

# Fiscal Openness and Transparency

Working to make the Scottish Budget accessible to all to understand how our money is raised and used

## What we're doing

- Developing a Fiscal Transparency Portal to enable members of the public to follow the money - from budget announcement to on the ground spend.
- Implementing the **Fiscal Transparency Discovery Report** recommendations to improve the quality, coverage, presentation and standards of current fiscal data.
- Establishing an approach to assess progress of fiscal openness and transparency to move towards international best practices. This will include benchmarking current Scottish Exchequer performance against:
  - International Monetary Fund Fiscal Transparency Code principles and practice levels
  - Elements of the Open Budget Index
- Improving transparency around the Scottish Budget by reviewing the accessibility and usability of existing and future information and guidance.
- Building on previous engagement to ensure that tax powers are used in a transparent policy making process.
- Understanding how **tax communication and engagement with the public** can be built upon and strengthened - including exploring new topics.