

# Gender Equality and Social Inclusion (GESI) Guide for PFRC Suppliers

The purpose of this document is to provide guidance and examples for PFRC subcontractors on integrating GESI into PFRC interventions. While inclusive team composition and supply chain diversification contribute to addressing GESI, the [Social Value Guide](#) sets out broader expectations for inclusive procurement and equitable business practices. This guide specifically focuses on what GESI integration looks like within the technical scope of PFRC-supported interventions.

The specific GESI deliverables required of suppliers will be defined in the Terms of Reference (ToR) for each assignment. The ToR defines the ‘what’ — that is, the specific GESI outputs and requirements for each intervention. This guide defines the ‘how’ — providing [practical](#) direction on how to implement those deliverables.

## 1. Introduction

Public financial management (PFM) and taxation systems shape more than budgets — they reflect the values and priorities of a state, the nature of its social contract, and the distribution of power and opportunity across society. These systems are core levers of governance that influence development outcomes, service delivery, and state legitimacy. Crucially, PFM and taxation are not neutral. Too often, they are designed and implemented without understanding how gender and exclusion shape access, incentives, and outcomes — and without recognising how fiscal policy, tax administration, and budgeting processes can either entrench exclusion or help address it. Understanding how PFM and tax systems impact different social groups is essential for maximising social impact, focusing on poverty reduction, and mitigating risks of unintended consequences.

For PFRC-supported interventions, advancing GESI is a core element of effective public financial management, not an optional add-on. Integrating GESI principles into PFM and revenue interventions, therefore, means actively identifying and addressing the diverse needs, experiences, and structural barriers faced by women, youth, persons with disabilities, and other marginalised groups across all stages of the public finance cycle — including planning, budgeting, revenue generation, and expenditure management. By embedding GESI considerations into work related to fiscal policies and practices, these interventions can drive more equitable resource distribution, enhance the transparency and accountability of public spending, and ultimately foster public trust in government institutions. This, in turn, strengthens both the legitimacy and the sustainability of fiscal reforms.

Suppliers implementing PFRC-supported interventions are therefore expected to mainstream GESI. ***GESI should not be treated as a parallel or peripheral concern;*** instead, it must be fully integrated into all aspects of programme design and delivery.

PFRC differentiates between short-term interventions (ST) with a duration of up to 6 months and usually a very narrow scope and long-term interventions with a duration of longer than 6 months and usually a broader scope. Given the difference in objectives and duration of interventions, PFRC has somewhat different requirements for embedding GESI:

- **Short-term interventions**, such as diagnostic studies, assessments, or policy advice, should incorporate GESI by ensuring that analytical frameworks and methodologies capture how fiscal governance, taxation, and PFM systems impact different social groups. These interventions should offer insights into structural barriers and propose recommendations to improve GESI outcomes. For example, they should highlight gaps in data disaggregation by gender, age, disability, or other relevant characteristics and suggest entry points for further GESI-responsive action.
- **Long-term interventions**, which typically involve sustained support to policy reform, institutional strengthening, and capacity development, are expected to go further. Suppliers should demonstrate, as relevant:
  - How the intervention will support more considered and equitable tax collection, ensuring that tax policies and administration are progressive and do not disproportionately burden marginalised groups.
  - How the intervention will enable more informed decision-making and equitable allocation of resources, embedding gender and social analysis into budgeting and fiscal planning.
  - What tools and methodologies will be proposed and applied, including the development of gender and social impact assessments, disaggregated data collection/analysis, and frameworks to assess distributional impacts.
  - The approach to build awareness, understanding, and buy-in among government counterparts on the importance of GESI within fiscal governance processes.

The remainder of this guide is primarily aimed at supporting the implementation of GESI in long-term interventions. It outlines practical approaches for integrating GESI across the bidding process, scoping, planning, implementation, and evaluation of interventions, and it addresses broader considerations beyond capacity building, including policy reform, institutional change, data systems, and stakeholder engagement.

## 2. Integrating GESI into Technical Assistance Interventions

Suppliers should start GESI beginning from the bidding stage, continuing through the inception phase and into implementation and evaluation:

### 2.1 Bidding Process

During the proposal development phase, suppliers should demonstrate **how GESI thinking is embedded into the overall programme design**, particularly in terms of **understanding the client's perspectives and challenges**, as well as **how PFM systems are used to advantage and disadvantage particular stakeholders**. They should clearly explain *how the proposed intervention will support the building of inclusive fiscal systems*, which will lead to fairer and more accountable governance. Bidders also need to demonstrate how they will assist partners in developing the skills necessary to apply GESI in public financial management and revenue systems.

Additionally, proposals should demonstrate how they will *embed GESI within MERL systems, commercial processes, and team structures*. Teams should be resourced accordingly, with clear roles for advisers with practical GESI experience in fiscal reform contexts. Evidence of previous experience in embedding GESI within technical PFM/tax work and in navigating political constraints to inclusion should also be included.

Bidders will be asked to describe how GESI will be addressed across the intervention's technical assistance portfolio, covering (the relevant) parts of the full PFM cycle, including revenue mobilisation, debt management, budgeting, expenditure, and oversight.

#### Examples of GESI integration in the Technical Components/Technical Proposal of the bid

- Diagnostic work analysing how tax and revenue policies, budget allocations, and public debt strategies impact different social and business groups, using tools such as gender-responsive tax incidence analysis and inclusive public expenditure reviews. This could include GESI impact of direct and indirect taxes, compliance procedures, and the implications of debt repayment strategies, especially where fiscal consolidation risks disproportionately affecting women and excluded groups.
- Support and management of the taxpayer data disaggregated by gender and other relevant characteristics to ensure nuanced analysis.
- Advising on progressive tax reforms, equitable subsidies, inclusive debt strategies, or participatory budgeting that address structural barriers to equitable participation in fiscal systems.
- Work on processes and systems development supporting tax administration to promote accessibility and inclusion. For example, making sure tax filing and compliance-related processes consider the needs of different groups and are adjusted to make them accessible to all (e.g. are micro businesses more likely to be women-owned; are they less likely to have laptops and thus need a filing system that can be done through the phone? Is a particular social group in need of having things presented in their language?)
  - Work to ensure that the budget allocation process and systems consider the impact of new spending initiatives or budget cuts on different social and business groups – using appropriate tools, analysis and communication to decision makers
- Work on performance management and reporting related processes and systems, such as budget performance reporting or audit, including analysis of financial and non-financial performance from the perspective of social inclusion

- Capacity building activities that aim to institutionalise GESI within ministries of finance, revenue authorities, and audit institutions, through staff training, guidance materials, and technical backstopping.

#### a. **GESI Evaluation of Bids for Long-Term Intervention Contracts**

This evaluation criteria assesses the bidder's approach to integrating Gender Equality and Social Inclusion (GESI) into public financial management (PFM) and revenue advisory work.

Bidders should demonstrate how GESI will be embedded throughout the design, analysis, and delivery of proposed interventions, including how they will:

- identify and address structural barriers to inclusion,
- engage a diverse range of stakeholders, and
- apply appropriate tools and frameworks to advance gender equality and social inclusion;
- allocate an adequate budget for GESI integration.

Bidders will also be scored on how they will **resource this work** - ensuring that the team includes **technical expertise** with a **strong track record of applying GESI in PFM and revenue contexts** (*supported by evidence in submitted CVs*).

The Managing Supplier's (MS) GESI Technical Expert will join the evaluation panel to assess the GESI responses. Scoring will be calibrated to reflect the specific GESI deliverables outlined in the Terms of Reference for each assignment.

## 2.2 Inception phase

During the inception phase, GESI considerations must be set out in the intervention strategy, planning, risk management, and learning. Suppliers are expected to produce a set of **key deliverables** that **lay the groundwork for effective and inclusive intervention delivery in line with the Terms of Reference**. This should include:

#### b. **Political Economy Analysis (PEA)**

All PFRC interventions must be underpinned by Political Economy Analysis (PEA) that integrates a GESI perspective throughout. Embedding GESI in PEA is essential to understanding how power relations, institutional rules, and informal norms shape patterns of exclusion within public financial management systems. Suppliers should go beyond surface-level analysis to explore the underlying systems of power (such as patriarchy, racism, ableism, and colonial legacies) that influence fiscal policy and practice.

This GESI-informed approach to PEA is necessary to:

- Identify hidden barriers that limit the participation of women, persons with disabilities, youth, informal workers, ethnic minorities, and other marginalised groups
- Ensure interventions are informed by both the **formal policy landscape** and the **de facto realities** of fiscal governance
- Ground recommendations in the **actual social and political context** to maximise prospects for inclusive and sustainable reform.

Suppliers must follow the [PFRC Political Economy Analysis Guide](#) and ensure GESI considerations are embedded from the outset, and in all subsequent PEAs. Suppliers should engage with the Managing Supplier's GESI Lead during the PEA process to ensure the analysis is sufficiently robust by:

- Examining how power is distributed and utilised to achieve equitable fiscal outcomes.

- Analysing who benefits from the status quo and who is excluded, exploring both structural constraints and opportunities for advancing inclusion within fiscal and governance systems.
- Examining how overlapping identities (e.g., gender, ethnicity, age, disability, location, religious and political affiliations) shape access to power, resources, and voice within political and economic structures.
- Identifying political risks to the integration of GESI in the intervention, examining and discussing them openly, with a reflection on the feasibility of different approaches and applying PEA-GESI insights to tailor interventions. It is crucial to design politically smart and socially inclusive interventions, partnerships, and pathways for implementation.

### c. Approach Paper

GESI must be integrated throughout the Approach Paper that suppliers will produce during the inception phase. GESI should be reflected throughout the core intervention strategy, including problem definition, stakeholder analysis, risk identification, and workstreams.

The approach should outline how the Supplier will engage diverse stakeholders and embed inclusion in technical assistance, including the use of GESI-relevant tools (e.g. gender impact assessments, GRB, gender audits, inclusive consultations, accessibility reviews, customised communications). **Annex 1** provides illustrated examples of how GESI considerations can be integrated into both Revenue and PFM functional domains.

An approach paper will typically contain:

- **Definition of the problem** the intervention is trying to address and/or objectives trying to achieve;
- **Technical gap analysis**, including the current approach, missing processes and/or capacities and support being provided by any other donor/programme. Technical Gap Analysis should identify exclusionary practices or systems, and the extent to which fiscal policy and PFM practices and systems currently fail to serve all citizens equitably.
- **Analysis of proposed PFM and revenue reform work** through the lens of vulnerabilities, approach to familiarising GESI with the counterparts, and development and implementation of appropriate GESI tools:
  - Understand the context and GESI angle of the problem the intervention is addressing;
  - Examining the structural barriers and diverse needs within fiscal systems and the authorising environment;
  - Identifying space for engaging stakeholders from underrepresented groups and GESI PFM champions to identify inequities and co-create solutions to the problem;
  - Identify key GESI objectives.
- **Implications of PEA findings** on the strategic objectives and overall political feasibility of specific reforms and potential impact on GESI (youth, women and/or vulnerable groups);
- **Proposed activities and approach to their delivery.** This should include GESI-relevant activities integrated into workstreams - proposing both mainstreamed and targeted GESI activities<sup>1</sup> aimed at addressing gaps identified. Equally important is to integrate GESI in the plan to build counterpart knowledge, awareness and ownership through training, co-creation of GESI-responsive PFM and revenue tools; and
- **The Workplan** (initially for Y1) for all workstreams must set out and highlight GESI-related and any GESI standalone activities with clear timelines, ownership, and

<sup>1</sup> These may include gender audits of the operation and/or impact of government systems, social impact assessments of revenue policies, or measures to increase the transparency of budget processes for vulnerable populations.



deliverables. This ensures that GESI progress is tracked and managed like other intervention priorities.

#### d. Approach Paper (Standalone)

**A separate GESI approach paper is only recommended for those interventions that have significant gender or social inclusion dimensions that require more depth and nuance than the main Approach paper can provide.** This is particularly important in contexts marked by deep-rooted inequalities or fragility and conflict, where PFM and revenue reforms carry the risk of reinforcing exclusion, or where they have the potential to drive transformative inclusion. The requirement for a standalone GESI Approach Paper will explicitly be included in the intervention ToR.

A standalone GESI Approach paper should include a focused analysis of proposed PFM and revenue reform work through the lens of vulnerabilities, power dynamics, and inclusion risks, ensuring GESI is not only mainstreamed but also addressed through a specific, measurable strategy/approach from the outset.

This document should build upon the GESI-informed PEA and or any existing GESI analysis (either those undertaken by the supplier or done by national/international GESI experts/GESI-focused organisations) and provide a deeper dive into how GESI and social norms can influence intervention outcomes.

The GESI Approach Paper should provide:

- A focused analysis of how interventions and proposed reform activities affect different social and business groups.
- A detailed GESI strategy aligned<sup>2</sup> to the workplan and PFM/Revenue priorities.
- Outlined strategies to build political buy-in and manage resistance (and equip stakeholders with appropriate tools, such as Gender Impact Assessments (GIA), GESI screening checklists or Gender Responsive Budgeting (GRB) frameworks).
- GESI relevant indicators and reflection/learning questions for tracking GESI progress.

#### e. Budgeting for GESI

The budget developed during the inception phase must demonstrate the resourcing of GESI integration, proportional to the overall intervention budget and GESI-related activities included in the Workplan. This includes staff time (or Level of Effort) for (GESI) advisors spent working on GESI activities, as well as the direct costs of GESI-relevant activities. Additionally, the budget should account for counterpart engagement that may be necessary for inclusive reform efforts, such as hosting GESI-related workshops for the counterparts.

#### f. Risk Register

GESI-specific risks should be identified in the Risk Register. These could include stakeholder resistance to inclusive approaches, the risk of tokenistic or superficial engagement, or the potential backlash in contexts where gender equality is politically sensitive. Mitigation strategies should be robust and assigned clear ownership within the team. As the risk register is a living document, it should be revisited in line with updated PEA or GESI analysis, as implementation progresses and context shifts.

#### g. Exit Plan

The Exit Plan should ensure the resilience of GESI outcomes beyond project closure. This includes concrete steps for institutionalising inclusion practices within government systems and documenting all relevant tools, processes, and lessons.

The exit plan should identify GESI-specific knowledge products (such as GESI training materials or screening tools) that will be handed over to partners and consider whether further support is needed for local champions or structures promoting inclusive reform, ensuring that GESI gains are not lost after programme closure.

## 2.3 Delivery Phase

### a. Monitoring, Evaluation, and Learning Framework - Theory of Change and logframe

In alignment with the [PFRC MS MEL Guide](#), GESI should be systematically embedded in an intervention's Theory of Change and logframe.

#### Theory of Change (ToC):

For long-term interventions, where a ToC is developed collaboratively by PFRC MS Core Team and the supplier, GESI outcomes should be explicitly incorporated, either as dedicated change pathways or as critical assumptions underpinning broader goals. The ToC should also describe the processes by which GESI considerations are built into the intervention design and delivery. Ideally, this can be validated through a short sense-check of the (GESI) approach paper and summarised as part of the final deliverables.

#### Logframe:

Similarly, for longer-term interventions, the logframe should go further by incorporating specific GESI-related outcomes and outputs where relevant and should include indicators that can be disaggregated by gender, age, ethnicity, location, and socio-economic status.

**At the outcome level**, suppliers should target strengthened processes, systems, policies, and organisational performance within PFM, ensuring these are inclusive and equitable. Outcome indicators should draw on both quantitative and qualitative measures.

**Quantitative indicators** (e.g., number of systems or policies operationalising GESI-responsive features; proportion of reforms undergoing gender or inclusion assessment) should be included in the logframe. **Qualitative measures** should capture how reforms affect different social groups, whether fiscal policies and budget allocations address systemic inequities, and citizen and taxpayer perceptions of fairness, accessibility, and transparency. Additional indicators may track the institutionalisation of gender impact assessments and the extent of inclusive budget transparency and participation.

**At the output level**, suppliers should report on a range of institutional strengthening and service delivery results, disaggregated where possible by gender, age, disability, and seniority. Monitoring systems should be able to capture these metrics consistently to ensure that GESI is embedded across all technical outputs. Output indicators may include:

- **tools, systems, or procedures** updated to incorporate GESI considerations;
- **data or evidence products** produced that include gender or inclusion analysis;
- **engagement and participation outputs**, such as inclusive consultations or communication products tailored to diverse user groups;
- **capacity development indicators**, including training relevance, learning gains, and evidence of skill application; and
- **behavioural or practice changes** observed within partner institutions.

A longer list of potential outcome and output indicators is provided in **Annex 2**.

The Managing Supplier's MEL Lead will facilitate opportunities to reflect on progress, challenges and lessons at regular intervals during implementation. The first of these will be held at the end of the inception period. Further sessions will be held every six months, and a

final session as part of the project close-out process. Reflection sessions should also include a dedicated focus on GESI performance and lessons for future programming.

## b. GESI Reporting Across Programme Processes

**Monthly Dashboards:** Monthly dashboards provide a concise, regular check-in on progress, challenges, risks, and political economy dynamics. Suppliers should consistently flag any GESI-related developments, including progress within interventions on GESI objectives, updates on dedicated GESI activities, and any emerging inclusion risks or harms. This ensures that potential exclusionary dynamics or inequalities are monitored routinely, and any need for corrective action is identified early.

**Regular Catch-up Meetings (PFRC MS and Supplier):** PFRC MS will facilitate regular coordination meetings with Supplier teams to monitor overall delivery, issues, and risks, including GESI-related concerns. If any GESI issues are identified, these will be escalated to a dedicated session with the PFRC GESI Lead to agree on necessary solutions and adaptations.

**Quarterly and Annual Reports:** Quarterly and annual reports serve as key accountability documents and should include a dedicated section on GESI. This section must report on the implementation of GESI strategies outlined in the Approach Paper and workplan, identify any inclusion risks or harms (linked to the risk register), and track progress against GESI-related output indicators as part of broader logframe reporting. Lessons learned from GESI implementation, and any resulting adaptations, should also be reflected. The annual report, in particular, should synthesise progress, outcomes, and learning on GESI across all programme components, with concrete examples of impact and adaptations made. This should include:

- Progress towards GESI outcomes and indicators at programme and intervention levels.
- Mitigation of GESI-related risks.
- Evidence-based lessons and any adjustments to GESI strategies, including case studies.
- Quantitative and qualitative results, disaggregated by gender, age, disability, etc.
- Planned GESI priorities for the next year.

Suppliers should use the reporting mechanisms set out above to demonstrate how GESI is being embedded in programme delivery and adapted over time. This includes:

- Providing concrete evidence of how GESI is integrated into the design and implementation of fiscal reform interventions;
- Highlighting the contribution of technical teams, including the role and influence of GESI advisers with direct experience in PFM and fiscal governance;
- Tracking and reporting on GESI outcomes, using both qualitative insights and disaggregated quantitative data (e.g., gender, age, disability);
- Documenting adaptations, mitigation of GESI-related risks, and lessons learned in relation to social inclusion and equity (where appropriate and possible); and
- Reporting on GESI-relevant resources expenditure.



## Annex 1. Illustrated Supplement: Examples of applying GESI in the Revenue and PFM functional domains

### Introduction

This supplement outlines the GESI skills and knowledge needed for Public Financial Management (PFM) and Revenue interventions, illustrating how GESI can be practically integrated across key priority areas. The examples provided, covering tax policy, budget design and more, demonstrate how to translate GESI principles into operational practice. These are intended as starting points, not prescriptive checklists.

The aim is to embed GESI into core fiscal systems so that:

- It becomes part of everyday practice
- Decisions are based on inclusive data
- Changes are long-term and sustainable

### 1. Tax Policy, Administration, and Communication

**Example intervention:** A comprehensive tax system reform programme intervention focusing on policy design, legal frameworks, administration, and taxpayer communication to improve compliance and equity in revenue mobilisation.

**Integrating a GESI lens means:** Ensuring that tax policy and administrative reforms are designed and implemented in ways that identify and address barriers faced by structurally marginalised groups, such as women, ethnic minorities, persons with disabilities, and informal sector operators. This would involve:

- Conducting tax gap analyses with disaggregated data (gender, disability, ethnicity) to identify disparities in tax compliance, such as lower filing rates among women-led or microenterprises.
- Reforming VAT exemption thresholds, simplifying filing procedures, and ensuring digital tax platforms are accessible to low-literacy and digitally excluded populations.
- Redesigning compliance risk models to eliminate biases that might unfairly target small, women-led, or minority businesses. This includes introducing blind audit sampling and training tax inspectors on unconscious bias.
- Designing inclusive taxpayer communication strategies based on GESI analysis. This might involve producing multilingual materials, using visual or audio formats for low-literacy audiences, and collaborating with community organisations to reach excluded groups (e.g. minorities, youth, rural women in agriculture, men in construction sectors).

**GESI outputs could incorporate:**

- GESI-disaggregated tax gap and compliance studies.
- Legal and policy recommendations to embed GESI considerations in tax laws and VAT structures.
- Updated audit risk models and bias-mitigation protocols.
- A GESI-sensitive taxpayer communication strategy and toolkit.
- Partnerships with community-based organisations to enhance outreach and trust-building.

## 2. Domestic Resource Mobilisation and Informal Sector Inclusion

**Example intervention:** A domestic resource mobilisation support programme aimed at expanding the tax base by engaging the informal sector while promoting social protection linkages and reducing inequities in taxation.

**Integrating a GESI lens means:** Conducting a detailed mapping of informal sector participants disaggregated by gender, ethnicity, disability, and other factors to understand tax burdens, regulatory harassment, and barriers to formalisation. This would inform the design of inclusive DRM strategies that:

- Tailor phased registration drives for informal workers (e.g., street vendors, internally displaced people, migrants) and connect them to social insurance schemes.
- Deploy mobile outreach units and peer educators from within excluded communities to provide tax education.
- Propose formalisation incentive packages that combine tax identity registration with access to training, microloans, and simplified tax regimes.
- Facilitate structured engagement between government and informal sector associations, ensuring that women, ethnic minorities, and youth voices are represented in tax policy dialogues.

**GESI Outputs could include:**

- GESI-sensitive informal sector tax and informality mapping reports.
- Integrated ID-tax registration and social protection linkages.
- Operational models for mobile education and outreach services.
- Policy recommendations for equitable formalisation strategies.
- Institutionalised consultation mechanisms between government and informal sector representatives.

## 3. Capital Investment and Project Appraisal

**Example intervention:** A public investment management reform programme supporting governments to strengthen capital investment planning and project appraisal.

**Integrating a GESI lens means:** Advising government stakeholders to incorporate GESI-focused criteria into project appraisal frameworks. This means developing a multi-criteria appraisal tool that scores infrastructure and capital investment projects not only on financial metrics like Internal Rate of Return (IRR) but also on the extent to which projects contribute to gender equality and social inclusion. For example, projects that improve access for rural or underserved populations, benefit female-headed households, or target communities with high exclusion rates would score higher than projects like urban bypass expansions that might entrench spatial inequalities.

**Outputs could include:**

- A GESI-prioritised public investment portfolio, informed by distributional analysis.
- An appraisal matrix with explicit equity and social inclusion scoring weights.
- Monitoring and evaluation templates that track GESI outcomes alongside financial and efficiency indicators.

## 4. Budget Preparation and Management

**Example intervention:** A programme providing technical assistance to Ministries of Finance on budget strategy formulation and management processes.

**Integrating a GESI lens means:**

- In top-down budgeting, embedding GESI considerations into Medium-Term Fiscal Frameworks (MTFF), using disaggregated economic models to forecast differentiated impacts of policy decisions (e.g., subsidies for care industries) on men, women, and vulnerable groups.
- In bottom-up budgeting, revising budget circulars to require line ministries to identify the expected gendered and social impacts of proposed spending. Ministries would be prompted to justify allocations that address specific barriers faced by groups like rural women, youth, or persons with disabilities.

**GESI integration into tools and outputs could be through:**

- MTFF simulation models incorporating GESI-adjusted multipliers.
- Budget circulars that mandate GESI impact assessments for spending proposals.
- Introduction of GESI tagging in budget classifier codes and sectoral expenditure plans.

## Annex 2. Expanded List of Examples GESI-Responsive Outcome and Output Indicators

Outcome Indicators (Expanded List)			
Indicator	Type	Disaggregation	Means of Verification
Number of PFM, tax or audit systems implementing GESI-responsive features	Quantitative	N/A	System documentation; administrative data
Percentage of fiscal reforms undergoing gender or inclusion impact assessment	Quantitative	Gender, socio-economic group	Assessment reports; policy files
Proportion of budget processes using disaggregated data in decision-making	Quantitative	Gender, age, disability, region	Budget documentation; M&E reports
Number of policies or procedures revised to incorporate inclusion considerations	Quantitative	N/A	Policy documents; revision logs
Extent to which gender and inclusion assessments are institutionalised within PFM cycles	Qualitative	N/A	Policy reviews; interview evidence
Evidence of improved accessibility and fairness in tax or budget systems for different social groups	Qualitative	Gender, age, disability, location	User surveys; focus groups; satisfaction data
Changes in distributional impact of fiscal policies across diverse social groups	Qual/Quant	Gender, income, business category	Analytical reviews; modelling reports
Extent of participation of underrepresented groups in fiscal governance processes	Quantitative	Gender, age, disability, minority status	Attendance records; consultation reports
Changes in public perceptions of transparency and responsiveness in fiscal processes	Qualitative	Gender, age, socio-economic status	Citizen perception surveys; feedback tools
Number of oversight or audit products including analysis of distributional or inclusion impacts	Quantitative	N/A	Audit reports; performance reviews
Degree to which budget transparency products address needs of marginalised groups	Qualitative	N/A	Document reviews; expert assessments
Evidence of strengthened institutional performance in applying inclusive approaches	Qualitative	N/A	Institutional assessments; interviews
Output Indicators (Expanded List)			
Indicator	Type	Disaggregation	Means of Verification
Number of tools, systems or procedures updated to integrate GESI considerations	Quantitative	N/A	SOPs; system specifications; documentation
Number of analytical products including gender or inclusion analysis	Quantitative	Gender, socio-economic group	Analytical reports
Number of datasets incorporating gender or relevant disaggregation	Quantitative	Gender, age, disability, region	Data inventories; system logs
Number of inclusive consultation or engagement events conducted	Quantitative	Gender, age, disability, location	Attendance records; consultation reports
Number of communication materials produced in accessible formats	Quantitative	Language, disability	Published materials; dissemination logs
Percentage of user feedback from underrepresented groups integrated into reforms	Quantitative	Gender, age, disability	Feedback summaries; decision logs
Number of guidance notes, manuals or templates updated to include inclusion considerations	Quantitative	N/A	Guidance materials; version histories
Number of institutional processes updated to reflect GESI elements	Quantitative	N/A	Official documents; admin records
Number of staff trained on GESI integration	Quantitative	Gender, seniority, department	Training attendance sheets
Percentage of participants showing improvement (pre/post tests)	Quantitative	Gender, seniority	Assessments
Evidence of knowledge application in workplace settings	Qualitative	N/A	Manager assessments; observations
Evidence of behavioural or practice changes among counterparts	Qualitative	N/A	Observations; performance assessments
Number of partnerships with organisations representing marginalised groups	Quantitative	N/A	Partnership agreements; logs
Number of policy papers including distributional analysis	Quantitative	Gender, income group	Policy drafts; review notes
Number of monitoring systems capturing disaggregated results	Quantitative	Gender, age, disability	M&E documentation
Evidence of improved data quality for inclusion variables	Qualitative	N/A	Data audits; reviews
Number of technical support missions focused on inclusion-sensitive reforms	Quantitative	N/A	Mission reports
Number of pilot initiatives testing inclusive approaches	Quantitative	N/A	Pilot reports
Uptake of new tools or processes by partner institutions	Qual/Quant	N/A	Usage reports; feedback