

# GESI Budgeting - Implementation Methodology

## Pilot coverage for the FY2027–2029 budget

 <p>Ministry of Education, Higher Education and Skills Development</p>	 <p>Maldives Health Ministry, Family and Welfare</p>	 <p>National Social Protection Agency</p>	 <p>Family Protection Authority</p>
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<p>≈ <b>MVR 12 billion</b> estimated pilot budget envelope</p>	<p><b>around 24%</b> of total government expenditure</p>	<p><b>Purpose of the pilot</b> Test the tagging template, review process, data requirements, and reporting approach before wider roll-out.</p>
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### GESI Budgeting

GESI budgeting means applying **Gender Equality and Social Inclusion** lens to the budget process.

It helps government identify whether public spending is benefiting different groups fairly, including women and girls, persons with disabilities, children and youth, elderly people, poor and vulnerable households, and geographically disadvantaged communities.

The purpose is not to create a separate budget for these groups. Instead, it is to improve how existing budget allocations are planned, tagged, reviewed, and monitored so that public resources better respond to different needs and reduce inequalities.

### Purpose of GESI Budgeting

To make visible which budget allocations are intended to benefit women, girls, persons with disabilities, children and youth, poor households, elderly people, and geographically disadvantaged populations; to improve policy-budget alignment; and to support reporting, review, and better decision making.

### Outcome from the pilot

A simple, reviewable tagging system that can be used during budget preparation and review for the four pilot agencies and then refined before wider roll out.

# 1. Scope and phasing

- GESI budgeting will be introduced in a phased manner. The FY2027-2029 pilot will cover four agencies:
  1. Ministry of Education, Higher Education and Skills Development
  2. Maldives Health Ministry, Family and Welfare
  3. National Social Protection Agency (NSPA)
  4. Family Protection Authority (FPA).
- Focus first on activities and projects where beneficiaries or service users are identifiable.
- Use existing administrative data where available. Do not create complex new data requirements in the first year.
- Keep the pilot simple: test the tagging template, review process, data needs, and reporting approach.
- Expand coverage and refine methodology in later budget cycles based on lessons from the pilot.

# 2. Level of application


GESI classification should be applied at the activity / project level within the programme segment of the government chart of accounts. This is usually the lowest practical level at which objectives, outputs, and beneficiary groups can be identified.

### Practical rule

Do not tag the whole agency budget by default. Tag only the activity or project line that has a clear GESI purpose, target group, service design, or measurable benefit.

# 3. Target groups

Each activity or project may be tagged against one or more of the following target groups, where there is a clear and justifiable link between the expenditure and the intended beneficiaries.

 <b>Women and girls</b> Examples: maternal health, protection services, girls' STEM initiatives	 <b>People with disabilities</b> Examples: disability allowance, assistive devices, inclusive education	 <b>Children, adolescents and youth</b> Examples: school meals, TVET, adolescent health, youth skills
 <b>Poor and economically vulnerable households</b> Examples: food support, social assistance, targeted subsidies	 <b>Elderly people</b> Examples: old-age support, geriatric care, community outreach	 <b>Geographically disadvantaged people</b> Examples: outer-atoll outreach, remote island access, sea ambulance

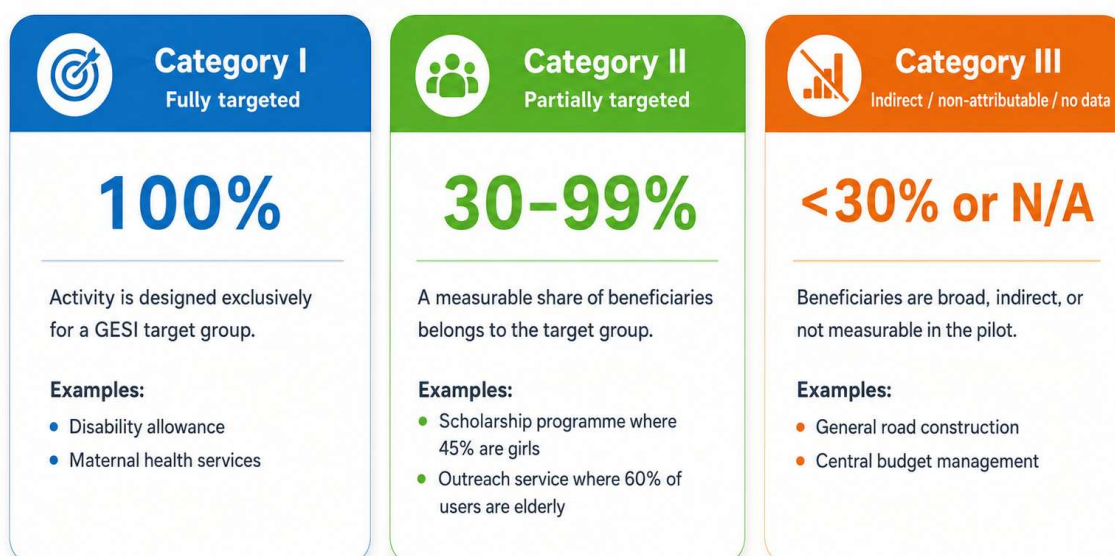
Target group	Definition for tagging	Examples
<b>Women and girls</b>	Activities designed to improve gender equality, women's empowerment, protection, health, education, or economic participation.	Maternal health services; survivor support services; girls' scholarship or STEM initiatives.
<b>People with disabilities</b>	Activities intended to improve disability inclusion, access, assistive support, or service delivery.	Disability allowance; assistive devices; inclusive education support.
<b>Children, adolescents and youth</b>	Activities that directly benefit children, school-age populations, adolescents, or youth.	School meals; skills development; adolescent health outreach.
<b>Poor and economically vulnerable households</b>	Activities targeted at households facing poverty or economic vulnerability.	Food support; targeted social assistance; support to low-income households.
<b>Elderly people</b>	Activities intended to support older persons through services, benefits, health, or care.	Old-age support; geriatric health outreach; community-based services.
<b>Geographically disadvantaged people</b>	Activities that address access gaps caused by remoteness, outer-atoll location, or island dispersion.	Sea ambulance services; remote island outreach; outer-atoll service delivery support.

#### Note

For the pilot, the six target groups above are sufficient. Additional groups can be considered later if there is a clear policy need and a workable data source.

## 4. Classification framework

Use three simple categories. The purpose is to create a consistent and reviewable classification, not a perfect incidence analysis.



- Use Category I when the activity is explicitly and fully designed for a target group.
- Use Category II when a defensible share can be identified from programme design, beneficiary registers, service-user data, or programme targets.
- Use Category III when the expenditure is broad, indirect, enabling, or not measurable for the pilot.
- Do not force percentages where data is weak. It is better to classify transparently than to guess.

## 5. Treatment rules for common issues

Issue	Pilot rule	Example
Salary budget and employee-level data	Do not tag individual employees as GESI beneficiaries. Salary data may be used separately for workforce diversity analysis, but it should not be treated as beneficiary expenditure.	Employee payroll can show the gender composition of staff, but that is not the same as budget benefits to women or other GESI groups.
Salaries within tagged programmes	Include salary costs only where they are a direct input to a tagged activity or project. Apply the same GESI share as the activity. Do not tag general administration salaries.	If a maternal health outreach activity is tagged 100% for women and girls, the staff costs budgeted within that activity may also be tagged 100%.
One programme benefiting multiple groups	Allow multiple target-group tags. For the overall GESI total, count the activity only once. For group-level reporting, show the activity under each relevant group, with a note that group totals are not additive unless amounts are apportioned.	A school feeding programme may be tagged for children and, where targeted, poor households.
Apportionment across groups	Do not make apportionment mandatory in the pilot. Use apportionment only when reliable data exists and the ministry can defend the split.	If a programme has 60% youth users and 40% adult users, the youth share may be tagged if supported by records. If a split across women and poor households is not reliable, do not force it.
Transport subsidies, infrastructure, and broad service delivery	Tag only where there is a clear eligibility rule, design feature, location-based rationale, or beneficiary data. Otherwise classify as Category III for the pilot.	Sea ambulance support for remote islands may be tagged for geographically disadvantaged people. A general road or harbour project normally remains Category III unless its design specifically addresses an identified GESI access barrier.
Beneficiaries are not individually identifiable, but the activity is exclusively designed for a GESI target group	Can still classify it as Category I – Fully Targeted.	Strengthening Gender Inclusive Initiatives (SGII) Project, advertisement on women empowerment
No data or unclear beneficiaries	Classify as Category III and record the data gap. Use the pilot to improve future data collection, rather than forcing assumptions.	A general policy and regulatory programme can be recorded as non-attributable in the pilot.

### Recommended reporting rule

Report a single overall GESI total and then provide a separate breakdown by target group with a clear note that group totals may overlap and should not be summed unless apportionment has been applied.

## 6. Integration into the budget process

GESI budgeting should be integrated through the Budget Call Circular and the budget submission templates. It should not be introduced as a separate parallel process.



- **Budget Call Circular (BCC):** MoF issues instructions, definitions, and templates.
- **Agency submission:** Pilot agencies tag activities and provide the minimum supporting data.
- **MoF review:** MoF checks whether the tag, category, and target group are justified.
- **Output summary:** Results are consolidated for internal analysis and budget documentation.
- **Monitoring and lessons:** Issues and data gaps from the pilot are recorded for improvement in the next cycle.

## 7. Minimum data requirements

The pilot should request only the minimum information needed to support a reviewable decision.

Field	What the agency should provide
Activity / project code and name	Name and code of the activity / project being tagged.
Budget amount	Total budget amount for the tagged activity / project.
Target group(s)	One or more of the six target groups.
Classification category	Category I, II, or III.
Total beneficiaries	Number of the total beneficiaries of the activity / project being tagged.
Share of target group from total beneficiaries	Number of the beneficiaries for the group being tagged.
GESI classified amount	Amount derived from the applicable percentage.
Rationale / explanation	Short explanation of why the tag is justified.
Data source	Administrative records, service-user statistics, beneficiary register, programme target, or policy design note.

## 8. Example classifications

Agency / activity	Total budget (MVR)	Target group	% share	GESI budget (MVR)	Category
MoHF – Maternal health services	10,000,000	Women and girls	100%	10,000,000	I
NSPA – Disability allowance	8,000,000	People with disabilities	100%	8,000,000	I
Education – Scholarship scheme	6,000,000	Children, adolescents and youth; Women and girls	45% girls	2,700,000	II
Education – Skills training programme	5,000,000	Children, adolescents and youth	60% youth	3,000,000	II
NSPA – Food support programme	12,000,000	Poor and economically vulnerable households	80% eligible households	9,600,000	II
General road construction	20,000,000	Not attributable in pilot	N/A	0	III
Central budget management	4,000,000	Not attributable in pilot	N/A	0	III

### Illustrative examples only

The examples above show how the method can work. Final classification should depend on the actual programme design, beneficiary records, and the information submitted by the agency.