



ODI Global

Report

Chapter 7: The future of fiscal transparency

Aura Martínez Oriol and Raquel Ferreira

April 2025

ODI Global Report

Readers are encouraged to reproduce material for their own publications, as long as they are not being sold commercially. ODI Global requests due acknowledgement and a copy of the publication. For online use, we ask readers to link to the original resource on the ODI Global website. The views presented in this paper are those of the author(s) and do not necessarily represent the views of ODI Global or our partners.

© ODI Global 2025

This work is licensed under CC BY-NC-ND 4.0.

How to cite: Martínez Oriol, A. and Ferreira, R. (2025) The future of fiscal transparency. ODI Global Report. London: ODI Global (www.odi.org/publications/public-finance-in-the-digital-era-emerging-themes)

Acknowledgements

The authors are grateful to colleagues who shared inputs and reviewed the chapters of this report. Their feedback has been very helpful, and has shaped the analyses we present. Any errors or omissions that remain are the authors' responsibility. We thank Cathal Long, Frederique Dahan, and Simon Cresswell.

Thanks to Matthew Foley, Ben Campbell and Maegan Rodricks for editing, production and communications support.

This work is made possible thanks to funding from the Gates Foundation. We thank Ruby Morgan-Bennett for project management on this grant.

About this publication

This document ('The future of fiscal transparency') is chapter 7 of the 'Public finance in the digital era: Emerging themes' report.

About the authors

Aura Martínez Oriol is a Research Fellow at ODI Global.

Raquel Ferreira is Network Manager at the Global Initiative for Fiscal Transparency (GIFT).

Contents

Acknowledgements	3
Contents	4
Abbreviations and acronyms	5
1 Introduction	6
A growing role for digital tools?	7
2 Partial progress, with backlash	9
3 Where can digital-era PFM and transparency and accountability practices develop together?	12
Closing the feedback loop: meaningful public participation beyond disclosure	12
Addressing the demand-supply imbalance in fiscal transparency	13
User-centric design for fiscal transparency tools	15
Strengthening data standardisation and embedding digital tools into day-to-day operations	16
Enhancing delivery and funding models for digital fiscal transparency ...	17
4 An emerging research agenda	18
References	20

Abbreviations and acronyms

AI	Artificial intelligence
GIFT	Global Initiative for Fiscal Transparency
IADB	Inter-American Development Bank
IBP	International Budget Partnership
IFMIS	Integrated Financial Management Information Systems
IMF	International Monetary Fund
OECD	Organisation for Economic Co-operation and Development
PFM	Public Financial Management
SDG	Sustainable Development Goal

1 Introduction

Fiscal transparency has long been recognised as a cornerstone of accountability in Public Financial Management (PFM). Over the past decade, this recognition has driven key institutions in the field to develop norms and standards that define fiscal transparency measures and provide practical guidance on its implementation. Key examples of this work include the International Monetary Fund (IMF, 2019), the Organisation for Economic Co-operation and Development (OECD, 2017), the Global Initiative for Fiscal Transparency¹ (GIFT, 2012).

Over the past three decades, digital transformation has been a key enabler of fiscal openness initiatives, providing tools that facilitate both fiscal transparency and public participation. Several studies have demonstrated the tangible benefits of fiscal openness, including higher tax collections due to increased public trust in government (Touchton et al., 2019; Sjöberg et al., 2019; Touchton et al., 2021); greater demand for sovereign debt, with lower borrowing costs from reduced risk perceptions (Kemoie and Zhan 2018); minimised misallocations; and enhanced accountability through empowered oversight institutions and citizen monitoring (De Renzio et al., 2022).

These benefits, however, tend to manifest over time and may not be immediately apparent. This has contributed to weakening the perceived importance of fiscal openness initiatives. Many stakeholders, especially those in civil society and advocates in the field, believe that international finance for fiscal governance, particularly in the areas of transparency, participation, inclusion, and accountability, is declining (Kripke, 2024).

This concern has been brought into even sharper focus recently with the U.S. government, traditionally a key donor in the field, cutting funding for development programs in this area. The reduced interest from donors and diminished uptake of initiatives by some governments risk undermining progress that took decades to build.

¹ Global Initiative for Fiscal Transparency. 2012. "High-level principles on Fiscal Transparency, Participation and Accountability" (<https://fiscaltransparency.net/principles-and-guidance>). These Principles were acknowledged by the United Nations General Assembly in December 2012 (Resolution A/RES/67/218: Promoting transparency, participation, and accountability in fiscal policies - <https://docs.un.org/en/A/RES/67/218>), that encouraged member states to intensify efforts to enhance transparency, participation and accountability in fiscal policies, including through the consideration of the principles. See also GIFT (2022), Transparency Principles for Tax Policy and Administration. <https://fiscaltransparency.net/tax-transparency-principles/>.

How, then, can we ensure that fiscal transparency leads to meaningful policy engagement and effective oversight? Key to such efforts is understanding that fiscal openness stakeholders,² both within and outside government, have unique roles as suppliers and users of fiscal information.

Traditionally, transparency efforts have focused heavily on the supply side, often without a clear understanding of the intended users. This results in a persistent mismatch: not only is the information produced often underutilized, but the benefits of transparency—such as improved accountability or better-informed policies—tend to materialize with a time lag and may not align with immediate political or policy cycles. Actively engaging users to understand their needs is vital in designing and implementing effective fiscal transparency and public participation mechanisms that lead to increased accountability. Without active engagement from decision-makers, civil society and the public, transparency efforts risk becoming mere formalities.

A growing role for digital tools?

Traditionally, publishing budget documents at key points in the fiscal policy cycle was the primary way to share fiscal information with stakeholders. While important, the static nature of these documents limits their capacity to provide real-time, granular insights. As highlighted in the OECD's Budget Transparency Toolkit (OECD, 2017), making budget data publicly accessible in an open digital format transforms it into a valuable resource for analysis, evaluation and public participation in budgeting.

This is especially crucial in times of crisis, when informed swift responses are required. Digital tools assist in identifying target audiences and understanding their information needs, in making information accessible to various users, and then in engaging them effectively in contributing to decision making and monitoring government implementation, including government audits (Dassen and Lavin, 2024).

Open budget portals, for instance, enable governments and other stakeholders to provide fiscal information continuously in various formats and levels of detail, thereby facilitating public understanding and engagement in decision-making, implementation and monitoring processes. Their effectiveness hinges on whether the information provided aligns with user needs.

² Enhancing fiscal transparency involves a diverse array of parties, each playing a crucial role in using fiscal information to participate in open budgetary processes and in holding governments accountable. GIFT's Guide on Advancing Fiscal Transparency for Development (Ferreira and Guerrero, 2022, <https://fiscaltransparency.net/fiscal-transparency-guide>) identifies key fiscal transparency actors, including those within the executive branch of government, oversight institutions like legislatures and supreme audit institutions, the general public, organised civil society, international development institutions, donors, and the media.

Similarly, digital participation platforms, which have rapidly evolved in recent years with diverse features and applications³ (People Powered, 2025), make it substantially easier for public engagement to happen in a cost-effective way.

Fiscal transparency and digital PFM have thus historically advanced in parallel, often reinforcing one another (Gupta et al, 2017; see in particular Chapter 12). The implementation of digital tools, including those not primarily designed for fiscal openness, such as Integrated Financial Management Information Systems (IFMIS) and e-procurement platforms, has significantly enhanced the efficiency, accuracy and internal control mechanisms within government financial operations. However, while technological advances in PFM continue their upward trajectory, transparency is facing substantial headwinds, often fueled by political resistance, misuse of data, and a decreased appreciation for the importance of public engagement in fiscal policies and budgets.

Despite the growing availability of fiscal data and digital tools facilitating its use, there is a lack of evidence that even key decision-makers – including policymakers, legislators and budget officers – are fully utilising comprehensive information to inform public finance decisions (Pimenta et al., 2023). The integration of digital PFM tools has outpaced their practical adoption, leading to a disconnect between data availability and meaningful fiscal oversight.

Digitalisation alone cannot drive improvements in transparency and accountability without corresponding institutional and behavioural shifts, which has recently become fuel for transparency detractors, who see transparency as an expense, rather than an efficiency enhancer. The evolving digital PFM paradigm recognises both PFM and digital tools as means to an end, emphasising the need for continuous, iterative redesign of processes to remain adaptable and user-centred (Long et al., 2023).

³ See People Powered's "Digital Participation Tool Ratings 2025" that evaluates 30 platforms that support public engagement. <https://www.peoplepowered.org/platform-ratings>

2 Partial progress, with backlash

This section explores key challenges that hinder the impact of fiscal transparency, from persistent gaps between data supply and demand to unequal access, selective disclosure, and the limitations of digital tools in fostering meaningful engagement. These include:

Transparency without accountability. Digital platforms have made fiscal data more available than ever, but a disconnect persists between information supply and actual use (Long et al., 2023). Without institutional and behavioural shifts (Agostino et al., 2022), information remains underused, limiting its impact.

Selective disclosure and data manipulation. While digital tools have made fiscal data more accessible, they have also given governments and political actors greater control over what information is shared and how it is framed. Fiscal data may be selectively disclosed to reinforce narratives or spread misinformation (Tornberg and Chueri, 2025) rather than to improve decision-making or public accountability. While digital tools allow for real-time data publication, their use does not guarantee full transparency.

The Open Budget Survey finds that although online budget documents are increasingly available, many governments do not provide the execution data critical for effective monitoring (IBP, 2023). The Global Data Barometer's public finance module has confirmed heterogeneous levels of data standardisation and publication in structured formats, as well as differences in the depth and scope of data (Martínez Oriol, 2022). Studies have uncovered inconsistencies in data publication by the same PFM authority or across government entities (World Bank, 2022), highlighting the need for data integrity.

Opaque decision-making despite digital tools. While digital platforms have expanded the volume of available fiscal information, there has been limited uptake among policymakers, who often struggle to interpret complex datasets. As a result, budget decisions frequently remain opaque, both to the public and even to elected officials (Islam, 2021).

For example, in performance budgeting data and independent evaluation results, digital platforms facilitate both data collection and transparency. However, the updating of this data remains

inconsistent, often due to limited technical capacity or lack of incentives (Pimenta et al., 2023). The IMF's Fiscal Transparency Evaluations suggest that digital PFM reforms must be complemented by institutional incentives for decision-makers to engage with the data meaningfully.

Unequal access to digital tools. Government financial disclosures can be complex to read and interpret, and citizens may face significant challenges in doing so. While there are more interactive approaches, these have only been enabled in recent times by enhanced reporting tools (OECD, 2025). However, many citizens may face challenges accessing or using digital tools (Kronke, 2020). Moreover, even among digitally literate individuals, engagement is not guaranteed—many may choose not to interact with fiscal information due to low trust, perceived irrelevance, or complexity of the data. The digital divide thus exacerbates existing inequalities, as marginalised groups remain unable or unmotivated to interpret complex budget data, limiting their participation in fiscal decision-making (Islam, 2021).

Lack of strong constituencies for transparency. Fiscal transparency has struggled to foster a broad-based coalition of advocates. While digital innovations in public finance, such as digital payments, have demonstrated tangible benefits, fiscal transparency has struggled to build sustained engagement communities. The long-term nature of fiscal transparency's rewards can lead to their underestimation. Unlike other sectors, fiscal transparency has not effectively leveraged interactive digital tools, such as social media and gamification, to build either 'trust communities' or those based in self-interest and mutual benefit.

Transparency efforts have traditionally focused on disclosure as an endpoint rather than integrating transparency into interactive digital ecosystems. Inter-American Development Bank (IADB) research on citizen participation in fiscal oversight found that digital tools for budget transparency are often developed without meaningful input from civil society or intended users, making them poorly aligned with the needs of transparency advocates (IADB, 2024). Without a clear constituency demanding transparency (De Renzio, 2017), from within or outside the PFM stakeholders, its political support remains fragile.

Artificial intelligence as a driver of fiscal transparency? AI is transforming fiscal transparency by enhancing the accessibility, accuracy, and accountability of public financial data. Predictive AI can improve revenue forecasting and expenditure tracking, while generative AI streamlines budget reporting and anomaly detection (Martinez, 2024). Institutions like the IMF and World Bank are leveraging AI to make government financial data more open and reliable.

Effective adoption of such capabilities requires strong political commitment, ethical safeguards, and robust data governance. AI is

not just a tool but a strategic enabler of fiscal openness and public accountability. However, it also raises critical questions regarding governance, algorithmic biases, and the ethical use of financial data in public sector decision-making (Aslett et al., 2024). For instance, a recent study on AI in tax compliance warns that poorly governed automation could exacerbate enforcement disparities, favouring elite interests (Smith, 2024).

3 Where can digital-era PFM and transparency and accountability practices develop together?

To ensure that digital transparency reforms contribute meaningfully to governance, they must embed mechanisms for iterative feedback, institutional integration, and user engagement. This section looks at what this approach might mean in the context of digital fiscal transparency efforts, incorporating insights from the IMF, OECD, GIFT, ODI, IADB, the International Budget Partnership, World Bank, and others cited in this chapter. It explores key elements of an effective digital fiscal transparency ecosystem, grounded in global practice.

Closing the feedback loop: meaningful public participation beyond disclosure

While fiscal transparency has focused on making data publicly available, many initiatives fail to complete the cycle by ensuring that public input translates into action. The gap between disclosure and responsiveness creates frustration and disengagement. Many fiscal monitoring platforms lack mechanisms to process citizen feedback or institutionalise it in decision-making. For example, while Brazil's participatory budgeting programmes have been widely recognised as a success, their effectiveness depends on well-structured public engagement mechanisms that channel citizen input into fiscal decisions rather than serving as symbolic exercises (Touchton et al., 2021).

To address this gap, the GIFT network undertook a multi-year work programme to generate greater knowledge about country practices and innovations in public engagement, leading to the launch of 10 Principles of Public Participation in Fiscal Policies (GIFT, 2016). Since then, various initiatives have supported implementation in different countries, demonstrating the value of multi-stakeholder

collaboration and international peer learning in strengthening fiscal openness and accountability. (See, for instance, the Fiscal Openness Accelerator project⁴, which implemented public participation mechanisms in five African countries.)

Effective digital transparency should include:

- **Public satisfaction indicators**, such as real-time polling and sentiment analysis on government spending priorities.
- **Operational feedback mechanisms**, including digital inboxes where citizen concerns receive documented responses.
- **Accountability dashboards**, which track government responsiveness to public concerns and recommendations.
- **AI-driven insights**, where AI analyses large volumes of citizen feedback and flags areas of concern for further review.

Addressing the demand-supply imbalance in fiscal transparency

Many fiscal transparency initiatives fail not because of a lack of information *per se*, but due to a lack of demand for its use. Transparency without engagement results in superficial accountability. While civil society organisations, journalists and oversight institutions are expected to engage with fiscal data, the tools provided often do not align with their needs.

Governments must acknowledge that digital PFM transparency is part of a supply chain in which public officials are both data producers and users (GIFT, 2022). For example, a public official entering financial data into an IFMIS may require data from another sector for their own analysis. When such data is fragmented, or presented in non-machine-readable formats, its usability decreases. Addressing such gaps requires:

- **Customising digital platforms** for different end-user profiles (journalists, policymakers, CSOs, etc).
- **Developing fiscal literacy programmes** that train both government officials and citizens to use digital transparency tools effectively (Islam, 2021).
- **Motivating people to use data.** Over the years, many countries within the GIFT Network have hosted online and in-person user-engagement campaigns and public participation activities to promote the use of open budget data. Competition-based rallies have been held in Argentina, Chile, Colombia, Costa Rica, Indonesia, Mexico, Mongolia, and the Philippines. These events

⁴ <https://fiscaltransparency.net/foaproject/>

not only encourage participants to engage with the data beyond the rallies, but also often provide valuable new insights to governments through their application of the data in innovative ways. Countries like the Philippines (GIFT, 2024) and Mexico (Flores, 2024) have recently shared their experiences in promoting engagement with fiscal data through interactive, competition-based events, which encouraged dialogue and collaboration.

- **Ensuring increasing levels of interoperability** between budget, procurement and performance monitoring systems, while also looking ahead to interoperability with the systems used in specific policy areas, such as Health, Education or Infrastructure.

Over the years, fiscal openness assessment tools have evolved to measure emerging themes within the public openness field.

- For example, when it was launched in 2006, the Open Budget Survey primarily focused on assessing the availability and comprehensiveness of key budget documents.
- Since 2016, the Open Budget Survey began incorporating GIFT's Public Participation Principles to assess the levels of public participation in fiscal processes, and now also looks at the publication of machine-readable fiscal data.
- The Global Data Barometer, a more recently launched assessment, includes a Public Finance module, co-developed by GIFT, which looks for evidence that governance frameworks exist for the publication of detailed, disaggregated and machine-readable data on key aspects of government finance.

Even when such frameworks exist, this does not necessarily mean that the public perception of the government changes. For example, Mexico has a strong legal framework for fiscal transparency and scores highly on both the Open Budget Index and the Global Data Barometer. Yet it consistently performs poorly on the Corruption Perception Index and has low levels of citizen involvement in monitoring public spending – illustrating the disconnect between disclosure and real engagement.

These cases reflect a broader trend that raises critical questions about the current model of digital fiscal transparency. Despite significant progress in publishing standardised, machine-readable data, there is little evidence that this approach has led to more civic tool development, widespread dissemination, or stronger accountability outcomes. In fact, the Global Data Barometer shows that public finance is one of the most open data areas across governments – yet this has not translated into improved public trust or more effective scrutiny.

User-centric design for fiscal transparency tools

This gap prompts an important consideration: is it possible to increase the availability of data while also gaining a better understanding of who should be responsible for creating it, for whom, and how digital transparency tools can effectively contribute to public accountability goals? Who are the end users of public finance information, and what do they actually need and want?

Most fiscal transparency tools are built without sufficient input from their intended users. User research must consider diverse local contexts rather than adopting a one-size-fits-all approach. ODI's thinking around digital public finance emphasises the importance of aligning fiscal transparency reforms with actual user needs (Long et al., 2023).

Many valuable lessons have emerged from countries that have used digital tools to enhance fiscal openness and then openly shared their experiences in peer learning spaces for finance ministries. For instance, Brazil launched its fiscal transparency portal⁵ more than 20 years ago (in 2004), and has continuously refined the platform using a user-centred approach. In 2018, the portal was officially relaunched during an event in Brasilia⁶. Officials who had been involved with the process shared crucial insights, offering practical lessons on applying user-centered design — guidance that was especially useful for other member countries, who were still navigating the design phase of their own portals. Today, Brazil's portal has evolved to include information on emerging areas of public interest, such as on climate disasters and gender, reflecting a broader and more responsive approach to fiscal transparency.

Another example of effective peer learning is the Portals Working Group, formed by ten Latin American governments in 2020, as a space to exchange experiences and leverage software advancements in developing and enhancing fiscal transparency portals (Martínez Oriol, 2021). Peer-learning opportunities offer officials key networks that can be leveraged to gain practical knowledge that is not readily available elsewhere, including specific knowledge and technology sharing between participating countries. For instance, countries are now increasingly exploring the use of AI in portals to help citizens more easily navigate and access fiscal data.

Key considerations include:

- **User research and co-design:** conducting early and continuous engagement with diverse user groups to inform platform design and ensure accessibility, relevance, and usability.

⁵ <https://portaldatransparencia.gov.br>

⁶ Materials from the launch can be accessed here: <https://fiscaltransparency.net/launch-of-the-new-portal-of-transparency-of-the-brazilian-federal-government>

- **Use of peer-learning opportunities:** leveraging international networks, good practices, user feedback mechanisms, and iterative improvements drawn from real-world implementation.
- **Problem-driven approaches:** designing tools based on clear user pain points.
- **Iterative development:** adopting agile methods that allow for regular testing and refinement based on user input, rather than rigid, top-down implementation.
- **Wide user base definition:** avoiding tools shaped only by compliance or assumptions from senior officials, and grounded instead in real needs across users, both within and outside the government.

Strengthening data standardisation and embedding digital tools into day-to-day operations

Fiscal transparency is hindered when data is not standardised across government agencies. The Global Data Barometer finds that while budget data is increasingly open, its usability is constrained by inconsistent formats and missing metadata (Global Data Barometer, n.d.).

To address this, governments should:

- **Adopt global open data standards**, such as the Open Contracting Data Standard, Open Fiscal Data specifications, etc.
- **Ensure machine readability** for fiscal datasets to allow easier analysis by journalists, researchers and oversight institutions.
- **Encourage cross-sector collaboration**, integrating fiscal transparency with other governance initiatives, such as anti-corruption efforts.

An effective digital fiscal transparency ecosystem embeds openness into the core functions of PFM, rather than treating it as a separate objective. Finance ministries are increasingly integrating transparency into day-to-day systems – such as e-procurement platforms using open contracting standards, infrastructure monitoring dashboards with geolocation and audit features, and budget tagging systems for gender, climate or Sustainable Development Goal (SDG)-related spending (Ferreira et al., 2023).

The IMF's *Digital Solutions Guidelines for Public Financial Management* similarly emphasise that fiscal transparency efforts must be integrated into national strategies rather than isolated digital projects (Rivero del Paso et al., 2023).

These tools do more than improve operational efficiency; they make fiscal decisions traceable, responsive, and easier to scrutinise. In

countries like Mexico, Colombia, the Philippines and Argentina, digital solutions initially designed for internal control or donor reporting have evolved – under public or civil society pressure – into platforms that also enable citizen monitoring and data reuse. When transparency is designed into the architecture of digital tools, it supports both better service delivery and broader accountability outcomes.

Enhancing delivery and funding models for digital fiscal transparency

Sustainable fiscal transparency and digital initiatives require multidisciplinary teams, agile approaches, and long-term funding. When transparency projects are donor-driven, they run the risk of collapse when external support ends. To prevent this, best practices include:

- **Embedding multidisciplinary expertise:** combining financial analysts, IT developers and communication specialists.
- **Ensuring capacity transfer:** design technical assistance programmes that equip stakeholders with the skills and knowledge needed to maintain projects independently after external support ends.
- **Building in the open:** using open-source platforms that allow broad collaboration.
- **Developing hybrid funding models:** combining public financing, international donor support, and private-sector engagement.

4 An emerging research agenda

In recent years, advances in the digitalisation of PFM have significantly increased access to fiscal data. However, greater transparency has not necessarily translated into stronger accountability. While open budget platforms, digital tax dashboards, and AI-driven compliance tools have facilitated fiscal openness, their impact on governance remains uneven. Selective disclosure and data manipulation threatens to undermine these efforts, raising questions about the sustainability of fiscal transparency in the digital era.

One of the most visible manifestations of shifting public attitudes toward fiscal accountability is the growing 'Tax the Rich' movement. This movement has demanded increased transparency in taxation policies, revenue distribution and public spending efficiency. However, the variable implementation of these digital tools and their potential for selective reporting highlight broader challenges in the accountability landscape (IBP, 2023). Despite the potential for enhanced tax transparency, governments often retain discretion over what data is released and how it is framed, impacting public perception and policy effectiveness (GIFT, 2022).

While the digital transition seems irreversible today, the same cannot be said of the gains made by the fiscal transparency movement. The effectiveness of the latter must be judged not by the availability of data alone, but by whether digital systems actively enable engagement, oversight and accountability. While many governments have adopted tools that increase access to fiscal information, the degree to which these platforms are integrated into decision-making and used by diverse actors varies. In some contexts, digital innovations have fostered more participatory fiscal processes; in others, they have enabled selective disclosure, superficial compliance, or even new forms of control masked as openness.

Looking ahead, several questions must shape the next phase of digital transparency reforms. How can institutional incentives and design choices ensure that fiscal data embedded in digital platforms is meaningfully used by decision-makers? What safeguards – technical or institutional – can prevent manipulation, selective disclosure or fragmentation within digital public finance systems? As AI and automation become more prevalent in fiscal analysis, how can

these technologies be harnessed to enhance transparency and accountability, rather than obscure them?

The sustainability of digital fiscal ecosystems also depends on their ability to foster communities of users. What role can digital communities – comprising civil society, journalists, oversight bodies, and even government insiders – play in reinforcing demand, scrutiny and relevance over time?

Future research should also explore how embedding transparency in digital tools used for procurement, infrastructure, and cross-cutting agendas such as gender, climate and the SDGs can strengthen both operational management and citizen oversight. As countries experiment with budget markers, geolocated audits, and open contracting platforms, the question becomes: how can these operational systems be designed to serve dual goals – efficiency and accountability – while maintaining usability and trust among diverse users?

In all these cases, digital systems must be designed to embed openness into the core logic of efficiency in public finance. This requires shifting from transparency as a compliance exercise to a governance principle—supported by design choices, incentives, and user engagement that reflect real-world dynamics.

The next phase of research and practice must focus on what makes transparency effective in specific contexts. This means identifying where digital tools have tangibly improved oversight, building incentives for their use by both state and non-state actors, and better understanding how transparency contributes to institutional credibility. The next phase of research and practice must go beyond principles to demonstrate where transparency shifts power, enables scrutiny, and builds public trust. Its value will be measured not by access alone, but by the outcomes it helps unlock in real fiscal decisions.

adaptation and response is one of combining data from multiple sources, which feeds automated analysis, which in turn can enable more effective and sustainable adaptation measures, and prompt earlier, faster, and more targeted action around climate-related adverse events. The experiences of countries that have taken initial steps to set up such systems must be studied, to understand the conditions under which they are effective, as well as the challenges they face.

References

- Agostino, D., Saliterer, I., & Steccolini, I. (2022). Digitalization, accounting and accountability: A literature review and reflections on future research in public services. *Financial Accountability & Management*, 38(2), 152–176.
- Aslett, J., Hamilton, S., Gonzalez, I; Hadwick, D., and Hardy, MA. (2024). Understanding Artificial Intelligence in Tax and Customs Administration. Technical Notes and Manuals 2024, 006. Available at: <https://doi.org/10.5089/9798400290435.005> .
- Dassen, N., and Lavin, R. (2024). Citizen Participation in Government Audits through Digital Tools: Overview of Initiatives from Supreme Audit. Inter-American Development Bank. Available at: <https://publications.iadb.org/es/publications/english/viewer/Citizen-Participation-in-Government-Audits-through-Digital-Tools-Overview-of-Initiatives-from-Supreme-Audit-Institution.pdf> .
- De Renzio, P. (2017). “Why OPEN Government? Looking at incentives for fiscal openness through the eyes of experts and reform champions. GIFT and IBP. Available at: <https://www.fiscaltransparency.net/wpcontent/uploads/2021/06/20171219160.pdf>.
- De Renzio, P., Haus, P., and Wehner, J. (2022). (When) Do Open Budgets Transform Lives? Progress and Next Steps in Fiscal Openness Research. GIFT. Available at: <https://fiscaltransparency.net/fiscal-openness-research-2022/>.
- Ferreira, R., Guerrero, J.P., and Martínez, A. (2023). Evidence-Based Resource Prioritization for Sustainable Development Goal Implementation. World Public Sector Report 2023: Transforming institutions to achieve the Sustainable Development Goals after the pandemic. Available at: https://publicadministration.desa.un.org/sites/default/files/publications/2023/15_%20WPSR%202023%20Raquel%20Ferreira%2C%20Aura%20Martinez%20and%20Juan%20Pablo%20Guerrero.pdf
- Flores, L. (2024). Mexico City Datathon 2024: Care Economy. Available at: <https://fiscaltransparency.net/mx-dataton-2024/>
- GIFT (2012) . High-level principles on Fiscal Transparency, Participation and Accountability. Available at: <https://fiscaltransparency.net/principles-and-guidance>
- GIFT (2016). Principles of Public Participation in Fiscal Policies. Available at: <https://fiscaltransparency.net/public-participation-principles-and-guide/>.
- GIFT (2019). The Fiscal Openness Accelerator (FOA Project). Available at: <https://fiscaltransparency.net/foaproject/>
- GIFT (2022). Transparency Principles for Tax Policy and Administration. Available at: <https://fiscaltransparency.net/principles-and-guidance/>
- GIFT (2024). GIFT Stewards General Meeting (SGM) 2024 – Session 2: Promoting Innovating and Meaningful Use of Fiscal Data: Showcasing 2024 Dataquests and Data Rally Journeys. [online] Available at: <https://fiscaltransparency.net/sgm-2024/>
- Global Data Barometer. Available at: <https://globaldatabarometer.org/>
- Gupta, S., Keen, M., Shah A., and Verdier, G. (2017) Chapter 12: Integration of Government Digitalization and Public Financial Management—Initial Evidence. In Cangiano M., Gelb, A., and Goodwin-Groen, R., *Digital Revolutions in Public Finance*. Washington DC: IMF.

ODI Global Report

- IADB (2024). Citizen Participation in Fiscal Oversight through Digital Tools. Available at: <https://publications.iadb.org/en/citizen-participation-government-audits-through-digital-tools-overview-initiatives-supreme-audit>
- IBP (2023). Open Budget Survey 2023: Global report. Available at : <https://internationalbudget.org/open-budget-survey/open-budget-survey-2023/>.
- IMF (2019). The Fiscal Transparency Code. Available at: <https://www.imf.org/external/np/fad/trans/Code2019.pdf>
- Islam, R. (2021). Searching for truth in data: A policymaker's dilemma in the digital world. World Bank Blog. Available at: <https://blogs.worldbank.org/en/digital-development/searching-truth-data-policymakers-dilemma-digital-world>.
- Kemoe, L., and Zhan, Z. (2018). Fiscal Transparency, Borrowing Costs, and Foreign Holdings of Sovereign Debt. IMF Working Paper WP/18/189.
- Kripke, G., 2024, Fund fiscal analysis, options and recommendations. Trust, Accountability, and Inclusion (TAI) Collaborative. Available at: https://api.transparency-initiative.org/uploads/Memo_Fund_Fiscal_Analysis_Options_and_Recommendations_521e1e2695.pdf
- Krönke, M. (2020). Africa's digital divide and the promise of e-learning. Afrobarometer Policy Paper No. 66.
- Long, C., Cangiano, M., Middleton, E., et al. (2023) Digital public financial management: An emerging paradigm. ODI Working Paper. London: ODI.
- Martínez Oriol, A. (2021). Fiscal Transparency Portals: Lessons from Latin America. IMF PFM Blog. Available at: <https://blog-pfm.imf.org/en/pfmblog/2021/10/fiscal-transparency-portals-lessons-from-latin-america>
- Martínez Oriol, A. (2022). Advocating for accurate, timely, and trustworthy fiscal information. Global Data Barometer. Available at: <https://globaldatabarometer.org/2022/06/advocating-for-accurate-timely-and-trustworthy-fiscal-information/>
- Martínez Oriol, A. (2024). Unleashing the Power of AI in Public Finance. IMF Public Financial Management Blog. Available at: <https://blog-pfm.imf.org/en/pfmblog/2024/06/unleashing-the-power-of-ai-in-public-finance>
- Materials used during the Launch of the New Portal of Transparency of the Brazilian Federal Government (2018). GIFT. Available at: <https://fiscaltransparency.net/launch-of-the-new-portal-of-transparency-of-the-brazilian-federal-government/>
- OECD (2017). Budget Transparency Toolkit. Available at : <http://www.oecd.org/corruption-integrity/reports/oecd-budget-transparency-toolkit-9789264282070-en.html>
- OECD (2025). Empowering Fiscal Reporting with Digital and Interactive Approaches. OECD Policy Paper. Available at: https://www.oecd.org/en/publications/empowering-fiscal-reporting-with-digital-and-interactive-approaches_82070ddb-en.html
- Pimenta, C., Zaltsman, A., Lora, O., and Arana, R. (2023). El Presupuesto por Resultados en América Latina y el Caribe: Hallazgos de la Encuesta 2023. Banco Interamericano de Desarrollo. Available at: <https://publications.iadb.org/es/el-presupuesto-por-resultados-en-america-latina-y-el-caribe-hallazgos-de-la-encuesta-2023>.
- portaldatransparencia.gov.br. (n.d.). Inicio - Portal da transparência. [online] Available at: <https://portaldatransparencia.gov.br/>.
- Rivero del Paso, L., Pattanayak, S., Una, G., and Tourpe, H. (2023). Digital Solutions Guidelines for Public Financial Management. International Monetary Fund. Available at : <https://www.imf.org/en/Publications/TNM/Issues/2023/10/06/Digital-Solutions-Guidelines-for-Public-Financial-Management-537781>
- Sjoberg, F., Mellon, J., Peixoto, T., Hemker, J., and Tsai, L. (2019). Voice and punishment: A global survey experiment on tax morale. World Bank Policy Research Working Paper 8855.

ODI Global Report

- Smith, G. (2024). How to make AI equitable in the Global South. Stanford Social Innovation Review. Available at: <https://ssir.org/articles/entry/equitable-ai-in-the-global-south>.
- Törnberg, P., & Chueri, J. (2025). When Do Parties Lie? Misinformation and Radical-Right Populism Across 26 Countries. *The International Journal of Press/Politics*, 0(0).
- Touchton et al., (2021). Of Democratic Governance and Revenue: Participatory Institutions and Tax Generation in Brazil. *Governance, An International Journal of Policy, Administration and Institutions* 34(4): 1193-1212
- Touchton, M., Wampler, B., and Peixoto, T. (2019). Participatory Institutions and Tax Compliance in Brazil. World Bank Group Policy Research Working Paper 8797. Available at : <https://documents1.worldbank.org/curated/en/855201553787807050/text/Of-Governance-and-Revenue-Participatory-Institutions-and-Tax-Compliance-in-Brazil.txt>
- World Bank. (2022). Fiscal Transparency During the COVID-19 Emergency: Bosnia and Herzegovina, North Macedonia, and Serbia. Available at : <https://documents1.worldbank.org/curated/en/099810011042298361/pdf/P15845909f12a9000b1b902278167044c1.pdf>.