Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents
<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>not available</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Executive's Budget Proposal (EBP)</td>
<td>not available</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>not available</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>not available</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>not available</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>not available</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>not available</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>not available</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>not available</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>not available</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>not available</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>not available</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Audit Report</td>
<td>not available</td>
<td>n/a</td>
<td>n/a</td>
</tr>
</tbody>
</table>

**Sources:** The only directly relevant budget document in Saudi Arabia is an annual press statement issued in December when the budget is officially enacted by the cabinet, shortly before the fiscal year begins on January 1. It is issued by the Ministry of Finance and published by major national newspapers. It indicates first estimates of the aggregate levels of income and expenditure of the previous year, along with the expected income and sectoral breakdown of planned expenditure for the new budget year (education, health, municipalities etc.). The sectoral figures are in most, but not all, cases divided into
current and capital expenditure. Sometimes, but not always, allocations for specialized non-ministerial government organizations are also provided, but no figures for individual ministries are given. The information is broadly helpful, but very generic (with slightly more detail in the Arabic version). This is the only publicly available document on a Saudi budget when it gets enacted, although some further figures on planned spending are usually issued through the government's Statistical Yearbook further into the budget year. The relevant links are here: http://www.mof.gov.sa/english/DownloadsCenter/Pages/Budget.aspx http://www.mof.gov.sa/Arabic/DownloadsCenter/Pages/Budget.aspx Most other documents that will be cited in the answers below are not budget documents. The only documents containing fiscally relevant information pertaining to annual budgets and shorter-term fiscal developments are monthly, quarterly, and annual statistical tables from the Saudi Arabian Monetary Agency, as well as the annual statistical yearbooks (which are usually issued with a delay of at least half a year), cf.: http://www.sama.gov.sa/sites/SAMAen/ReportsStatistics/statistics/Pages/Home.aspx http://www.sama.gov.sa/SITES/SAMAEN/REPORTSSTATISTICS/Pages/AnnualReport.aspx Statistical yearbooks are available at: http://www.cdsi.gov.sa/yb48/ http://www.cdsi.gov.sa/english/index.php?option=com_content&view=article&id=84&Itemid=172 http://www.cdsi.gov.sa/2010-08-08-05-41-26 (the most recent version is from 2012). The Ministry of Economy and Planning publishes five-year plans that include expenditure and deficit/surplus projections. The current plan (9th Development Plan) covers the period of 2010-2014 (http://www.mep.gov.sa/themes/GoldenCarpet/index.jsp#1397861804569). Because this document is not released annually, it has not been considered as a "supporting budget document".

Comments: See above source section.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 2a. Details about Availability

<table>
<thead>
<tr>
<th>Saudi Arabia</th>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Question</td>
<td>Option 1</td>
<td>Option 2</td>
<td>Option 3</td>
<td>Option 4</td>
<td></td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
<td>----------</td>
<td>----------</td>
<td>----------</td>
<td>----------</td>
<td></td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
<td></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

**Sources:** Interviews with member of Majlis Al-Shura, former senior functionary in Ministry of Finance

**Comments:** An executive budget proposal is produced (as a draft budget that is negotiated within the cabinet), but not made available to the public or legislature (Majlis Al-Shura).

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Is it produced at all?</strong></td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td></td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
</tr>
<tr>
<td><strong>Is it produced for internal purposes only?</strong></td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td></td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
</tr>
<tr>
<td><strong>Is it published too late compared to the accepted timeframe?</strong></td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td></td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
</tr>
<tr>
<td><strong>Is it available to the public in hard copy, with charge?</strong></td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td></td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
</tr>
<tr>
<td><strong>Is it available to the public in hard copy, NO charge?</strong></td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td></td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
</tr>
<tr>
<td><strong>Is it available to the public in soft copy, with charge?</strong></td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td></td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
</tr>
<tr>
<td><strong>Is it available to the public in soft copy, NO charge?</strong></td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td></td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
</tr>
<tr>
<td><strong>Is it available to the public online?</strong></td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td></td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
</tr>
<tr>
<td><strong>If available online, provide internet/URL address</strong></td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td><strong>Is it machine readable? [only for electronic copies]</strong></td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td></td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
<td>○ No</td>
</tr>
</tbody>
</table>
Is there a “citizens version” of the budget document?
- Yes
- No

Sources: Interviews with Majlis A-Shura members, former senior Ministry of Finance functionary, chief economists of Saudi banks

Comments: The audit report is only accessible to a limited number of senior technocrats; even the consultative council (Majlis Al-Shura) does not have access. The Ministry of Finance keeps tabs on fiscal disbursements throughout the year but does not seem to produce formal mid-year or in-year reports.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

---

Table 3. When Are the Key Budget Documents Made Available to the Public?

---

Saudi Arabia

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
Approved by the legislature

0. Does not release to the public, or is released after the budget has been approved by the legislature

**Enacted Budget: When is the Enacted Budget made available to the public?**

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

**In-Year Report: When are In-Year Reports made available to the public?**

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

**Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?**

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

**Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?**

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

**Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?**

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year
### Table 4. General Questions

**Saudi Arabia**

<table>
<thead>
<tr>
<th>YES/NO</th>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Is there a website or web portal for government fiscal information?</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>Are there additional laws regulating:</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>• Access to information?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Transparency?</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td>• Citizens participation?</td>
<td></td>
</tr>
</tbody>
</table>

*Sources*: Interviews with former senior Ministry of Finance functionary.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

---

The Saudi basic law (the country’s quasi-constitution) contains articles with some generic provisions on the budget and auditing process (articles 72-80). Several published laws and decrees govern the operation of the Government Audit Bureau’s functioning (see below).

*Sources*: Interviews with former senior Ministry of Finance functionary, chief economists of Saudi
Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: Interviews with former senior Saudi Ministry of Finance functionary, advisor to Ministry of Finance.

Comments: No executive’s budget proposal and supporting documents are made available to the public prior to the Saudi budget’s enactment. All pre-budget government documents about planned
Questions 1-53 have been mostly marked as “d” to reflect this practice (with the exception of a few questions that have only three possible response options. The latter have been marked as “b” to reflect the lack of publicly available information.) Where appropriate, remarks are added as to where specific types of information are available OUTSIDE of the executive budget proposal. There is an annual press statement issued in December when the budget is officially enacted by the cabinet. This press statement is issued shortly before the fiscal year begins on January 1. The press statement is issued by the Ministry of Finance and published by major national newspapers. It indicates first estimates of the aggregate levels of income and expenditure of the previous year, as well as the expected income and sectoral breakdown of planned expenditure for the new budget year (education, health, municipalities etc.). The sectoral figures are divided into current and capital expenditure. Usually, allocations for specialized non-ministerial government organizations are also provided, but no figures for individual ministries are given. The information is broadly helpful, but very generic (with slightly more detail in the Arabic version). This is the only publicly available document on a Saudi budget when it gets enacted, although some further figures on planned spending are usually issued through the government's Statistical Yearbook further into the budget year. The purpose of Questions 1-55 in the questionnaire is to evaluate the information that governments make public in their executive's budget proposal and supporting documents during the time that the budget proposal is under consideration in the legislature -- prior to its enactment. However, there is no elected legislature in Saudi Arabia, and the appointed "Majlis Ash-Shura" does not have budgetary powers. (Its most daring act so far was to refuse a planned income tax on foreign residents in 2003, which met great resistance in business circles who rely mostly on foreign workers). There have been formal demands from the Majlis to the king to be granted budgetary powers, but its mid-term prospects to receive them are rated as rather dim, especially as the recent oil boom has obviated the need to impose any taxes that might be politically contentious.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Saudi Arabia
003. If the Executive’s Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.
B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
C. Not applicable/other (please comment).
004. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Saudi Arabia

B.

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive’s Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Saudi Arabia

B.
006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

**Saudi Arabia**

D. Score: 0

**Sources**: See question 1.

**Comments**: See question 1. Estimates of aggregate levels of expenditure over five-year periods are presented in the Ministry of Economy’s Development Plans (currently the 9th Development Plan, 2010-2014). The plan is available on the internet (http://www.mep.gov.sa/themes/GoldenCarpet/index.jsp#1401402063826). These documents are released every five years and are not part of an executive budget proposal; the spending guidelines (in chapter 4, pp. 78f., broken down by five broad categories of spending) are indicative of and usually not adhered to by the Ministry of Finance in its annual budget negotiations.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.
Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?
A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

**Saudi Arabia**

D.

**Score:** 0

**Sources:** See question 1.

**Comments:** See question 1. Income data on past years is broken down by oil and non-oil in annual reports of the Saudi Arabian Monetary Agency, as well as the country's Statistical Yearbooks. However, these are not supporting documents for the budget.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

010. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.
Score: 0

Sources: See question 1.

Comments: See question 1. Generally, only figures on past oil and non-oil revenue are available (presented e.g. in statistical yearbooks, SAMA annual reports).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

Saudi Arabia

B.
Score: 0

Sources: See question 1.
012. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

D. No, multi-year estimates for individual sources of revenue are not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.
016. Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to different macroeconomic assumptions is not presented.
E. Not applicable/other (please comment).
017. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Saudi Arabia

Score: 0

Sources: See question 1.

Comments: See question 1. No such analysis is published in any form.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
018. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

019. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the year...
Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).

Saudi Arabia

D. Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Saudi Arabia

B. Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER
022. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Saudi Arabia

D. Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

023. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual
Budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
D. No, expenditures are not presented by program for BY-2 and prior years.
E. Not applicable/other (please

**Saudi Arabia**

D.

Score: 0

Sources: See question 1.

Comments: See question 1.

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

024. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all expenditures are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Saudi Arabia

D. Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

025. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

Saudi Arabia

B. Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

026. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive’s Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?
A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Saudi Arabia

B.

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).

Saudi Arabia

B.

Score: 0

Sources: See question 1.
029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

**Saudi Arabia**

D

**Score:** 0

**Sources:** See question 1.

**Comments:** See question 1.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for
031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must
include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1. As there is no published executive budget proposal, there are no debt figures published in this context. Figures on government debt are sometimes issued by the Minister of Finance himself on an ad hoc basis. The annual budget statement in December 2013 contained figures on government debt, but not all previous statements did. The 2013 SAMA annual report contained figures on public debt up to 2012 (pp. 49f., 133). Otherwise, no systematic information is made available.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

032. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?
A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for government debt are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Saudi Arabia

D.  

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

---

033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.
E. Not applicable/other (please comment).

**Saudi Arabia**

**D.**

**Score:** 0

**Sources:** See question 1.

**Comments:** See question 1. No such information is publicly available anywhere.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

**A.** Yes, central government finances are presented on a consolidated basis.

**B.** No, central government finances are not presented on a consolidated basis.

**C.** Not applicable/other (please comment).

---

**Saudi Arabia**

**B.**

**Score:** 0

**Sources:** See question 1.

**Comments:** See question 1.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
035. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1. No such information is publicly available anywhere.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

036. Does the Executive’s Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different
groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1. No such information is publicly available anywhere in a consolidated form; the budget summary issued in December of every year by the MoF sometimes presents figures on budgets for special government commissions, universities etc., but not public companies strictly speaking.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

038. Does the Executive’s Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

D. No, information related to quasi-fiscal activities is not presented.

E. Not applicable/other (please comment).

Saudi Arabia
039. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Saudi Arabia

D.
Score: 0

Sources: See question 1.

Comments: See question 1. There is no published executive budget proposal. Aggregate figures on financial assets controlled by the Monetary Authority (which constitute the vast majority of Saudi public overseas assets) are issued by the Authority on a monthly basis, usually with a delay of about two months.
040. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1. No such information is publicly available anywhere in a consolidated format.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?
A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1. No such information is publicly available anywhere.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D. Score: 0

Sources: See question 1.

Comments: See question 1. No such information is publicly available anywhere.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive’s Budget Proposal or any supporting budget documentation present projections that assess the government’s future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).
Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1. No such information is publicly available anywhere.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all sources of donor assistance are presented.
D. No, estimates of the sources of donor assistance are not presented.
E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1. No such information is publicly available anywhere (but Saudi Arabia receives very little in terms of aid).
045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1. No such information is publicly available anywhere.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?
A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

---

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1.

---

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

---

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
048. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.

B. Yes, performance targets are assigned to most nonfinancial data on results.

C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

E. Not applicable/other (please comment).

Saudi Arabia

D. Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).
053. Does the executive release to the public its timetable for formulating the Executive’s Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation)?

A. Yes, a detailed timetable is released to the public.
B. Yes, a timetable is released, but some details are excluded.
C. Yes, a timetable is released, but it lacks important details.
D. No, a timetable is not issued to the public.
E. Not applicable/other (please comment).
Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

B. Yes, the core information is presented for the government’s expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government’s expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D. Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.

B. No, multi-year expenditure estimates are not presented.

C. Not applicable/other (please comment).

Saudi Arabia

B. Score: 0

Sources: See question 1.

Comments: See question 1.

PEER REVIEWER
059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: Interviews with former high-level functionary in Ministry of Finance, advisor to Ministry of Finance, member of Majlis Al-Shura.

Comments: The enacted budget is not published (the MoF merely issues a short budget statement in late December for the coming budget year that contains information on the sectoral composition - education, health etc. - of the budget; somewhat more detail is provided with a delay of a year or more in the public finance chapter of the kingdom's statistical yearbooks).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

Saudi Arabia

B.

Score: 0

Sources: See question 59.

Comments: See question 59.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 59.

Comments: See question 59 (SAMA annual reports provide figures on oil and non-oil revenue with a delay of about a year).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 59.

Comments: See question 59.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact
A. The Citizens Budget provides information beyond the core elements.

B. The Citizens Budget provides the core information.

C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

Saudi Arabia

D. Score: 0

Sources: n/a

Comments: The annual statement of the MoF does not qualify as citizen's budget, as it is too generic and does not make any attempt to explain technical issues of budgeting and budget classification to the layman.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.
066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).
067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Saudi Arabia

D. Score: 0

Sources: n/a

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?
A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

**Saudi Arabia**

D. Score: 0

**Sources**: No in-year reports are published (interviews with senior Saudi bankers, former senior Ministry of Finance official).

**Comments**: Such reports are not released and according to my interviewees not even produced internally. What exists in terms of mid-year follow-up is merely an internal aggregate expenditure number the Ministry of Finance sticks to in order to limit excess spending beyond the levels appropriated in the annual budget. However, this is a policy rather than a document.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

---

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Saudi Arabia

D. Score: 0

Sources: See question 68.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

Saudi Arabia

B. Score: 0

Sources: See question 68.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Saudi Arabia

B.
Score: 0

Sources: See question 68.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).

Saudi Arabia

D.
Score: 0
073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.
B. No, comparisons are not made for revenues presented in the In-Year Reports.
C. Not applicable/other (please comment).

Saudi Arabia

B.

Score: 0

Sources: See question 68.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D. Score: 0

Sources: See question 68.

Comments: SAMA monthly statistical bulletins contain figures on private banks' borrowing from the government, but borrowing from other agencies (such as the General Organisation for Social Insurance or the Pensions Fund) is not accounted for.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.
076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Saudi Arabia

D. Score: 0

Sources: See question 68.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?
A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

**Saudi Arabia**

D.

**Score:** 0

**Sources:** See question 68.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

**078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expense classification.
D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Saudi Arabia

D.
Score: 0

Sources: See question 68.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Saudi Arabia

D.
Score: 0

Sources: See question 68.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

---

Saudi Arabia

D. Score: 0

Sources: See question 68.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

---

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 68.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its


estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 68.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: n/a

Comments: There is no year-end report. The only timely information available are total expenditure and income estimates for the preceding budget year included in the short MoF statement issued every December (a few weeks before the end of the respective year).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Saudi Arabia
086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 84.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?
A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 84.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Saudi Arabia

B.

Score: 0
089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 84.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?
A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D. Score: 0

Sources: See question 84.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic
Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Not applicable/other (please comment).

Saudi Arabia

Score: 0

Sources: See question 84.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Saudi Arabia

Score: 0
093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 84.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the
country’s most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 84.

Comments: No such figures are published anywhere.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 84.

Comments: No such information is publicly available anywhere.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Saudi Arabia
097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: Interviews with member of Majlis Al-Shura, former senior Ministry of Finance official, advisor to Ministry of Finance. Audited accounts are never released to the public. The "closing accounts" as produced by the General Auditing Bureau ("diwan al-muraqaba al-'ama") usually take between two and four years to produce, and their circulation is strictly limited even within the government, in particular since the 1990/91 Gulf War. They are financial audits. The Auditing Bureau also conducts compliance audits, but not performance audits. According to Article 21 of the Constitution of the General Auditing Bureau (regarding the Annual Audit Report), "The annual report [...] is to be submitted to His Majesty the King with one copy to be sent to the Council of Ministers and another one to the Ministry of Finance and National Economy"
098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: Interviews with member of Majlis Al-Shura, former senior Ministry of Finance official, advisor to Ministry of Finance.

Comments: The "closing accounts" produced by the auditing bureau are detailed, covering all government agencies (including royal court, security sector etc.), and are several thousand pages long, although categories used often appear to be unclear. The budget classification system is supposed to be reformed in the coming years.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

True - sorry for the oversight!
099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI’s mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: Interviews with member of Majlis Al-Shura, former senior Ministry of Finance official, advisor to Ministry of Finance.

Comments: Article 9 of the constitution of the Auditing Bureau includes the following under its jurisdiction: "(3) Public Corporations and other departments which have independent budgets to which the government contributes, either by way of subsidy or investment. (4) All private establishment or companies in whose capital the government contributes or guarantees a minimum profit. Control of such establishments and companies shall be carried out according to a special system to be prepared by the GAB and issued by a decision from the Council of Ministers that would determine the scope of such control to be compatible with the nature of this work and the scope of its financial relation with the GAB to avoid impediment of its actions."

Although all government companies fall under the bureau's purview (see above), the national oil company Saudi Aramco, which is 100% government-owned, is in fact audited only by private international auditors (whose reports are received by Aramco's board, the Aramco department in the Ministry of Finance, and the Supreme Petroleum Council).
100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Saudi Arabia

B.

Score: 0

Sources: Interviews with member of Majlis Al-Shura, former senior Ministry of Finance official, advisor to Ministry of Finance.

Comments: The (unpublished) "closing accounts" do not contain a non-technical summary.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
A. Yes, the executive reports publicly on what steps it has taken to address audit findings.

B. Yes, the executive reports publicly on most audit findings.

C. Yes, the executive reports publicly on some audit findings.

D. No, the executive does not report on steps it has taken to address audit findings.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: Interviews with member of Majlis Al-Shura, former senior Ministry of Finance official, advisor to Ministry of Finance.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Saudi Arabia
Saudi Arabia

Score: 0

Sources: Interviews with member of Majlis Al-Shura, former senior Ministry of Finance official, advisor to Ministry of Finance.

Comments: The Majlis Al-Shura discusses reports from the Auditing Bureau, but does not have access to the "closing accounts" and does not publicly report on executive actions.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Saudi Arabia

D.
Sources: Interview with Majlis Al-Shura members, Shura organizational chart: http://www.shura.gov.sa/wps/wcm/connect/ShuraEn/internet/Organization+Chart/

Comments: There is no elected national legislature in Saudi Arabia. The appointed "Majlis Al-Shura", a national advisory council, does not currently have budgetary powers. As it has never been involved in negotiating the national budget, the relevant analytical capacity (or organizational unit) has not been built up either within or outside of the Majlis Al-Shura.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).
Sources: See question 104.

Comments: While the Majlis Al-Shura discusses matters of national economic policy and strategy, it does not play a formal role in the negotiations of the national budget.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.
B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
C. Yes, the executive holds consultations with only a limited number of legislators.
D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: While the Majlis Al-Shura discusses matters of national economic policy and strategy, it does not play a formal role in the negotiations of the national budget.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the...
106. How far in advance of the start of the budget year does the legislature receive the Executive’s Budget Proposal?

A. The legislature receives the Executive’s Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive’s Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive’s Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive’s Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 104.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive’s Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).
108. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive’s Budget Proposal.

E. Not applicable/other (please comment).

---

Saudi Arabia

D. Score: 0

Sources: See question 104.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 104.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?
A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

**Saudi Arabia**

D.

**Score**: 0

**Sources**: See question 104.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

---

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is
not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Saudi Arabia

D. Score: 0

Sources: See question 104.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Saudi Arabia

B. Score: 0

Sources: See question 104.
There are no formal supplementary budgets; additional expenditure is negotiated between the Ministry of Finance and the relevant line agencies during the budget year (with the royal court having the last say).

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Saudi Arabia

D.

**Score:** 0

**Sources:** See questions 104 and 112.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0


Comments: A copy of the annual report of the General Auditing Bureau is submitted to the Majlis Al-Shura after being submitted to the King and cabinet. It contains information on the financial performance of all auditees, i.e. all state agencies. However, this is rather generic information which is different from the "closing accounts" that detail actual spending and which are not released to the Majlis. The annual report's information on security agencies is limited in particular. The discussions are not public. There are no other formal mechanisms that oblige the Bureau to report to the Majlis. The Majlis might receive some auditing results from individual agencies when inviting them to report about their activities, but the level of detail varies, with security agencies in particular providing very little information.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?
A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Saudi Arabia

B.

Score: 67

Sources: Constitution of the General Auditing Bureau, Article 10: http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi_Arabia_H2_1

Comments: Article 10 of constitution of Saudi GAB reads: "All authorities subject to GAB audit must provide all accounting statements documents, and papers that allow the GAB to fulfill its responsibilities according to this Constitution. They should as well as, provide all facilities needed by GAB representatives, and inspectors in accordance with executive regulations issued in that regard." Article 8 of executive regulations for the GAB reads: "The Bureau shall provide its officials whose duties require working at the authorities subject to control with inspection and audit cards which enable the holder to obtain the necessary facilities from the authorities at which he is required to carry out his duties. Such officials shall have the right to carry out their tasks without the need to obtain permission from the head of the authority in cases where the element of surprise is essential to realize the audit objectives, such as the audit of cash and so on." The general task of the GAB is "post-audit of the all state revenues and expenditures, all movable and immovable state assets, and the proper use and preservation of all state assets". Discretion is not explicitly mentioned or delimited anywhere in the constitution or executive regulations, but the wording appears sufficiently general to leave significant discretion for additional audits in principle.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?
A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: Interviews with former senior Ministry of Finance official, Majlis Al-Shura member.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).
Comments: All senior appointments are at the king's discretion. According to Article 3 of the Constitution of the General Auditing Bureau, regarding appointment and removal of the GAB's leadership, "The President is to be appointed by virtue of a Royal Edict. He shall not be pensioned off or discharged except by a Royal Order."
(http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi_Arabia_2).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).
Sources: Interviews with former senior Ministry of Finance official, Majlis Al-Shura member, Saudi banker.

Comments: The budget is in practice determined through negotiations with the Ministry of Finance, as is the case with other agencies. The royal court and cabinet technically have the final say. There is no evidence that it is particularly under-resourced - its limitations, such as they are, are rather of a directly political nature.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: n/a

Comments: Practically no budget documents are published to start with.
120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: Interviews with former senior Ministry of Finance official, Majlis Al-Shura member.

Comments: Not even the kingdom's appointed quasi-parliament is involved in the budget process.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 120.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Has the executive established mechanisms to identify the public’s perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

**Saudi Arabia**

D. Score: 0

**Sources:** See question 120.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

**Saudi Arabia**

D. Score: 0

**Sources:** See question 120.
125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: See question 120.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?
A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Saudi Arabia

Score: 0

Sources: See question 120.

Comments: The Majlis Al-Shura is not involved in the budget process.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Saudi Arabia

D. Score: 0

Sources: See question 120.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).
129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
D. No, the committees do not release reports, or do not hold public hearings.
E. Not applicable/other (please comment).

Saudi Arabia

D.
Score: 0

Sources: See question 120.

Comments: No budget hearings are held.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0

Sources: http://gab.gov.sa/callweb.php

Comments: There is an online contact form on the auditor’s website (replacing a phone number and an email address in a previous version of the site), but nothing is mentioned about a formal mechanism for suggestions on the audit program.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

**Saudi Arabia**

**D.**

**Score:** 0

**Sources:**
http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi_Arabia_H2_1

**Comments:** No regulations for such a program exist.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.
C. Not applicable/other (please comment).

Saudi Arabia

B.

Score: 0

Sources: Interviews with former senior Ministry of Finance official, Majlis Al-Shura member.

Comments: Audit reports are not published in the first place.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Saudi Arabia

D.

Score: 0
Sources: Interviews with former senior Ministry of Finance official, Majlis Al-Shura member.

Comments: There are no public consultations to start with.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.