



Overall score: **1%**

Provides scant information to the public in its budget documents during the year.

## Highlights

### Information in Public Documents

Saudi Arabia's score on the Open Budget Index shows that the government provides the public with scant information on the central government's budget and financial activities during the course of the budget year. This makes it very difficult for citizens to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Saudi Arabia, the proposal is not made available to the public, meaning citizens do not have a comprehensive picture of the government's plans for taxing and spending for the upcoming year. A press statement is issued shortly before the fiscal year begins, but it presents only aggregate levels of income and expenditure for the previous year and expected income and expenditure by sector for the coming year.

Moreover, it is very difficult to track spending, revenue collection and borrowing during the year. Saudi Arabia does not produce in-year reports or a mid-year review.

It is also difficult to assess budget performance in Saudi Arabia once the budget year is over. A year-end report is not produced, preventing comparisons between what was budgeted and what was actually spent and collected. The only figures that are released at the end of the year are aggregate expenditure and income, as part of the general budget statement. Also, Saudi Arabia does not make its audit report public and does not provide any information on whether the audit report's recommendations are successfully implemented.

Access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity remains very limited; Saudi Arabia has not codified the right to access government information into law.

### Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Saudi Arabia's budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased. Significantly, there is no elected legislature in Saudi Arabia, and the appointed "Majlis Ash-Shura" does not have budgetary powers.

The independence of Saudi Arabia's Supreme Audit Institution is somewhat limited. The head of the SAI may be removed by the executive, and the SAI has somewhat limited discretion to decide which audits to undertake.



### Availability of Key Budget Documents and Citizens Budget (in order of expected release)

Pre-Budget Statement	<input type="radio"/> No
Executive's Budget Proposal	<input type="radio"/> No
Citizens Budget	<input type="radio"/> No
Enacted Budget	<input type="radio"/> No
In-year Reports	<input type="radio"/> No
Mid-Year Review	<input type="radio"/> No
Year-End Report	<input type="radio"/> No
Audit Report	<input type="radio"/> No

# Open Budget Index 2008



## Saudi Arabia

The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

For inquiries related to Saudi Arabia, please contact:

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The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2008, please visit [www.openbudgetindex.org](http://www.openbudgetindex.org)

