Focus Discussion 3

Process and key challenges to move from baseline budget tagging analysis to institutionalized budget tracking systems
Secure and maintain **lead government agency ownership**
- Identify all key government agencies, establish strong coordination mechanisms and clear assignment of roles and responsibilities, and nurture joint sustained commitment

Build and maintain **the case for institutionalization**
- Develop a clearly articulated statement of intended purpose and outcome
- Build political will – more difficult for DRM?
- Include the need to establish tagging and tracking systems in high-level government documents
- Address workload concerns - find an acceptable balance between ease of application of tracking methodology and the degree of granularity required to provide sufficiently meaningful data
- Demonstrate relevance - publish meaningful analysis and document the resulting changes in spending

Select and maintain **a methodology that is fit for purpose**
- Ensure methodology outputs aligns with national (and international) policy commitments – what are you trying to measure?
- Ensure the methodology is consistent with the system of national accounts and update it in line with any revisions to the SNA and shifts in CC/DRM policy
- Ensure the methodology is consistent with other tagging and tracking systems
  - Combined or separate systems for CC and DRM? Country-wide CC/DRM systems?

Establish and maintain **capacity** to implement tagging and tracking
- Include training on the methodology in routinely delivered public financial management training programs

Development partner support and self-interest