

# Open Budget Survey 2017

## Questionnaire

### Saudi Arabia

January 2018

## COUNTRY QUESTIONNAIRE: SAUDI ARABIA

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2017

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** FY 2017/2018

**Comments:** FY 2017/2018

**IBP comment:** The fiscal year in Saudi Arabia is the calendar year. For this reason, FY 2017 is the correct response.

**PBS-2:** When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: 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 and expected income and the 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 a few years after the budget year. The press statements for the 2016 and 2017 budgets are here: [https://www.mof.gov.sa/en/MediaCenter/news/Pages/News\\_281220...](https://www.mof.gov.sa/en/MediaCenter/news/Pages/News_281220...) ([https://www.mof.gov.sa/en/MediaCenter/news/Pages/News\\_28122015.aspx](https://www.mof.gov.sa/en/MediaCenter/news/Pages/News_28122015.aspx)) [https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budg...](https://mof.gov.sa/en/budget2017/Documents/The_National_Budg...) ([https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budget.pdf](https://mof.gov.sa/en/budget2017/Documents/The_National_Budget.pdf)) In December 2016, the government has also published a four-year "fiscal balance program" with considerable detail on revenue and expenditure plans until 2020; but it is not clear whether similar documents will be produced in the future: [vision2030.gov.sa/sites/default/files/attachments/BB2020\\_EN...](http://vision2030.gov.sa/sites/default/files/attachments/BB2020_EN...) ([http://vision2030.gov.sa/sites/default/files/attachments/BB2020\\_EN.pdf](http://vision2030.gov.sa/sites/default/files/attachments/BB2020_EN.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The 2017 public enacted budget document (released in Arabic) includes section that summarize the expected macroeconomic conditions for the coming year, for both the local and international economy, with a focus on oil prices.

**Researcher response:** The document referred to by the reviewer is the National Budget, which is a document which is published after enactment of the budget. For this reason, it cannot be considered as a PBS and the score "d" is appropriate.

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Not Applicable

**Comments:** The ministry of finance is currently undergoing a transformation and many of the initiatives that affect budget transparency will not be fully realized until 2019. In addition, the ministry release the Fiscal Balance Program (FBP) which includes many of the PBS elements:

<http://vision2030.gov.sa/sites/default/files/attachments/BB2...> ([http://vision2030.gov.sa/sites/default/files/attachments/BB2020\\_EN.pdf](http://vision2030.gov.sa/sites/default/files/attachments/BB2020_EN.pdf))

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Not Applicable.

**Comments:** The ministry of finance is currently undergoing a transformation and many of the initiatives that affect budget transparency will not be fully realized until 2019. In addition, the ministry release the Fiscal Balance Program (FBP) which includes many of the PBS elements:

<http://vision2030.gov.sa/sites/default/files/attachments/BB2...> ([http://vision2030.gov.sa/sites/default/files/attachments/BB2020\\_EN.pdf](http://vision2030.gov.sa/sites/default/files/attachments/BB2020_EN.pdf))

**Researcher response:** The 2020 fiscal balance program (published 22 December 2016 together with the 2017 annual budget statement) does contain an assessment of the likely impact of planned fiscal measures to 2020 in terms of growth, inflation, unemployment, consumption and investment, but does not give baseline scenario figures for any of these variables, so it is impossible to know what the actual macro-expectations are. It gives figures for expected total additional income from a) non-oil fees and taxes and b) energy price reforms, but these two figures (provided for each year to 2020) are not broken down further. There is no sectoral breakdown of any kind on spending. It hence does not meet OBS criteria for a PBS. For this reason, the score is unchanged.

**PBS-5:** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No

d. Not applicable

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The ministry of finance is currently undergoing a transformation and many of the initiatives that affect budget transparency will not be fully realized until 2019. In addition, the ministry release the Fiscal Balance Program (FBP) which includes many of the PBS elements:  
<http://vision2030.gov.sa/sites/default/files/attachments/BB2...> ([http://vision2030.gov.sa/sites/default/files/attachments/BB2020\\_EN.pdf](http://vision2030.gov.sa/sites/default/files/attachments/BB2020_EN.pdf))

**Researcher response:** See PBS-4: Fiscal balance program does not quality as PBS. Score is unchanged.

**PBS-6a:** If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** interviews with former MoF technocrats, Riyadh, June 2016

**Comments:** Researcher: There is no encompassing internal pre-budget statement; only a draft budget administered by the MoF

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The ministry of finance is currently undergoing a transformation and many of the initiatives that affect budget transparency will not be fully realized until 2019. In addition, the ministry release the Fiscal Balance Program (FBP) which includes many of the PBS elements:  
<http://vision2030.gov.sa/sites/default/files/attachments/BB2...> ([http://vision2030.gov.sa/sites/default/files/attachments/BB2020\\_EN.pdf](http://vision2030.gov.sa/sites/default/files/attachments/BB2020_EN.pdf))

**Researcher response:** See PBS-4: Fiscal balance program does not quality as PBS.

**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

**Answer:** The budgeting process is undertaken mostly by the Ministry of Finance in coordination with the royal court. Other agencies are involved in it usually through bilateral negotiations with the MoF and there is no consolidated document outlining budget plans along the lines of a PBS (interviews with former senior MoF staff and international advisors).

**Sources:** Interview with former MoF advisor, Riyadh, June 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** Not Applicable**Comments:** The ministry of finance is currently undergoing a transformation and many of the initiatives that affect budget transparency will not be fully realized until 2019. In addition, the ministry release the Fiscal Balance Program (FBP) which includes many of the PBS elements:  
<http://vision2030.gov.sa/sites/default/files/attachments/BB2...> ([http://vision2030.gov.sa/sites/default/files/attachments/BB2020\\_EN.pdf](http://vision2030.gov.sa/sites/default/files/attachments/BB2020_EN.pdf))**Researcher response:** See PBS-4: Fiscal balance program does not quality as PBS.**PBS-8: Is there a "citizens version" of the PBS?****a.** Yes**b.** No**Answer:** b.**Sources:** n/a**Comments:** Researcher: The December budget statement by the MoF does not fulfil the criteria of a citizens' budget.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** The official budget is developed with the citizens in mind, with a section summarizing the overall expenditures and revenues in the beginning of the budget**IBP comment:** The official budget does not qualify as a Citizen's Budget for the PBS. Score "b" is appropriate.**EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."****Answer:** FY 2017**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** FY 2017/2018**IBP comment:** The fiscal year in Saudi Arabia is a the calendar year. For this reason FY 2017 is the correct response.**EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.****Answer:** n/a**Sources:** n/a**Comments:** Researcher: The Majlis Al-Shura (appointed Saudi consultative council) does not have budgetary powers**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** The EBP is not applicable to KSA as the kingdom has no parliament, however, the budget draft is submitted to the Shura council and revised multiple times after. In addition, all the ongoing changes to the budget program and its publication won't be realized until 2018.

**EBP-2: When is the EBP made available to the public?**

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The EBP is not applicable to KSA as the kingdom has no parliament, however, the budget draft is submitted to the Shura council and revised multiple times after. In addition, all the ongoing changes to the budget program and its publication won't be realized until 2018.

**IBP comment:** While the government reviewer disagreed with the score, an alternative score was not suggested. The survey tool used does not allow the response to be left blank, therefore IBP selected the same answer score as the researcher.

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EBP is not applicable to KSA as the kingdom has no parliament, however, the budget draft is submitted to the Shura council and revised multiple times after. In addition, all the ongoing changes to the budget program and its publication won't be realized until 2018.

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EBP is not applicable to KSA as the kingdom has no parliament, however, the budget draft is submitted to the Shura council and revised multiple times after. In addition, all the ongoing changes to the budget program and its publication won't be realized until 2018.

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: The only public document in advance of the budget year is the annual budget statement mentioned before (which comes out when the budget is already decided and has scant detail): <https://www.mof.gov.sa/English/DownloadsCenter/Budget/Minist...>  
(<https://www.mof.gov.sa/English/DownloadsCenter/Budget/Ministry's%20of%20Finance%20statment%20about%20the%20national%20budget%20for%2020>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EBP is not applicable to KSA as the kingdom has no parliament, however, the budget draft is submitted to the Shura council and revised multiple times after. In addition, all the ongoing changes to the budget program and its publication won't be realized until 2018.

**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The EBP is not applicable to KSA as the kingdom has no parliament, however, the budget draft is submitted to the Shura council and revised multiple times after. In addition, all budget publication by the ministry of finance are machine-readable and available in various file formats.

**IBP comment:** See response to EBP-2.

**EBP-6a:** If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** interview with former MoF technocrats, Riyadh, June 2016

**Comments:** Researcher: There is a full internal budget with detailed allocations for all government agencies, but this does not contain the macro-economic assumptions, multi-year budget information or public policy outlined above.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The EBP is not applicable to KSA, however, many of the new budget documents that are currently under development are being produced on a rolling basis with the full list of new publications expected to be realized by 2018.

**IBP comment:** See response to EBP-2.

**EBP-6b:** If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:** There is a full internal budget with detailed allocations for all government agencies, but this does not contain the macro-economic assumptions, multi-year budget information or public policy outlined above.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EBP is not applicable to KSA, however, many of the new budget documents that are currently under development are being produced on a rolling basis with the full list of new publications expected to be realized by 2018.

**EBP-8:** Is there a "citizens version" of the EBP?

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The budget documents produced in 2016 include simplified overview sections targeting the general public, in addition, the ongoing transformation initiatives and new budget reports will only be fully realized by the end of 2017.

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: There is no legislature with budgetary powers in Saudi Arabia

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** [https://www.mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budget.pdf](https://www.mof.gov.sa/en/budget2017/Documents/The_National_Budget.pdf)

**Comments:** The EB was approved in December 2016 and announced on the ministry's official website after the royal decree enacted the budget. The ministry also provided an open hotline to receive any questions relating to the enacted budget for 2017.

**Researcher response:** There is no legislature with budgetary powers in Saudi Arabia. For this reason, the correct score is 'n/a'. In addition, the document provided by the reviewer is a summary of the Approved Budget which according to OBS methodology and for purposes of cross-country consistency has been considered as a Citizen's Budget for Saudi Arabia.

**EB-2:** When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The EB was announced to the public on December 22, 2016, and shared on the ministry's official website. In addition, hotlines were opened to receive any questions about the EB.

**IBP comment:** See response to EB-1b.

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** The EB was announced to the public on December 22, 2016, and shared on the ministry's official website. In addition, hotlines were opened to receive any questions about the EB. <https://www.mof.gov.sa/en/budget2017/Pages/default.aspx>

**Comments:** The EB was announced to the public on December 22, 2016, and shared on the ministry's official website. In addition, hotlines were opened to receive any questions about the EB.

**IBP comment:** See researcher's response to EB-1b.

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** It is well known in Saudi Arabia that the enacted budget is never published. The only published document available during the budget year is the Ministry of Finance's budget statement, which merely provides summary figures and does not amount to a full budget (it is considered a citizen's budget by OBI).

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** <https://www.mof.gov.sa/en/budget2017/Pages/default.aspx> (<https://www.mof.gov.sa/en/budget2017/Pages/default.aspx>)

**Comments:** The answer is inappropriate and raises a lot of question about the evaluation process; the EB was published on the ministry's official website, in addition, no formal communication has been made between the researcher and the ministry of finance to ask about the EB.

**Researcher response:** See revised answer - the MoF summary statement is not the full budget.

**IBP comment:** See researcher's response to EB-1 b

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** <https://www.mof.gov.sa/en/budget2017/Pages/default.aspx> (<https://www.mof.gov.sa/en/budget2017/Pages/default.aspx>)

**Comments:** <https://www.mof.gov.sa/en/budget2017/Pages/default.aspx> (<https://www.mof.gov.sa/en/budget2017/Pages/default.aspx>)

**IBP comment:** See researcher's response to EB-1 b

**EB-5:** If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Yes, the number are available in a machine-readable format.

**Researcher response:** As the EB is considered not published and not produced by the OBS, the appropriate response is "d".

**EB-6a:** If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** Interview with former MoF technocrats, Riyadh June 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The EB is made publically available, and multiple new budget reports are currently being developed and shared publicly (ex: the quarterly budget report).

**IBP comment:** See response to question EB-1b.

**EB-6b:** If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

**Answer:** Interviews with former MoF and Ministry of Planning staff, international advisors to MoF

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Not applicable.

**Comments:** The budget reporting process has been undergoing a full transformation since October 2016; much of the information captured here is outdated/based on unofficial resources. The ministry of finance was never officially contacted regarding any EB matters.

**Researcher response:** (Off the record) interviews conducted in May and October 2016.

**IBP comment:** For reasons of cross-country consistency the year that is used is FY 2016 for which no published document fitting OBS criteria for an EB is available.

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Budget of the Kingdom of Saudi Arabia 1437/1438 [A.H.]

**Sources:** Interviews with former MoF functionaries, Riyadh, June 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** The 2017 KSA budget is not captured here (published December 2016). <https://www.mof.gov.sa/en/budget2017/Pages/default.aspx> (<https://www.mof.gov.sa/en/budget2017/Pages/default.aspx>)

**Comments:** The 2017 KSA budget is not captured here (published December 2016)

**IBP comment:** Please see response to question EB-6b.

**EB-8:** Is there a “citizens version” of the EB?

- a. Yes
- b. No

**Answer:** a.

**Sources:** [https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budg...](https://mof.gov.sa/en/budget2017/Documents/The_National_Budg...)  
([https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budget.pdf](https://mof.gov.sa/en/budget2017/Documents/The_National_Budget.pdf))

**Comments:** Researcher: The December MoF budget statement is not specifically designed for citizens; its main audience are bankers and press. It nonetheless contains basic information of relevance to citizens, such as past and planned spending on different areas of public services, and overview of specific projects, and graphical illustrations of the overall fiscal situation

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The 2017 budget document is a comprehensive budget document targeting businesses, governments, and the general public. However, it is only the first in a series of new budget reports that are being developed by the ministry of finance in KSA.

**IBP comment:** See response to question EB-1b. The link to the 2017 National Budget from Saudi Arabia was working when the survey was completed. During the review of the survey, it was not possible to access that link, however the document is still accessible through an alternate link here: <https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf> (<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf>)

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** FY 2017

**Sources:** [https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budg...](https://mof.gov.sa/en/budget2017/Documents/The_National_Budg...)  
([https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budget.pdf](https://mof.gov.sa/en/budget2017/Documents/The_National_Budget.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The 2017 budget document is a comprehensive budget document targeting businesses, governments, and the general public. However, it is only the first in a series of new budget reports that are being developed by the ministry of finance in KSA.

**IBP comment:** The link to the 2017 National Budget from Saudi Arabia was working when the survey was completed. During the review of the survey, it was not possible to access that link, however the document is still accessible through an alternate link here: <https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf> (<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf>)

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** [https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budg...](https://mof.gov.sa/en/budget2017/Documents/The_National_Budg...)  
([https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budget.pdf](https://mof.gov.sa/en/budget2017/Documents/The_National_Budget.pdf))

**Comments:** Researcher: As mentioned above, the only document published before and during the budget year is a general statement by the MoF with summary figures on past and planned total spending as well as some sectoral figures and revenue estimates. It is published just a few days before the new budget year starts.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The 2017 budget document is a comprehensive budget document targeting businesses, governments, and the general public. However, it is only the first in a series of new budget reports that are being developed by the ministry of finance in KSA.

**Researcher response:** -

**IBP comment:** The link to the 2017 National Budget from Saudi Arabia was working when the survey was completed. During the review of the survey, it was not possible to access that link, however the document is still accessible through an alternate link here:  
<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf> (<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf>)

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** 22 December 2016

**Sources:** <https://www.bloomberg.com/news/articles/2016-12-22/main-feat...> (<https://www.bloomberg.com/news/articles/2016-12-22/main-features-of-saudi-arabia-s-2017-budget-2016-performance>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** It was published on 22 December when the budget was announced to the press through a press conference (see reporting by various news agencies and local newspapers)

**Sources:** <https://www.bloomberg.com/news/articles/2016-12-22/main-feat...> (<https://www.bloomberg.com/news/articles/2016-12-22/main-features-of-saudi-arabia-s-2017-budget-2016-performance>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** [https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budg...](https://mof.gov.sa/en/budget2017/Documents/The_National_Budg...)  
([https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budget.pdf](https://mof.gov.sa/en/budget2017/Documents/The_National_Budget.pdf))

**Sources:** <https://www.bloomberg.com/news/articles/2016-12-22/main-feat...> (<https://www.bloomberg.com/news/articles/2016-12-22/main-features-of-saudi-arabia-s-2017-budget-2016-performance>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** This is a link to a news website and not an official communication from the ministry

**Comments:** This is a link to a news website and not an official communication from the ministry

**Researcher response:** The response has been corrected.

**IBP comment:** The link to the 2017 National Budget from Saudi Arabia was working when the survey was completed. During the review of the survey, it was not possible to access that link, however the document is still accessible through an alternate link here:

<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf> (<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf>)

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** 2017 Budget Kingdom of Saudi Arabia Public Statement Copy

**Sources:** [https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budg...](https://mof.gov.sa/en/budget2017/Documents/The_National_Budg...)  
([https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budget.pdf](https://mof.gov.sa/en/budget2017/Documents/The_National_Budget.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The link to the 2017 National Budget from Saudi Arabia was working when the survey was completed. During the review of the survey, it was not possible to access that link, however the document is still accessible through an alternate link here:

<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf> (<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf>)

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** Enacted budget (only)

**Sources:** [https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budg...](https://mof.gov.sa/en/budget2017/Documents/The_National_Budg...)  
([https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budget.pdf](https://mof.gov.sa/en/budget2017/Documents/The_National_Budget.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The 2017 budget document is a comprehensive budget document targeting businesses, governments, and the general public. However, it is only the first in a series of new budget reports that are being developed by the ministry of finance in KSA.

**IBP comment:** The link to the 2017 National Budget from Saudi Arabia was working when the survey was completed. During the review of the survey, it was not possible to access that link, however the document is still accessible through an alternate link here:

<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf> (<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf>)

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Not applicable.

**Comments:** There are multiple new budget reports being developed, some (such as the quarterly report) were published after the research date.

**IBP comment:** For purposes of cross-country consistency, we use FY 2016 documents for IYRs. For this reason, the score is unchanged.

**IYRs-2: When are the IYRs made available to the public?**

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The first quarterly report was released on May 11th, 2017, and there are multiple other in-year budget reports being developed.

**Researcher response:** The OBS research cut off date for the 2017 round was December 31st 2016. Only documents that were published online on the website of the official ministry are to be considered. Since the quarterly reports (insert link if possible) are produced after this date, the score remains unchanged i.e. The IYRs are not released to the public, or are released more than three months after the period covered.

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Not applicable.

**Comments:** The first quarterly report was released on May 11th, 2017, and there are multiple other in-year budget reports being developed.

**IBP comment:** See researcher's response to question IYR-2.

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Not applicable.

**Comments:** In-year reports, including the quarterly report, are published with the official publication date on the ministry of finance's official website.

**IBP comment:** See response to question IYR-2.

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** In-year reports, including the quarterly report, are published with the official publication date on the ministry of finance's official website.

**Comments:** In-year reports, including the quarterly report, are published with the official publication date on the ministry of finance's official website.

**IBP comment:** See response to question IYR-2.

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** In-year reports, including the quarterly report, are published with the official publication date on the ministry of finance's official website.

**IBP comment:** While the government reviewer disagreed with the score, an alternative score was not suggested. The survey tool used does not allow the response to be left blank, therefore IBP selected the same answer score as the researcher. See IYR-2 for content details.

**IYRs-6a:** If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** Interviews with former MoF technocrats, Riyadh, June 2016

**Comments:** Researcher: In-year 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:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** In-year reports, including the quarterly report, are published with the official publication date on the ministry of finance's official website.

**IBP comment:** While the government reviewer disagreed with the score, an alternative score was not suggested. The survey tool used does not allow the response to be left blank, therefore IBP selected the same answer score as the researcher. See IYR-2 for content details.

**IYRs-6b:** If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

**Answer:** See comment to IYR-6a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** In-year reports, including the quarterly report, are published with the official publication date on the ministry of finance's official website.

**Comments:** In-year reports, including the quarterly report, are published with the official publication date on the ministry of finance's official website.

**IBP comment:** See researcher response to IYR-2.

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** In-year reports, including the quarterly report, are published with the official publication date on the ministry of finance's official website.

**Comments:** In-year reports, including the quarterly report, are published with the official publication date on the ministry of finance's official website.

**IBP comment:** See researcher response to IYR-2.

**IYRs-8:** Is there a “citizens version” of the IYRs?

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** All in-year reports, including the recently released quarterly report, include simplified executive summaries and charts that are designed with the citizens in mind as the primary audience.

**IBP comment:** While the government reviewer disagreed with the score, an alternative score was not suggested. The survey tool used does not allow the response to be left blank, therefore IBP selected the same answer score as the researcher. See IYR-2 for content details.

**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Many of the changes to the budget reporting process will only be published in 2017.

**MYR-2:** When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Many of the changes to the budget reporting process will only be published in 2017, at end of Q2 2017.

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Many of the changes to the budget reporting process will only be published in 2017. Publication will be made available online.

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Many of the changes to the budget reporting process will only be published in 2017. Publication date will be made available online.

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Many of the changes to the budget reporting process will only be published in 2017.

**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Many of the changes to the budget reporting process will only be published in 2017. All data published in our reports is machine readable, including the upcoming reports

**MYR-6a:** If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** Interviews with former MoF technocrats, Riyadh, June 2016

**Comments:** Researcher: According to my interviewees, such reports are not 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:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Expert interviews are outdated/not official; multiple in-year reports are being developed by MOF and there is a ongoing, rigorous evaluation program to achieve the Fiscal Balance Program that has started in November 2016

**IBP comment:** While the government reviewer disagreed with the score, an alternative score was not suggested. The survey tool used does not allow the response to be left blank, therefore IBP selected the same answer score as the researcher.

**MYR-6b:** If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

**Answer:** See comment to MYR-6a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Not applicable.

**Comments:** Expert interviews are outdated/not official; multiple in-year reports are being developed by MOF and there is a ongoing, rigorous evaluation program to achieve the Fiscal Balance Program that has started in November 2016

**IBP comment:** For reasons of cross-country consistency only documents published or produced before the OBS research cut-off date of 31 December 2016 are considered. For this reason the score is unchanged.

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-8:** Is there a “citizens version” of the MYR?

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-1:** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2015

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** FY 2016/17

**Comments:** FY 2016/17

**Researcher response:** As Saudi Arabia's fiscal year is a calendar year, the response FY 2016 is appropriate.

**YER-2: When is the YER made available to the public?**

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Many of the changes to the budget reporting process will only be published in 2017.

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Not applicable.

**Comments:** Many of the changes to the budget reporting process will only be published in 2017.

**IBP comment:** While the government reviewer disagreed with the score, an alternative score was not suggested. The survey tool used does not allow the response to be left blank, therefore IBP selected the same answer score as the researcher. See response to question YER-1 for content details.

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Not applicable.

**Comments:** Many of the changes to the budget reporting process will only be published in 2017.

**IBP comment:** See response to question YER-3a.

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Not applicable.

**Comments:** Many of the changes to the budget reporting process will only be published in 2017.

**IBP comment:** See response to question YER-3a.

**YER-5:** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Many of the changes to the budget reporting process will only be published in 2017.

**YER-6a:** If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** Interviews with former MoF technocrats, Riyadh, June 2016

**Comments:** Researcher: 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:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Expert interviews are outdated/not official; multiple in-year reports are being developed by MOF and there is an ongoing, rigorous evaluation program to achieve the Fiscal Balance Program that has started in November 2016

**YER-6b:** If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

**Answer:** The only figures that are released at the end of a budget year are aggregate expenditure and income for the year, which are part of the MoF's general budget statement in December. Audited "closing accounts" detailing actual spending have not been available since the Gulf War 1990/91. Even internally, they are usually only produced after two or more years, although they are quite detailed (several thousand pages) and clearly organized. These are audited accounts however, rather than a YER.

**Sources:** Interview with MoF advisor, Riyadh, June 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Expert interviews are outdated/not official; multiple in-year reports are being developed by MOF and there is a ongoing, rigorous evaluation program to achieve the Fiscal Balance Program that has started in November 2016

**Comments:** Expert interviews are outdated/not official; multiple in-year reports are being developed by MOF and there is a ongoing, rigorous evaluation program to achieve the Fiscal Balance Program that has started in November 2016

**IBP comment:** See response to question YER-3a.

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Not applicable.

**Comments:** Many of the changes to the budget reporting process will only be published in 2017.

**IBP comment:** See response to question YER-3a.

**YER-8:** Is there a “citizens version” of the YER?

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Many of the changes to the budget reporting process will only be published in 2017.

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2014

**Sources:** n/a

**Comments:** Researcher: 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" (<http://www.intosaiitaudit.org/mandates/mandates/Mandates/Sau...> ([http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi\\_Arabia\\_22](http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi_Arabia_22))).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Same as above.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019

**IBP comment:** For reasons of cross-country consistency, Fiscal Year 2014 is the appropriate year to be analysing the Audit Report for the 2017 OBS round.

## AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019

**IBP comment:** See response to question AR-1.

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Same as above

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019

**IBP comment:** See response to question AR-1.

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** See above

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019

**IBP comment:** See response to question AR-1.

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Same as above.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019

**IBP comment:** See response to question AR-1.

**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question AR-1.

**AR-6a:** If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)

- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** See comment to AR-1

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** While the government reviewer disagreed with the score, an alternative score was not suggested. The survey tool used does not allow the response to be left blank, therefore IBP selected the same answer score as the researcher. See AR-1 for content details.

**AR-6b:** If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

**Answer:** See comment to AR-1

**Sources:** Interviews with former MoF functionaries and advisors (June 2016).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Same as above

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question AR-1.

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Closing accounts of the Kingdom of Saudi Arabia

**Sources:** (I was shown a copy a few years ago)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Same as above.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question AR-1.

**AR-8:** Is there a “citizens version” of the AR?

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** While the government reviewer disagreed with the score, an alternative score was not suggested. The survey tool used does not allow the response to be left blank, therefore IBP selected the same answer score as the researcher. See AR-1 for content details.

**GQ-1a:** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** Survey of Saudi government websites; [https://www.mof.gov.sa/en/MediaCenter/news/Pages/News\\_281220...](https://www.mof.gov.sa/en/MediaCenter/news/Pages/News_281220...) ([https://www.mof.gov.sa/en/MediaCenter/news/Pages/News\\_28122015.aspx](https://www.mof.gov.sa/en/MediaCenter/news/Pages/News_28122015.aspx)); <http://www.sama.gov.sa/en-US/Pages/default.aspx> (<http://www.sama.gov.sa/en-US/Pages/default.aspx>); <http://www.stats.gov.sa/en/46> (<http://www.stats.gov.sa/en/46>) [https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budg...](https://mof.gov.sa/en/budget2017/Documents/The_National_Budg...) ([https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budget.pdf](https://mof.gov.sa/en/budget2017/Documents/The_National_Budget.pdf)) <http://vision2030.gov.sa/en/bb2020> (<http://vision2030.gov.sa/en/bb2020>)

**Comments:** Researcher: Scattered historical budget information is contained in annual reports of the Saudi Arabian Monetary Agency and the Statistical Yearbooks of the General Authority for Statistics. The only current budget information provided on an annual basis is contained in the annual budget press statement of the MoF (which is available on its website, s.a.). In December 2016, the government also published a four-year "fiscal balance program" with mid-term revenue and expenditure figures and plans (see last of the above links), but it is not clear whether similar documents will be produced in the future.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

**Answer:** b.

**Sources:** Survey of government websites

**Comments:** Researcher: Only historical budget data is available in Excel format on the SAMA website, and only in highly aggregate form (oil and non-oil revenue, current and capital expenditure).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Revenue data is available in the December 2016 budget release and 2017 Quarterly Budget report, and will be made available in other formats other than PDF

**Researcher response:** I searched the MoF website, but could not find a consolidated file where all revenue and expenditure data could be downloaded (the MoF budget statement from December 2016 does not suffice). Hence the response remains 'b'.

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** s.a.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** While the government reviewer disagreed with the score, an alternative score was not suggested. The survey tool used does not allow the response to be left blank, therefore IBP selected the same answer score as the researcher.

**GQ-1d:** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, infographics and summary charts are available in the Dec 2016 Budget and the 2017 Quarterly budget reports

**Researcher response:** The December 2016 MoF budget statement contains a number of simple charts. There are no further fiscal infographics on government websites.

**IBP comment:** See response to question GQ-1b

**GQ-2:** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** <http://www.intosaiitaudit.org/mandates/mandates/Mandates/Sau...>  
([http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi\\_Arabia\\_22](http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi_Arabia_22))

**Comments:** Researcher: The Constitution of the General Auditing Bureau lays out its responsibilities. The Basic Law (Saudi Arabia's quasi-constitution) contains some very generic budgeting principles in articles 72-78, e.g. that the budget should be governed by law and that expenditure should be governed by the budget or royal decree. A general budget law is not available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**Researcher response:** Basic law:<http://www.mofa.gov.sa/sites/mofaen/ServicesAndInformation/a...>  
(<http://www.mofa.gov.sa/sites/mofaen/ServicesAndInformation/aboutKingDom/SaudiGovernment/Pages/BasicSystemOfGovernance35297.aspx>)

**IBP comment:** For cross-country consistency, questions are applicable.

**GQ-3:** Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** Interviews with former MoF technocrats, Riyadh, June 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to GQ-1c.

**1:** 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Comments:** Researcher: There is no published EPB (see section 1)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Please refer to comment below.

**IBP comment:** The EBP in Saudi Arabia is considered not published according to OBS methodology. For this reason, answer "d" is appropriate.

**2:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The function classification in KSA is done through the main 8 economic sectors, which are presented in the new budget reporting process.

**IBP comment:** The EBP is considered not published according to OBS methodology. For this reason, score "b" is appropriate.

**3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The function classification in KSA is done through the main 8 economic sectors, which are presented in the new budget reporting process.

**IBP comment:** See response to question 002.

**4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?**

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 002.

**5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 002.

**6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The main national programs with large sums are highlighted in the current budget reporting process (e.g. the National Transformation Program and the Citizen Accounts Program), in addition, the new budget reporting process will include more granular details about additional government programs, but these changes to the budget reporting process will not be fully realized before the end of 2017.

**IBP comment:** See response to question 001.

**7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?**

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** This question is not (yet) applicable to Saudi Arabia, as the country has no individual sources of tax income. Information about upcoming tax programs (e.g. VAT) have been shared and will be shared in more details as they are implemented (VAT is yet to be implemented), and information about the government main revenue sources are presented.

**Researcher response:** There are taxes, notably zakat on local corporates and corporate profit tax on foreign companies. There is in fact an aggregate item for total tax income in the December 2016 MoF statement ("Taxes on Income, Profits and Gains"), covering 2015 and 2016. The EBP containing such items is not published, however. For this reason, score "d" is appropriate.

**10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The individual sources of revenue income are highlighted and will be highlighted in more granular detail in the upcoming budget reports in 2017, however, the sources of revenue in KSA have been more concentrated in few primary sources when compared to other nations. The country is currently undergoing a massive transformation program, which focuses on diversifying government revenues from oil, and these efforts and new sources will be highlighted in the upcoming reports as well.

**IBP comment:** See response to question 001.

**11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.

c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The existing budget report (released in December 2016) already shows the projected revenues for the next year, and the new budget reporting process (due in 2017) will include more details about the forecasts of the upcoming years (2017-2020) as part of the Fiscal Balance Program

**Researcher response:** The document cited here has been classified as a Citizens Budget and cannot be doubled up as different document. Hence, score remains the same.

**12:** 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The existing budget report (released in December 2016) already shows the projected revenues for the next year, and the new budget reporting process (due in 2017) will include more details about the forecasts of the upcoming years (2017-2020) as part of the Fiscal Balance Program

**IBP comment:** See researcher's response to question 11.

**13:** Does the Executive's Budget Proposal or any supporting 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**14:** Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**15:** 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The 2016 budget report included information about the macroeconomic conditions that the budget numbers were based on, and the upcoming budget reports in 2017 include even more detailed macroeconomic scenarios and conditions.

**IBP comment:** See response to question 11.

**16:** 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The 2016 budget report included information about the macroeconomic conditions that the budget numbers were based on, especially core elements that affect the primary sources of government revenue. In addition, the upcoming budget reports in 2017 include even more detailed macroeconomic scenarios and conditions.

**IBP comment:** See response to question 11.

**17: 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The 2016 budget report includes information about the national financial strategy and projections, as well as the financial structural reforms that will be implemented. In addition, the 2017 budget reports will include sections on the expected impact of the upcoming financial reforms.

**IBP comment:** See response to question 11.

**18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The 2016 budget report includes information about the national financial strategy and projections, as well as the financial structural reforms that will be implemented. In addition, the 2017 budget reports will include sections on the expected impact of the upcoming financial reforms.

**IBP comment:** See response to question 11.

**19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.  
d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The 2016 budget report includes expenditures from 2015, and the upcoming budget reports in 2017 will include details on the actual expenditure in 2016.

**IBP comment:** See response to question 11.

**20:** 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.  
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.  
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.  
d. (0) No, expenditures are not presented by program for BY-1.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**21:** 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.  
b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The 2016 budget report shows comparison between the planned (enacted) expenditure level and the actual expenditure.

**IBP comment:** See response to question 11.

**22:** 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Expenditures for the previous years (planned and actual) are presented in the 2016 budget report.

**IBP comment:** See response to question 11.

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**24:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** the 2016 budget report includes details of expenditure (planned Vs. actual) that go as far back as 2012.

**IBP comment:** See response to question 11.

**25:** 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The 2016 budget report includes details of the primary revenue sources for 2015.

**IBP comment:** See response to question 11.

**26:** 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**27:** 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The 2016 budget report includes actual revenue details for the primary revenue sources in 2015.

**IBP comment:** See response to question 11.

**28:** 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 002.

**29:** 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**30:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** 1 year before the budget year (BY-1)

**IBP comment:** See response to question 11.

**31:** Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Information on the overall local and international government debt is presented in the 2016 budget report, and further information will be included in the 2017 budget reports.

**IBP comment:** See response to question 11.

**32:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**33:** 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**34: 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The 2016 budget report includes details on the expenditure of the main 8 government sectors, which are the central government sectors.

**IBP comment:** See response to question 11.

**35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?**

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**36: 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**37: 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**38: 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**42:** 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**43:** 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**44:** 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**45:** 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** KSA does not currently have any individual tax revenues

**Researcher response:** There are taxes, notably zakat on local corporates and corporate profit tax on foreign companies. There is in fact an aggregate item for total tax income in the December 2016 MoF statement ("Taxes on Income, Profits and Gains"), covering 2015 and 2016. The EBP containing such items is not published, however. Score "d" is appropriate.

**46:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** KSA does not have any earmarked revenues, and upcoming earmarked expenditures (e.g. citizen's account) will be included in the 2017 budget report once they are launched.

**Researcher response:** To my knowledge income accruing to the central government (rather than specialized agencies like the Pension Fund, the Aviation Authority etc.) is indeed not earmarked. Answer corrected to e.

**IBP comment:** See response to question 001. According to OBS methodology, since the EBP is not produced (see response to EBP-6a), this response is changed from 'e' to 'd'.

**47:** 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. (100) 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. (67) 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. (33) 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. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Fiscal Balance Program document clearly shows how the proposed budget is linked to government policy and national strategy.

**Researcher response:** The Fiscal Balance Programme does not meet OBS criteria for an EBP. For this reason score "d" is appropriate.

**48:** 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Fiscal Balance Program document clearly shows how the proposed budget is linked to government policy and national strategy.

**IBP comment:** See response to question 47.

**49:** 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Comments:** Researcher: Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.  
d. (0) 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).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 001.

**53:** 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. (100) Yes, a detailed timetable is released to the public.  
b. (67) Yes, a timetable is released, but some details are excluded.  
c. (33) Yes, a timetable is released, but it lacks important details.  
d. (0) No, a timetable is not issued to the public.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** Only documents and policies implemented up to 31 December 2016 can be considered for the 2017 OBS round. For this reason, score "d" is appropriate.

**54:** 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.  
b. (67) Yes, the core information is presented for the macroeconomic forecast.  
c. (33) Yes, information is presented, but it excludes some core elements.  
d. (0) No, information related to the macroeconomic forecast is not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Comments:** Researcher: See section 1 (no PBS is produced)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The 2016 budget report includes a section about the macroeconomic conditions on which the budget was based.

**Researcher response:** The "Balanced Budget 2020" did not qualify as PBS as key elements (e.g. sectoral spending figures, macro-scenarios) are not contained and revenue is broken down only very generically (the only 3 types of figures included are for total revenue, additional income from non-oil fees/taxes and from energy price reforms). It is OBS methodology that if a document does not qualify, then all corresponding answers related to their comprehensiveness will be "d" or that the information is not publicly available.

**55:** 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Fiscal Balance Program includes details on the government fiscal goals.

**IBP comment:** See response to question 54.

**56:** Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Fiscal Balance Program includes details on the government fiscal goals.

**IBP comment:** See response to question 54.

**57:** 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** Only documents and policies implemented up to 31st December 2016 can be considered for the 2017 OBS round. According to OBS methodology the PBS is not published in Saudi Arabia. For this reason, its content cannot be assessed and score "d" is appropriate.

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Fiscal Balance Program includes details on the government fiscal goals.

**IBP comment:** See response to question 54.

**59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Comments:** Researcher: The enacted budget is not published (see section 1).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The published 2016 budget includes expenditures by the main 8 government sectors.

**Researcher response:** "The National Budget" qualifies as Citizens Budget; documents can only be classified once in our methodology. For this reason, the content of the document is not analysed and response "d" is the appropriate score.

**60: Does the Enacted Budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The 2016 budget includes overall numbers for the primary national programs.

**IBP comment:** See response to question 59.

**61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Saudi Arabia does not have tax revenue (yet), however, the 2016 budget does show the different revenue sources.

**IBP comment:** See response to question 59. Score "b" is appropriate.

**62: Does the Enacted Budget present individual sources of revenue?**

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, the 2016 budget does show the different sources of revenue.

**IBP comment:** See response to question 59.

**63: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 59.

**64:** 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 information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** n/a

**Comments:** Researcher: [https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budg...](https://mof.gov.sa/en/budget2017/Documents/The_National_Budg...) ([https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budget.pdf](https://mof.gov.sa/en/budget2017/Documents/The_National_Budget.pdf)) [vision2030.gov.sa/sites/default/files/attachments/BB2020\\_EN....](http://vision2030.gov.sa/sites/default/files/attachments/BB2020_EN....) ([http://vision2030.gov.sa/sites/default/files/attachments/BB2020\\_EN.pdf](http://vision2030.gov.sa/sites/default/files/attachments/BB2020_EN.pdf)) The budget statement contains figures on expected oil and non-oil revenue as well as spending by broad sector (education, health, defense etc.) as well as information on some key projects/policies. It does discuss economic developments in the previous budget year but does not provide macro-economic estimates for the coming budget year - although some such information was contained in the "fiscal balance program" document outlining revenue and expenditure plans until 2020 which was published together with it in December 2016. It does not provide contact information for citizens' follow-up.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**Researcher response:** Given its timing and content, the December 2016 MoF budget statement can be classified as citizens budget (but hence not as any other document). Score has been changed to "c". [https://www.mof.gov.sa/en/budget2017/Documents/The\\_National\\_...](https://www.mof.gov.sa/en/budget2017/Documents/The_National_...) ([https://www.mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budget.pdf](https://www.mof.gov.sa/en/budget2017/Documents/The_National_Budget.pdf))

**IBP comment:** The citizen's budget is considered published on time according to OBS methodology. For this reason, questions are applicable. The link to the 2017 National Budget from Saudi Arabia was working when the survey was completed. During the review of the survey, it was not possible to access that link, however the document is still accessible through an alternate link here: <https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf> (<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf>)

**65:** How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** n/a

**Comments:** Researcher: The budget statement is placed online ([https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budg...](https://mof.gov.sa/en/budget2017/Documents/The_National_Budg...) ([https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budget.pdf](https://mof.gov.sa/en/budget2017/Documents/The_National_Budget.pdf))), discussed in a ministerial press conference on the day of publication (<https://www.bloomberg.com/news/articles/2016-12-22/saudi-ara...> (<https://www.bloomberg.com/news/articles/2016-12-22/saudi-arabia-sees->

budget-deficit-falling-to-7-7-of-gdp-in-2017)) and its main points are also disseminated through local newspapers (e.g. <http://www.arabnews.com/tags/saudi-budget-2017> (<http://www.arabnews.com/tags/saudi-budget-2017>)).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The citizen budget is available online before the end of the previous fiscal year.

**Researcher response:** I agree with the reviewer: the December budget statement can be classified as Citizens Budget and its content is disseminated through newspapers, broadcast media and internet. Score has been changed to "c".

**IBP comment:** The link to the 2017 National Budget from Saudi Arabia was working when the survey was completed. During the review of the survey, it was not possible to access that link, however the document is still accessible through an alternate link here:

<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf> (<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf>)

**66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Interviews with MoF functionaries, May 2016. The budget process is entirely secret until the publication of the budget statement each December and no specific contact information is provided for citizens at any point of the process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The budget reporting process has been quite public in 2016/2017, with the Ministry's twitter account sharing numerous updates, including multi-media updates, about the various steps undertaken on the journey to publish the new budget.

**Researcher response:** The government has indeed stepped up its communication efforts, but they remain one-way - I have not found any evidence of feedback mechanisms reaching from the public to the government. For this reason, the score remains unchanged.

**67: Are "citizens" versions of budget documents published throughout the budget process?**

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Citizens Budget is considered published late, therefore, according to the OBS methodology, the researcher has selected answer choice "d" for this question.

**Comments:** Researcher: [https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budg...](https://mof.gov.sa/en/budget2017/Documents/The_National_Budg...) ([https://mof.gov.sa/en/budget2017/Documents/The\\_National\\_Budget.pdf](https://mof.gov.sa/en/budget2017/Documents/The_National_Budget.pdf)) The only publicly available documents regarding the 2017 budget are the above-cited MoF budget statement as well as the "fiscal balance program", both published at the same time on 22 December 2016. The both relate to the enacted budget; although the fiscal balance program also outlines future revenue and spending plans beyond 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**Researcher response:** The citizen's budget is indeed published on time and for this reason the score was changed to "c".

**IBP comment:** The link to the 2017 National Budget from Saudi Arabia was working when the survey was completed. During the review of the survey, it was not possible to access that link, however the document is still accessible through an alternate link here:

<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf> (<https://www.mof.gov.sa/docslibrary/Budget/Documents/2017.pdf>)

**68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Comments:** Researcher: No in-year reports are publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**Researcher response:** Only documents and developments up to 31st December 2016 can be considered for the 2017 OBS round. According to OBS methodology, the in-year report was not published on time, and for this reason its content cannot be considered and score "d" is appropriate.

**69: Do the In-Year Reports present actual expenditures for individual programs?**

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See researcher's response to question 68.

**70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.

c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See researcher's response to question 68.

**71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See researcher's response to question 68.

**72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See researcher's response to question 68.

**73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.

c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See researcher's response to question 68.

**74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See researcher's response to question 68.

**75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See researcher's response to question 68.

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Comments:** Researcher: No mid-year reports are published (see section 1)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**Researcher response:** According to the OBS methodology a MYR was not published by the OBS research cut-off date of 31st December 2016. For this reason, score "d" is appropriate.

**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See researcher's response to question 76.

**78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See researcher's response to question 76.

**79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See researcher's response to question 76.

**80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See researcher's response to question 76.

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See researcher's response to question 76.

**82: Does the Mid-Year Review of the budget present individual sources of revenue?**

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See researcher's response to question 76.

**83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?**

- a. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See researcher's response to question 76.

**84:** 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Comments:** Researcher: There is no published end-year report (see section 1).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**Researcher response:** "The OBS research cut-off date is 31 December 2016. The YER had not been published by that time. For this reason, score "d" is appropriate.

**IBP comment:** See researcher's response to question 76.

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 84.

**86:** Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** e.**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.**IBP comment:** See response to question 84.**87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** Interviews with MoF functionaries, May 2016**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** e.**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.**IBP comment:** See response to question 84.**88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.**Sources:** Interviews with MoF functionaries, May 2016**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.**IBP comment:** See response to question 84.**89: Does the Year-End Report present individual sources of revenue?**

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 84.

**90:** 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 84.

**91:** 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. (100) 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. (67) 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. (33) 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.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 84.

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

- a. (100) 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. (67) 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. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) 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).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 84.

**93:** Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 84.

**94:** 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 84.

**95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 84.

**96: Is a financial statement included as part of the Year-End Report or released as a separate report?**

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Comments:** Researcher: No such statement is published.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 84.

**97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?**

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016; SAI website: <http://www.gab.gov.sa/> (<http://www.gab.gov.sa/>)

**Comments:** Researcher: The General Audit Bureau does conduct financial and to some extent compliance audits, but results are not published (although they might be discussed in the Majlis Al-Shura).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** Questions are applicable as the audit reports are not published. Documents and developments after the OBS research cut-off date of 31st December 2016 are not considered.

**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Comments:** Researcher: Audit documents are not publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 97.

**99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 97.

**100:** Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

b. (0) No, the annual Audit Report(s) does not include an executive summary.

c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 97.

**101:** Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.

b. (67) Yes, the executive reports publicly on most audit findings.

c. (33) Yes, the executive reports publicly on some audit findings.

d. (0) No, the executive does not report on steps it has taken to address audit findings.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Comments:** Researcher: No such public document is produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 97.

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

b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.

c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.

d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interviews with MoF functionaries, May 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 97.

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** interviews with Saudi technocrats and advisors involved in budgeting process, Riyadh, October 2016

**Comments:** Researcher: The only supervisory institution is the General Audit Bureau.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** According to OBS methodology, the question is applicable. In addition, only documents and policies implemented up to the OBS research cut-off date of 31st December 2016 are considered for the OBS 2017 round. For this reason, the score is appropriate.

**104:** Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** see question 103

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**105:** Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.

- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** see question 103

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**106:** In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).  
b. (67) Sometimes (i.e., three times or more, but less than five times).  
c. (33) Rarely (i.e., once or twice).  
d. (0) Never.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** see question 103

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**107:** Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.  
b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.  
c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.  
d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.  
e. (0) Not applicable/other (please comment).

**Answer:** d.

**Sources:** interviews with Saudi technocrats and advisors involved in budgeting process, Riyadh, October 2016

**Comments:** Researcher: The appointed quasi-legislature (Majlis Al-Shura) does not have any budgeting powers

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?**

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** see question 107

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**109: When does the legislature approve the Executive's Budget Proposal?**

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

**Answer:** d.

**Sources:** see question 107

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?**

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** see question 107

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?**

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** see question 107

**Comments:** Researcher: The national budget is agreed without legislative deliberation (the Majlis Al-Shura has requested budgetary powers in the past but has not received them).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?**

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** see question 107

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?**

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** see question 107

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** see question 107

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**115:** Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** see question 107

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**116:** Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** see question 107

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** see question 107

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations

- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** interviews with Saudi technocrats and advisors involved in budgeting process, Riyadh, October 2016 "Constitution of the General Auditing Bureau" (<http://www.intosaiitaudit.org/mandates/mandates/Mandates/Sau...> ([http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi\\_Arabia\\_22](http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi_Arabia_22))).

**Comments:** Researcher: The "closing accounts produced by the auditing bureau are not shared with the Majlis Al-Shura (which only receives a generic annual report about the bureau's activities). 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" (<http://www.intosaiitaudit.org/mandates/mandates/Mandates/Sau...> ([http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi\\_Arabia\\_22](http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi_Arabia_22))).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**119:** Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** "Constitution of the General Auditing Bureau" <http://www.intosaiitaudit.org/mandates/mandates/Mandates/Sau...> ([http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi\\_Arabia\\_22](http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi_Arabia_22))

**Comments:** Researcher: Article 3 of the "Constitution of the General Auditing Bureau" states that "The President is to be appointed by virtue of a Royal Edict."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**120:** 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. (100) 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. (0) 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).

**Answer:** b.

**Sources:** "Constitution of the General Auditing Bureau" <http://www.intosaiitaudit.org/mandates/mandates/Mandates/Sau...> ([http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi\\_Arabia\\_22](http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi_Arabia_22))

**Comments:** Researcher: Article 3 of the "Constitution of the General Auditing Bureau" states that "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."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**121: Who determines the budget of the Supreme Audit Institution (SAI)?**

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

**Answer:** b. (67)

**Sources:** "Constitution of the General Auditing Bureau" <http://www.intosaiitaudit.org/mandates/mandates/Mandates/Sau...> ([http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi\\_Arabia\\_22](http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi_Arabia_22)) interviews with Saudi technocrats and advisors involved in budgeting process, Riyadh, October 2016

**Comments:** Researcher: Article 27 of the Bureau's constitution states that "The President should prepare the draft budget of the GAB in accordance with the rules followed by governmental entities." In practice, the budget is decided through the general budgeting process that is dominated by the executive (particularly royal court and Ministry of Finance). Interviewees report no acute resource constraints.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?**

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** For more details, see "GAB Executive Regulations for the Audit of Private Corporations and Companies in whose Capital the State Contributes or Guarantees a Minimum Profit": (<http://www.intosaiitaudit.org/mandates/mandates/Mandates/Sau...> ([http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi\\_Arabia\\_H2\\_4](http://www.intosaiitaudit.org/mandates/mandates/Mandates/Saudi%20Arabia.html#Saudi_Arabia_H2_4))).

**Comments:** Researcher: The GAB's constitution makes it mandatory that auditees should provide all accounting records, financial statements and other documents and information to the GAB auditors to enable them to discharge their audit tasks with impartiality and objectivity. The charter imposes various time limits within which auditees have to reply to GAB requests. The GAB is also entitled to audit private companies whose profits the government guarantees or in which it has a stake. Companies or associations in whose capital the state contributes with other states, or or international bodies are excluded from the GAB's mandate, however. 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:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** interviews with Saudi technocrats and advisors involved in budgeting process, Riyadh, October 2016

**Comments:** Researcher: There is an "office of accounting and accounting standards" in the Audit Bureau, see organization chart here: [http://125.60.16.59/journal1990/audit\\_profile\\_saudi\\_arabia\\_g...](http://125.60.16.59/journal1990/audit_profile_saudi_arabia_g...) ([http://125.60.16.59/journal1990/audit\\_profile\\_saudi\\_arabia\\_general.htm](http://125.60.16.59/journal1990/audit_profile_saudi_arabia_general.htm))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?**

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** interviews with Saudi technocrats and former Majlis Al-Shura members, Riyadh, October 2016

**Comments:** Researcher: The head of the GAB usually appears in the Majlis Al-Shura to answer questions on the bureau's annual report.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?**

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.  
c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).  
d. (0) The requirements for a “c” response or above are not met.  
e. Not applicable (please comment).

**Answer:** d.

**Sources:** interviews with Saudi technocrats and advisors involved in budgeting process, Riyadh, October 2016

**Comments:** Researcher: The budgeting process is entirely undertaken within the executive.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.  
b. (0) The requirements for an “a” response are not met.  
c. Not applicable (please comment).

**Answer:** b.

**Sources:** See question 126

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**127:**

During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive’s engagement with citizens covers all six topics  
b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics  
c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics  
d. (0) The requirements for a “c” response or above are not met  
e. Not applicable (please comment)

**Answer:** d.

**Sources:** See question 126

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?**

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** See question 126

**Comments:** Researcher: There are no formal mechanisms allowing citizens input of this kind.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?**

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** See question 126

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**130:**

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances

2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Survey of Saudi media; interviews with Saudi technocrats and advisors involved in budgeting process, Riyadh, October 2016

**Comments:** Researcher: Minister make ad hoc public statements about issues of state spending and revenue, but not with a view to soliciting any public feedback, and without providing current data on budget implementation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

**Answer:** d.

**Sources:** See question 130.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** See question 130.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens’ inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** See question 130.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**134:** Are participation mechanisms incorporated into the timetable for formulating the Executive’s Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive’s Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** See question 125.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**135:** Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** See question 125.

**Comments:** Researcher: The budget discussions are highly secret and usually conducted bilaterally between the Ministry of Finance and senior leaders of line agencies. No outsiders are involved.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**136:** Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** See question 125.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**137:**

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration

3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** See question 125.

**Comments:** Researcher: The legislative is not involved in the budgeting process

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?**

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** See question 125.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** See question 125.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

**Answer:** b.

**Sources:** <https://www.gab.gov.sa/en/pages/default.aspx> (<https://www.gab.gov.sa/en/pages/default.aspx>)

<https://www.gab.gov.sa/ar/mediacenter/Pages/your-opinion.aspx>... (<https://www.gab.gov.sa/ar/mediacenter/Pages/your-opinion.aspx>)

**Comments:** Researcher: There is no such mechanism (merely a "you are heard" sub-site for citizen submissions on the GAB website that is not operational).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.

b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.

c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

**Answer:** d.

**Sources:** The SAI website and available reports indicate no such document.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.  
b. (0) The requirements for an “a” response are not met.  
c. Not applicable (please comment).

**Answer:** b.

**Sources:** See question 140.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Questions are not applicable, in addition, KSA is undergoing a major financial transformation, including reforms to the budget reporting and communication, that will only be fully realized during 2018/2019.

**IBP comment:** See response to question 103.

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