, Sabah, Sarawak and the Federal Territories.
Local functions	Sanitation, waste management, local roads and drainage, public spaces, local planning and aspects of public health.
Shared responsibilities	Many wellbeing outcomes depend on responsibilities shared with state or federal agencies.
Revenue sources	Assessment rates, licences, fees and charges; grants and transfers supplement local revenue.
Fiscal scale	In 2020, local-government expenditure was 0.7% of GDP and 3.8% of total public expenditure.
Sabah and Sarawak	Local authorities operate under distinct state legal arrangements; responsibilities and fiscal arrangements vary.

Source: Department of Local Government (n.d.); OECD and UCLG (2022); Phang (2008).

These institutional and fiscal features do not make wellbeing budgeting impossible, but they shape what it can credibly promise. A local authority may be able to improve the alignment of its own service spending and strengthen reporting, while other outcomes depend on decisions and resources held by state or federal agencies.

A workable approach must therefore record the responsible level of government and avoid attributing outcomes to a local budget where authority is shared.

3.1 The Application of Wellbeing Budgeting by Malaysian Subnational Entities (i.e., State and Local governments)

The three Malaysian cases were selected to examine different documentary settings rather than to rank jurisdictions. Penang represents a state-level vision and budget; DBKL provides a municipal budget document; and Sarawak provides a state-led SDG roadmap addressed to local authorities. For each case, the analysis distinguishes stated goals, budget evidence, indicators and outcome reporting. These cases illustrate what is publicly documented, not the full range of practice across Malaysian local government.

Penang State Government

Penang's 2026 budget speech presents liveability and quality of life as one of four budget themes and situates the state's priorities within the longer-term Penang2030 vision. The speech therefore provides documentary evidence that wellbeing-related language informs the state's policy agenda. This is relevant to local-government reform because state policy and resource decisions shape the operating environment for local authorities (Penang State Government, 2025).

The speech discusses public priorities and development measures across areas that affect daily life. However, a budget theme is a statement of intent, while a budget allocation identifies planned resources. Neither alone shows whether an intervention was delivered as planned or improved an outcome. In the source examined here, wellbeing is not presented through a consistent table linking each allocation to a baseline, target indicator and subsequent outcome.

The documentary evidence therefore supports a finding of policy signalling, with a possible opening for stronger outcome-oriented planning. To move from strategy to budget practice, the state and local authorities would need to specify shared targets, identify which agency controls each relevant service, and report how allocations relate to those targets. The present analysis does not infer that the state lacks other monitoring practices beyond those shown in the reviewed budget material.

Penang's case thus illustrates both the value and the limit of a long-term wellbeing narrative: it can create a shared direction, but it is not yet documentary evidence of a fully integrated wellbeing budget or of improved population outcomes.

Kuala Lumpur City Hall (DBKL)

DBKL is a local authority for the Federal Territory of Kuala Lumpur and operates within federal administrative arrangements. Its published budget gives more direct evidence of local expenditure choices than a strategy statement alone. The 2024 budget speech identifies programmes and planned allocations for municipal services and development priorities (Kuala Lumpur City Hall, 2023).

The official speech reports a total 2024 budget of RM2.66 billion, comprising RM2.01 billion in operating expenditure and RM0.65 billion in development expenditure, organised across 11 programmes. It identifies allocations including RM170.5 million for flood mitigation and RM55.9 million for low-carbon initiatives.

These figures are documentary evidence of planned public spending and the stated priority areas; they are not measures of service delivery or resident outcomes (Kuala Lumpur City Hall, 2023).

DBKL therefore offers the clearest allocation evidence among the three cases examined, but the budget speech does not supply a consistent baseline and target for each wellbeing-related allocation or report the resulting change in an outcome measure. A stronger analysis of implementation would require subsequent expenditure execution, output and outcome data, and clear attribution of responsibilities among DBKL and other agencies.

The case demonstrates why an explicit wellbeing theme should be separated from an outcome-linked budget system. The former is visible in the budget narrative; the latter would require programme-level links to defined indicators, responsible agencies and reporting periods.

Sarawak State and Local Authorities

Sarawak's governance arrangements differ from those in Peninsular Malaysia, and local authorities operate under state legislation and oversight. In 2025, the state's Ministry of Public Health, Housing and Local Government announced a Local Authority SDG Roadmap intended to guide local councils in supporting the Post Covid-19 Development Strategy 2030. The announcement describes economic growth, social inclusion and environmental sustainability as central themes (Ministry of Public Health, Housing and Local Government Sarawak, 2025; OECD & UCLG, 2022).

The roadmap provides evidence of a state-level direction for local authorities and a basis for aligning local planning with sustainable-development goals. The announcement is a policy communication, however, and does not itself show how individual councils will tag budget allocations, establish local baselines or publish outcome trends. The distinction is important because a strategy can assign a direction without specifying the operational link between a council's resources and the intended results.

For Sarawak, the next step indicated by the documentary analysis is to translate the roadmap into authority-specific responsibilities and measures, while recognising that some relevant services and resources are controlled by the state. The reviewed announcement supports a finding of strategic commitment, but it does not provide evidence of implementation effectiveness.

3.2 Challenges in Implementing Wellbeing Budgeting in State and/or Local governments

Across the three Malaysian cases, the clearest documentary evidence concerns policy goals and stated priorities. DBKL's budget also reports planned allocations. The evidence is less complete for systematic links between those allocations and wellbeing indicators, and the documents examined do not establish measured changes attributable to expenditure. The pattern is therefore one of visible policy signalling and partial budget evidence, with outcome feedback not demonstrated consistently in the selected corpus. This is a qualitative comparison of records, not a numerical readiness ranking.

The cases also share institutional challenges, in which responsibilities are distributed across tiers of government, local authorities have constrained fiscal discretion, and comparable subnational data are limited. These conditions can make cross-agency coordination and outcome reporting difficult, even where policy intent is clear (OECD & UCLG, 2022; Phang, 2008). The comparative analysis therefore identifies policy signals, planned allocations and evidence gaps; the proposed roadmap responds to those gaps.

4. Roadmap for Implementing Local Wellbeing Budgeting in Malaysia

The comparison points to three practical gaps, wellbeing priorities are not always translated into budget-linked indicators; allocation evidence is not routinely paired with outcome reporting; and responsibilities often cross local and state agencies. A feasible roadmap should address these gaps in sequence, starting with a small number of outcomes and building systems as data and capacity improve. The recommendations below are design proposals, not claims that the reviewed cases have already implemented them.

4.1 Articulating a Local Wellbeing Vision and Goals

A local authority should begin by identifying the outcomes residents consider important and the problems that fall within its powers or require partnership with another tier of government. Structured engagement can include accessible public meetings, community organisations and digital channels, with specific effort to include groups whose needs may be missed in routine consultation. Goals should be few enough to guide decisions and precise enough to connect to services. Each goal should name a responsible lead and distinguish what the authority controls from what depends on state or federal action (Zeidler et al., 2021).

4.2 Developing Wellbeing Indicators and Data Systems

For each goal, the authority should identify a baseline, a target, a reporting interval and a data source. A compact indicator set can combine administrative service data with relevant state or national statistics and, where feasible, resident surveys. Measures should be disaggregated where data quality and privacy allow, so that averages do not conceal differences between neighbourhoods or population groups. Indicators should describe both service outputs and population outcomes, and the report should explain the limits of each measure rather than implying that a single indicator captures wellbeing.

4.3 Integrating Wellbeing into Budget Processes

Budget proposals should state which wellbeing goal they support, the responsible programme and agency, the resources requested, the expected contribution, and the evidence used to justify that expectation. A short budget annex could map programmes and allocations to goals and indicators while retaining the existing accounting structure. For new spending, authorities should distinguish anticipated effects from measured effects; for continuing programmes, they should

report what has been delivered and what outcome evidence is available. This design addresses the gap between policy themes and allocations identified in the Malaysian cases.

4.4 Institutionalising Cross-Sector Coordination

Where an outcome depends on more than one authority, the state and local government should agree on a lead agency, partner responsibilities, data-sharing arrangements and a regular review point. Existing planning or development committees could provide a starting point, with finance and service departments participating in the same review. Coordination should be documented in the budget calendar and in the assignment of indicators, so that shared goals do not become unassigned responsibilities. The Welsh experience shows the value of defined duties and collaborative planning, while Malaysia's governance context requires the relevant state and local powers to be made explicit (National Assembly for Wales, 2015; OECD & UCLG, 2022).

4.5 Building Capacity and Strengthening Participation

Local officers need practical skills in outcome planning, budget analysis, indicator selection, data interpretation and evaluation. Capacity-building can begin with pilot authorities and shared training coordinated by state agencies or local-government institutions. Participation should inform the definition of goals and review of reported progress. Because local councils are appointed, public engagement can improve the visibility of residents' priorities but should not be described as a substitute for elected representation or broader governance reform.

4.6 Strengthening Financial and Governance Arrangements

Before setting targets, each authority should map the service responsibilities, revenue sources, transfers and spending discretion relevant to those targets. State and federal grants could be designed to support shared outcome priorities, provided that allocation rules are transparent and do not penalise authorities serving populations with greater needs or weaker data capacity. Joint programmes may be appropriate where authority is shared. Annual budget documents should disclose the goals, allocations, assumptions and reporting responsibilities, giving residents and oversight bodies a traceable account of how public resources are intended to contribute to wellbeing.

4.7 Monitoring, Evaluation, and Adaptive Learning

Authorities should publish a regular wellbeing statement alongside the budget or annual report, separating resources allocated, activities delivered, service outputs and population outcomes. Reviews should document data limitations and identify when outcomes depend on factors outside the authority's control. Independent evaluation, including partnerships with universities where appropriate, can assess implementation and test causal claims for selected programmes. Findings should feed into subsequent

budget decisions, allowing authorities to continue, revise or discontinue measures based on evidence rather than assuming that an announced allocation has achieved its intended effect.

5. Conclusion

This study analysed selected international policy models and Malaysian state or local documents through comparative document and content analysis. Its empirical evidence comprises published government documents, supplemented by selected secondary analysis; no interviews, surveys or independently collected implementation data were used. The findings therefore concern documented commitments and budget allocations, not causal effects or the overall effectiveness of the initiatives.

The comparison identifies a recurring gap between policy signalling and outcome-linked budgeting. Penang's budget agenda and Sarawak's roadmap state broad priorities; DBKL's budget reports planned expenditure for programmes relevant to wellbeing. Across the reviewed documents, however, links to baseline indicators, measurable targets and subsequent outcome reporting are not consistently demonstrated. International examples show different ways to strengthen these links through budget appraisal, statutory objectives, shared indicators and public reporting, but their mechanisms require adaptation to Malaysian authority and fiscal arrangements.

The roadmap translates these findings into a sequence of local goal-setting, indicator development, programme-to-budget mapping, cross-agency coordination, staff and community capacity, fiscal alignment, and transparent monitoring. Future research should test these proposals in selected local authorities using interviews, administrative data and longitudinal evaluation. Such work could assess feasibility, implementation and outcomes; the present document analysis provides an evidence-based starting point for that research and for pilot design.

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