Fiscal Narrative-Building and State Legitimation in Developing Democracies during Crisis: A Systematic Review

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ABSTRACT

In developing democracies, fiscal policy is rarely just a technical matter of taxation, debt, budgets, and public expenditure — it is also a political practice through which states justify hard choices during crisis. This systematic review synthesizes evidence on fiscal narrative-building and state legitimation in the Philippines and comparable developing-democracy settings between 1997 and 2026. Guided by PRISMA 2020 flow logic, a controlled-loosening eligibility protocol, and an adapted Mixed Methods Appraisal Tool logic, it consolidated a 500-record literature database, from which 42 duplicates were removed, 458 records screened, 457 full-text reports assessed, and 50 studies ultimately included. Of these, 43 were core academic studies, four were supplementary policy or research studies, and three were lower-confidence but still relevant academic studies. Six narrative clusters emerged from the synthesis: international anchoring and international financial institution legitimation; technocratic credibility and efficiency; transparency, participation, and accountability; developmental and performance legitimation; fiscal contract, aid, and public-goods legitimacy; and contestation around austerity, debt, adjustment, and inequality. Fiscal narratives proved more persuasive when tied to credible problem diagnosis, accountable institutions, democratic participation, social protection, and developmental outcomes, and became contested when they were seen as externally imposed, regressive, opaque, or elite-serving. By bringing fiscal policy, political narrative, and legitimacy research together, this review addresses a gap in how these fields have typically been studied in developing-democracy crisis contexts.

Keywords: Philippines; public finance; policy discourse; austerity; PRISMA 2020

INTRODUCTION

Economic management is the lens through which fiscal policy is usually viewed, but it belongs just as much to the domain of political explanation. Taxation, public debt, deficit control, budget reform, subsidy removal, austerity, social spending, infrastructure financing, public-private partnerships, and foreign aid are not accepted by the publics they affect simply because they are technically prescribed; these decisions have to be framed as necessary, fair, responsible, developmental, transparent, or externally constrained before they gain traction. That need becomes sharpest during crisis, when states face urgent fiscal choices at the very moment citizens are contending with rising prices, uncertain employment, service pressures, debt anxieties, social inequality, or distrust in public institutions (Di John, 2006; Di John and Putzel, 2009; Seabrooke, 2007).

Fiscal narrative-building, as this review uses the term, refers to the discursive and institutional work through which fiscal policies get justified, framed, communicated, contested, defended, or otherwise made acceptable to the public. Such narratives surface in budget speeches, international financial institution (IFI) programs, legislative deliberations, tax reform debates, social protection reforms, procurement and transparency mechanisms, media representations, and public-goods financing. Some are explicitly political, invoking sovereignty, fairness, sacrifice, rights, accountability, or development; others are technocratic, casting fiscal measures as unavoidable responses to debt sustainability, inflation, market confidence, budget credibility, or international best practice (Best, 2007; Debrun and Kinda, 2017; Seabrooke, 2007).

As an anchor case, the Philippines is especially useful precisely because it combines democratic contestation, recurrent fiscal stress, post-authoritarian decentralization, uneven revenue capacity, donor and IFI influence, social policy expansion, disaster exposure, infrastructure pressures, and persistent governance concerns. Its fiscal politics since the Asian Financial Crisis — spanning the implementation of the Local Government Code, social spending reforms, budget deliberation, aid-financed public goods, and transparency-oriented governance reforms — together show that state legitimacy is partly produced through fiscal explanation and contestation (Brillantes and Fernandez, 2011; Debuque-Gonzales and Gochoco-Bautista, 2007; Hutchcroft, 2012; Montinola et al., 2020; Ramos, 2020; Villanueva, 2021).

Yet the Philippines does not stand analytically alone. Other developing-democracy contexts share structural features that shape fiscal legitimation in similar ways — narrow tax bases, informality, inequality, decentralization pressures, aid dependence, policy transfer, IFI influence, and the need to justify fiscal trade-offs under democratic or semi-democratic contestation. Work on Indonesia, Thailand, Bangladesh, Uganda, Sri Lanka, South Korea, Taiwan, Singapore, Nigeria, Argentina, Malaysia, and other comparator settings offers transferable mechanisms for understanding how states narrate fiscal responsibility, reform, redistribution, sacrifice, and development amid instability (Baldwin and Winters, 2020; Jazuli et al., 2026; Natpraypant et al., 2024; Peng and Wong, 2008; Ruwanpura, 2025; Zubairu, 2025).

One major gap runs through this literature: fiscal policy and legitimacy tend to be studied apart from each other. Public-finance research often treats debt, taxation, austerity, and budgeting as technical outcomes, while legitimacy research addresses trust, accountability, performance, or governance without putting fiscal instruments at the center of the analysis. Because of this split, it is harder to understand how states make fiscal choices persuasive, credible, acceptable, or contestable during crisis, and the role narrative plays in deciding which fiscal options look reasonable — and which social burdens come to seem unavoidable — is easy to miss.

To address that gap, this review synthesizes evidence on fiscal narrative-building and state legitimation in the Philippines and comparable developing-democracy contexts across 1997 to 2026. The starting point of 1997 is deliberate: the Asian Financial Crisis was a formative moment for IFI legitimacy debates, debt and development narratives, austerity contestation, and post-crisis fiscal governance across Asia. Setting the endpoint at 2026, in turn, makes room for emerging scholarship on COVID-19 fiscal stress, contemporary austerity governance, budget-speech discourse, fuel subsidy reform, and debt politics. Six questions guide the review: (1) What fiscal policy domains are most frequently connected to state legitimation and crisis narrative-building? (2) What theoretical and conceptual frameworks are used? (3) How do crisis types shape fiscal narrative strategies? (4) What recurring legitimation strategies are reported? (5) What methodological patterns and evidence gaps characterize the included studies? and (6) Do the Philippines and comparable developing democracies converge on common strategies or produce distinct national trajectories?

MATERIALS AND METHODS

Research design and conceptual framework

A qualitative systematic literature review design was employed for this study, aimed not at estimating a pooled statistical effect but at synthesizing concepts, mechanisms, crisis conditions, policy domains, and legitimation strategies across a heterogeneous body of literature. Organizing this synthesis was a Fiscal Narrative-Legitimation Framework, within which fiscal policy functions as the policy instrument, crisis or instability as the condition that intensifies justification, narrative strategy as the mechanism of legitimation, legitimacy audiences as the recipients of justification, and contestation as the feedback process that confirms, modifies, or challenges state claims.

Extraction and synthesis were guided by asking, for each study, how fiscal choices were connected to claims of necessity, credibility, fairness, development, accountability, sovereignty, sacrifice, or external constraint. This kept the review from treating fiscal policy as a purely technical variable; taxation, debt, austerity, public spending, aid, decentralization finance, and budget reform were instead analyzed as political instruments requiring explanation and public authorization during crisis.

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Protocol and reporting standards

Identification, duplicate removal, screening, retrieval, eligibility assessment, exclusion, and inclusion followed PRISMA 2020 flow logic (Page et al., 2021), with search documentation aligned to PRISMA-S wherever possible (Rethlefsen et al., 2021). The narrative synthesis, in turn, followed a SWiM-consistent logic for grouping heterogeneous studies without statistical pooling (Campbell et al., 2020). Because the protocol was drafted before final rescreening rather than externally registered, the article reports eligibility decisions, exclusion reasons, appraisal procedures, and synthesis logic as transparently as it can, rather than pointing to a registry record.

Review database, search documentation, and eligibility criteria

One clarification on terminology is needed here: the database in this review means the consolidated literature database or screening matrix used as the auditable record set for the review, not a single commercial bibliographic database export. It held 500 records drawn from article files, scholarly searches, collected academic records, publisher or institutional research sources, and article-level extraction files relevant to fiscal narrative-building. Each record stood for one potential report and, where available, carried bibliographic information, country or comparator context, fiscal-policy domain, crisis or instability context, narrative or legitimation terms, retrieval status, eligibility decision, exclusion reason, appraisal rating, and extraction notes.

Managing duplicate removal, retrieval tracking, full-text eligibility assessment, exclusion coding, quality appraisal, and thematic synthesis all ran through this database. Because the final source set had been reconstructed from the article-level screening matrix rather than exported directly from a conventional database platform, database-specific counts, exact search dates, and per-source duplicate totals could not be recovered with full PRISMA-S precision — a limitation the PRISMA flow reports openly rather than papering over with invented database/register, website, organization, or citation-searching counts.

Four blocks of search concepts were combined: fiscal-policy terms, narrative or legitimation terms, crisis or instability terms, and developing-democracy context terms — together covering taxation, revenue administration, public expenditure, budget policy, debt, deficits, fiscal consolidation, austerity, fiscal sustainability, fiscal reform, subsidy reform, social spending, fiscal transparency, legitimation, legitimacy, narrative, discourse, framing, justification, policy ownership, crisis, instability, Asian Financial Crisis, debt crisis, IMF adjustment, pandemic, governance crisis, Philippines, Southeast Asia, developing democracies, and comparable contexts.

A controlled-loosening protocol governed eligibility. At its core, the criteria stayed strict — included studies had to address fiscal policy, crisis or instability, narrative or legitimation, and developing-democracy or comparator relevance — but some loosening was allowed for equivalent concepts such as ownership, credibility, accountability, participation, public trust, fiscal contract, policy framing, performance legitimacy, and contestation, provided the study clearly explained how fiscal choices were justified, accepted, resisted, or institutionally authorized.

Table 1. Inclusion criteria used in the controlled-loosening protocol.

Code	Criterion	Operational rule
IC1	Geographic and comparator scope	Philippines-focused studies and comparator studies from developing, newly industrialized, electoral-democratic, hybrid-democratic, or democratic-transition settings with transferable relevance.
IC2	Temporal scope	Published from 1997 through 2026; studies on earlier events were eligible only when published within the window and directly relevant.

IC3	Fiscal-policy subject matter	Meaningful treatment of taxation, spending, debt, deficits, austerity, fiscal sustainability, fiscal reform, subsidy reform, social spending, fiscal transparency, IFI adjustment, or fiscal governance.
IC4	Narrative or legitimation dimension	Analysis of justification, framing, communication, contestation, credibility, legitimacy, public acceptability, ideology, or political defense.
IC5	Crisis or instability context	Acute crisis or chronic strain materially shaping fiscal justification, including financial crisis, fiscal stress, debt pressure, austerity, governance crisis, revenue crisis, or subsidy reform conflict.
IC6	Publication type and access	Peer-reviewed articles, scholarly books, book chapters, recognized conference papers, and carefully screened high-quality policy or research outputs; full text available in English or Filipino/Tagalog.

Study selection, data extraction, and appraisal

Once duplicate records were removed, every retrievable report was assessed against the controlled-loosening eligibility protocol; only one, Article 67, could not be retrieved, having gone missing from the source set. To avoid double counting, each exclusion was given a single primary reason. Lower-confidence records were not excluded automatically just because they were uniquely relevant, though their contribution was weighted cautiously during synthesis.

A 13-column structure guided data extraction, covering article number, authors, year, title, journal or venue, crisis type, methodology, theoretical framework, fiscal domain, narrative strategy, key finding, quality, and decision. Beyond these article characteristics, the review also recorded the terms and conceptual language authors used to describe fiscal credibility, ownership, legitimacy, accountability, public trust, austerity, social protection, or contestation, which made it possible to compare not just what studies found but how they framed fiscal legitimation.

Because the corpus mixed qualitative case studies, discourse analyses, comparative historical studies, quantitative experiments, policy analyses, scholarly books, and supplementary research outputs, quality appraisal drew on an adapted Mixed Methods Appraisal Tool (MMAT) logic (Hong et al., 2018), weighing clarity of question, design appropriateness, transparency of evidence, coherence between analysis and conclusions, and relevance to the review question. Greater interpretive weight went to high-quality studies, while moderate- and low-quality studies served mainly as supporting or contextual evidence rather than stand-alone proof of a narrative pattern.

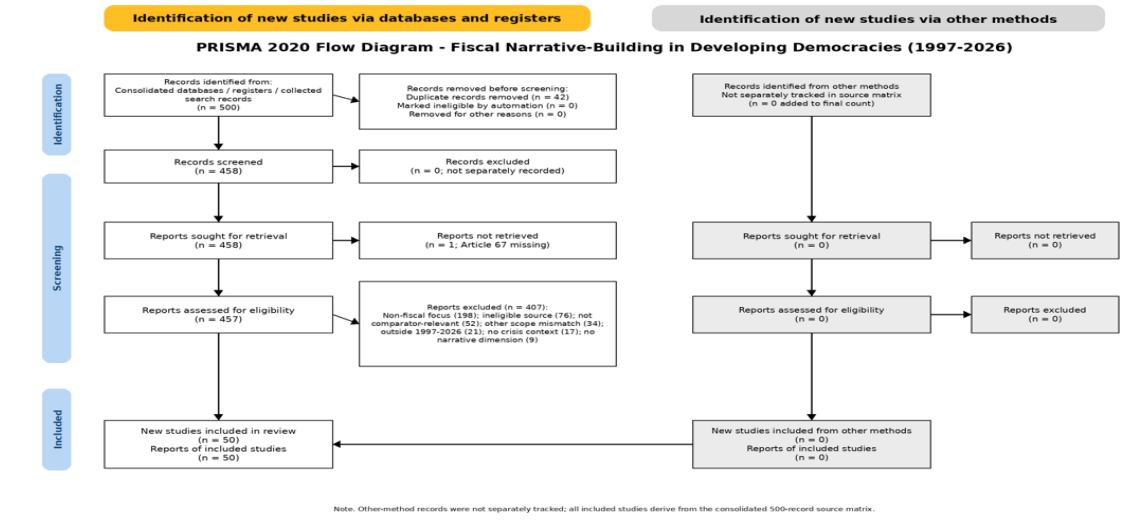


Figure 1. Flow diagram of the literature search using PRISMA 2020 protocol.

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Data synthesis

Thematic and mechanism-based analysis drove the synthesis. Studies were grouped first by fiscal domain, crisis type, country or comparator context, method, and MMAT rating, then coded for the narrative strategy through which fiscal action was made to appear credible, necessary, fair, developmental, internationally anchored, participatory, or contestable. Given how heterogeneous the evidence base was — qualitative, quantitative, documentary, experimental, and policy studies alike — effect sizes were not pooled; mechanisms and recurring patterns were compared across the corpus instead.

This process generated six cross-cutting clusters: international anchoring and IFI legitimation; technocratic credibility, efficiency, and fiscal discipline; transparency, participation, and accountability; developmental and performance legitimation; fiscal contract, aid, and public-goods legitimacy; and contestation or counter-narratives. Convergence across high-quality studies was prioritized in the interpretation, though places where lower-confidence sources added useful contextual signal — rather than decisive evidence — were also noted.

RESULTS

Search results and screening outcome

Screening identified 500 records in total. Forty-two duplicates were removed before screening began, leaving 458. Because the source set consisted of article files and extraction rows rather than a conventional database export, no separate title-and-abstract exclusion stage was recorded, so all 458 non-duplicate records were treated as reports sought for retrieval. Only one could not be retrieved, leaving 457 for full-text eligibility assessment; of these, 407 were excluded for stated reasons and 50 studies made it into the final review.

Lacking a meaningful fiscal-policy or fiscal-legitimation focus was by far the most common reason for exclusion. Studies were also excluded for unsuitable publication type or low-quality sourcing, weak developing-democracy or comparator relevance, insufficient transferable relevance, publication outside the 1997-2026 window, absence of crisis or instability context, or the absence of a narrative, legitimation, framing, or public-justification dimension. This flow confirms a deliberately narrow final corpus, one that prioritized conceptual relevance over a broad but weakly connected evidence base.

Table 2. PRISMA 2020 screening summary.

PRISMA item	Count or description
Records identified	500
Duplicate records removed before screening	42
Records screened	458
Records excluded at screening	0 / not separately recorded
Reports sought for retrieval	458
Reports not retrieved	1 (Article 67 missing)
Reports assessed for eligibility	457
Full-text reports excluded	407
Studies included in review	50
Reports of included studies	50

Table 3. Full-text exclusion reasons.

Primary exclusion reason	**n**
Non-fiscal or no meaningful fiscal-policy focus	198
Ineligible publication type or low-quality/unsuitable source	76
Not developing-democracy or comparator-relevant	52
Insufficient transferable relevance or other scope mismatch	34
Outside 1997-2026 publication range	21
No crisis/instability context materially shaping fiscal justification	17
No narrative/legitimation/political-justification dimension	9
Total excluded after full-text eligibility assessment	407

Characteristics and quality of included studies

Fifty studies made up the final corpus: 43 core academic studies, four supplementary policy or research studies, and three lower-confidence but topically aligned academic studies. That small supplementary group was kept deliberately, reflecting a decision to retain high-relevance policy and research outputs whenever they directly explained fiscal legitimation during crisis. Across the corpus, fiscal domains ranged widely — IFI adjustment, fiscal austerity, debt politics, social spending, health expenditure, entrepreneurial finance, sovereign wealth funds, tax reform, environmental taxation, anti-tax-evasion legislation, budget deliberation, internal revenue allotment, fiscal decentralization, public-private partnerships, foreign aid, public-goods financing, fuel subsidy reform, and state budget speeches.

The crisis contexts represented were just as varied. Asian Financial Crisis studies featured prominently, since the 1997 crisis had touched off major debates over international financial institution legitimacy, debt, austerity, Asian developmental models, and domestic reform. Other studies turned to COVID-19 and post-pandemic fiscal stress, budget reform under austerity, governance and public-trust crises, subsidy reform conflicts, fiscal transparency and accountability debates, local fiscal decentralization, aid legitimacy, public-goods financing, and long-run fiscal fragility.

Quality appraisal pointed to a generally strong evidence base: 34 studies rated high quality, 15 moderate, and one low. The high-quality studies tended to share explicit theoretical frameworks, transparent evidence bases, appropriate designs, and direct relevance to fiscal legitimation. Moderate-quality studies earned their place by offering useful evidence despite limitations in design, reporting, venue strength, data depth, or transferability, and the single low-quality study was kept only as cautiously weighted contextual evidence, since it addressed fiscal narrative-building directly even with its venue and methodological limitations.

Table 4. MMAT-based quality appraisal summary.

Quality category	**No. of studies**	**Percentage**	**Interpretation**
High	34	68.0%	Strong methodological clarity, appropriate design, transparent evidence, and high relevance to synthesis.
Moderate	15	30.0%	Useful evidence with limitations in method, reporting, depth, source type, or transferability.

Low	1	2.0%	Major limitations; retained only as cautiously weighted contextual evidence.
Very low	0	0.0%	Not represented in the final included corpus.
Total	50	100.0%	Overall moderate-to-high evidence base.

Narrative clusters in the evidence base

Six narrative clusters give the findings their structure, though none should be read as a mutually exclusive category — a budget reform, for instance, might lean on technocratic efficiency, social protection, and international credibility all at once, and many studies showed exactly that kind of overlap. What the clusters capture instead are recurring ways that fiscal choices get made meaningful, defensible, or contestable during crisis.

Among the most visible strategies was international anchoring. Fiscal reform, across the included literature, was frequently justified through country ownership, technical expertise, conditionality, global standards, and claims of credibility — narratives that can make reform look necessary and locally endorsed, yet just as easily become contested once citizens perceive adjustment as imposed, sovereignty-limiting, or tilted toward market orthodoxy.

Technocratic credibility formed a second cluster, with fiscal reforms often narrated through expertise, rules, forecasts, accounting systems, efficiency, and fiscal discipline. This kind of language can make fiscal action look prudent and necessary, but it can just as easily depoliticize distributional choices, recasting austerity, tax enforcement, or expenditure control as technical corrections rather than contested political decisions.

A third cluster tied fiscal legitimacy to transparency, participation, and accountability. When citizens can access, understand, and challenge fiscal choices, openness helps legitimate budgets, procurement, social accountability reforms, and local deliberation — but transparency turns merely symbolic once budget information gets too technical, public input stays weak, or accountability mechanisms go unenforced.

Developmental and performance legitimation made up a fourth cluster, in which fiscal measures were justified through promises of growth, employment, welfare, modernization, resilience, or social protection. These performance narratives can stabilize state legitimacy when fiscal measures visibly improve services, though they may leave inequality or elite power structures largely untouched.

The fifth cluster centered on the fiscal contract, where legitimacy hinged on how citizens read the link between taxes, aid, public goods, and government performance. Externally financed public goods can bolster legitimacy by strengthening service delivery, but just as readily undermine it when credit for the benefit is unclear or citizens doubt the state's ability to disburse resources properly.

Contestation made up the sixth and final cluster. Fiscal narratives do not simply persuade — they get resisted, reworked, and challenged, with debt, subsidy reform, and austerity narratives regularly opposed on grounds of injustice, inequality, social burden, sovereignty, resentment, and democratic accountability.

Table 5. Narrative clusters and representative synthesis contribution.

Narrative cluster	**Evidence pattern**	**Synthesis contribution**
International anchoring / IFI legitimation	Fiscal reforms gain credibility from IFIs, donors, and global standards but may be contested as externally imposed.	Shows how external authority can both authorize and weaken reform narratives.

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Technocratic credibility / efficiency	Expertise, rules, forecasts, accounting systems, and efficiency discourse make fiscal choices appear responsible and necessary.	Shows how technical language can legitimate fiscal discipline while masking distributional conflict.
Transparency, participation, and accountability	Fiscal openness can legitimate budgets and spending when citizens can understand, scrutinize, and contest fiscal decisions.	Shows that transparency works as legitimation only when linked to meaningful accountability.
Developmental and performance legitimation	Fiscal policy is justified through welfare, growth, jobs, infrastructure, modernization, resilience, and state performance.	Shows how visible public benefits can support legitimacy even when structural inequalities persist.
Fiscal contract, aid, and public goods	Legitimacy depends on attribution, trust, tax willingness, aid visibility, and perceived delivery of public goods.	Shows that fiscal legitimacy is relational and depends on whether citizens see public returns.
Contestation and counter-narratives	Fiscal narratives are resisted through claims about sovereignty, inequality, debt justice, austerity harms, and democratic accountability.	Shows that legitimation is contested rather than automatic.

Research gaps and whether they were addressed

Several research gaps were identified, and the review then assessed how far its own synthesis had closed them. On the broad conceptual gap between fiscal policy and legitimacy research, the results suggest substantial progress, since the two fields are brought together here directly. Several empirical gaps, however, remain only partly addressed, largely because the available evidence is uneven across countries, fiscal domains, crisis types, and levels of government.

Table 6. Research gaps and whether they were addressed in the present review.

Research gap	**Addressed?**	**Basis in the present review**
Fiscal policy and legitimacy are often studied separately.	Yes	The review integrated fiscal-policy domains with legitimation and narrative mechanisms across the included studies.
Fiscal narrative-building is rarely treated as an explicit object in Philippine research.	Partly	The review identified Philippine fiscal-legitimation sites, but the available primary studies on explicit fiscal narratives remain limited.
Subnational fiscal legitimation is underdeveloped despite local budgeting and decentralization.	Partly	The review included local budget deliberation and decentralization-related evidence, but subnational studies remain few.
Crisis comparison is uneven across Asian financial crisis, COVID-19, climate, inflation, and debt contexts.	Partly	The review mapped different crisis contexts, but the evidence remains stronger for the Asian Financial Crisis than for newer crises.
The behavioral effects of fiscal narratives on trust, compliance, or reform support are not well established.	No	The review synthesized mechanisms and patterns but did not estimate causal effects on public behavior.

Database-level reporting is incomplete because the final source set was reconstructed from a consolidated matrix.	Partly	The review clarified the review database and reported transparent consolidated counts, but exact source-specific counts were not recoverable.

DISCUSSION

Interpretation of major findings

Fiscal narrative-building emerges as an essential component of state legitimation during crisis — this is the review's principal finding. Political meaning attaches to fiscal policies through narratives that diagnose crisis, assign responsibility, justify sacrifice, promise benefits, invoke expertise, appeal to fairness, or locate reform within development and accountability. Far from decorative, this language shapes which options look responsible, which burdens seem unavoidable, and who gets to speak for fiscal necessity.

Crisis raises the stakes of fiscal justification in both directions: it gives governments and international institutions more room to frame reforms as urgent and necessary, while also sharpening public sensitivity to distributional harm. Debt servicing, austerity, subsidy removal, or revenue reform tends to be accepted when necessity and burden-sharing feel credible, and resisted when it reads instead as externally imposed, opaque, regressive, or detached from public welfare.

These narrative clusters line up with a wider body of work on IFI legitimacy, fiscal credibility, social accountability, performance legitimacy, aid and public goods, and austerity contestation. Studies of IMF and World Bank legitimacy and country ownership show international anchoring at work (Best, 2007; Seabrooke, 2007; Bazbauers, 2019; Edwards, 2023); fiscal councils, accounting reforms, budget reform, and fiscal discourse reflect technocratic credibility (Debrun and Kinda, 2017; Prabowo, 2015; Natpraypant et al., 2024; Muluk and Sajida, 2025; Nasir et al., 2026); and budget deliberation, social accountability, human rights-based fiscal policy, and public-sector integrity carry the transparency, participation, and accountability theme (Brillantes and Fernandez, 2011; Mamberti and Minatta, 2022; Rodan and Hughes, 2012; Villanueva, 2021).

Implications for the Philippines and comparable contexts

In the Philippine case, the synthesis points to post-Asian-crisis adjustment, fiscal decentralization, social policy expansion, budget deliberation, procurement accountability, aid, and public-goods financing as the central sites of fiscal legitimation. Comparable contexts show both convergence and variation: Indonesia's story plays out in budget discourse, subsidy reform, tax enforcement, and infrastructure finance; East Asian cases lean toward developmental and performance legitimacy; and African and South Asian cases bring aid-channel and fiscal-contract mechanisms into focus. Across all of these, fiscal legitimacy hinges not only on debt ratios, deficits, or spending levels but on whether fiscal choices are explained as accountable, equitable, and socially responsive.

Fiscal legitimacy, the Philippine evidence further suggests, is produced across national and subnational arenas alike. National narratives show up in post-crisis reforms, social policy expansion, foreign aid, debt, and budget credibility; local narratives take shape around decentralization finance, internal revenue allotment politics, municipal budget deliberation, service delivery, and public accountability (Debuque-Gonzales and Gochoco-Bautista, 2007; Hutchcroft, 2012; Montinola et al., 2020; Ramos, 2020; Villanueva, 2021).

Comparison with wider literature

These findings sit comfortably alongside fiscal sociology, international political economy, and public-administration literature, all pointing to the same conclusion: taxation, spending, aid, debt, and transparency are state-society relations, not merely administrative outputs. Financial crises open windows for conditionality and reform, yet they also generate legitimacy conflicts over sovereignty, fairness, and causation. And fiscal transparency only works as a democratic legitimation device when citizens and oversight bodies can actually turn information into scrutiny, response, and consequence.

Governments, in the comparative literature, often explain fiscal measures by tying them to growth, jobs, infrastructure, welfare, or resilience, which is why developmental and performance narratives loom so large there — a pattern visible in studies on social policy, health-system legitimacy, agricultural development, entrepreneurial finance, sovereign wealth, and public-private partnerships (Clark and Monk, 2010; Grabowski, 2014; He, 2018; Klingler-Vidra and Pacheco Pardo, 2019; Peng and Wong, 2008; Ramos, 2020; Wijaya and Camba, 2021). The fiscal-contract cluster, meanwhile, confirms that legitimacy rests on attribution, trust, tax willingness, aid visibility, and the perceived delivery of public goods (Baldwin and Winters, 2020; Blair and Winters, 2020; Dietrich et al., 2018; Montinola et al., 2020).

Gaps, limitations, and future research

A few evidence gaps still remain. Philippine research, for one, rarely treats fiscal narrative-building as an explicit object of study through budget speeches, legislative debates, executive statements, media texts, and policy documents. Subnational fiscal legitimation, too, remains underdeveloped despite how much local budgeting, internal revenue allotment, disaster finance, and social assistance implementation matter. And crisis comparison is uneven: the Asian Financial Crisis is well represented, whereas COVID-19 fiscal narratives, disaster and climate finance, food and fuel inflation, and contemporary debt politics all call for more focused Philippine and comparative research.

Future work would therefore do well to examine fiscal narratives in the actual texts and settings where they circulate — national budget speeches, budget hearings, local budget deliberations, press briefings, donor reports, procurement portals, social assistance announcements, and media coverage — and to test whether specific narratives shift public trust, tax compliance, support for reform, perceptions of fairness, or acceptance of crisis measures.

The review carries limitations of its own. Because the final screening source was a consolidated 500-record matrix, source-specific database counts were unavailable, and the PRISMA diagram reports consolidated records rather than invented database, website, organization, or citation-searching counts. Nor was the protocol externally registered, and Article 67 could not be retrieved. Judgment also rested on heterogeneous designs and an adapted MMAT approach rather than a single risk-of-bias scale, and since the synthesis is interpretive, it identifies narrative mechanisms and evidence patterns without estimating the causal effect of any specific fiscal narrative on public opinion, tax compliance, electoral behavior, or reform durability.

CONCLUSION

This review has examined fiscal narrative-building and state legitimation during crisis in the Philippines and comparable developing-democracy contexts from 1997 to 2026, starting from the premise that fiscal policy is not only a technical field of public finance but a political field of justification — especially once governments have to defend hard choices about taxation, debt, austerity, spending, aid, decentralization, and reform.

After PRISMA 2020 rescreening, 50 studies were included, drawn from a generally strong evidence base in which most studies rated high or moderate quality. Six narrative clusters emerged from the synthesis: international anchoring and IFI legitimation; technocratic credibility and efficiency; transparency, participation, and accountability; developmental and performance legitimation; fiscal contract, aid, and public-goods legitimacy; and contestation or counter-narratives.

Post-crisis adjustment, decentralization, social policy expansion, budget deliberation, public accountability, aid, and governance trust stand out, for the Philippines, as key fiscal-legitimation sites. Comparative evidence confirms that developing democracies share common strategies while adapting them to distinct institutional histories, crisis experiences, fiscal structures, and legitimacy audiences. Taken as a whole, the review shows fiscal legitimacy strengthening when narratives are credible, participatory, socially protective, and tied to visible public outcomes — and weakening when they are experienced instead as imposed, opaque, regressive, or elite-serving.

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Credit Roles

Lubiano, A.: Conceptualization; Methodology; Investigation; Data curation; Validation; Formal analysis; Visualization; Original draft preparation; Review and editing; Project administration.

Olandria, A. G.: Supervision; Conceptualization; Methodology; Validation; Review and editing.

Remolona, A. A. R.: Validation; Formal analysis; Visualization; Review and editing.

All authors reviewed and approved the final manuscript and agreed to be accountable for the work.

Ai Use Disclosure

ChatGPT (OpenAI) assisted the author with language refinement and manuscript organization, serving solely as a drafting and editing aid; it played no role in the conceptualization, data collection, screening decisions, quality appraisal, analysis, interpretation of findings, or final responsibility for the study.

Declaration

Ethical statement

As a systematic review of existing, publicly available literature, this study involved no direct data collection from human participants, animals, clinical intervention, or private personal records, so formal Institutional Review Board approval was not required. Research-integrity standards were nonetheless followed throughout, through pre-specified eligibility criteria, PRISMA 2020 flow logic, PRISMA-S-informed search reporting where reconstructable, an adapted MMAT appraisal, and transparent exclusion coding. Every included study was cited and represented in good faith, with no fabrication, falsification, or selective reporting intentionally used.

Conflict of interest

No conflict of interest is declared regarding the publication of this article.

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