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REVIEWER'S REPORT

Manuscript No.: IJAR-59768

Title: Predictive Budgeting and Financial Performance Optimisation Using Enterprise Data Analytics in Saudi Arabia.

Recommendation:

Accept as it is .....

Accept after minor revision.....

Accept after major revision .....

Do not accept (*Reasons below*) .....

Rating	Excel.	Good	Fair	Poor
Originality		✓		
Techn. Quality		✓		
Clarity		✓		
Significance	✓			

Reviewer Id: JPR-286

Reviewer's Comment for Publication.

The manuscript addresses a relevant and contemporary topic by examining the role of enterprise data analytics in predictive budgeting and financial performance optimisation in Saudi Arabia. It provides a structured critical review of literature published between 2020 and 2025 and integrates important themes, including enterprise data quality, forecasting models, uncertainty assessment, resource allocation, organisational governance and financial performance evaluation. The discussion appropriately distinguishes predictive accuracy from actual financial value and highlights the importance of managerial accountability, human oversight and evidence-based budgeting decisions. The proposed predictive budgeting framework offers a coherent conceptual approach connecting enterprise information, forecasting, budget decisions and financial outcomes. The manuscript also demonstrates awareness of the Saudi business environment and identifies the limited availability of direct empirical evidence on predictive budgeting outcomes in Saudi organisations. Overall, the paper has good academic relevance, a clear conceptual direction and practical significance for financial planning and digital transformation. However, some inconsistencies in terminology, sentence construction, section headings and reference formatting affect the overall presentation. **Minor revision is recommended** to improve the manuscript's consistency and academic presentation before publication.