

Gender Responsive Budgeting (GRB) in Mongolia:

Experience and ways forward

Lkhagvadulam Jamiyandagva

Supervised by: Elisabeth Klatzer

November 2021



United Nations
Educational, Scientific and
Cultural Organization

GR
GEST

Gender Equality Studies
and Training Programme
Under the auspices
of UNESCO

Final assignment submitted in partial fulfilment of the requirements for post-graduate degree in International Gender Studies at the GRÓ Gender Equality Studies and Training Programme.

© Lkhagvadulam Jamiyandagva

Reykjavík, Iceland, 2021

Contents

Contents	3
Acknowledgements	5
Acronyms and Abbreviations	7
Abstract	8
CHAPTER ONE: INTRODUCTION	9
1.1 Background of the Research	9
1.2 Problem Statement	10
1.3 Research Questions	11
1.4 Research Objective	12
1.5 Hypotheses	12
1.6 Methodology and Methods of Data Collection and Analysis	12
1.6.1 Research Design	12
1.6.2 Method of Data Collection and Analysis	12
1.7 Contribution/Relevance of the Research	13
1.8 Structure of the Research Paper	13
CHAPTER TWO: CONCEPTUAL AND THEORETICAL FRAMEWORK.....	14
2.1 Gender Responsive Budgeting Concepts	14
2.1.1 Definition	14
2.1.2 Importance	15
2.1.3 Approaches and methods	15
2.1.4 Favorable conditions	17
2.2 Gender responsive budgeting as a part of public finance management	18
2.3 International standards of gender responsive budgeting.....	19
2.3.1 Public Expenditure and Financial Accountability supplementary framework for assessing gender responsive public finance management	19
2.3.2 Sustainable Development Goal indicator 5.c.1 on systems to track and make public allocations for gender equality and women’s empowerment.....	21

CHAPTER THREE: GENDER RESPONSIVE BUDGETING WORK IN MONGOLIA.....	23
3.1 Historical developments in Mongolia.....	23
3.2 Strengthening Governance in Mongolia project.....	26
3.3 Energy Efficient Building Refurbishment in Mongolia project	27
3.4 Mongolia: Enhancing Resource Management through Institutional Transformation project.....	27
CHAPTER FOUR: RESULTS AND DISCUSSION.....	29
4.1 Questionnaire.....	29
4.2 Respondents.....	30
4.3 Favorable conditions	30
4.4 Early results	32
4.5 Opportunities	34
4.5.1 Priority objective introducing gender responsive budgeting.....	34
4.5.2 Entry points for planning and budgeting.....	35
4.6 Challenges	37
4.7 Lessons learnt.....	39
4.8 International standards.....	41
4.8.1. PEFA supplementary framework for assessing gender responsive public finance management	41
4.8.2 Sustainable Development Goal 5.c.1 indicator	43
CHAPTER FIVE: CONCLUSION AND RECOMMENDATIONS	45
5.1 Summary of findings.....	45
5.2 Recommendations.....	48
Bibliography.....	52
Appendices	59
Appendix 1 Questionnaire.....	59

Acknowledgements

First and foremost, I would like to express my deepest gratitude to GRO GEST Programme, their wonderful staff members and rock-star instructors for educating us and being fertile soil for our professional and personal development.

I cannot express enough thanks for my supervisor, Professor Elisabeth Klatzer without whose support and guidance it would not have possible to turn my curiosity into research while learning a lot. She educates, trusts, motivates, supports, and mentors me to make me better at what I am doing. Indeed, she became my role model that I am looking up to.

My heartfelt thanks go to my family and friends in Mongolia who have supported me with all their heart and love. Unfortunately, my deceased father, who first led me to this journey as a gender equality practitioner, could not see me completing my paper. I would like to dedicate this paper to him - Jamiyandagva Purevsuren - who had led a simple but meaningful life by helping others.

I am also thankful for my friends and gender equality warriors, GEST fellows, who have been on this journey with me. I have learnt a lot from each and every one of them. Specially, I am much grateful to Kushmin Perara and Pamela Chavarria, who were my sunshine during gloomy days and who have shared my joys and laughters during best of days.

List of Figures

Figure 1 Revised framework of favorable conditions for sustainable and transformative GRB (Klatzer & O’Hagan, 2020, p. 15) 17

List of Tables

Table 1 GRB approaches and methods, (Klatzer et al, 2018a, pp. 111-112)..... 16

Table 2 PEFA GRPFM framework indicators, dimensions and its description (PEFA, 2020, pp. 43-83) 20

Table 3 SDG 5.c.1 indicator on budget allocations for gender equality and women's empowerment (United Nations Statistical Division, 2020)..... 22

Table 4 Overview of ongoing three pilot projects, (Vladislavjevic, (2020), German Technical Cooperation Agency [GIZ] (n.d), Gender Associations International Consulting GmbH, (2020), Michel et al (2020), own compilations)..... 24

Table 5 Overview of respondents 30

Table 6 Summary of responses on favorable condition..... 31

Table 7 Summary of responses on potential early results 32

Table 8 Summary of responses on achievement of priority objective..... 34

Table 9 Summary of responses on important steps to make more progress on the objective..... 35

Table 10 Summary of responses on main entry points in integrating GRB at three levels..... 35

Table 11 Summary of responses on challenges for GRB work in Mongolia..... 38

Table 12 Summary of responses on lessons learnt..... 40

Table 13 Summary of responses on PEFA GRPFM framework..... 42

Table 14 Summary of responses on SDG 5.c.1 indicator..... 43

Acronyms and Abbreviations

CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CESO	Canadian Executive Service Organization
EEP	Energy Efficient Building Refurbishment in Mongolia
GIZ	German Technical Cooperation Agency
GRB	Gender Responsive Budgeting
GRPFM	PEFA supplementary framework for assessing gender responsive public financial management
IBRD	International Bank for Reconstruction and Development
ILO	International Labor Organization
IMF	International Monetary Fund
LPGE	Law on Promotion of Gender Equality
MERIT	Mongolia: Enhancing Resource Management Through Institutional Transformation project
MES	Ministry of Education and Science
MLSP	Ministry of Labor and Social Protection
MOF	Ministry of Finance Mongolia
NCGE	National Committee on Gender Equality
NPGE	National Program on Gender Equality
PEFA	Public Expenditure and Financial Accountability program
PFM	Public Finance Management
SDG	Sustainable Development Goal
SGM	Strengthening Governance in Mongolia project
UN	United Nations
UNDP	United Nations Development Programme
UNIFEM	United Nations Development Fund for Women

Abstract

Gender responsive budgeting (GRB) is good budgeting aiming at mainstreaming gender equality in all stages and documents of the budgeting process and in public finance management. It has gained considerable momentum internationally, and in Mongolia as well. Despite a relatively good legal framework for gender equality in Mongolia, certain gender gaps persist. Several GRB pilot initiatives have been implemented at different levels of government over the past 18 years. However, there is a lack of institutional memory of GRB knowledge and experience gained and a lack of awareness about Mongolian experience both at national and international levels. Thus, the research aims to take stock of GRB work in Mongolia, assessing emerging context-specific learnings of GRB pilot initiatives to inform future nationwide scaling-up of GRB and its full implementation. Relevant key informants were surveyed about GRB experience, early results, opportunities, challenges, and lessons learnt by means of a questionnaire. The results indicate a mix of promising findings and challenges. While there is progress in certain areas, such as early results related to pilot projects, identifying opportunities, and creating lessons learnt, there is a large room for further strengthening of Mongolian GRB implementation, among others, by leveraging its advancements, tackling evident shortcomings, establishing favorable conditions, and adopting international standards of GRB. In moving forward, key actors should create a stronger legal basis, a comprehensive action plan with an implementation roadmap, a cross-sectoral coordination mechanism, define clear roles and responsibilities, and invest in focused capacity building, to anchor GRB within public finance management (PFM).

Key words: Gender responsive budgeting (GRB), Public Finance Management and Mongolia

CHAPTER ONE: INTRODUCTION

1.1 Background of the Research

With its interesting gender landscape, shifting from livestock herding nomads to socialist regime to democratic country with fairness and equality values, Mongolia is pursuing gender responsive budgeting (GRB) as a policy and “one of top five priorities for accelerating the progress for women and girls” (Tsogetsaikhan, 2019, p. 10&14). GRB is a strategy to mainstream gender perspectives in public policies and budgets and to link the gender equality agenda to budgeting processes. It also calls for an analysis of the gendered impacts of public budgets, both revenues and expenditures, and an adjustment of budgetary decision-making and prioritization practices with respect to different needs of diverse population groups, by gender and other intersectional perspectives (United Nations [UN], 2018).

The public budget has been and remains a politicized competition ground for different national agendas (O’Hagan, 2018). In fact, it is the most important socio-economic policy tool of any government and represents an all-encompassing statement of nation’s priorities (Krafchik & Wehner, 1998), with important distributional and economic effects for the whole economy (Klatzer, 2021). In practice, the public budget is often thought to be a ‘gender-neutral’ policy instrument since it makes no specific reference to women nor men. However, this is more appropriately described as ‘gender blindness’ as it generally ignores the different roles, responsibilities, powers, priorities and needs of women and men in their diversity, as well as the different impacts that policies may have on two and more different population groups, by gender and other intersectional perspectives (Budlender et al, 2002). This widespread lack has inevitably led to the birth of GRB.

GRB groundwork dates back to 1980s and 1990s. Pioneering work has been carried out in Australia, Switzerland, South Africa, Philippines and United Kingdom, among others (Budlender et al, 2002). Its principle was first encompassed in the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) (Convention on the Elimination of All Forms of Discrimination against Women [CEDAW], 1979). The fourth World Women’s Conference in Beijing adopted the concept and idea behind GRB in its final document - the Beijing Platform for Action 1995 (Klatzer et al, 2018b). Apart from this, a number of international mechanisms focus on GRB namely, the Asian and Pacific Ministerial Declaration on Advancing Gender Equality and Women’s Empowerment 2014, the 2030 Agenda for Sustainable Development 2015 and Addis Ababa Action Agenda on Financing for

Development 2015 (UN, 2018). By virtue of all these efforts, GRB has become a global movement joined by “more than 100 countries” (Kanwar, 2016, p.iii), including Mongolia.

Mongolia was first exposed to and engaged in the concept of GRB in 2003 under Capacity Building for Gender-Sensitive Budgeting, a project funded and supported by the United Nations Development Programme (UNDP), United Nations Development Fund for Women (UNIFEM) and Japan Women in Development Fund (Costa & Sharp, 2010). Since then, half a dozen pilot initiatives with varying scope, interventions, and partners have been carried out to integrate GRB in budget processes and practices, with support of various development partners. These resulted in increased awareness and political will, mainly at the National Committee on Gender Equality (NCGE), a gender machinery under the Prime Minister of Mongolia.

In recent years, Mongolian Government has been paying more attention to GRB as a part of ongoing Public Finance Management (PFM) reform and committed to build a GRB architecture (International Bank for Reconstruction and Development [IBRD] & World Bank, 2021), leveraging a transition to program- and result-based budgeting and a budget decentralization process. This led to start of three ongoing donor-driven pilot initiatives at both national and local levels, as to be discussed in Chapter Three. As noted by United Nations (UN) Women, other countries’ GRB processes are moving forward with their learnings (Gifford, 2019), GRB is still at “its initial stage” in Mongolia (IBRD & World Bank, 2021; National Committee on Gender Equality [NCGE] & Mongolian Marketing Consulting Group [MMCG], 2021, p. 10) and a new concept for most of public finance practitioners. However, it is never too early to study GRB initiatives to identify the direction GRB work is heading, its preconditions and analyze the implementation so far to identify potential advances and shortcomings as Mongolia is about to update its main gender (NCGE & MMCG, 2021) and PFM (Tsogtsaikhan, 2019) related legislations.

1.2 Problem Statement

Mongolia has made good progress on establishing a gender-sensitive legal and policy environment, with a series of legislations regarding gender equality, including the Law on Promotion of Gender Equality (LPGE) 2011, a National Program on Gender Equality (NPGE) 2017-2021, 12 sectoral or ministerial gender policies (NCGE, 2021), and 21 provincial level gender-equality subprograms. The capital city and 8 out of its 9 districts have their gender subprograms (NCGE, 2020). In addition, Mongolia is a signatory to major gender-related international instruments, including “CEDAW, the International Covenant on Civil and Political Rights 1966, the International Covenant on Economic, Social and Cultural Rights

1966, the International Labor Organization (ILO) Convention on Equal Remuneration No.100, the ILO Convention on Maternity Protection No.103, the ILO Convention on Discrimination (Employment and Occupation) No.111, and the Convention on the Political Rights of Women” (NCGE, 2020, p. 6). Paradoxically, a recent evaluation of the LPGE revealed that overall outcomes on gender equality are assessed at “below average” (NCGE & MMCG, 2021, p. 2). Thus, the government needs to put significant efforts to improve its implementation.

Additionally, the experience over past 20 years, since the Beijing Declaration and Platform for Action 1995, shows that in spite of gender responsive laws and policies large gaps remain. An important aspect is ensuring sufficient funding (United Nations Statistical Division, 2020). Thus, one hypothesis is, that unless these policies are linked with budgets, financed adequately and unless GRB is introduced systematically, all these Mongolia’s national and international gender equality commitments are likely to remain underachieved, without meaningful change in gender equality situation. As highlighted by Anwar et al (2016), there is increasing evidence across countries that fully-fledged GRB initiatives in place are yielding tangible and positive outcomes in advancing gender equality and closing gender gaps in reality. Thus, NCGE is well positioned in that GRB is a way forward to improve achievements of gender-related commitments and to improve gender equality in Mongolia if appropriate methodology is tested and adopted for GRB nationwide scale-up (NCGE, n.d.).

1.3 Research Questions

Main research question: What are the early results, opportunities, challenges and lessons learnt of past and ongoing GRB pilot projects and initiatives?

To provide a full picture of Mongolian GRB experience, following sub-questions are answered along the way:

- What are past and ongoing pilot projects and initiatives?
- What is the legal and policy basis available for GRB?
- How far are favorable conditions for implementing GRB present in Mongolia?
- How far is GRB work in Mongolia meeting international standards of GRB?
- What perspectives and learnings can past and ongoing GRB pilot initiatives offer?
- What recommendations can be given for the further implementation of GRB based on international standards?

1.4 Research Objective

The past and ongoing GRB pilot initiatives offer context-specific learnings that can be instrumental for potential nationwide scale-up. The objective of research is to take stock of early results and lessons learnt from these initiatives and to identify some potential opportunities and challenges that need to be considered for future GRB work. Based on international standards of GRB and international learnings about favorable conditions, it also aims to provide recommendations for further implementation of GRB in Mongolia, as well as to share with and learn from the various actors involved in GRB in Mongolia, including development partners.

1.5 Hypotheses

Mongolia is now committed to implementing GRB in line with international GRB standards and approved two policy documents. Past and current pilot work aimed at developing and adopting GRB approach in Mongolia provides a basis for further work. Key actors, such as Ministry of Finance (MOF), NCGE and others show their willingness to move forward with GRB implementation. However, further development of GRB work and decisive action is required to fully implement GRB in Mongolia and to meet international standards of GRB implementation.

1.6 Methodology and Methods of Data Collection and Analysis

1.6.1 Research Design

The research adopts a situational analysis approach in line with its objective to look at history and current state of GRB pilot projects and initiatives in Mongolia. In addition, a questionnaire was developed and used to collect data about perception and informed opinions of people involved in GRB pilot projects to take stock of learnings of past and three ongoing projects. Furthermore, the research was enriched by a desk review of laws, regulations, reports, publications and other relevant materials to further explore the current status of implementing gender equality and GRB in policy planning and budgeting framework. This builds the basis for discussing research results and developing recommendations on the way forward.

1.6.2 Method of Data Collection and Analysis

Data was collected through a key-informant questionnaire (see Appendix 1). It was electronically deployed to a targeted group of people, including, international and national consultants of GRB pilot projects in Mongolia, and relevant gender officers and experts of MOF and NCGE, who have experience with engagement in gender responsive policy planning

and budgeting in Mongolia. Full confidentiality and anonymity were granted to all respondents, along with ethical considerations through informed consent which was counter-signed and kept by both respondent and researcher. Furthermore, laws, regulations, reports, publications and other relevant materials on gender equality, public finance management and GRB in Mongolian context were collected, reviewed and analyzed.

Collected data was compiled and translated for responses in Mongolian. A descriptive analysis was conducted to answer research questions. In analyzing data, the research seeks to provide context-specific and practical recommendations for future GRB work. With respondents' permission through informed consent, data will be stored for period of a year in line with the Data Protection Authority of Iceland and the University of Iceland for the potential subsequent use of responses and data.

1.7 Contribution/Relevance of the Research

Mongolia has been piloting various GRB methodologies at various levels and the donor community has been investing resources for these initiatives, but there is limited research available about its results. For example, Chakraborty et al (2019) noted Mongolia has reflected gender budgeting concept in its relevant laws which remained unimplemented for more than five years due to unexplored reasons. While Mongolia has been responding to the International Monetary Fund (IMF) questionnaire on Gender Budgeting and featured in its Asia-Pacific regional surveys (Stotsky, 2016), the United Nations (2018) and UN Women via Kanwar (2016) did not mention anything about Mongolia in their Asia-Pacific region GRB publication. All these gaps in awareness of the international and national community about past and ongoing GRB initiatives and unexplored reasons of why results of past GRB initiatives are not being solidified in Mongolia have inspired me to conduct this study to take stock of learnings of pilot initiatives, analyze its implementation and potential, identify ways to improve future GRB work in Mongolia and to share it with key actors in the country.

1.8 Structure of the Research Paper

The research paper is organized into five chapters and an appendix. Chapter One introduces the background, research objectives, questions, hypothesis and methods of data collection and analysis. Chapter Two provides the conceptual framework, discussing the concepts and international standards of GRB. Chapter Three focusses on GRB work in Mongolia, from historical developments to three ongoing pilot initiatives which contribute to shaping Mongolian experience. Chapter Four provides a summary and discussion of results of the questionnaire. Finally, Chapter Five presents conclusion and recommendations based on the research findings. Lastly, the appendix contains the questionnaire used for the research.

CHAPTER TWO: CONCEPTUAL AND THEORETICAL FRAMEWORK

This chapter will introduce the concept of GRB, its importance, approaches and methods as a background for the subsequent research. The empirical research will be informed by a framework of favorable conditions for GRB, and international standards on two important points of reference, in particular, Public Expenditure and Financial Accountability (PEFA) program's supplementary framework for assessing gender responsive PFM, and Sustainable Development Goals (SDG) Indicator 5.c.1 on systems to track and make public allocations for gender equality and women's empowerment.

2.1 Gender Responsive Budgeting Concepts

2.1.1 Definition

GRB is a "good budgeting, when properly done" (Stotsky, 2016, p. 12) that "systematically examines the impact of budget programs and policies from gender perspectives" (Stotsky, 2003, p. 3).

According to the Council of Europe (2005),

"It applies gender mainstreaming in the budgetary processes through gender assessment of budgets, integration of gender perspectives at all levels of the budgetary processes and reshuffling the budget revenues and expenditure policies to meet the different needs, interests and priorities of diverse population group, by gender and other intersectional perspectives. (p. 10).

It should be noted that GRB is not a special or non-conventional approach to budgeting or even an "add-on to the budgeting" (Stotsky, 2016, p. 12), but rather an approach of integrating gender perspectives in regular planning and budgeting. Further, it is neither about separate budgets for women nor dividing budgets equally among men and women, as neither necessarily leads to gender equity in reality. Rather it is a tool to mainstream gender into almost further aspect of economic and social policy and related budgets to achieve gender equality (Villagomez, 2004). According to Elson (2014), underlying questions should address the ways in which governments raise and spends budgets and question whether it alleviates, maintains or increases gender inequalities persistent in many intersecting domains, such as income, capabilities, employment and unpaid work.

Therefore, GRB has the purpose to, but is not limited "to promote accountability and transparency in fiscal planning, to increase gender responsive participation in the budget process, and to advance gender equality and women's rights" (European Institute for Gender

Equality, 2019, p. 3). Furthermore, most GRB initiatives tend to have goals to improve allocation of resources to women or specific groups faced with particular inequalities, and to increase gender equality, support gender mainstreaming in national macroeconomic policy and budgeting, strengthen civil society's role in economic policy-making, enhance links between economic and social policy outcomes, compare public expenditure to gender and development policy initiatives, and contribute to the sustainable development goals (Budlender & Hewitt, 2003). Ultimately, it also seeks to deconstruct the common gender norms that create social structural constraints, reinforced by institutional practices in place through reallocation and redistribution of resources (O'Hagan, 2018) with the aim to promote actual gender equality.

2.1.2 Importance

Examining gendered impacts of budgets and integrating gender perspectives into public revenue and expenditure is crucial due to several reasons (Klatzer, 2021): i) Budgets exhibit and reinforce the values, power relations, political priorities, and commitment; ii) Budgets, both revenue and expenditure, have differentiated impact on diverse population groups by gender and other aspects; and iii) Gender-blind budgeting reinforces gender inequalities and unequal distribution of power and unequal access to and control over resources between genders.

Moreover, GRB supports national governments to achieve their international and national commitments on gender equality, make budgets a stronger policy tool to achieve gender equality and alleviate discrimination in a society at large, raise awareness among policy-planners and makers of gender-differentiated impacts of the budgets and policies, enable better accountability for use of public resources, improve efficient and effective use of public resources and improve transparency through accessible and participatory budgets (UN, 2018). As summarized by Sharp (2003), GRB promotes good democratic governance through performance efficiency and effectiveness, gender equality, women's empowerment and women's rights, poverty reduction, budget accountability and transparency, and meaningful participation.

2.1.3 Approaches and methods

Approaches and methods of GRB initiatives vary from a country to another, at minimum, with regard to level of intervention and leading actors (Budlender et al, 2002). In fact, as country contexts, objectives, actors and processes are different and a variety of tools and procedures are in place, there is no uniform GRB method. Rather countries are adapting their own approach and specific methods based on international standards of GRB (Elson,

2014). Thus, GRB implementation needs to be very context-specific and can employ various methodologies and approaches across the globe, depending on the public finance and budgeting systems, as well as the circumstances and ambitions of respective initiatives (Budlender et al, 2002). Main GRB approaches and methods in place can be systematized into three categories, see Table 1.

Table 1 GRB approaches and methods, (Klatzer et al, 2018a, pp. 111-112)

Approaches of integrating GRB throughout the budget process	Methods and instruments of GRB analysis	Methods of linking gender equality dimensions to actual budget expenditure and revenue
<ul style="list-style-type: none"> • Mainstreaming gender perspectives into the whole process of public finance management • Integrating gender perspectives into performance-based or programme-based budgeting • Policy-based GRB approach • Integrating gender perspectives into medium-term expenditure frameworks • Well-being gender budgeting • Linking GRB and participatory budgeting 	<ul style="list-style-type: none"> • Application of standard analytical GRB tools • Gender-aware policy and budget appraisal/gender equality impact assessment • Gender-disaggregated public expenditure and revenue incidence analysis • Gender responsive beneficiary needs assessments • Sex-disaggregated analysis of impacts of budgets on time use • Combining GRB with ex ante impact assessments 	<ul style="list-style-type: none"> • Classification of budget programmes or budget expenditures • Account-based approach • Tracking financial allocations to promote women’s rights and gender equality • Gender perspectives in resource allocations • Developing gender budget statements; macro fiscal perspectives on impacts of budget expenditures on women and gender equality

Coupled with Organization for Economic Cooperation and Development’s typology of ex ante, concurrent and ex post approaches, Klatzer et al (2018a) noted that countries are likely to adopt a comprehensive approach with mixed elements from all above three dimensions. To create and test a tailor-made methodology in line with Mongolian budgeting and PFM practice and processes, Mongolia is now piloting three approaches: i) integrating gender perspectives into public finance management based on gender analysis of selected expenditure programs and integration of gender questionnaire in budget call circular, at national level; ii) integrating gender perspectives into the local-level budgeting process via five-step process, at municipal level; and iii) gender-disaggregated public expenditure incidence analysis, at provincial level. Each of these approaches have a different potential and effect.

2.1.4 Favorable conditions

Any GRB builds on the preconditions and enabling environment which are fundamental to its successful implementation and further sustainability in medium- and long-term (Quinn, 2009) because it requires to link the technical knowledge and capacity on public budgeting and gender mainstreaming through gender analysis and restructuring of budget and systematic embedding of gender perspectives in all budget processes. In addition, as it engages with public finance from a “transformational perspective” (Klatzer & O’Hagan, 2020, p. 2), there are specific activities and favorable conditions that are integral and instrumental to creating, activating, and sustaining the practice of gender analysis of budgets and robust implementation of GRB, as shown in Figure 1.



Figure 1 Revised framework of favorable conditions for sustainable and transformative GRB (Klatzer & O’Hagan, 2020, p. 15)

Overall, all the dimensions of the framework are self-explanatory and equally important for GRB work. Indeed, Klatzer & O'Hagan's (2020) revised framework demonstrates how capacity, commitment, actions and interaction between key actors within and outside governments are crucial for all phases and the sustainability of GRB. Therefore, as Mongolia is on the verge of adopting and implementing GRB as a result of its ongoing three pilot projects, this research aims to determine to what extent Mongolia has favorable conditions for GRB and potential gaps and areas that need more attention based on this revised framework. Based on identified gaps in favorable conditions, specific recommendations to create favorable conditions and appropriate institutional practice can be proposed to be put into action at different level of governments or among key actors.

2.2 Gender responsive budgeting as a part of public finance management

PFM is concerned with the ways in which governments plan, direct and control public resources, both revenue and expenditure, and maximize efficiency and effectiveness of public service delivery, thus encompassing process and results aspects of the fiscal management (Andrews et al, 2014). Recently, great impetus has been given across the globe to reform its PFM and budget institutions to deliberately improve their quality and outcomes (Anwar et al, 2016). In fact, PFM reforms may lead to better conditions for GRB (Public Expenditure and Financial Accountability [PEFA], 2020) and are considered as one of the key windows of opportunity to “anchor GRB within the budgeting process” (Anwar et al, 2016, p. 13). These reforms aim, among others, to improve public service delivery, ultimately leading to effective and efficient public resource allocation by integrating the social dimension into the fiscal policy and into the budget preparation system, measuring its impact on society and individuals and considering gender dimension as a part of the PFM development (Andrews et al, 2014).

While PFM reforms may create opportunities for GRB by resulting in “better quality and transparent budget data information and improvement in budget allocations” (Anwar et al, 2016, p. 21), GRB can contribute back to PFM by adding the equality dimension in the measurement of performance of budget programs, offering deeper gender analysis of budget programs and developing gender indicators to measure gendered impact of budgets, all possibly leading to increased awareness, transparency, accountability and possibly efficiency in relation to gender (Bosnic & Schmitz, 2014). Therefore, Bosnic & Schmitz (2014) suggest that “one needs to understand not only GRB and PFM reforms should go hand-by-hand, but also what additional value can GRB bring in the budget reform agenda” (pp. 4-5), because together they create greater synergetic impact on gender equality and women's empowerment. Accordingly, gender responsive PFM can be defined, in simple terms, as

formulation and plan of any budget in a gender responsive manner, connecting gender responsive policies with necessary budgets, and execution of budgets in an equitable manner for diverse population groups, by gender and other intersectional perspectives, and monitoring and evaluation of impacts of expenditure and revenue from gender perspectives (Anwar et al, 2016; PEFA, 2020; Schneider, 2007).

This practice of using PFM and budget reforms to introduce GRB is used in different countries, often supported by international organizations and donor countries. This also applies to Mongolia (IBRD & World Bank, 2021). As a potential approach, gender perspectives are to be mainstreamed into the whole process of PFM, planning and budgeting, including all stages of policy formulation, including strategic planning, drafting and prioritization of the budget, its adoption, execution and monitoring, and ex-post auditing and evaluation (Klatzer et al, 2018b; Sharp, 2003).

2.3 International standards of gender responsive budgeting

As more and more countries pursue GRB, infallible international standards are acknowledged and put in place by key international organizations. Next sections present current main international standards of GRB. One is related to GRB within the PFM framework, namely the PEFA supplementary framework on gender responsiveness of the PFM and the other is a GRB indicator within the SDG framework - SDG 5.c.1, that Mongolia has taken both on board.

2.3.1 Public Expenditure and Financial Accountability supplementary framework for assessing gender responsive public finance management

International organizations have been increasingly engaging with GRB by leveraging their influence on scope and timing of PFM reform and fiscal adjustments to ensure macro-economic stability and growth in countries. In line with this trend, PEFA was first initiated by seven international development partners, namely, the European Commission, IMF, World Bank, and the governments of France, Norway, Switzerland, and the United Kingdom and later joined by two governments of Luxembourg and Slovak Republic. Mainly, it provides the framework for national governments to assess and report on strengths, weakness and performances of their PFM against their desirable outcomes, aiming to introduce sustainable improvements based in international standards and good practices (PEFA, 2020).

Recognizing GRB requires PFM institutions, systems and processes to be aware of gender differentiated needs and differential impacts on women and men, as well as PFM and its improvements create opportunities for GRB, PEFA produced a supplementary framework for assessing the gender responsive PFM (GRPFM) or PEFA GRPFM. It is based on

supplementary indicators that build on existing PEFA framework, aiming to measure the degree to which a country’s PFM systems deal with the government’s goals in respect with promoting gender equality and recognizing differentiated needs of diverse population groups throughout the whole budget cycle. Hence, GRB intends to ensure that PFM considers gender-differentiated needs, tackle existing gender inequalities and ensure equal rights, opportunities, participation and access to development benefits and outcomes in every aspect of human life. (PEFA, 2020).

The PEFA GRPFM framework brings together nine indicators corresponding to GRB and gender responsive PFM practices in connection with the four key stages of budget. Depending on the country and PFM context, the framework can be used at both national and sub-national level. The framework focus is to “assess and evidence country practices on mainstreaming gender perspectives and gender analysis into public budgetary processes” (PEFA, 2020, p. 20). Each indicator will be briefly explained in Table 2.

Table 2 PEFA GRPFM framework indicators, dimensions and its description (PEFA, 2020, pp. 43-83)

Indicator	Name	Dimension	Description of assessment
GRPFM-1	Gender Impact Analysis of Budget Policy Proposals	GRPFM-1.1 Gender impact analysis of expenditure policy	Government’s practice to assess the gender impact of proposed changes in their expenditure and revenue policies
		GRPFM-1.2 Gender impact analysis of revenue policy	
GRPFM-2	Gender Responsive Public Investment Management	Gender responsive public investment management	Appraisal methods include analysis of gendered impacts for major investment projects.
GRPFM-3	Gender Responsive Budget Circular	Gender responsive budget circular	Gender responsiveness of government’s budget call circular.
GRPFM-4	Gender Responsive Budget Proposal Documentation	Gender responsive budget proposal documentation	Government’s budget proposal documentation contains additional information on gender priorities and budget measures
GRPFM-5	Sex-Disaggregated Performance Information for Service Delivery	GRPFM-5.1 Sex disaggregated performance plans for service delivery	Executive’s budget proposal or supporting documentation and in-year or end-year reports contain sex-disaggregated information on plan and performance for public service delivery programs
		GRPFM-5.2 Sex-disaggregated achievement of service delivery	
GRPFM-6	Tracking Budget Expenditure for Gender Equality	Tracking budget expenditure for gender equality	Government’s capacity to track expenditure for gender equality throughout the budget cycle stages
GRPFM-7	Gender Responsive Reporting	Gender responsive government annual reports	Government publishes annual reports with information on gender-related expenditure and

			gendered impact of budget policies
GRPFM-8	Evaluation of Gender Impacts of Service Delivery	Evaluation of Gender Impacts of Service Delivery	Independent evaluations of the efficiency and effectiveness of public services include an assessment of gender impacts
GRPFM-9	Legislative Scrutiny of Gender Impacts of the Budget	GRPFM-9.1 Gender responsive legislative scrutiny of budgets	Legislature’s budget and audit scrutiny include a review of the government’s policies to understand whether policies equally benefit men and women by ensuring the allocation of sufficient funds.
		GRPFM-9.2 Gender responsive legislative scrutiny of audit reports	

World Bank has conducted PEFA assessments in Mongolian PFM twice, first in 2015 and last one from December 2020 to June 2021 (Ministry of Finance [MOF], 2021). According to the IBRD and World Bank (2021), Mongolia has been improved for 12 indicators covering in budget credibility, extent of unreported government operations, predictability and control in budget execution and external scrutiny and audit. However, these assessments did not cover GRPFM assessment but planned it as a future activity. Regardless, Mongolia is undoubtedly committed to PFM reform and GRB pilot initiatives for the time being, PFM practices can be assessed based on GRPFM to determine its gender responsiveness, potential advances and gaps and what recommendations can be given to accommodate further GRB integration. Therefore, the GRPFM framework will inform data collection by means of the questionnaire.

2.3.2 Sustainable Development Goal indicator 5.c.1 on systems to track and make public allocations for gender equality and women’s empowerment

The Agenda 2030 with Sustainable Development Goals was adopted by “193 nations” (Kanwar, 2016, p. iii) in 2015 with a globally shared vision of sustainable, equitable and inclusive development. As “14 out of 17 SDGs have some targets to tackle underlying socio-economic, cultural and political issues that explicitly and implicitly reinforce gender inequality” (UN Development Group for Europe and Central Asia & UN Regional Coordination Mechanism for Europe and Central Asia, 2017, p. 11), GRB is essential to achieve SDG framework as a whole (UN, 2018). Consequently, it brought another milestone to GRB as it has not only an individual goal on gender equality but also a specific indicator on GRB, which made nations committed to introducing and reporting their GRB work and its progress and to increasing public investments to close gender gaps. (Klatzer & O’Hagan, 2020). Under the SDG 5 “Achieve gender equality and empower all women and girls”, the indicator SDG 5.c.1 specifically focuses on the “Proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment” (United Nations Statistical Division, 2020). Aiming to assess any government efforts to implement

GRB, it is measuring progress through three dimensions, see Table 3. These three criteria contain total 13 questions, which are also integrated in data collection questionnaire (see Appendix 1).

Table 3 SDG 5.c.1 indicator and its criterion (United Nations Statistical Division, 2020)

Criterion	Name and description	Area of questions
Criterion 1	Public expenditure reflected in government programs and its resource allocations	<ul style="list-style-type: none"> ● Policies/programs designed to address gender equality goals ● Adequate resources allocated within budget for these policies and programs ● Procedures in place to ensure that these resources executed according to budget
Criterion 2	PFM system promotes gender related or gender responsive goals	<ul style="list-style-type: none"> ● Call circulars that provide specific guidance on gender responsive budget allocations ● Proposed policies/programs being subject to ex ante gender impact assessment ● Use of sex-disaggregated statistics and data across key policies and programs ● Clear statement of gender-related objectives within the budget ● Budgetary allocations subject to “tagging” due to its relevance to gender equality objectives ● Key policies and programs being subject to ex post gender impact assessment ● Whole budget subject to independent audit to assess its extent to promote the gender responsive policies
Criterion 3	Existence of practice to make allocations for gender equality publicly available	<ul style="list-style-type: none"> ● Data on gender equality allocations published or not ● Accessibility of the published data ● Timeliness of published data on gender equality allocations

In Mongolia, the SDG framework is contextualized under the name of Sustainable Development Vision 2030. Even though GRB is not reflected in this umbrella development policy, there are a few planned targets on improved fiscal accountability practices and public investment allocations for social services in accordance with the needs of diverse population groups, by gender and other intersectional perspectives (State Great Hural (Parliament) of Mongolia, 2016). Usually, SDG 5.c.1 indicator questionnaire is sent to the MOF to respond. However, Mongolia has listed this indicator as unavailable in terms of data readiness and appointed NCGE and Ministry of Labor and Social Protection as responsible parties in its SDG dashboard (Government of Mongolia, 2021), not reporting its status or progress up to now. Thus, this indicator and its dimensions is employed to assess GRB, and to identify the extent to which Mongolia can report on this indicator, on progress or on where the weaknesses and gaps remain and what recommendations can be given to accommodate further GRB integration.

CHAPTER THREE: GENDER RESPONSIVE BUDGETING WORK IN MONGOLIA

GRB has been introduced to Mongolia, as noted, through several initiatives of both national and international actors over the past 18 years. This chapter aims to provide an overview of the historical undertakings and current initiatives of GRB to demonstrate what has been done to shape Mongolian GRB experience and conditions, as well as what learnings might be emerging up to now.

3.1 Historical developments in Mongolia

GRB is not a new concept in Mongolia. It was first introduced at the former Ministry of Finance and Economy, currently MOF, in 2003-2005 under the UNDP's Capacity Building for Gender-Sensitive Budgeting project. The project mainly focused on capacity building, awareness raising and research. Representatives from key policy-makers, namely former Ministry of Finance and Economy, the Ministry of Social Welfare and Labor and Parliament's Standing Committee on Budget, were trained to conduct budget and allocations analyses from gender perspectives (Costa & Sharp, 2010). It also produced the first GRB manual focusing on "engendering economic transition and mainly linking it to the planning and poverty aspects" (Erdenechimeg & Enkhtuvshin, 2004, p. 5). However, institutional memory was lost due to several restructurings of central government departments, including MOF and NCGE itself, and staff turnover driven by election cycle for earlier GRB work.

Later, a GRB legal ground was well laid with the approval of LPGE in 2011, its Medium-term Strategy for Implementation (2013-2016) and its successor NPGE (2017-2021). The integration of GRB has been enshrined in objectives of both LPGE and NPGE, on top of its foundational work of requirement of gender statistics, gender analyses and gender mainstreaming practices in public policies at all levels (Government of Mongolia, 2015). In particular, Government of Mongolia is legally mandated to introduce GRB systematically pursuant to Article 16.1.1 of LPGE. Under NPGE, three GRB related activities are planned, specifically, to "develop and provide a GRB e-learning course for budget practitioners, develop gender analysis guidelines on budget planning and operational processes, GRB, and relevant assessment methodologies, and consolidate and analyze funding committed by bilateral and international organizations and provide necessary recommendations" (Tsogtsaikhan, 2019, p. 16). Consequently, NCGE, upon their capacity as a government implementing agency, made more attempts to move the GRB forward. For example, as supported by United Nations Population Fund, NCGE produced a comprehensive GRB training manual and trained some trainers and public finance practitioners through

interactive seminars and workshops in 2014 (NCGE & United National Population Fund, 2014).

To further intensify GRB work and enhance the role and contribution of MOF, two more significant sectoral policy documents came into force. First, the Gender Strategy for Organizations and Agencies under the Authority of the Minister of Finance of Mongolia (2016-2024) was approved in 2016, based on findings and recommendations of a participatory gender assessment conducted at MOF with support of NCGE and Asian Development Bank (MOF, 2015). It has set its “priority objective No.3 to introduce GRB methodology in the budgetary processes under the authority of the Minister of Finance and some budget governors” (MOF, 2018, p. 11). Second, the PFM Reform Detailed Action Plan was approved in 2019 under the MOF’s State Secretary Order No. A281. To leverage ongoing PFM to pilot and integrate GRB, it has Strategic Objective 9.5 to “conduct gender analyses on budget planning and execution, and to formulate and replicate methods to plan and evaluate the budget in a gender responsive manner” (Michel et al, 2020, p. 6).

All these work have led to the launch of three GRB pilot initiatives within ongoing projects at two different levels of governments, national and local levels, with an ultimate goal to test and offer a potential practical approach that Mongolia can adopt and implement in line with its context-specific needs: i) Strengthening Governance in Mongolia (SGM) project, World Bank; ii) Energy Efficient Building Refurbishment in Mongolia (EEP) project, German Technical Cooperation Agency (GIZ); and iii) Mongolia: Enhancing Resource Management through Institutional Transformation (MERIT) project, Canadian Executive Service Organization (CESO). Each pilot project has different actors, scope of analysis, tools and approach adopted and activities carried out, as briefly summarized in Table 4.

Table 4 Overview of ongoing three pilot projects, (Vladislavljevic, (2020), German Technical Cooperation Agency [GIZ] (n.d), Gender Associations International Consulting GmbH, (2020), Michel et al (2020), own compilations)

No.	Area of comparison	SGM	EEP	MERIT
1	Funding source	European Union	German Federal Ministry for Economic Cooperation and Development & Swiss Agency for Development and Cooperation	Canadian Government
2	Implementer	World Bank	GIZ	CESO
3	Level of budget	National	Local (Municipal)	Local (Provincial)
4	Lead partner	MOF	Education Department	Dornod Governor’s

			of the Municipality of Ulaanbaatar	Office
5	Other partners	Ministry of Labor and Social Protection (MLSP) and Ministry of Education and Science (MES)	Ministry of Energy, and Municipality of Ulaanbaatar	Dornod agencies, MOF, NCGE, Dundgovi, Sukhbaatar, and Tuv provinces
6	Objectives	Support MOF in introducing GRB in Mongolian national budgeting processes by integrating it into PFM reform	Promote the introduction of Public Investment Management that is based on transparency, effectiveness and gender-sensitivity	Introduce GRB in local budgets by piloting GRB methodology and building capacity of public servants at provincial level
7	Overall approach	4 steps (Step 1: Analysis of scope of work, mission, competences of institutions, Step 2: Identify gender gaps or inequalities in the sector, Step 3: Identify policy priorities and key policy agenda, Step 4: Preparing GRB proposal)	5 steps (Step 1: Situational Analysis, Step 2: Assessment of Gender Responsiveness of Sector Policy, Step 3: Budget Costing and Allocations, Step 4: Monitoring Spending, and Step 5: Assessment of Policy and Expenditure Impact)	4 stages (Stage 1: Identification of program results and gaps from beneficiary and payroll perspective, Stage 2: Analysis of the cause of gaps in equity, and Stage 3: Design of response to gaps in equity via affirmative actions)
8	Methods of analysis	4R (Resource, Results, Representation and Realization)	4Es (Economy, efficiency, effectiveness, and equity) and 4As (Availability, accessibility, affordability and accountability)	Gender-disaggregated public expenditure incidence analysis of selected programs or policy or actions
9	Timing of analysis	Ex-post	Ex-ante	Ex-post and concurrent
10	Period	2019-2021	2019-2021	2016-2023

In addition, UNDP is implementing two SDG budgeting-related projects, namely SDG-Aligned Budgeting to Transform Employment in Mongolia and Rolling out an integrated approach to SDG financing in Mongolia. With an aim to accelerate the achievement of SDGs by aligning it with PFM reform and budgeting processes, these projects are more likely to contribute to SDG 5.c.1 indicator implementation (United Nations Development Programme, 2020). All these pilot projects and initiatives have been greatly contributing to not only a body of GRB knowledge and evidence base but also to the availability of gender-disaggregated data. In particular, the ongoing three pilot projects are playing central role in agenda setting and moving GRB forward. Details of these pilot projects are provided in the following.

3.2 Strengthening Governance in Mongolia project

Under its component No. 2, the SGM project aims to pilot and implement GRB as a part of ongoing PFM and program-based budgeting reforms and to integrate GRB in all functions of MOF. The project defined preconditions for a sustainable GRB approach as a part of policy and budget planning process, clarity of steps, pilot before fully integrate and co-design instead of fixed solution. Accordingly, a Mongolian GRB model was developed based on international good practices, MOF function analysis, stakeholder interviews, PEFA gender and climate change framework recommendations and current state of program-based budgeting. According to Vladislavjevic (2021), the model has four key characteristics: a) comprehensive and gradual, b) mandatory and in line with budget calendar and integrated into policy and budget planning, execution, monitoring and evaluation and audits, c) simple and traceable, and d) transparent and inclusive. Once the pilot phase is completed, the GRB model is expected to be a part of the policy planning and budgeting process, mandated and integrated within the organic budget law (Vladislavjevic, 2020; Vladislavjevic, 2021).

The project carried out a number of activities, including but not limited to, the development of a work plan and GRB procedures for budget planning, execution and reporting, capacity assessment for gender policy planning and budgeting among all direct budget users, GRB capacity building program for multiple stakeholders, study on gender data gap related to income, taxes, ownership and finance statistics, etc. To identify opportunities and bottlenecks and to apply its lessons to a future potential scale-up phase, the proposed methodology is now being piloted in childcare services, investments and dormitory facilities reconstruction activities at MES and the Employment Promotion Fund at MLSP. As their main tool is a gender responsive budget circular, GRB elements were partially integrated in the budget circular for fiscal year 2021 and fully in the circular for fiscal year 2022. A brief information about GRB is included in Citizen's Budget, the MOF e-booklet for public awareness (Vladislavjevic, 2021).

From the beginning, the project emphasized the importance of clear roles and responsibilities of key stakeholders and effective coordination among them. Thus, a GRB working group was established under MOF's State Secretary's order No. A82 in June 2020, including representatives from MOF, NCGE, MES, MLSP, National Statistics Office, MERIT, GIZ and UNDP projects. Furthermore, two formal GRB teams were established at MES and MLSP to support GRB pilot fieldwork, conduct gender analysis of selected programs and integrate GRB in budget planning and budget execution for fiscal year 2022 (Strengthening Governance in Mongolia Project, 2021). Although civil society is not a part of working group,

they will be actively involved in further capacity building activities to strengthen national expertise to carry out GRB outside the government (Vladislavljevic, 2020).

3.3 Energy Efficient Building Refurbishment in Mongolia project

The EEP project aims to improve economically and ecologically sustainable use of energy in Municipality of Ulaanbaatar, with a specific focus on education sector. As a part of their approach to promote the introduction of transparent, effective and gender-sensitive public investment management through the case of energy efficiency in school buildings, the project has piloted a GRB approach of integrating gender perspectives in local-level budgeting processes, decision making and spending at a municipal education department (GIZ, n.d.).

The project has started its activities with a GRB capacity assessment. It revealed two main findings. First, PFM reform is in a confusing state of transition from line-item to program budgeting. Second, with a legal environment in place, there is a gender and GRB knowledge available to certain extent at institutional and individual levels, but less knowledge on how to apply it and less understanding on how it could be beneficial to one's field of work (Lahousen & Vandangombo, 2020). Additionally, few GRB entry points were suggested, such as gender responsive planning of a specific sector or local program with a clear priority, budget circular, medium-term fiscal framework statement and local development fund – a grass root initiative. Based on these findings, a team of international and national experts proposed an ex-ante inclusion of gender perspectives and developed GRB guidelines. Similar to other projects, capacity building activities were at the core of the pilot initiative, such as a training of trainers for NCGE National Experts and members of the gender consortium of academics, and a series of trainings for municipal public investment policy planners. To support the national commitment to integrate GRB with evidence-based capacity development and the production of training materials (Gender Associations International Consulting GmbH, 2020), all learnings and materials were shared with MOF to inform a potential scale-up.

3.4 Mongolia: Enhancing Resource Management through Institutional Transformation project

MERIT's GRB pilot program is founded on the principle that diverse population groups, by gender and other intersectional perspectives, should benefit equally from increased revenue flow coming from mining and petroleum activities and should have their different needs met (Michel et al, 2020). Hence, partnering with Dornod Governor's Office, the project launched a pilot program to test a proposed GRB methodology and implement

GRB in the 2021 budget cycle. The project was based on the commitment and political will of provincial leadership and paid special attention to keeping the methodology feasible, applicable and context-specific at the provincial level.

The project carried out a number of targeted activities, specifically aimed at capacity building of approximately 80 provincial public servants and representatives from key stakeholders. These include the development of GRB guidelines for local budget users 2020, capacity-building trainings, virtual coaching sessions, reinforcement sessions, ongoing support for trainees for implementing their affirmative actions, and regular information sharing meetings with key stakeholders. During the pilot period, 26 affirmative actions were developed and realized to varying extent, inter alia, ensuring equal access of female and male herders to annual herders' forum, enabling equal participation of women and men in herders' study trips, improving women's access to fitness service under physical training and sports development subprogram, etc. At the time of research, most of the affirmative actions were under evaluation and documentation of lessons learnt and success stories to share with MOF and NCGE (Mongolia: Enhancing Resource Management through Institutional Management [MERIT], 2020). The project not only aims to offer bottom-to-up pilot experience to MOF but also envisions to make lower-level government to continue their GRB initiatives on their own, same as Australian experience as noted by Sawyer (2002).

Looking at pilot's impact on increased gender awareness and gender mainstreaming capacity, a few other provinces' high officials approached MERIT to express their interest to pilot GRB methodology in their provinces, specifically Dundgovi, Tuv and Sukhbaatar. To complement their work at local level, the project offered GRB capacity building trainings to Parliament's Standing Committee on Budget, Ministry of Mining and Heavy Industry, and National Academy of Governance, a government training body for public servants (MERIT, n.d).

CHAPTER FOUR: RESULTS AND DISCUSSION

This chapter introduces and discusses the results of the empirical research, focusing on early results, opportunities, challenges, and lessons learnt from past and ongoing GRB pilot initiatives. In addition, to look at landscape and standards shaping Mongolian experience, the research assessed the presence of the favorable conditions and implementation of international GRB standards in Mongolia, particularly PEFA GRPFM framework and SDG 5.c.1 indicator, as introduced in Chapter Two. Present results and discussions are also informed by author's own situated knowledge.

4.1 Questionnaire

Based on the findings of the desk top research presented in previous chapters, a questionnaire was developed containing 12 main questions to address the research questions. Demographic question was not included as the sample was too small to draw statistically sound conclusions. The first two questions were asked in an open-ended manner to ensure that correct respondents are selected. Out of remaining ten questions, seven were closed questions structured in forms of multiple-choice grid, scaling, and checkboxes, with an open space to write down answers. Two closed questions have sub-questions to gain more information.

The questionnaire included a range of questions to cover the scope of the research focus. It contains questions on early results, opportunities in form of achievement of policy objective and GRB entry points, challenges, and lessons learnt. Further, these were enriched by another question about favorable conditions for GRB based on Klatzer & O'Hagan's (2020) revised framework of favorable conditions for sustainable and transformative GRB, to determine to what extent in Mongolia these favorable conditions are in place and to identify potential gaps and areas that need more attention. In addition, a question related to PFM is included to determine its gender responsiveness, rooted on PEFA GRPFM framework. Similarly, a question on SDG 5.c.1 is included to identify the extent to which Mongolia can report on this indicator, on progress or on where the weaknesses and gaps remain and what recommendations can be given to accommodate further GRB implementation.

The questionnaire was translated into Mongolian and proof-read by a national budgeting expert to make it accessible and accurate. Considering its common use in Mongolian public service, it was developed in Google Forms platform. A special attention was paid to make it user friendly, logically structured and sectioned well. When deployed, the questionnaire was emailed to targeted key informants, with a brief introduction of the research and informed consent to be signed within October 2021.

4.2 Respondents

Generally, the questionnaire was received well by respondents, with a completion rate of 71 percent, covering all key institutions and projects. It was electronically distributed and left open to respond over ten days period on October 17-26, 2021. In total 14 people who are fully and partially involved in past and ongoing GRB projects or are from main national actors, including MOF and NCGE’s high level staff, were invited to partake, see Table 5. Ten people responded in their accessible language, including three people in English and seven people in Mongolian.

Table 5 Overview of respondents

Relevant project or institution	Number of respondents
SGM and MOF	3
EEP	2
MERIT	2
Past GRB project which supported by Asian Development Bank	1
NCGE	2
Total	10

Respondents are diverse, representing all main intended stakeholders engaged in GRB work, and proven to have experience of GRB work to a certain extent. Their roles were international experts and national consultants of pilot projects, gender focal points of key actors, and GRB working group members. Non-respondents were two people from MOF and NCGE each, which might be explained by the timing of research which coincided with budget approval at Mongolian Parliament for MOF invitees, and engagement with provincial trainings for NCGE invitees. Regardless, respondents were highly engaged and contacted back asking prospective recommendations.

4.3 Favorable conditions

Undoubtedly, contextual, institutional and political conditions play a crucial role in any GRB work and its potential impact. Absence or weakness of these can be a barrier for any sustainable GRB work (Kanwar, 2016). In particular, it is worth exploring current conditions as they can constitute opportunities or challenges for GRB implementation. As Mongolia is in critical moments of piloting and transitioning to fully-fledged GRB, sustainability of GRB depends on the existence of favorable conditions. Thus, based on Klatzer & O’Hagan’s (2020) revised framework of favorable conditions, a closed question with 19 dimensions was asked to assess how far these conditions are present in Mongolia. Table 6 summarizes the responses.

Table 6 Summary of responses on favorable condition

Conditions	Excel- lent	Very good	Fair	Poor	Very poor
1. Commitment to gender equality		5	5		
2. Enduring political will and leadership offering clear direction on gender equality priorities		3	2	4	1
3. Clear legal mandate for gender analysis	2	1	6	1	
4. Responsive and receptive to external drivers for gender equality and sources of information and influence		2	5	3	
5. Agile and responsive to political opportunities	1	1	3	5	
6. Resourced and empowered gender equality architecture	1		4	3	2
7. Positive institutional arrangements to support GRB learning and process development across different departments			3	5	2
8. Adequate (staff and financial) resources for implementing GRB	1		2	5	2
9. Visible engagement with feminist analysis and gender advocates from outside government	1	1	6	1	1
10. Engaged, informed and empowered gender equality actors inside and outside government		1	3	5	1
11. Understanding of budgetary and policy processes	1	1	3	4	1
12. Positive approach to gendered governance			5	2	3
13. Clear conceptual framework for implementing GRB in Mongolia	1		3	5	1
14. Body of GRB knowledge and evidence of gender analysis in practice available			4	6	
15. Parliamentarians engaged in gender equality issues			2	5	3
16. Evaluation mechanisms for gender equality results in place and reporting on outcomes		2	4	3	1
17. Interest and pressure for gender equality from political constituencies	1		1	5	3
18. Policy and program feedback processes to support evaluation	1		2	4	3

Overall, only one condition is assessed as being very good or excellent by at least half of respondents, namely the commitment to gender equality. For all other favorable conditions, the rating by the majority of respondents is fair, poor or very poor. Among these, four conditions, which are rated by more than half of respondents as least fair (or better), are a clear legal mandate for gender analysis, visible engagement with feminist analysis and gender advocates from outside government, as well as responsiveness and receptiveness to external drivers for gender equality, and evaluation mechanisms for gender equality results in place and reporting on outcome. Respondents vary largely – in the range from very good to very poor – in their assessment of and leadership offering clear directions. This is being validated by results in other sections. All mentioned conditions are essential for Mongolia, especially, in transitioning from advocacy and agenda setting to formal adoption and full implementation of GRB. The rest of the conditions are mostly rated either poor or very poor.

These results are indicating a limited presence of favorable conditions for GRB in Mongolia. Hence, there is an evident need for stakeholders to pay greater attention to and decisive action on creating more favorable and accommodating conditions during adoption and institutionalization of a chosen GRB approach and method. At this stage, it seems important that key actors consider the importance of favorable conditions, map all these conditions and come up with clear ideas on how to improve it. Otherwise, this lack of favorable conditions might pose a significant risk for sustainable GRB work. Nevertheless, identifying such shortcomings in the underlying conditions and acting in a timely manner working systematically to create better conditions during pilot stage can serve as a catalyst for future GRB integration.

4.4 Early results

As Mongolia is still at the initial stage of GRB implementation, it is not feasible and realistic to seek information about the final results or outcome of GRB work. Besides, as noted earlier, the most important national-level pilot initiative is in the middle of piloting their proposed GRB model for Mongolia. Thus, research was focused on exploring early results within the partner institutions. Referring to outcomes, importance, achievements and experience of GRB initiatives of different countries across the world (Bosnic, 2015; Budlender et al, 2002; Schneider, 2006), a question related to early results of past and ongoing GRB initiatives was presented. The question lists nine potential early result items, asking respondents to rate its achievements on a scale of four dimensions, plus non-applicable. Table 7 summarizes the responses.

Table 7 Summary of responses on potential early results

Potential results	Fully achieved	Partly achieved	Slightly achieved	Not at all	Not Applicable
1. Tested GRB methodology	1	5	2		2
2. Enhanced gender awareness and gender analysis capacity	2	5	2		1
3. Improved allocation of resources to activities aimed at closing gap in gender equality		4	3	1	2
4. Identified gender entry points in key budget processes	4	4	1	1	
5. Improved participatory budgeting practice	1	3	3	2	1
6. Improved overall link between planning and budgeting practices	1	2	5	1	1
7. Improved gender equality considerations in objectives, indicators, and activities setting in budget programs		7	3		
8. Enhanced transparency and efficiency of the budget in terms of its gender impact		3	5	1	1

9. Strengthened cross-unit or cross-agency coordination and information sharing on GRB	1	3	4	1	1
10. Others [Please specify]					

Overall, responses show that at least partly achieved early results are available in almost all dimensions, which is promising as a foundation for operationalizing GRB work. The early result rated with the highest achievement is identified gender entry points in key budget processes, with four respondents rating this as fully achieved and four respondents as partly achieved. This shows that GRB initiatives are more likely to have gained a clear idea about potential gender entry points in budget processes during their endeavors. Another early result rated somewhat higher than others is enhanced gender awareness and gender analysis capacity, with two respondents considering as fully achieved and five as partly achieved. This might be explained by that pilot initiatives often start with and build on gender awareness and gender analysis capacity of public servants in partner organizations. These two results are a key for any further GRB work to integrate it in budgeting processes. Only few individual respondents consider other dimensions fully achieved.

In addition, three early results which are considered partly achieved are improved gender equality considerations in objectives, indicators, and activities setting in budget programs, tested GRB methodology, and improved allocation of resources to activities aimed at closing gap in gender equality. These are self-explanatory early results that pilot initiatives may have aimed to achieve at their partner organizations. Unexpectedly, responses of the improvement of participatory budget practice vary widely, despite Mongolia has an open budget process with opportunities for citizens' engagement according to IBRD & World Bank (2021). The rest of the early results are rated mostly with slight or no achievements. These results clearly show that a lot needs to be done to improve GRB work. Lastly, in an open question respondents could add other early results. Respondents pointed out few additional early results, such as trained local experts (fully achieved), increased budget allocations for gender sensitive activities (slightly achieved) and increased attention to GRB by all stakeholders (partly achieved).

In summary, early results are emerging to certain extent, but the question of using them strategically and solidifying them rests on the hands of key actors now. Depending on a to-be-selected approach, these early results can be further documented and inform the potential methodology nationalization. As pilot initiatives are employing different GRB approaches and working at different level, a deeper qualitative analysis might be needed to compile and document results of a given approach or method and its practicality, applicability and feasibility. Despite pilot initiatives are still in the course of testing process,

more effort is needed for, at least, strengthening links between planning and budgeting practices and improving budgetary governance from gender equality perspectives.

4.5 Opportunities

From 2003 onwards, more opportunities for GRB presented itself in Mongolia. The research sought to frame both external and internal opportunities. At the international level, an increased recognition (Vladislavjevic, 2020) and role played by leading international organizations (O’Hagan & Klatzer, 2020), such as World Bank, UN and IMF, has been creating more opportunities to pilot and implement GRB in Mongolia. This can be readily seen from three ongoing donor-driven GRB specific pilot initiatives, plus two other UNDP projects with aim to align SDG financing with PFM reform. Internally, as mentioned before, Mongolia is undergoing PFM reform and planning to amend LPGE and approve the new NPGE for the period after 2021. It has led to an approval of a policy to introduce GRB in form of a priority objective of finance ministerial gender policy. At the same time, GRB pilot projects have identified a number of entry points for GRB in planning and budgeting. These two offer unique opportunities for implementing GRB nationwide, based on learnings from pilot initiatives, as discussed in following sections.

4.5.1 Priority objective introducing gender responsive budgeting

As discussed in Chapter Three, there are two policies in place which can directly accommodate and be leveraged for GRB implementation. The priority objective No.3 of Gender strategy for the organizations and agencies under the authority of Minister of Finance of Mongolia (2016-2024) is significant as it provides a policy basis for GRB work. To assess its realization, a scale question was asked to see respondents’ perception on achievement of the priority objective. The responses show that respondents perceive its achievements somewhat differently, but none considers it as fully achieved see Table 8.

Table 8 Summary of responses on achievement of priority objective

Indicator	Fully achieved	Partly achieved	Slightly achieved	Not achieved
Number of responses	-	3	4	3

The result indicates a certain progress, yet it is far from achievement. This clearly indicates a room to further accelerate the implementation of the priority objective to introduce GRB methodology in the budgetary process. A complementary open-ended question was asked to define three most important next steps to make more progress on the implementation of the objective. Again, responses vary widely, see Table 9.

Table 9 Summary of responses on important steps to make more progress on the objective

No.	Responses
1	Pilot and compare appropriate GRB approaches thoroughly and in broader scope involving more provinces and ministries
2	Provide stronger legal basis for GRB in form of regulation, procedure and amendment to Organic Budget Law to integrate GRB systematically in all stages of budget cycle and policy planning cycle, with specific focus on monitoring, evaluation and audit
3	Facilitate a further transition to program-based budgeting
4	Develop and deploy compulsory e-learning GRB course throughout the public service sector
5	Reconceptualize GRB on what it is and is not, and highlight its contribution to overall gender equality agenda
6	Identify, advocate and communicate good practices at national, provincial, sectoral and organization levels
7	Build capacity of policy planners, public finance and budget practitioners and legislators who are involved in budget approval at national and local levels, and provide technical support for learning and applying GRB methodology
8	Include GRB requirement in the performance appraisal of public servants
9	Advocate GRB to all stakeholders, including, government, academics, civil societies and private citizens
10	Improve the gender-disaggregation practice at ministries to accommodate robust gender analysis.

Responses emphasize on various actions needed to move forward not only the implementation of the priority objective but also overall GRB work. Some of the responses are about ways to further conceptualize and localize GRB concept in Mongolia whilst others focus on actors, their capacity, practice and accountability. As respondents have expertise in context-specific gender and GRB knowledge, these insights and suggestions are very practical and essential for any future GRB work.

4.5.2 Entry points for planning and budgeting

Further, respondents were asked by means of a closed checkbox question to delve into main entry points in integrating GRB in current planning and budgeting. As intended respondents had been and are still engaging with different levels of government, dimensions within the question were predefined with context-specific considerations at national, local and organizational, for example, ministry or department, levels. The list of entry points addresses key aspects of gender mainstreaming in policy planning, budgeting and auditing processes. Table 10 summarizes the responses.

Table 10 Summary of responses on main entry points in integrating GRB at three levels

No	GRB entry points	National level	Local level	Organization level
1	Integrating gender objectives, activities and indicators in development policy planning (long, medium-term and annual)	8	9	9

2	Adding gender in quantitative and qualitative indicators section in Glass Account portal	9	n/a	n/a
3	Analyzing the gender impact of the annual budget at respective level	7	9	9
4	Adding gender equality objectives, indicators, activities and budget allocations in the Medium-Term Fiscal Framework Statement and Budget Projection	9	n/a	n/a
5	Adding gender equality objectives, indicators, activities and budget allocations in annual budget of respective level	6	9	n/a
6	Integrating mandatory gender analysis and gender-disaggregated data requirements in annual budget call circular	9	n/a	n/a
7	Mainstreaming gender in Local Development Fund procedure and process	n/a	10	n/a
8	Conducting gender assessments on selected expenditure programs	8	9	n/a
9	Conducting gender impact assessment of discretionary budgets at organization level	n/a	n/a	8
10	Integrating gender equality considerations in public investment management and prioritization of public-funded programs and activities	7	n/a	n/a
11	Adding gender equality criteria in public procurement	9	7	n/a
11	Adding gender analysis requirement in local level budgeting regulation and practice	n/a	7	n/a
12	Gender-sensitive review and consolidation of performance and monitoring and evaluation reports	8	7	n/a
13	Allocating budget for sectoral or local-level gender responsive policies	7	6	n/a
14	Allocating budget for specific priorities of women and girls	6	5	n/a
16	Adding gender perspectives in finance, performance and compliance audits by supreme audit institution at respective level	10	8	7
17	Building gender analysis capacity of policy planning and monitoring, evaluation and internal audit units and make it a part of their continual practice	n/a	n/a	9
18	Adding gender and gender analysis capacity building objectives, indicators and activities to Public Servants Training Plan and job descriptions	n/a	n/a	9
19	Others [Please specify] Integrating GRB in budget consolidation legal procedure and relevant templates Considering gender quota in appointment	1	n/a	1

“n/a”: not applicable

All predefined entry points have high degree of approval, as all of them were chosen by most of respondents, except one with medium agreement. In fact, three entry points applicable to all three levels were supported well, with seven to ten responses. Despite having managed and led at national level, Mongolian budget transparency initiative *Glass Account portal* also creates a unique opportunity to systematically implement GRB. Due to

every public organization at all levels of government is connected to and required to input their budget planning and execution data according to e-templates for public oversight.

Likewise, out of six entry points applicable to both national and local levels, four were supported well with seven to nine responses. These results are self-explanatory entry points, that can be easily targeted for further GRB work and implementation. As remaining two entry points were supported bit less than others, which indicates that respondents are likely to be a bit less inclined to connect GRB to budget allocations for gender-specific purposes, such as sectoral or local-level gender responsive policies or specific priorities of women and girls. This is possibly illustrating respondents might be lacking awareness on twin-track approach of GRB: aside from integrating GRB in mainstream budgets, it is vital to allocate and expend funds for empowerment of women and girls, both dimensions are important (UN Development Group for Europe and Central Asia & UN Regional Coordination Mechanism for Europe and Central Asia, 2017).

Moreover, as for national level-specific entry points, respondents unequivocally pointed out the importance of using two major budget documents for GRB, namely the medium-term fiscal statement framework and the budget call circular, similar to international experience. Concerning local level-specific entry points, *Local Development Fund* found to indicate a very promising entry point. Similarly, all three organization-level specific entry points were supported well. Perhaps these indicate potential activities that can be taken at organization level, those are complementary to national top-to-bottom GRB work.

In summary, all these results indicate a number of specific opportunities available at all levels that can be potentially leveraged for future GRB work and ongoing PFM reform. It is important as these dimensions can accommodate not only adoption of various GRB approaches and method but also help to map out potential intervention points in a given level. Strategically seizing these opportunities and using them as action points will require a concerted effort from key actors.

4.6 Challenges

Challenges are inevitable for GRB initiatives despite being piloted and especially at its initial stage. Some challenges are environment- and practice-related while others can be due to key actors or individuals. Referring to own adaptations of common challenges for GRB initiatives around the globe (Budlender et al, 2002; Costa & Sharp, 2010; Elson, 2014; Gifford, 2019; Stotsky, 2016) and author's own situated knowledge, a closed question with

20 predefined challenges was asked from respondents to rate their level of agreement, in a scale of five dimensions, from strongly agree to strongly disagree. Table 11 summarizes the responses.

Table 11 Summary of responses on challenges for GRB work in Mongolia

Challenges	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
1. Lack of political will to fully implement GRB	6	1	2	1	
2. Lack of link between planning and budgeting processes	5	4	1		
3. Lack of transparency in the policies and practices of the MOF	4	3	3		
4. Incomplete transition to programme budgeting	6	3	1		
5. Rigid top-to-down budgeting practice	4	4	2		
6. Use of budget for special interest by parliamentarians and legislators	6	1	2	1	
7. Competing government agendas and pressures	3	5	2		
8. Low level of gender knowledge and resistance among public servants	4	4	1	1	
9. Understanding of GRB as a gender-related initiative and not perceived as a part of the public finance management reform	8	1		1	
10. Lack of gender disaggregated data	3	6	1		
11. Lack of robust cross-sectoral coordination mechanism	4	5	1		
12. Poor knowledge and experience within the pilot team of GRB pilot project	2	2	3	3	
13. Lack of ownership and buy-in from MOF management	2	5	2	1	
14. Lack of commitment and coordination from the MOF	2	3	4	1	
15. Limited opportunities for MOF to participate in planning and budgeting of the other public organizations	3	1	4	1	1
16. Limited capacity within civil society to participate	1	6	3		
17. Limited opportunities for civil society to participate in planning and budgeting	2	6	2		
18. Lack of commitment and coordination from the NCGE	1	2	3	4	
19. Limited opportunities for NCGE to participate in planning and budgeting	2	3	5		
20. Capacity of gender advocates inside public administration in relation to fiscal policies	3	4	3		
Others ...					

Overall, respondents mostly strongly agree or agree to the predefined 20 challenges. One of the key challenges with highest agreement is GRB still being misunderstood as a gender-related initiative rather than as a part of public finance management. Lack of political

will, incomplete transition to programme-based budgeting, and use of budget for special constituency interest by legislators come next. Generally, some of the challenges are related to regular budget processes while others are concerning on gender and GRB. Remaining are due to actions and opportunities available to key actors. All the challenges unveil a long way to go for Mongolia.

In contrary, NCGE's commitment and coordination is not seen as a problem, possibly demonstrating NCGE's proactive involvement and contribution. This gives an opportunity for GRB work as to enhance their role in cross-sectoral coordination, gender mainstreaming advocacy, research and many other areas. Possibly, all aforementioned challenges and varying roles and actions of key actors' signal that a robust cross-sectoral coordination mechanism, with broader scope and higher status than current GRB working group, should be set up to facilitate the GRB integration.

Significantly, out of key actors, civil society is perceived to have limited opportunity and capacity to participate and act outside of government. As noted by Budlender et al (2002), experience from other countries has proven that civil society, women's organizations and feminist networks, has a crucial role to play as driver, ally and catalyst. Therefore, aside from public actors, civil society needs to be empowered, resourced and provided with space and opportunities to meaningfully participate in GRB (Klatzer et al, 2018b).

Overall, these results simply demonstrate that GRB pilot initiatives and key actors are probably facing a number of challenges at this point in time. Each of them needs to be addressed in a specific way. If not addressed adequately, these can threaten the sustainable implementation and institutionalization of GRB. Considering a continual learning and improvement as a part of GRB work, it might be instrumental to have an active dialogue and take a determined action to acknowledge and holistically address these challenges. Expectedly, there is a lot in common regarding underperforming favorable conditions and challenges, which indicates the importance of environmental factors and basis that need to be further improved. Finally, it should be highlighted that being aware of challenges will help leading actors to smoothen pathways for future GRB national scale-up.

4.7 Lessons learnt

Lessons learnt are valuable knowledge and input for needed improvement of GRB work. GRB pilot initiatives have unarguably been producing a range of context-specific lessons. These lessons can inform a formal adoption and further implementation of GRB. Hence, an open-ended question was asked from the respondents to share three most

important lessons from their past and current pilot projects that can be important for systematic scaling-up of GRB nationwide. The responses are summarized in Table 12.

Table 12 Summary of responses on lessons learnt

Category of lessons	Descriptions of lessons learnt	Responses
Political commitment and communication	Political commitment is unstable and broken, without anticipated timeline and straight policy beyond pilot projects.	1
	More advocacy and awareness-raising should be done to strengthen buy-in and interests of various stakeholders.	1
	It is necessary to communicate about importance and benefits of GRB to all stakeholders to make them committed to this agenda.	1
Legal basis	Based on a clear conceptual framework, GRB needs to have stronger legal basis in form of law or regulation, covering all aspects of budgeting and PFM.	3
Perception of GRB	There is a pressure to make GRB check the box exercise.	1
	Client-focused approach in multilateral donors' context is leading to less effective decisions.	1
	Mongolia needs to employ a gradual approach rather than quick enactment, enabling a learning by doing and continual improvement, especially in the current context where there is no program-based budgeting in place.	1
	An emphasis is given too much on gender sensitization over resource reallocation.	1
GRB approach	GRB architecture across public organizations should be established from the beginning.	1
	Profile of GRB need to be enhanced as a part of PFM reform.	1
	GRB related indicators should be included in monitoring and evaluation and internal audit practices.	1
	Country cases and examples that brought meaningful changes can be used to introduce GRB.	1
	Learnings from local-level pilot should feed into a national-level GRB methodology.	1
Methods for gender analysis	Based on public expenditure incidence analysis, an affirmative action should be taken to close gaps in gender equality.	1
	Similar to annual socio-economic analysis, budgets should be analyzed from gender perspectives for the purpose of sharing with broader stakeholders.	1
	It will be informative to demonstrate how to conduct a solid gender analysis on a budget and recommend ways to improve the budget.	1
Roles of different actors	Roles and responsibilities of different actors on GRB needs to be clarified.	1
	Policy planning units should be involved in GRB process to align sectoral policies with gender policies and address gender gaps.	1
	Gender perspectives should be added to ex post finance, performance and compliance audits by national audit offices.	1
Participatory process	Pay attention to put a participatory mechanism in place for citizens. Develop the budget in a gender sensitive manner from bottom-up. Public oversight and participation should be improved for budget planning, execution and monitoring and evaluation processes.	3

	Gender responsive budgets need to be formulated in bottom-to-up manner with feedback loop.	1
Capacity building	A systematic capacity-building should be provided on gender mainstreaming and GRB, to help public servants practice GRB and change their mindset and attitude.	3
	Unless decision makers and managers at all levels are trained, GRB is unlikely to progress well.	1
	Rather than classroom trainings, more coaching sessions should be made available.	1

All these lessons learnt are diverse but self-explanatory. Notably, contingent upon their initiative, respondents perceived and prioritized different lessons learnt, yet three major lessons stood out from the rest. Specifically, they emphasized a need for the provision of stronger legal basis of GRB to further formalize government responsibility by amending PFM related legislations, a comprehensive capacity building of public servants, and public oversight and participatory process for budget.

Additionally, in the political commitment category, both political and managerial commitment are likely to be included as well. Advocacy and awareness raising and lifting the profile of GRB emerged as an area to pay attention as perceived by few respondents. Another interesting set of lessons were ones fell under category of perception of GRB. These seem harmless on the surface, yet its risk can be real in further GRB implementation. Also, respondents from local level initiatives stressed the need for bottom-up participatory budgeting process and utilization of local-level learnings in national scale-up process.

As these lessons can facilitate or constrain GRB implementation in Mongolian context, recommendations should be informed by them. It is also noteworthy that these have certain similarities and differences with experiences from other countries. For instance, international experience and best practices tend to stress more on the empowerment of national gender machinery, donor involvement in longer-term and improvement of gender-disaggregated data (Bosnic, 2015; Kanwar, 2016; Schneider, 2006). All these findings are inextricably covered and validated by other sections of the research.

4.8 International standards

4.8.1. PEFA supplementary framework for assessing gender responsive public finance management

The PEFA GRPFM framework aims to assess the extent to which gender is mainstreamed in current PFM. It also can help tracking and measuring the results of any previous GRB initiatives and work realized within PFM. Thus, to identify participants'

perception on gender responsiveness of current Mongolian PFM system, a closed question with ten dimensions was asked based on the PEFA GRPFM framework. Table 13 summarizes the responses.

Table 13 Summary of responses on PEFA GRPFM framework

Indicator	Questions	Yes	No	Don't know
GRPFM-1.1	Does the Mongolian government's analysis of proposed changes in revenue policies include information on gender impacts?		9	1
GRPFM-1.2	Does the Mongolian government's analysis of proposed changes in expenditure include information on gender impacts?	2	7	1
GRPFM-2	Does the Mongolian government carry out an analysis of the impacts of major public investment proposals on gender as part of the economic analysis of investment proposals?		9	1
GRPFM-3	Does the budget circular(s) require budgetary units to include information on the gender-related impacts of their spending proposals?	2	7	1
GRPFM-4	Does the Mongolian government's budget proposal documentation include information on gender priorities and budget measures aimed at strengthening gender equality?	4	5	1
GRPFM-5	Do the ministries and agencies' budget proposal or supporting documentation and in-year or end-year reports include sex-disaggregated information on performance for service delivery programs?	1	8	1
GRPFM-6	Does the Mongolian government have the capacity to track gender equality related expenditure?	3	4	3
GRPFM-7	Do the Mongolian government's published annual reports include information on gender-related expenditure and the impact of budget policies on gender equality?	1	9	
GRPFM-8	Does the government include an assessment of gender impacts as part of monitoring and evaluations of efficiency and effectiveness of service delivery?		9	1
GRPFM-9	Does the legislature's budget and audit scrutiny include the examination of the gender impacts of the budget?		9	1

Most of respondents answered mainly no to almost all sub-questions of GRPFM, showing a significant gap and a long way to go in adopting these dimensions of a gender responsive PFM – a GRB – system in Mongolia. On the other hand, it is worth noting that two dimensions were perceived a bit more positive than others. First, the inclusion of information on gender priorities and budget measures aimed at strengthening gender equality in government's budget proposal documentation. This may be due to GRB being included in the last two budget call circulars to prescribe the budget proposal document in pilot ministries under the SGM project, as well as increased budget allocations for NCGE in the integrated budget proposal along with its gender priorities. And second government's capacity to track gender equality related expenditures may be because of NCGE's efforts to publish financing for gender equality commitments in its annual publication (NCGE, 2020).

Apparently, all these results point out that key actors should pay attention to this standard during ongoing PFM reform. In particular, these dimensions might need to be carefully considered before adopting and institutionalizing GRB nationwide based on a chosen method, as all these demonstrate good international practices and standards to make PFM gender responsive. Though, as PEFA GRPFM recommendations are included in SGM’s national level pilot initiative and in the middle of piloting phase, advances might happen in these dimensions at the end of their pilot project. While this brief assessment can serve as a baseline, it might be worth looking at GRB practices and its implementation after fiscal year 2022, when its conceptual framework and methodology will be more known within PFM. Although Mongolia is not ready to report on this international standard, low scoring dimensions can exhibit gaps that can be taken account into the future GRB national scale-up process to comply infallible international standard.

4.8.2 Sustainable Development Goal 5.c.1 indicator

As discussed in Chapter Two, this is the GRB indicator in the SDG framework. As Mongolia is one of the countries that picked up the momentum and commitment of SDG framework, it is reasonable to assess its progress on the SDG 5.c.1 indicator. Hence, a closed question based on the indicator was asked from the respondents. The dimensions of the indicator summarized in Table 14.

Table 14 Summary of responses on SDG 5.c.1 indicator

Indicator	Questions	Yes	No	Don’t know
SDG 5.c.1-1.1	Are there policies and/or programs of the Mongolian government designed to address well-identified gender equality goals, including those where gender equality is not the primary objective (such as public services, social protection and infrastructure) but incorporate action to close gender gaps?	7	2	1
SDG 5.c.1-1.2	Do these policies and/or programs have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals?	3	6	1
SDG 5.c.1-1.3	Are there procedures in place to ensure that these resources are executed according to the budget?	5	4	1
SDG 5.c.1-2.1	Does the MOF issue call circulars, or other such directives, that provide specific guidance on gender responsive budget allocations?	4	4	2
SDG 5.c.1-2.2	Are key policies and programs, proposed for inclusion in the budget, subject to an ex-ante gender impact assessment?		10	
SDG 5.c.1-2.3	Are sex-disaggregated statistics and data used across key policies and programs in a way which can inform budget-related policy decisions?	1	6	3
SDG 5.c.1-2.4	Does the government provide, in the context of the budget, a clear statement of gender-related objectives (i.e., gender budget	2	8	

	statement or gender responsive budget legislation)?			
SDG 5.c.1-2.5	Are budgetary allocations subject to “tagging” including by functional classifiers, to identify their linkage to gender-equality objectives?		7	3
SDG 5.c.1-2.6	Are key policies and programs subject to ex-post gender impact assessment?	1	9	
SDG 5.c.1-2.7	Is the budget as a whole subject to independent audit to assess the extent to which it promotes gender responsive policies?		10	
SDG 5.c.1-3.1	Is the data on gender equality allocations published?	3	6	1
SDG 5.c.1-3.2	If published, has this data been published in an accessible manner on the MOF website and/or related official bulletins or public notices?	3	5	2
SDG 5.c.1-3.3	If so, has the data on gender equality allocations been published in a timely manner?	2	5	3

On only one dimension the majority of responses were affirmative, namely government policies and/or programs designed to address well-identified gender equality. Overall, majority of respondents chose no to all other dimensions. Particularly, responses show that apparently gender analysis is not in place, neither ex ante nor ex post gender impact assessment, or independent audits to assess gender responsiveness or the budget as a whole. However, two dimensions were answered a bit more positively than others, more specifically, procedures to ensure that planned resources are executed according to the budget, and call circulars that provide specific guidance on gender responsive budget allocations. These are possibly due to ongoing efforts to have NPGE, sectoral and provincial gender policies, improve budget scrutiny as a part of PFM reform and include gender questionnaire in last two budget call circulars. Yet, all these responses show that Mongolia is not meeting this international standard and has a long way to go. As questions of SDG 5.c.1 indicator are highlighting important dimensions of a good GRB system in place, it is recommended to consider them in any future GRB work.

In conclusion, as for state-of-the-art international standards, Mongolia is not yet meeting these two standards even though it has committed to both. As Mongolia is undergoing a PFM reform and GRB put into spotlight with a strong emphasis of prospective nationwide scale-up, now is the right time to consider these standards. In doing so, key actors should pay attention and deliberately consider them in the expected GRB conceptual framework, to be able to comply and report on these international standards.

CHAPTER FIVE: CONCLUSION AND RECOMMENDATIONS

As a globally recognized strategy, GRB is being introduced by means of pilot projects and gaining traction in Mongolia. Although Mongolia has a relatively good regulatory framework on gender equality, gaps remain in the implementation of legislations due to, among others, a lack of appropriate and effective financing for international, national, and local gender equality commitments. Such practice poses public budgeting as a development issue in Mongolia. Thus, GRB is identified as a strategy and way forward to fill these gaps and utilize public budgeting as a key element to advance gender equality at large. The first GRB initiative in Mongolia dates back to 2003 and was supported by UNIFEM. Since then, key government institutions have been implementing several pilot initiatives with the support of development partners as well. However, the institutional memory of earlier work and experience is lost due to the election cycle and ever-changing government structure and personnel. In fact, GRB work was stagnating for a decade. This has led to a lack of awareness of Mongolian GRB experience at both international and national levels.

In recent years, GRB is being revived and put into the spotlight to leverage ongoing PFM reform and transition towards performance- and program-based budgeting. Based on the increasing recognition of GRB and intervention of international organizations, there is now more buy-in and commitment from key stakeholders, including, MOF, NCGE, and other institutions. This has led to three ongoing pilot projects, more specifically, SGM, EEP, and MERIT, aiming to test and offer an appropriate GRB approach for the Mongolian context. Despite of different actors, and of different scopes of analysis, tools, approaches and activities, these pilot projects are well contributing to creating a body of GRB knowledge, hands-on information, and context-specific learnings.

Indeed, as a result of the research findings on favorable conditions, early results, opportunities, challenges and lessons learnt, implementation of all the GRB work can be enhanced. Research hence contributes to examine and highlight ways forward for future GRB work.

5.1 Summary of findings

Even though Mongolia is gradually progressing based on these pilot projects, there is still a lot of work necessary to create more favorable conditions for GRB institutionalization. There are some favorable conditions for GRB perceived to exist to a certain degree by respondents, namely, a commitment to gender equality, a clear legal mandate for gender analysis, and visible engagement with feminist analysis and gender advocates from outside government. However, key actors are too limited to pilot interventions and not paying

sufficient attention to establishing these favorable conditions at a larger scale. As Mongolia is in the middle of a transition from advocacy and agenda-setting phase for GRB to its formal adoption, several other crucial conditions should be in place and receive high priority attention. These include enduring political will, responsiveness to external drivers and political opportunities, resourced and empowered gender equality architecture and actors inside and outside government, adequate resources for implementing GRB, understanding of budget and policy planning processes, and a positive approach towards gendered governance, as well as a clear conceptual framework for GRB. Within the frame of such landscape and a mixed picture of (un)favorable conditions, Mongolian experience is molding early results, opportunities, challenges, and lessons learnt that research aims to take stock also.

Predictably, out of GRB work so far, some early results are emerging. From identifying GRB entry points to raising gender awareness, enhancing gender analysis capacity, offering a tested GRB methodology to improving gender considerations in budget programs, pilot initiatives are undoubtedly bringing some early results and laying some promising foundations for further GRB work. However, results demonstrate that more effort is needed to strengthen and solidify these early results, including but not limited to, to improving the link between planning and budgeting practices and strengthening budgetary governance from a gender equality perspective with respect to accountability, effectiveness, and transparency. Along with early results, a number of opportunities present themselves.

It is found out opportunities are available at all levels that can be easily leveraged for future GRB scale up. At the international level, major development partners such as IMF, World Bank, and UN agencies are increasingly recognizing and recommending countries to implement GRB, which results in availability and accessibility of technical support and financial resources. At national level, there is an ongoing PFM reform that offers a unique opportunity to integrate GRB. In addition to LPGE and NPGE, there are two other policies in place to introduce and implement GRB, approved by MOF, in cooperation with NCGE and other key stakeholders. Even though these policies mandate key actors to define the appropriate GRB methodology to proceed with a nationwide scale-up of GRB, it was found that implementation of these policies is far from achievement. This indicates a need to further strengthen the policy framework, preferably by providing a stronger legal basis by amending and including GRB in all PFM related legislations. At the pilot level, there is a clear understanding of available GRB entry points in budgeting, policy planning, and auditing processes. Entry points vary from commonly recognized ones, such as the medium-term fiscal framework, annual budgets, the budget call circular, policy planning practice, public

investment and procurement, and gender impact assessments to context-specific entry points, such as the glass account initiative, local development fund, and public officials training plans. Informed by an understanding based on international discussion, all 18 entry points identified present solid opportunities at national, local, and organization levels for any future GRB work. The next challenge is to ensure that these entry points are used in developing and nationalizing a prospective GRB methodology. Arising opportunities does not mean there are no challenges.

Inevitably, numerous challenges become visible in the context of the pilot initiatives. Some of them are related to the regular budget process while others are due to gender and GRB-related challenges, in spite of GRB being a nexus between them. On the one hand, a key challenge is GRB being misunderstood as a gender-related initiative rather than as a part of public finance management. Other challenges are the lack of political will, incomplete transition to programme-based budgeting, and use of budget for special constituency interest. On the other hand, NCGE's commitment is not seen as a problem, which gives an opportunity for GRB work as to coordination role, whereas civil society is found to have limited opportunities and capacity to act outside of government. Overall, these challenges show a long way to go for transformative GRB. If not addressed properly, they can threaten the sustainable institutionalization of GRB. It should not be overlooked that there is a lot in common regarding underperforming favorable conditions and challenges, which indicates the importance of environmental factors and clearly highlights where more efforts are needed to materialize the potential of future GRB work for advancing gender equality.

In relation to all these challenges, a handful of context-specific lessons is emerging and learned. Lessons learnt are hinting at diverse aspects to strongly consider, including strengthening so-far unstable political will, the need for more and better awareness-raising, a stronger legal basis, clarification of roles and responsibilities for key actors, a systematic capacity-building, strengthening participatory mechanisms in the context of budgeting, developing practical methods for gender analysis and a unified GRB approach, as well as a need to address common misperceptions of GRB. These are not only revealing valuable insights for any further GRB work but also cross-validate the other findings and need for recommendations of the research.

Another aspect of the research looked at the extent of meeting of state of art international GRB standards, as represented in the PEFA GRPFM framework and the SDG 5.c.1 indicator. Research reveals that Mongolia is not yet meeting these two standards even though it has committed to both. In fact, there is a big gap and a great deal needs to be done

for Mongolia to meet it. Albeit SGM is working to include these international frameworks, so far national actors are not putting sufficient efforts into dealing with and reporting on them.

In conclusion, it is a smart and ‘must’ move for Mongolia to thrive to provide a stronger legal basis for and scale up a fully-fledged GRB in near future. However, regardless of certain advancements through pilot projects, GRB is still at the margin and way far from mainstream. It shows there remains a lot of work to be done while heading to the formal adoption and full implementation of GRB. At this point in time, Mongolia needs to look beyond pilot to move forward decisively on GRB in a promising and thorough way and to ensure its sustainability. Thus, a more concerted effort is needed. The following recommendations for the way forward for GRB in Mongolia are based on the research results and its discussion.

5.2 Recommendations

Following recommendations are most important ones and inextricable in their nature.

1. In moving forward, it is essential to create stronger legal basis for GRB in Mongolia by making amendments to Integrated Budget Law, Organic Budget Law, Fiscal Stability Law, taxation laws, Public Procurement Law of Mongolia, Law on State Audit, Development Policy Planning Law, Regulation for Preparing the Local Budget Proposal and so on. These laws should specify that GRB is mandatory, set out the overall approach, specify GRB documents and procedures in the context of the budget documents and process and clarify the roles and contributions of relevant actors. One should consider specific incentives to ensure that legal obligations are fulfilled.
2. For scaling-up GRB nationwide, it is recommended that Mongolia develops a comprehensive action plan, covering the important aspects of GRB implementation and institutionalization, and develop a road map with a clear timing of step-by-step implementation and roll-out, such as a clear conceptual framework of GRB, well-defined roles and responsibilities of key actors, and other stakeholders, robust cross-sectoral coordination mechanism, systematic capacity building for all relevant practitioners based on their mandate for GRB, etc. The prospective action plan should be informed by these context-specific learnings, challenges and opportunities, local case studies, as well as best practices and experiences of other countries.
3. It is recommended to establish a cross-sectoral coordination mechanism under the joint leadership of MOF and NCGE. Other actors, such as Cabinet Secretariat, women Parliamentarians’ caucus at State Great Hural (Parliament), Parliamentary Standing Committee on Budget and Standing Committee on Social Policy, National Audit

Office, National Development Agency, Fiscal Stability Council, and all budget governors are recommended to partake in this body. Participation at decision-making level is of great significance. Its main mandate should include giving political guidance on the GRB approach, coordinating the contribution of different actors, and making GRB a clear priority of the government. An independent quality control can be added to their mandate as well. At working level, it is recommended to establish a GRB implementation body which is supporting cross-sectoral coordination mechanism. At initial stage, this body can produce GRB analyses and develop budget templates with gender perspectives, documentation requirements, and guidelines for preparing budget documents with gender perspectives.

4. In scaling-up GRB, with the social agenda and its achievement in mind, MOF's role should be more enhanced to coordination, responsible for its implementation, supervision, provision of technical guidance and coaching, reporting and so on. Similarly, NCGE's role should be provide consultations to MOF, coordination, carrying out gender assessment and gender budgeting analysis, organizing and offering capacity building, conducting research, knowledge sharing, and so on.
5. In formal adoption and implementation, Mongolia should – in accordance with international practice – follow a twin-track approach to target specifically gender equality and women empowerment in parallel to gender mainstreaming, from the beginning. Otherwise, there is a risk that much needed priority on women and girls might be left out of the horizon.
6. The role of some actors outside government, more specifically civil society organizations, should be strengthened. More opportunities and space to listen to their voice should be given. In addition, resources should be allocated to empower and strategically involve civil society in GRB work.
7. It should be considered to establish an independent gender and public finance research group, which provides research and recommendations to government on all issues of GRB, care work, and gender and economic policy.
8. As GRB knowledge is currently concentrated within the GRB working group, more focused capacity building on GRB and related issues is needed across the public service sector in Mongolia to capacitate regular actors to fulfill their roles in GRB. NCGE can be put up with this work as NCGE is proven to have the capacity and commitment.
9. More essentially, targeted actions should prioritize the following four conditions prepare a favorable ground for formal adoption and scale up of GRB:

1. Engage with Parliamentarians or women caucus who have more political power to create enduring political will
 2. Involve MOF leadership in GRB work to take more ownership of GRB scale-up and make them agile and responsive to external drivers and political opportunities
 3. Adopt and strengthen a positive approach to gendered governance from transparency, accountability and efficiency perspectives with consideration of different interests and powers of stakeholders
 4. Improve public awareness across constituencies on gender, gendered impact of budget and GRB to increase their interest and pressure for gender equality.
10. As context-specific learnings and insights are very important for any further GRB work, there should be a systematic way of collecting, dealing with, and using these learnings, to avoid losing any institutional memory and starting from scratch again. It should be noted that such a mechanism can also serve for the dual purpose of continual learning and process improvement and establishing an evidence base and body of GRB knowledge.
11. While speeding up the transition to the performance budgeting and result-based policy planning, it is recommended to develop a thorough system of integrating gender perspectives. High emphasis should be given to improve the link between planning and budgeting practice with a strong gender focus, by including gender-disaggregated objectives, indicators and well-funded activities to promote gender equality in the policies and budget programs.
12. As participatory budgeting complements GRB, it is recommended that current participatory process should be strengthened with gender perspectives, both at political dialogue, budget deliberation and public oversight processes. If gender mainstreamed, the local development fund with grassroots voting can be improved and utilized for this purpose.
13. Furthermore, it is highly recommended that key actors ensure using identified GRB entry points for further GRB work. Particularly, integrating gender perspectives in policy planning and its budget programs is an entry point of great importance. Introducing gender impact assessment to the state integrated budget and integrating gender perspectives in audits conducted by National Audit Office and its branches in local level is a promising entry point as well. In addition, there are three areas that key actors can improve with gender equality considerations, explicitly, medium-term fiscal framework and budget projection, public investment management and public procurement management.

14. It is time to have an active dialogue and take a determined action to acknowledge and address the evident challenges. These challenges should serve as a guide in developing the GRB framework of full implementation. Otherwise, it may put the scale up process in danger. First of all, key actors should set a tone and communicate to all stakeholders that GRB is enshrined in PFM. More specific attention should be given to producing gender-disaggregated data and awareness-raising. Likewise, targeted action is needed to improve the political will for GRB at all levels, by implementing broader advocacy and agenda setting for legislators, government and general public. This can simultaneously serve for the purpose of limiting the use of budget for special interest by parliamentarians, foster GRB ownership and implementation within government, and improve the public knowledge pressure to prioritize gender agendas.
15. Mongolian key actors should start making systematic efforts to meet, address gaps in and report on state of art international standards, explicitly, PEFA GRPFM and SDG 5.c.1. This way Mongolia can show its commitment and accountability at the international level.
16. Last not least, to ensure sustainability, Mongolia needs to decrease its dependency on donor funds in GRB work. In fact, the financial and human resources needed to fully implement GRB should be allocated at the national, local, and institutional levels.

There are already good starting points, but concerted effort is needed to move forward well and reap the benefits of GRB in order to enhance gender equality and a prosperous society.

Bibliography

- Andrews, M., Cangiano, M., Cole, N., Renzio, P. D., Krause, P., & Seligmann, R. (2014). *This is PFM*. Center for International Development Working Paper No.285, July 2014. Harvard University. Retrieved from https://bsc.cid.harvard.edu/files/bsc/files/285_andrews_this_is_pfm.pdf
- Anwar, S., Downs, A., & Davidson, E. (2016). *How can PFM Reforms Contribute to Gender Equality Outcomes?* Working Paper. Department of International Development and United Nations Women. Retrieved from <https://www2.unwomen.org/-/media/files/un%20women/grb/dfid%20un%20women%20paper%20pfm%20reforms%20and%20gender%20equality%20oct%208.pdf?vs=623>
- Bosnic, M. (2015). *Gender responsive budgeting*. Professional Development Reading Pack No.14. GSDRC Applied Knowledge Services. April 2015. Retrieved from <https://gsdrc.org/professional-dev/gender-responsive-budgeting/>
- Bosnic, M., & Schmitz, C. (2014). *Rethinking PFM - How is GRB helping PFM reforms?* Discussion Paper for the International Conference at the Vienna University of Economics and Business. Gender Responsive Budgeting: Theory and Practice in Perspective. Vienna, 6-8 November 2014. Retrieved from https://www.wu.ac.at/fileadmin/wu/d/i/vw3/Session_4_Bosnic_Schmitz.pdf
- Budlender, D., & Hewitt, G. (2003). *Engendering Budgets: A Practitioners' Guide to Understanding and Implementing Gender-Responsive Budgets*. Commonwealth Secretariat: London. Retrieved from <https://www2.unwomen.org/-/media/files/un%20women/grb/resources/engendering%20budgets%20a%20practitioners%20guide%20to%20understanding%20and%20implementing%20gender-responsive%20budgets.pdf?vs=3022>
- Budlender, D., Elson, D., Hewitt, G., & Mukhopadhyay, T. (2002). *Gender Budgets Make Cents: Understanding gender responsive budgets*. Gender Affairs Department. Commonwealth Secretariat. January 2002. Publication. Retrieved from <https://www.internationalbudget.org/wp-content/uploads/Gender-Budgets-Make-Cents-Understanding-Gender-Responsive-Budgets.pdf>
- Chakraborty, L., Ingrams, M., & Singh, Y. (2019). *Macroeconomic policy effectiveness and inequality: Efficacy of gender budgeting in Asia Pacific*. Working Paper No. 920. Levy Economics Institute of Bard College. Annandale-on-Hudson. New York. Retrieved from <https://www.econstor.eu/bitstream/10419/209163/1/104773866X.pdf>
- Convention on the Elimination of All Forms of Discrimination against Women. December 18, 1979, <https://www.un.org/womenwatch/daw/cedaw/text/econvention.htm>

- Costa, M., & Sharp, R. (2010). *Gender Responsive Budgeting in the Asia Pacific Region: Mongolia*. Country profile. Mount Gambier, South Australia: University of South Australia. Retrieved from <https://www.unisa.edu.au/siteassets/episerver-6-files/documents/eass/hri/gender-budgets/mongolia.pdf>
- Council of Europe. (2005). *Gender Budgeting*. Final report of the Group of specialists on gender budgeting (EG-S-GB). Equality Division. Directorate General of Human Rights. Strausborg. Retrieved from <https://rm.coe.int/1680596143>
- Elson, D. (2014). *Gender Responsive Budgeting: Achievements and Future Perspectives*. Presentation to Conference on Gender Responsive Budgeting. Vienna. November 2014. Retrieved from https://www.wu.ac.at/fileadmin/wu/d/i/vw3/Public_Conf_Key_Note_Diane_Elson.pdf
- Erdenechimeg, J., & Enkhuvshin, A. (2004). *Engendering Economic Transition Gender-Sensitive Budgeting: Experiences from Mongolia and Implications for transition Countries*. United Nations Development Programme publication. Ulaanbaatar. Retrieved from <http://www.undp.or.jp/undpandjapan/widfund/doc/Mongolia%20UNDP%20GSB%20Manual.doc>
- European Institute for Gender Equality. (2019). *Gender Mainstreaming: Gender Budgeting*. Open Publication. European Institute for Gender Equality. DOI:10.2839/829484. Retrieved from https://eige.europa.eu/sites/default/files/mh0319275enn_002.pdf
- Gender Associations International Consulting GmbH. (2020). *Gender-Responsive Budgeting in the Municipality of Ulaanbaatar City: A guide to include a gender perspective in budgeting processes at the local level*. Energy Efficient Building Refurbishment in Mongolia Project. German Technical Cooperation Agency. November 2020.
- German Technical Cooperation Agency. (n.d.). *Making buildings more energy efficient: Project description of Energy Efficient Building Refurbishment in Mongolia*. German Technical Cooperation Agency. Retrieved from <https://www.giz.de/en/worldwide/17721.html>
- Gifford, K. (2019). *Gender Responsive Budgeting: Overview and Potential Lessons for Climate Finance*. Presentation. Webinar Session III: Gender-Responsive Budgeting and Climate Finance on April 9, 2019. United Nations Women. Retrieved from <https://www.ndcs.undp.org/content/ndc-support-programme/en/home/ndc-events/virtual-events/session-iii--gender-responsive-budgeting-and-climate-finance.html>

- Government of Mongolia. (2015). *Law on Promotion of Gender Equality, National Program on Gender Equality and its Action Plan 2017-2021*. Translation of the law. Legislation online. Retrieved from https://www.legislationline.org/download/id/8173/file/Mongolia_law_gender_equality_2011_am2015_en.pdf
- Government of Mongolia. (2021). *Mongolian Sustainable Development Goals' Indicators Dashboard*. Last readiness assessment made on December 2019. Retrieved from <http://sdg.gov.mn/Home/Availability>
- International Bank for Reconstruction and Development & World Bank. (2021). *Public Expenditure and Financial Accountability (PEFA) Mongolia: Performance Assessment Report 2021*. World Bank, Washington DC. Retrieved from <https://www.pefa.org/assessments/summary/5006>
- Kanwar, Sh. (2016). *Gender Responsive Budgeting in the Asia-Pacific Region - A Status Report*. December 2016. UN Women. Retrieved from https://www2.unwomen.org//media/field%20office%20eseasia/docs/publications/2016/12/grb_report-for-web.pdf?la=en&vs=1656
- Klatzer, E. (2021). *Training Material on Gender Responsive Budgeting (GRB)*. September 13-17, 2021, GRO-GEST training, University of Iceland, Reykjavik.
- Klatzer, E., & O'Hagan, A. (2020). Moving Boundaries with Gender Budgeting: From the Margins to the Mainstream. In: Marcuzzo M., Deleplace G., Paesani P. (eds) *New Perspectives on Political Economy and Its History*. Palgrave Studies in the History of Economic Thought. Palgrave Macmillan, Cham. https://doi.org/10.1007/978-3-030-42925-6_4
- Klatzer, E., Addabbo, T., Alarcon-Garcia, G., & O'Hagan, A. (2018a). Developments in Practice: Methodologies and Approaches to Gender Budgeting. In A. O'Hagan, E. Klatzer (Eds.), *Gender Budgeting in Europe* (pp. 109-135). Palgrave Macmillan, Cham. https://doi.org/10.1007/978-3-319-64891-0_6
- Klatzer, E., O'Hagan, A., & Mader, K. (2018b). A brief overview of Gender Budgeting in Europe. In A. O'Hagan, E. Klatzer (Eds.), *Gender Budgeting in Europe* (pp. 43-55). Palgrave Macmillan, Cham. https://doi.org/10.1007/978-3-319-64891-0_3
- Krafchik, W., & Wehner, J. (1998). *The Role of Parliament in the Budget Process*. South African Journal of Economics 66 (4): 512–554.
- Lahousen, V., & Vandangombo, D. (2020). *Capacity assessment – Gender responsive budgeting in Mongolia*. June 2020. Gender Associations International Consulting GmbH. German Technical Cooperation Agency. Ulaanbaatar

- Michel, F., Misha, G., & Jamiyandagva, L. (2020). *Gender-Responsive Budgeting Guide for Local Budget Users 2020*. Mongolia: Enhancing Resource Management through institutional Transformation project knowledge portal. Ulaanbaatar. Retrieved from <http://portal.merit.mn/dataset/grb-guide2020/resource/f270c8d1-5e4e-4d98-bda9-148ab347df27>
- Ministry of Finance. (2015, December 4). *Participatory gender assessment seminar held*. VIP76. Retrieved from <https://vip76.mn/content/37028>
- Ministry of Finance. (2018). *Gender Strategy for Organizations and Agencies under the Authority of the Minister of Finance of Mongolia (2016-2024)*. Translation. NCGE. Retrieved from <https://ncge.gov.mn/publications>
- Ministry of Finance. (2021, October 11). *Public Expenditure and Financial Accountability Assessment (Series 1)*. Retrieved from <https://mof.gov.mn/article/entry/i>
- Mongolia: Enhancing Resource Management through Institutional Transformation. (2020). *Monitoring policy of MERIT and Dornod Governor's Office Joint Pilot program on GRB*. Ulaanbaatar.
- Mongolia: Enhancing Resource Management through Institutional Transformation. (n.d.). *MERIT* [Facebook page]. Facebook. Retrieved from <https://www.facebook.com/MERIT.mn/>
- National Committee on Gender Equality & Mongolian Marketing Consulting Group. (2021). *Evaluation of the Implementation of the Law of Mongolia on Promotion of Gender Equality*. Summary report. NCGE/202001025. Retrieved from <https://ncge.gov.mn/publications>
- National Committee on Gender Equality & United Nations Population Fund. (2014). *Gender-Responsive Budgeting training manual*. Publication. Retrieved from <https://ncge.gov.mn/publications?page=3>
- National Committee on Gender Equality. (2020). *Mongolia Gender Equality Status (up to date)*. Publication. Retrieved from <https://ncge.gov.mn/publications>
- National Committee on Gender Equality. (2021, November 11). *Twelve ministries are implementing its sectoral gender-responsive policies*. <https://ncge.gov.mn/news-detail/551>
- National Committee on Gender Equality. (n.d.). National Committee on Gender Equality [Facebook page]. Facebook. Retrieved from https://www.facebook.com/permalink.php?id=414121178666205&story_fbid=2332368616841442

- O'Hagan, A. (2018). Conceptual and Institutional Origins of Gender Budgeting. In A. O'Hagan, E. Klatzer (Eds.), *Gender Budgeting in Europe* (pp. 19-42). Palgrave Macmillan, Cham. https://doi.org/10.1007/978-3-319-64891-0_2
- Public Expenditure and Financial Accountability. (2020). *GRPFM framework: Supplementary Framework for Assessing Gender Responsive Public Financial Management*. Guidance for Assessment Teams, PEFA Secretariat, Washington, DC, January 2020. Retrieved from <https://www.pefa.org/gender>
- Quinn, S. (2009). *Gender budgeting: practical implementation*. Handbook. Directorate General of Human Rights and Legal Affairs. Council of Europe. Retrieved from <https://rm.coe.int/1680599885>
- Sawer, M. (2002). Australia: The Mandarin Approach to Gender Budgets. In D. Budlender, G. Hewitt (Eds.), *Gender Budgets Make More Cents Country Studies and Good Practices*. (pp. 43-64). London: Commonwealth Secretariat. Retrieved from <https://www.internationalbudget.org/wp-content/uploads/Gender-Budgets-Make-More-Cents-Country-Studies-and-Good-Practice.pdf>
- Schneider, K. (2006). *Manual for Training on Gender Responsive Budgeting*. Prepared for GTZ. Retrieved from <https://www.ndi.org/sites/default/files/Manual%20for%20Training%20on%20Gender%20Responsive%20Budgeting.pdf>
- Schneider, K. (2007). *Public Finance Management, Including Gender Responsive Budgeting*. EGM/FFGE/2007/EP.3. Expert Group Meeting on financing for gender equality and the empowerment of women. New York: United Nations Division for the Advancement of Women (UNDAW). Retrieved from <https://www2.unwomen.org/-/media/files/un%20women/grb/resources/public%20finance%20management%20including%20gender-responsive%20budgeting.pdf?vs=5516>
- Sharp, R. (2003). *Budgeting for equity: Gender budget initiatives within a framework of performance-oriented budgeting*. New York: United Nations Development Fund for Women (UNIFEM). Retrieved from <https://www.unwomen.org/sites/default/files/Headquarters/Media/Publications/UNIFEM/BudgetingForEquity1stHalf.pdf>
- State Great Hural (Parliament) of Mongolia. (2016). *Mongolia Sustainable Development Vision 2030*. Ulaanbaatar. Retrieved from <https://www.greengrowthknowledge.org/sites/default/files/downloads/policy-database/MONGOLIA%29%20Mongolia%20Sustainable%20Development%20Vision%202030.pdf>

- Stotsky, J. G. (2003). *Gender Budgeting*. Working Paper. WP/06/232. International Monetary Fund. Retrieved from <https://www.imf.org/External/pubs/ft/wp/2006/wp06232.pdf>
- Stotsky, J. G. (2016). *Gender Budgeting: Fiscal Context and Current Outcomes*. Working Paper WP/16/149. Research Department and Strategy, Policy, and Review Department. International Monetary Fund. Retrieved from <https://www.imf.org/external/pubs/ft/wp/2016/wp16149.pdf>
- Strengthening Governance in Mongolia Project. (2021, October 20). *Piloting “Gender-Responsive Budgeting” in Mongolia*. Retrieved from <http://sffs.mn/en-US/Home/DetailInfo/1096>
- Tsogtsaikhan, B. (2019). *Mongolia: Comprehensive National-Level Review*. Responses to questionnaire on implementation of the Beijing Declaration and Platform for Action. Ministry of Labor and Social Protection. May 2019. Retrieved from [https://asiapacificgender.org/sites/default/files/documents/Mongolia_\(English\).pdf](https://asiapacificgender.org/sites/default/files/documents/Mongolia_(English).pdf)
- United National Development Programme. (2020). *Introduction of UNDP projects on gender responsive and results-based budgeting*. Presentation for meeting with MERIT Project team. December 11, 2020
- United Nations Development Group for Europe and Central Asia & United Nations Regional Coordination Mechanism for Europe and Central Asia. (2017). *SDGs and Gender Equality: UN Interagency Guidance Note for the Europe and Central Asia Region*. United Nations Europe and Central Asia Issue-Based Coalition on Gender. May 2017. Retrieved from <https://eeca.unfpa.org/sites/default/files/pub-pdf/UNFPA-EECARO-SDGs-GENDER-15-NOV-WEB.pdf>
- United Nations Statistical Division. (2020). *Report on 5.c.1 Proportion of Nations with Systems to Track and Make Public Allocations for Gender Equity and Women’s Empowerment*. Global SDG Indicator Platform. Retrieved from <https://sdg.tracking-progress.org/indicator/5-c-1-proportion-of-nations-with-systems-to-track-and-make-public-allocations-for-gender-equity-and-womens-empowerment/>
- United Nations. (2018). *Gender-Responsive Budgeting in Asia and the Pacific: Key Concepts and Good Practice*. UNESCAP Thailand, Retrieved from https://www.unescap.org/sites/default/files/SDD_Gender-Responsive_Budgeting.pdf#:~:text=In%20the%20Asia-Pacific%20region%2C%20various%20forms%20of%20GRB,orientation%2C%20capacity-building%20and%20developing%20the%20requisite%20institutional%20mechanisms.
- Villagomez, E., (2004). *Gender Responsive Budgets: issues, good practices and policy options*. Regional Symposium on Mainstreaming Gender into Economic Policies on January

28-30 2004. Background paper V. United Nations Economic Council for Europe. Geneva. Retrieved from <https://unece.org/fileadmin/DAM/Gender/documents/gender.2004.grb.pdf>

Vladislavjevic, A. (2020). *Gender Responsive Budgeting (GRB) in Mongolia*. Presentation for the 1st meeting of the GRB Working Group. October 8, 2020. Ulaanbaatar

Vladislavjevic, A. (2021). *Implementation of the GRB Action Plan, next steps in 2021*. Presentation for the 2nd meeting of the GRB Working Group. March 10, 2021. Ulaanbaatar

Appendices

Appendix 1 Questionnaire

Gender Responsive Budgeting (GRB) in Mongolia: Experience and ways forward

Questionnaire

Thank you for contributing to this qualitative study. The goal of the study is to take stock of early results, lessons learnt, challenges, and opportunities from past and ongoing gender responsive budgeting (GRB) pilot initiatives and to provide recommendations for further implementation of GRB in Mongolia.

Mongolia is committed to public finance management (PFM) reform, so there is an opportunity to integrate GRB further into the budgeting processes based on Public Expenditure and Financial Accountability (PEFA) supplementary framework for assessing gender responsive public financial management (GRPFM) and on the Sustainable Development Goal (SDG) 5.c.1 (countries with systems to track and make public allocations for gender equality and women's empowerment).

This questionnaire is a tool to gain information from you and other stakeholders involved in GRB work in Mongolia, and only requires **20-25** minutes to complete. Please answer each question carefully and be assured that your answers will remain confidential and anonymous.

Relevant project/initiative:

1. In which project are you involved?
 - Strengthening Governance in Mongolia
 - Energy Efficiency II project
 - Mongolia: Enhancing Resource Management through Institutional Transformation (MERIT)
 - Other [Please specify] _____

2. Your role in the project/GRB implementation in Mongolia

Section I: Main questions

3. What early results has your pilot initiative achieved in your partner organization up to now? Please rate it on below scale.

Potential results	Fully achieved	Partly achieved	Slightly achieved	Not at all	Not Applicable
1. Tested GRB methodology	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. Enhanced gender awareness and gender analysis capacity	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3. Improved allocation of resources to	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

activities aimed at closing gap in gender equality					
4. Identified gender entry points in key budget processes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5. Improved participatory budgeting practice	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6. Improved overall link between planning and budgeting practices	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7. Improved gender equality considerations in objectives, indicators, and activities setting in budget programs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8. Enhanced transparency and efficiency of the budget in terms of its gender impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9. Strengthened cross-unit or cross-agency coordination and information sharing on GRB	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10. Others [Please specify]	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

4. What other results have you achieved?

<ul style="list-style-type: none"> • • •

Fully achieved Partly achieved Slightly achieved

5. Ministry of Finance (MOF) has its *Gender Strategy for the Organizations and Agencies under the Authority of Minister of Finance of Mongolia (2016-2024)*, with priority objective No.3 to introduce GRB methodology in the budgetary processes under the authority of the Minister of Finance and some budget governors.

How far has this objective been achieved according to your perception?

Fully achieved Partly achieved Slightly achieved Not achieved

6. What are the three most important next steps to make more progress on the implementation of this objective, in your opinion?

<ul style="list-style-type: none"> <input type="radio"/> ... <input type="radio"/> ... <input type="radio"/> ...

7. How do you rate the existence of favorable conditions for GRB in Mongolia?

Conditions	Excellent	Very good	Fair	Poor	Very poor
1. Commitment to gender equality	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. Enduring political will and leadership offering clear direction on gender equality priorities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3. Clear legal mandate for gender analysis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4. Responsive and receptive to external drivers for gender equality and sources of information and influence	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5. Agile and responsive to political opportunities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6. Resourced and empowered gender equality architecture	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7. Positive institutional arrangements to support GRB	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

learning and process development across different departments					
8. Adequate (staff and financial) resources for implementing GRB	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9. Visible engagement with feminist analysis and gender advocates from outside government	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10. Engaged, informed and empowered gender equality actors inside and outside government	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11. Understanding of budgetary and policy processes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12. Positive approach to gendered governance					
13. Clear conceptual framework for implementing GRB in Mongolia	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14. Body of GRB knowledge and evidence of gender analysis in practice available	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15. Parliamentarians engaged in gender equality issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16. Evaluation mechanisms for gender equality results in place and reporting on outcomes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17. Interest and pressure for gender equality from political constituencies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18. Policy and program feedback processes to support evaluation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

8. According to the aforementioned *gender strategy* and *PFM Detailed Action Plan*, GRB is a part of and strategic objective of the ongoing PFM reform. What do you consider main entry points in integrating GRB in current planning and budgeting? Please select all that apply.

A. National level

<input type="checkbox"/>	Integrating gender objectives, activities and indicators in development policy planning (long, medium-term and annual)
<input type="checkbox"/>	Adding gender in quantitative and qualitative indicators section in Glass Account portal
<input type="checkbox"/>	Analyzing the gender impact of the State Integrated Budget
<input type="checkbox"/>	Adding gender equality objectives, indicators, activities and budget allocations in the Medium-Term Fiscal Framework Statement and Budget Projection
<input type="checkbox"/>	Adding gender equality objectives, indicators, activities and budget allocations in the annual budget
<input type="checkbox"/>	Integrating mandatory gender analysis and gender-disaggregated data requirements in annual budget call circular
<input type="checkbox"/>	Conducting gender assessments on selected expenditure programs
<input type="checkbox"/>	Integrating gender equality considerations in public investment management and prioritization of public-funded programs and activities
<input type="checkbox"/>	Adding gender equality criteria in public procurement
<input type="checkbox"/>	Gender-sensitive review and consolidation of performance and M&E reports
<input type="checkbox"/>	Allocating budget for sectoral gender responsive policies
<input type="checkbox"/>	Allocating budget for specific priorities of women and girls
<input type="checkbox"/>	Adding gender perspectives in finance, performance and compliance audits by National Audit Office
<input type="checkbox"/>	Other [Please specify]

B. Local level, including the municipal and provincial level

<input type="checkbox"/>	Integrating gender objectives, activities and indicators in local-level development policy planning (long, medium-term and annual)
<input type="checkbox"/>	Analyzing the gender impact of the local-level budget
<input type="checkbox"/>	Adding gender equality objectives, indicators, activities and budget allocations in the annual local budgets at municipal and provincial level
<input type="checkbox"/>	Mainstreaming gender in Local Development Fund procedure and process
<input type="checkbox"/>	Conducting gender assessments on selected expenditure subprograms
<input type="checkbox"/>	Adding gender equality criteria in public procurement
<input type="checkbox"/>	Adding gender analysis requirement in local level budgeting regulation and practice
<input type="checkbox"/>	Gender-sensitive review and consolidation of performance and M&E plan and reports
<input type="checkbox"/>	Increasing budgets of local-level subprograms for gender equality
<input type="checkbox"/>	Allocating budget for specific priorities of women and girls
<input type="checkbox"/>	Adding gender perspectives in finance, performance and compliance audits by local-level audit office
<input type="checkbox"/>	Other [Please specify]

C. Organization level

<input type="checkbox"/>	Integrating gender objectives, activities and indicators in organization's strategy, policy and performance plans and reports (long, medium-term and annual)
<input type="checkbox"/>	Conducting gender impact assessment of annual budget of the organization
<input type="checkbox"/>	Conducting gender impact assessment of discretionary budgets at organization level
<input type="checkbox"/>	Adding gender perspectives in mandatory finance, performance and compliance audits assigned by the supreme audit institutions
<input type="checkbox"/>	Building gender analysis capacity of policy planning, M&E and internal audit units and make it a part of their continual practice
<input type="checkbox"/>	Adding gender and gender analysis capacity building objectives, indicators and activities to Public Servants Training Plan and job descriptions
<input type="checkbox"/>	Other [Please specify]

9. What are 3 important lessons learnt from your past and current pilot initiative that can be important to systematic scaling-up GRB nationwide?

1. ...
2. ...
3. ...

10. Below is a list of challenges that GRB initiatives in other countries tend to encounter. Please indicate for each item your level of agreement on whether this particular challenge represents a challenge for GRB work in Mongolia as well.

Challenges	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
1. Lack of political will to fully implement GRB	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. Lack of link between planning and budgeting processes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3. Lack of transparency in the policies and practices of the MOF	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4. Incomplete transition to programme-based budgeting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5. Rigid top-to-down budgeting practice	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

6. Use of budgets for special interest by parliamentarians and legislators	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7. Competing government agendas and pressures	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8. Low level of gender knowledge and resistance among public servants	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9. Understanding of GRB as a gender-related initiative and not perceived as a part of the public finance management reform	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10. Lack of gender disaggregated data	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11. Lack of robust cross-sectoral coordination mechanism	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12. Poor knowledge and experience within the pilot team of GRB pilot project	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13. Lack of ownership and buy-in from MOF management	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14. Lack of commitment and coordination from the MOF	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15. Limited opportunities for MOF to participate in planning and budgeting of the other public organizations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16. Limited capacity within civil society to participate	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17. Limited opportunities for civil society to participate in planning and budgeting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18. Lack of commitment and coordination from the National Committee on Gender Equality (NCGE)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19. Limited opportunities for NCGE to participate in planning and budgeting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20. Capacity of gender advocates inside public administration in relation to fiscal policies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Others ...	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section II: Questions related to PEFA supplementary framework and SDG 5.c.1 indicator

PEFA supplementary framework and SDG 5.c.1 indicator are well-established international standards for GRB and both have a series of indicators/aspects which are based on international consensus emerging what should be elements of good GRB practice, based on which below questions are formulated.

11. Please read below questions regarding Mongolian public finance management institutions, processes, and systems across the budget cycle in terms of the last completed fiscal year (2020) and select an appropriate answer.

Indicator	Questions	Yes	No	Don't know
GRPFM-1.1	Does the Mongolian government's analysis of proposed changes in revenue policies include information on gender impacts?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
GRPFM-1.2	Does the Mongolian government's analysis of proposed changes in expenditure include information on gender impacts?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

GRPFM-2	Does the Mongolian government carry out an analysis of the impacts of major public investment proposals on gender as part of the economic analysis of investment proposals?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
GRPFM-3	Does the budget circular(s) require budgetary units to include information on the gender-related impacts of their spending proposals?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
GRPFM-4	Does the Mongolian government's budget proposal documentation include information on gender priorities and budget measures aimed at strengthening gender equality?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
GRPFM-5	Do the ministries and agencies' budget proposal or supporting documentation and in-year or end-year reports include sex-disaggregated information on performance for service delivery programs?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
GRPFM-6	Does the Mongolian government have the capacity to track gender equality related expenditure?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
GRPFM-7	Do the Mongolian government's published annual reports include information on gender-related expenditure and the impact of budget policies on gender equality?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
GRPFM-8	Does the government include an assessment of gender impacts as part of monitoring and evaluations of efficiency and effectiveness of service delivery?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
GRPFM-9	Does the legislature's budget and audit scrutiny include the examination of the gender impacts of the budget?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

12. Considering Mongolia's policies, plans and budgets, please answer below questions related to SDG indicator 5.c.1 concerning on Mongolia's systems to track and make public allocations for gender equality and women's empowerment.

Indicator	Questions	Yes	No	Don't know
SDG 5.c.1-1.1	Are there policies and/or programs of the Mongolian government designed to address well-identified gender equality goals, including those where gender equality is not the primary objective (such as public services, social protection and infrastructure) but incorporate action to close gender gaps?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SDG 5.c.1-1.2	Do these policies and/or programs have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SDG 5.c.1-1.3	Are there procedures in place to ensure that these resources are executed according to the budget?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SDG 5.c.1-2.1	Does the MOF issue call circulars, or other such directives, that provide specific guidance on gender responsive budget allocations?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SDG 5.c.1-2.2	Are key policies and programs, proposed for inclusion in the budget, subject to an ex-ante gender impact assessment?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SDG 5.c.1-2.3	Are sex-disaggregated statistics and data used across key policies and programs in a way which can inform budget-related policy decisions?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SDG 5.c.1-2.4	Does the government provide, in the context of the budget, a clear statement of gender-related objectives (i.e., gender	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	budget statement or gender responsive budget legislation)?			
SDG 5.c.1-2.5	Are budgetary allocations subject to “tagging” including by functional classifiers, to identify their linkage to gender-equality objectives?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SDG 5.c.1-2.6	Are key policies and programs subject to ex-post gender impact assessment?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SDG 5.c.1-2.7	Is the budget as a whole subject to independent audit to assess the extent to which it promotes gender responsive policies?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SDG 5.c.1-3.1	Is the data on gender equality allocations published?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SDG 5.c.1-3.2	If published, has this data been published in an accessible manner on the Ministry of Finance (MOF) website and/or related official bulletins or public notices?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SDG 5.c.1-3.3	If so, has the data on gender equality allocations been published in a timely manner?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Thank you very much.

Recommendations elaborated based on this research can be shared with the respondents upon request.