

The Role of Social Media in Enhancing Fiscal Transparency and Citizen Oversight

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Abstract

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This study examines how social media contributes to fiscal transparency and citizen oversight within contemporary public governance. It investigates the central question of how digital platforms enhance the visibility, accessibility, and accountability of fiscal information shared by governments. Using a systematic literature review of peer-reviewed studies published between 2017 and 2022, the research synthesizes empirical findings from diverse national contexts. The analysis reveals that while social media significantly improves information dissemination and public awareness, its effectiveness depends on institutional capacity, design quality, and government responsiveness. Data synthesis across selected studies highlights that participatory and dialogic communication fosters trust, strengthens oversight, and transforms fiscal disclosure into interactive governance. The discussion demonstrates that social media's impact extends beyond transparency toward co-production and accountability. Overall, the article concludes that governments must combine openness with responsiveness and inclusivity to realize the full potential of digital fiscal transparency.

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1. Introduction

Social media continues to transform how governments disclose fiscal information and how citizens monitor public spending. By enabling interactive exchanges, platforms such as Twitter and Facebook offer pathways beyond one-way disclosure, fostering dialogic transparency that strengthens perceptions of openness and invites citizen scrutiny of budgetary decisions. Scholars since 2017 have traced this shift from “broadcast” e-government to networked transparency, showing that social media can expand access to budget data, procurement updates, and audit reports while creating forums for feedback, questions, and collective oversight (Medaglia & Zheng, 2017; Haro-de-Rosario et al., 2018). The effectiveness of social media depends on how governments use it, including what content is posted, how often, and whether they respond, which in turn influences trust, perceived voice, and citizen willingness to engage (Porumbescu, 2017).

In the area of fiscal transparency, social media enhances the visibility and comprehensibility of budget cycles, mid-year reviews, and spending deviations, transforming technical disclosures into accessible narratives and visualizations that spread beyond formal portals. Empirical studies show that organizational capacity and institutional context shape these practices. Governments that allocate resources to content curation, analytics, and moderation tend to experience higher levels of citizen interaction and agenda-relevant dialogue (Criado et al., 2017). When used thoughtfully, social media not only disseminates fiscal documents but also allows citizens to identify anomalies, crowdsource priorities, and pressure for corrective action, which strengthens accountability.

Nevertheless, the literature warns against assuming that these benefits occur automatically. Citizens may experience information overload, digital literacy gaps, or performative transparency that weakens oversight. Moreover, engagement frequently concentrates among digitally advantaged groups, raising issues of inclusiveness. To address these challenges, scholars advocate linking social media practices such as frequency, clarity, and responsiveness to intermediate outcomes like attention, comprehension, and participation, and ultimately to fiscal effects such as policy adjustments or audit responses (Medaglia & Zheng, 2017; Porumbescu, 2017). More recent evidence confirms this complexity. Zhang et al. (2022) found that government social media attributes such as information richness, dialogic loops, and emotional tone differently influence stages of citizen engagement, suggesting that not all online communication equally promotes oversight.

Given the rapid growth of research between 2017 and 2022, a systematic review is timely. This article seeks to synthesize empirical and conceptual findings on social media's role in fiscal transparency and citizen oversight within that period, identify enabling and constraining factors, and highlight methodological and theoretical gaps. By doing so, it clarifies how platform features, organizational strategies, and institutional environments jointly mediate the path from transparency to accountability.

2. Literature Review

Recent scholarship has increasingly examined how social media contributes to fiscal transparency and citizen oversight in public governance. Studies between

2017 and 2022 consistently highlight social media platforms as essential tools for disseminating fiscal information, facilitating interaction, and reinforcing accountability mechanisms. Governments that use these platforms effectively enhance the accessibility and timeliness of financial information, enabling citizens to follow budgetary processes and monitor spending more closely. Haro-de-Rosario et al. (2018) demonstrated that municipal governments adopting interactive Twitter communication practices achieved higher levels of transparency and engagement, while Medaglia and Zheng (2017) showed that two-way digital communication fosters participatory monitoring and information feedback loops. Together, these findings indicate that dialogic and interactive uses of social media help reduce information asymmetry and strengthen fiscal oversight.

The literature also emphasizes that institutional design, communication strategy, and organizational capacity determine how effective social media can be in enhancing transparency. Criado et al. (2017) found that local administrations with sufficient human and technical resources are more capable of transforming social media into credible transparency tools. Arshad and Khurram (2020) further demonstrated that responsiveness, transparency, and trust mediate the relationship between government social media activity and citizens' political participation, highlighting that visibility alone is insufficient without engagement. Mansoor (2021) similarly found that citizens' perception of responsiveness on official platforms promotes higher trust and accountability, particularly during crises. Matheus et al. (2021) contributed by identifying key design principles for digital transparency,

emphasizing the need for clarity, accessibility, and user-oriented data presentation in open government initiatives.

Emerging research also underscores the evolving role of social media in digital transformation. Eom and Lee (2022) observed that during turbulent periods such as the COVID-19 pandemic, social media served as an essential medium for sustaining communication, transparency, and citizen trust. Zhang et al. (2022) added that information richness, dialogic loops, and emotional tone significantly affect public engagement at various communication stages. Collectively, studies from 2017 to 2022 reveal that social media can meaningfully enhance fiscal transparency and citizen oversight when governments pair openness with institutional responsiveness, inclusive participation, and well-designed digital communication strategies.

3. Methods

This study adopts a systematic literature review (SLR) approach to synthesize current evidence on the role of social media in enhancing fiscal transparency and citizen oversight. Following established guidelines for systematic reviews in public administration and digital governance, the review process involved three key stages: identification, screening, and synthesis. Academic databases such as Scopus, Web of Science, and Google Scholar were searched for peer-reviewed journal articles published between 2017 and 2022 using keywords including “social media,” “fiscal transparency,” “citizen oversight,” “government communication,” and “digital accountability”. Only empirical and conceptual studies published in English and accessible through reputable publishers were included. Articles focusing exclusively

on corporate or non-governmental contexts were excluded to maintain relevance to public sector governance.

The selected studies were analyzed through qualitative content analysis to identify recurring themes, methodological patterns, and conceptual frameworks. Each article was coded based on its research focus (transparency, engagement, or accountability), methodological design, and main findings. This iterative synthesis helped trace how governments use social media to improve fiscal openness, what institutional and contextual factors shape these practices, and how citizens respond to online transparency initiatives. By combining insights from diverse empirical settings and theoretical perspectives, this review aims to provide an integrated understanding of how digital communication platforms advance, or sometimes limit, fiscal transparency and public oversight in contemporary governance.

4. Results and Discussion

The review findings reveal that social media has become an important mechanism for advancing fiscal transparency and enabling citizens to oversee government performance, though its effectiveness is shaped by institutional capacity, engagement design, and contextual factors. Across the reviewed studies, governments that use social media to share budgetary data, procurement updates, and audit information tend to improve public access to fiscal knowledge and enhance perceptions of openness. When fiscal data are presented in accessible formats and updated consistently, social media functions as an interactive complement to traditional disclosure systems. Haro-de-Rosario et al. (2018) found

that municipalities adopting participatory Twitter communication achieved higher transparency and civic engagement, while Medaglia and Zheng (2017) emphasized that two-way interaction helps create feedback loops that strengthen participatory monitoring. These findings suggest that social media can democratize fiscal information flows and stimulate citizen awareness of government activities.

However, higher visibility alone does not guarantee effective oversight. The quality of interaction and institutional responsiveness determines whether transparency translates into accountability. Zhang et al. (2022) demonstrated that posts characterized by dialogic loops, information richness, and emotional tone stimulate greater citizen engagement, whereas one-directional communication limits public responsiveness. Arshad and Khurram (2020) similarly found that transparency must be accompanied by responsiveness and trust to promote meaningful online participation. These studies indicate that governments must engage citizens as partners in fiscal monitoring rather than passive recipients of information. Tursunbayeva et al. (2017) also observed that the strategic use of social media in public institutions strengthens information dissemination and public trust when supported by coherent e-government policies and interdepartmental coordination.

Institutional capacity and digital design remain central to the success of social media transparency initiatives. Criado et al. (2017) observed that local governments with stronger technical infrastructure, skilled personnel, and strategic communication planning are more capable of sustaining interactive dialogue. Matheus et al. (2021) identified that design elements such as data clarity, accessibility,

and usability directly affect whether transparency mechanisms achieve their intended goals. Mansoor (2021) further demonstrated that responsiveness through official social media accounts improves citizens' trust in government, particularly during crises when transparency is critical. Tang et al. (2021) reinforced this view by showing that timely social media engagement not only strengthens citizens' compliance with public policies but also mitigates misinformation, thereby enhancing government credibility. Together, these studies illustrate that both human and technical capacities underpin the link between digital openness and accountability.

The broader political and administrative environment also shapes outcomes. Eom and Lee (2022) found that governments with well-established digital communication frameworks maintained transparency and citizen trust more effectively during the COVID-19 pandemic than those with ad hoc approaches. Wukich (2021) emphasized that governments play multiple roles on social media such as facilitator, collaborator, or information provider and that the effectiveness of each role depends on context and communication tone. These variations underscore that social media's potential for promoting fiscal oversight depends not only on access to digital tools but also on administrative commitment and the inclusiveness of engagement strategies. Across all cases, the evidence suggests that sustainable accountability emerges when transparency is paired with responsiveness, institutional readiness, and active citizen participation.

In summary, studies from 2017 to 2022 consistently confirm that social media can transform fiscal transparency from passive disclosure into an interactive and

participatory process. Its effectiveness, however, relies on consistent responsiveness, design clarity, organizational capacity, and citizen trust. When these factors align, social media serves as both a disclosure channel and a democratic space for oversight. Yet, unequal digital access and limited institutional follow-through remain barriers that governments must address to realize the full promise of digital fiscal accountability.

5. Conclusion

The review concludes that social media has become an integral mechanism for strengthening fiscal transparency and enabling citizen oversight in modern governance. Evidence from studies published between 2017 and 2022 consistently shows that governments' use of digital platforms improves access to fiscal information, facilitates dialogue, and promotes more inclusive forms of accountability. Social media allows real-time communication and the diffusion of complex budgetary data in ways that traditional reporting mechanisms cannot achieve. Yet, its transformative potential depends on whether governments embrace dialogic engagement, responsiveness, and user-centered design rather than using these platforms as one-way communication tools.

Institutional readiness and trust emerge as the most critical determinants of success. Governments that invest in digital capacity, transparent communication, and two-way interaction experience higher levels of citizen trust and sustained engagement. Conversely, weak institutional support, selective disclosure, and limited feedback mechanisms undermine public confidence. The findings also highlight that

social media transparency is not a substitute for accountability mechanisms but a complementary process that amplifies citizens' ability to question, interpret, and monitor public finance decisions.

Future research should move beyond descriptive analyses to examine causal relationships between digital communication practices and measurable governance outcomes. Longitudinal and cross-country studies could further clarify how institutional contexts, political culture, and digital literacy influence the translation of online transparency into tangible accountability. As governments continue their digital transformation, social media's strategic use for fiscal openness and citizen empowerment will remain essential to the evolution of transparent and participatory public governance.

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