

Overview



Transparency:

17 /100

(Open Budget Index score)



Public Participation:

6 /100



Budget Oversight:

37 /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 9th edition of the OBS covers 125 countries.

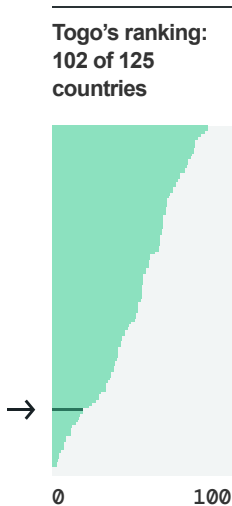
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2023 Global Report, findings for all surveyed countries, and the Data Explorer.

Transparency

This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

Togo has a transparency score of **17** (out of 100).

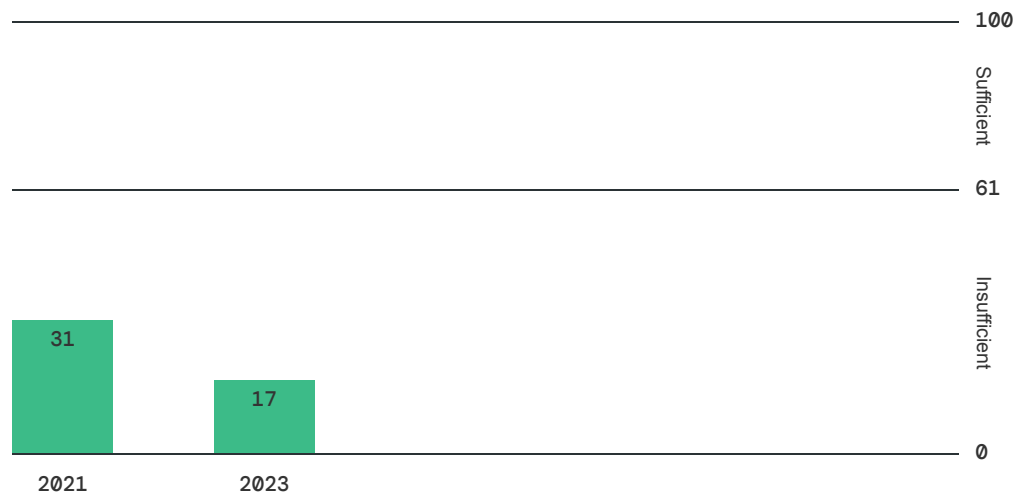
Transparency in Togo compared to others



Global Average	45
Benin	79
Côte d'Ivoire	54
Cameroon	50
Senegal	42
Dem. Rep. of Congo	41
Niger	33
Togo	17
Mali	10
Chad	6

0 Insufficient 61 Sufficient 100

How has the transparency score for Togo changed over time?



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	2023
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.	2023	78
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.	2023	15
Enacted Budget	The budget that has been approved by the legislature.	2023	61
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.	2022	Not Produced
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2022	Not Produced
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.	2022	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.	2021	Not Produced
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2020	38

Togo's transparency score of 17 in the OBS 2023 is substantially lower than its score in 2021.

What changed in OBS 2023?

Togo has increased the availability of budget information by:

- Publishing the Pre-Budget Statement ("Document de programmation budgétaire et économique pluriannuelle" - DPBEP) online in a timely manner.

However, Togo has decreased the availability of budget information by:

- Failing to produce the Citizens Budget.
- Reducing the information provided in the Executive's Budget Proposal.

Recommendations

Togo should prioritize the following actions to improve budget transparency:

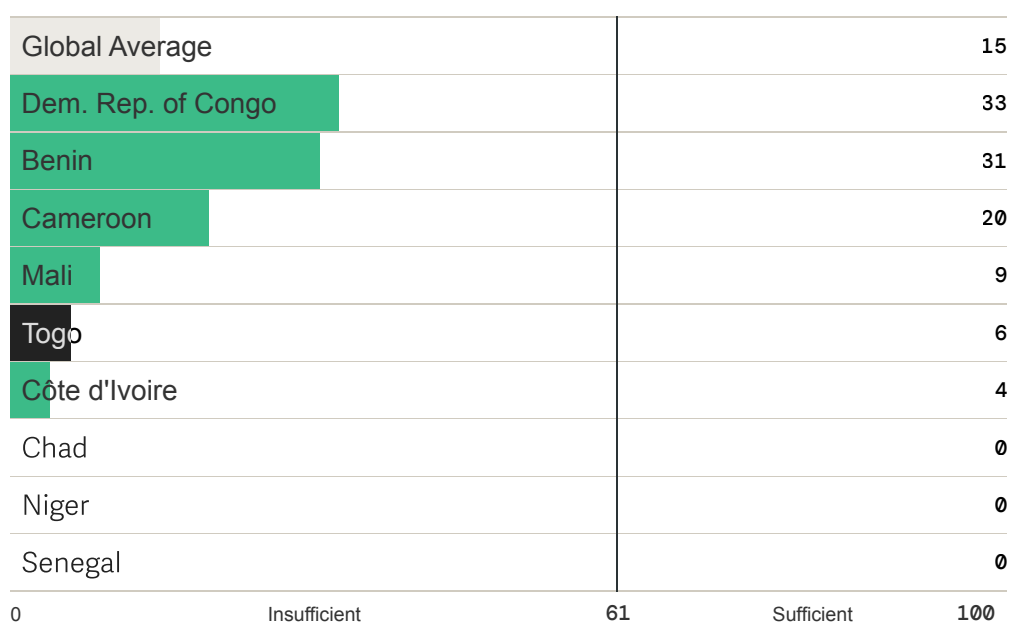
- Produce and publish the Citizens Budget online in a timely manner. Expand the inclusiveness and participatory aspects of the Citizens Budget (CB) production process by formalizing one or multiple accessible and citizens-friendly mechanisms to identify the public's requirements for budget information 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.
- Produce and publish the In-Year Reports (the "Rapports d'exécution du budget de l'Etat") Mid-Year Review and Year-End Report online in a timely manner. Details on the content and other characteristics of these documents can be found here:
<https://internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-Why-are-Budget-Reports-Important-and-What-Should-They-Include-English.pdf>
- 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, tax expenditures, quasi-fiscal activities, transfers to public corporations, and financial and nonfinancial assets.
- 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.

Public Participation

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government's executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency's [Principles of Public Participation in Fiscal Policies](#), and scores each country on a scale from 0 to 100.

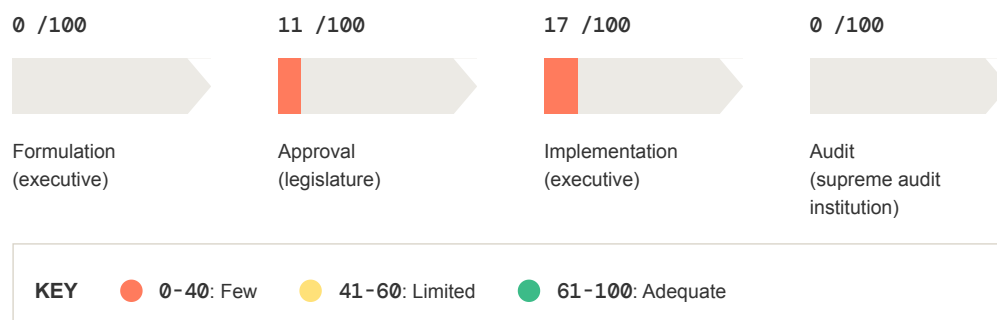
Togo has a public participation score of **6** (out of 100).

Public participation in Togo compared to others



For more information, see [here](#) for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



Recommendations

Togo's Ministère de l'économie et des finances has established public consultations during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation.
- Expand mechanisms during budget implementation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Togo's Assemblée Nationale has established public hearings related to the approval of the annual budget, but should also prioritize the following actions:

- Allow any member of the public or any civil society organization 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:

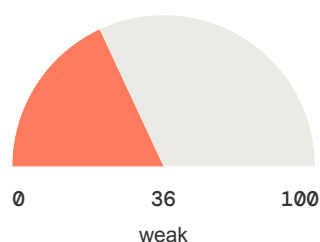
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Budget Oversight

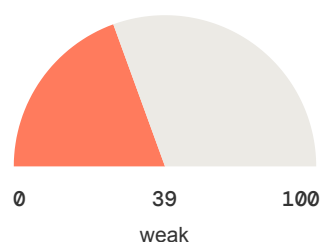
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information 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 **37** (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.
- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.
- 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 the Audit Report and publish a report 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 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget expert:

For inquiries please contact the International Budget Partnership

info@internationalbudget.org

- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert.