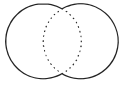


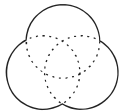
Overview



Transparency:

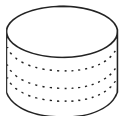
31 /100

(Open Budget Index score)



Public Participation:

0 /100



Budget Oversight:

39 /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.




The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

*In the Open Budget Survey 2021, this country is being assessed for the first time.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.

Public availability of budget documents in Togo

KEY

-  Available to the Public
-  Published Late, or Not Published Online, or Produced for Internal Use Only
-  Not Produced

Document	2021
Pre-Budget Statement	
Executive's Budget Proposal	
Enacted Budget	
Citizens Budget	
In-Year Reports	
Mid-Year Review	
Year-End Report	
Audit Report	

How comprehensive is the content of the key budget documents that Togo makes available to the public?

KEY	
● 61-100 / 100	
● 41-60 / 100	
● 1-40 / 100	

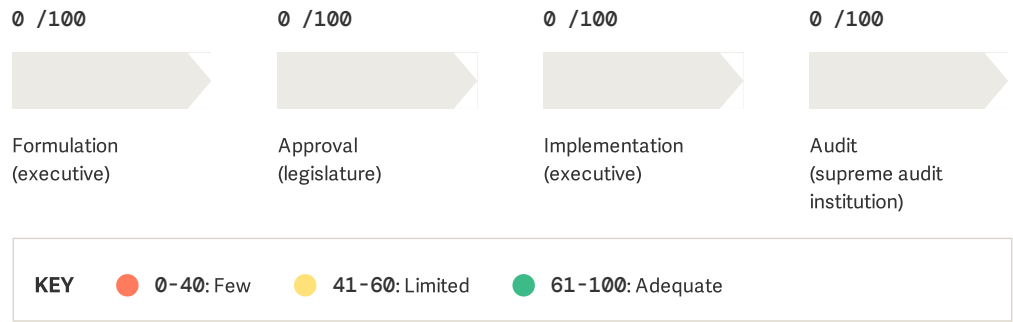
Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2021	Published Late
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2021	48
Enacted Budget	The budget that has been approved by the legislature.	2021	67
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2020	42
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2020	Published Late
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2020	Not Produced
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2019	Not Produced
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2018	38

Recommendations

Togo should prioritize the following actions to improve budget transparency:

- Publish online and in a timely manner the Pre-Budget Statement ("Document de programmation budgétaire et économique pluriannuelle" - DPBEP), as well as the in-year budget implementation reports (the "Rapports d'exécution du budget de l'Etat").
- Produce and publish the Mid-Year Review and Year-End Report online in a timely manner. Details on content and other characteristics of these documents can be found here:
<https://internationalbudget.org/publications/guide-to-transparency-in-government-budget-reports-why-are-budget-reports-important-and-what-should-they-include/>
- Include in the Executive's Budget Proposal data on the macroeconomic forecast, as well as the financial position of the government, for example by including information on extra-budgetary funds and consolidated government finances, quasi-fiscal activities, transfers to public corporations, and financial and nonfinancial assets.
- Expand the inclusiveness and participatory aspects of the Citizens Budget (CB) production process by formalizing one or multiple accessible and citizens-friendly mechanisms to identify the public's requirements for budget information to be included in the CB. Citizens awareness and engagement in the budget process can also be encouraged by publishing "citizens" versions of other key budget documents throughout the budget cycle.
- Expand the coverage of the Audit Report by auditing all extra budgetary funds within the SAI's mandate, and by including an executive summary. In addition, to further promote the SAI's findings and make them more accessible to citizens and other stakeholders, the SAI or Assemblée should report publicly on what steps the executive has taken to address all audit recommendations.

Extent of opportunities for public participation in the budget process



Recommendations

To further strengthen public participation in the budget process, Togo's Ministère de l'économie et des finances should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and/or to monitor budget implementation.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Togo's Assemblée Nationale should prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Togo's Cour des Comptes should prioritize the following actions to improve public participation in the budget process:

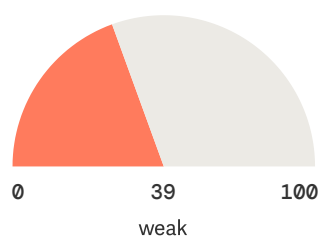
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Budget Oversight

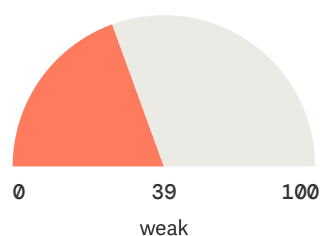
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Togo, together, provide weak oversight during the budget process, with a composite oversight score of **39** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Togo's Assemblée Nationale provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.
- In practice, ensure the legislature is consulted before the executive spends any unanticipated revenue or reduces spending due to revenue shortfalls.
- A legislative committee should examine in-year budget implementation, as well as the Audit Report, and publish reports with their findings online.

To strengthen independence and improve audit oversight by the Togo Cour des Comptes, the following actions are recommended:

- To further strengthen the Togolese checks and balances system, legislative or judicial approval should be required to appoint and remove the head of the Cour des Comptes.
- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Togo does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

**These indicators are *not* scored in the Open Budget Survey.*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert. For inquiries, please contact the International Budget Partnership.
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert.