

The Financing of Education

in Mongolia 

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Introduction

Since the adoption of the *Incheon Declaration and Framework for Action for the implementation of Sustainable Development Goal 4* (Education 2030 Agenda) by UNESCO Member States in 2015, the financing of education has remained a major topic requiring concerted attention. The Education 2030 Agenda recommended national education expenditure of at least four to six per cent of the national GDP, or fifteen to twenty per cent of the national budget.¹

Precise and all-encompassing finance data is essential to monitor spending efficiency and to account for the allocation of financial resources. Education financing is typically administered by a national ministry of education and in decentralized governments, the subnational bureaus of education. However, other sectors and ministries, such as labour, health, children, women and other welfare and resources-related organizations contribute to education finances. Being able to discern the spending of each governmental institution with a stake in education financing, for each education level – for all students, for the entire teaching force, as well as for the physical education infrastructure, for example, ICT, WASH – it is important to develop credible, traceable and feasible education policies and plans.

Many Member States face organizational challenges in accounting the spending on education across all ministries, for all subnational administrative levels of government, as well as among their populations' households. To address shortcomings in education financing under the *Costing and Financing SDG4 – Education 2030 in the Asia-Pacific Region* programme, UNESCO Bangkok, with technical advice from the regional office of the UNESCO Institutes for Statistics (UIS) and financial support from the Korean Funds-In-Trust (KFIT), seeks to strengthen the capacities of its Member States in the financing of SDG4.

For this purpose and with the help of national experts, research was conducted and data collected to understand the national education finance situation in multiple countries. In the outcome, a series of case studies were developed to provide insights into education finance structures between 2015 and 2020 for the following countries in the Asia-Pacific region:

- Bhutan
- Fiji
- Mongolia
- Philippines
- Thailand
- China
- Indonesia
- Nepal
- Solomon Islands

1. Objective and methodology

The objective of the project is to capture practices and procedures in national education financing, as well as to provide an overview of the situation since the adoption of the Education 2030 Agenda. Each case study intends to capture the allocation of education finances for each education sector, in relation to national spending, by households, as well as on a per-pupil and teacher salary basis where available – in order to support policy decisions relevant for national agendas, as well as the Education 2030 Agenda.

Extensive desk research of national laws and regulations addressing issues related to education costing and financing, as well as of reports covering data collections and analyses of education budgets and expenditures have been conducted by national consultants.

For example, government budgets were collected from annual budget regulations, whereas government expenditures were generated from publicly available sources, such as a national statistical office. Data on Gross Domestic Product (GDP), population trends, as well as on enrolments were compiled from available national statistics as provided by a national statistical office and a ministry of education respectively. When needed, direct meetings were held with officials from finance and education departments to provide technical support in understanding and compiling the relevant finance data.

Specific to Mongolia, the annual basic education budget does not distinguish between primary, lower secondary, and upper secondary education. These subsectors are considered one general education programme. To estimate the subsector-wise budget and expenditure in education and teachers' salary per level of education, the collected data applies average per-capita funding indexes (Government of Mongolia, 2016a). Expenditure data is directly reported by local governments and national-level budgetary entities to the Ministry of Finance (MoF) and thus retrieved from MoF's sources.

Household education expenditure data is limited in socio-economic surveys to estimate expenditures per level of education and how average costs born from household spending in both public and private education institutions was calculated.

To estimate the expenditure per household for pre-primary education, an input cost index was created based on tuition and other fees, the cost of official teaching aids, as well as toiletries.¹ This has to be prepared by parents of kindergarten children, per one school, per year. For primary, lower, and upper secondary education, the estimation was made based on the cost for uniforms, as well as tuition and other fees, whereas for tertiary education, only tuition and other fees were available as expenditure items.²

2. National education finance procedures

Governance structure

Mongolia has a centralized administrative system which oversees the planning and management of local education departments responsible for each province (also called *aimag*), city, and districts.³

The Ministry of Education and Science (MoES), as well as provincial and capital city governments, are the authorities which administer and regulate the national education budget and which report to MoF. MoES establishes a budget agreement with the Education Loan Fund for higher/tertiary education programmes. MoES also manages budget agreements with a few education entities, such as two special schools, two music and dance colleges, and three middle and high schools with international curricula. The Ministry of Labour and Social Protection organizes the budget agreement for TVET.

Statutory regulations

The Budget Law of Mongolia (2011a) (effective since January 2013) and the Education Law of Mongolia (2002) are the two main laws which dictate and regulate education financial procedures in the country, including its administrative institutions.

The Budget Law is approved by parliament and represents the principal legal act that dictates any state budgeting, approval, spending, accounting, reporting and auditing. Annually, as per the Budget Law, budget provisions and expenditure limitations are approved for each ministerial sector, such as education, and which is distinguished for recurrent and capital costs⁴ and this may include earmarked funds. The Education Law is derived from the Budget Law.

¹ Government of Mongolia. 2013. Order A/266 (in Mongolian).

² Note that for all calculations, data was provided by the Ministry of Education and Science (unavailable online).

³ The capital city Ulaanbaatar is divided into nine districts, including seven central districts and two remote districts.

⁴ 'Recurrent' refers to all types of finances on goods and services (including wages and salaries, employer contributions, etc.), interest payments, subsidies and financial transfers. 'Capital' refers to all types of finances for the acquisition and maintenance of fixed capital assets, stock, land or intangible assets (real estate related).

For example, articles 8.8 and 8.9 of the Budget Law provide a detailed calendar for the submission of monthly, quarterly, semi-annual, and annual budget execution reports by local and central budget authorities (Parliament of Mongolia, 2011a).

State treasury accounts are used to distribute the education budget. Earmarked funds for pre-primary, primary and secondary education come from MoES and the provincial and capital city governments, whereas funds for higher education and TVET come from the Education Loan Fund, in agreement with MoES.

Exemplary financing directives

To direct financing procedures at different government levels, the Education Law (Article 40) stipulates that fixed costs for public schools, kindergartens and school dormitories are to be funded by local government budgets, while dormitory costs of vocational education and training institutions, school lunches at schools for special education children and partly in kindergartens⁵, as well as the per-capita variable costs for students, enrolled both in public and private kindergartens and basic education schools, are to be funded by the state budget (Parliament of Mongolia, 2002).

The State budget also has to subsidize a school feeding programme for primary school students at Grade One to Grade Five levels attending both public and private schools. This programme was initiated in 2006, starting with first and second graders initially, but since a government resolution of 2016, it has been included in the draft amendment of the Education Law. (Government of Mongolia, 2016b).

Good practice

Mongolia employs practices to benefit children with disabilities, children from ethnic and linguistic minorities, monastic boys, and children from poor families residing in poor peri-urban and remote rural areas. These interventions include the application of per-capita indexes for students with disabilities and students from ethnic minority groups and the provision of alternative pre-school education services for young children in remote and rural areas.

Separate from basic education, the Law on Higher Education Financing and Students' Social Security (2011b) regulates the provision of scholarships, soft loans and other financial support to higher education students, for example social security.

Education budget composition

Table 1: Costs comparison for public schools and public and private kindergartens

Location	Total variable costs (MNT million)				
	School type	Primary	Lower Secondary	Upper Secondary	Kindergarten
Soums (other than provincial areas)	Schools with Grades One to Five	683.1	-	-	998.2
	Schools with Grades One to Nine	364.9	555.9	-	
	Schools with Grades One to Twelve	334.6	477.5	501.7	
Provinces, remote and outskirt districts and some areas of the capital city	Basic Education schools	315.4	449.8	458.4	812.3
Capital	Basic Education schools	286.9	407.3	427.8	807.8

Source: Government of Mongolia, 2016a (Annex 2 and 3).

As per Article 40 of the Education Law, the average goods and services variable cost for one student in pre-primary, primary, secondary and vocational education is renewed each year by the central government (Parliament of Mongolia, 2002). This considers average per-capita variable costs, their components and the number of students attending schools in rural *soums*⁶, villages⁷, and *baghs*⁸ differentiated by size, location and type of schools as renewed by the government in May 2016 (Government of Mongolia, 2016a).

The annual education budget is created by applying a programme-based mechanism in which primary, lower secondary, and upper secondary education levels are considered as one general education programme. It is therefore challenging to distinguish allocations by education levels. A costs comparison for public schools, as well as public and private kindergartens, is provided in Table 1.

⁵ In 2016, amendments were made to the Education Law and Preschool Education Law requiring parents to contribute to the cost of meals in kindergartens.

⁶ A *soum* is the second smallest administrative unit within a province. There are 330 *soums* in twenty-one provinces in Mongolia.

⁷ A village is an administrative unit within a *soum* or a district that has a population of 500 to 15,000 and is specialized in one of the following areas: agriculture, industry, tourism, recreation, sanitorium, transportation and trade. There are nine of these villages in Mongolia, for which a different per-pupil variable cost index is applied.

⁸ *Bagh* is the smallest administrative unit within a province.

The Local Development Fund (LDF) also provides a budget from taxed mineral royalty⁹ (Parliament of Mongolia, 2011a). The LDF is administered at the local level and spent at the discretion of each province, *soum* and district, as well as the capital city. In some jurisdictions, especially with mineral deposits, there are practices to financially support schools and kindergartens through LDF, however, this expenditure is not systematically reported within overall education spending.

Budgeting timeline

MoES, in agreement with provincial and capital city authorities, implements the central government's education finance provisions within fourteen working days after the approval of the state budget. Provincial and capital city authorities arrange subsequent agreements with *soum* and district authorities within fourteen working days, after approval of the provincial and capital city budget. Pre-primary and basic education institution heads conclude output agreements with upper-level budget authorities before the onset of the new fiscal year. These output agreements cover activities to be implemented in the fiscal year, their budget, expected outputs, and assessment indicators.

The Budget Law guides MoES to submit the proposed education budget based on the Medium-term Fiscal Framework Statement (approved by parliament by 1 June) to MoF by 10 June. This is followed and approved by the government on 1 July. After which, the provincial and capital city authorities consolidate their budget proposals incorporating the kindergarten and school directors budget proposals and this is submitted to MoF by 15 August.

Consequently, each budget authority prepares an annual budget within an approved budget ceiling after receiving consolidated budget proposals from their chain of command. This chain of command, from lower-level to upper-level government bodies, includes: (i) Kindergarten directors/school principals; (ii) *Soum*/district (local) governments; (iii) the provincial/capital city governments; and (iv) Ministries/parliament of Mongolia (central government).

The consolidated annual state budget proposal is discussed at parliament, which approves it by 15 November. Following the approval of the state budget, provincial and capital city annual budgets are prepared by 25 November by local governments. This is communicated and approved by a local citizens'

representative (*khural*) (Local Assembly) by 5 December. *Soum* and district authorities submit their annual budget proposals to their *khural* by 10 December, which is approved by 20 December. Following this process, provincial and capital city governments submit the approved annual budgets received from the local governments back to MoF by 31 December.

Article 8.6 of the Budget Law articulates that MoES and the provincial and capital city governments submit their monthly and quarterly budget allotment schedules to MoF by 25 December (Parliament of Mongolia, 2011a). After consolidating all the collected budgets propositions, the national education budget is finalized and ready to use on the first day of the new budget year.

Budget reporting

As per the Budget Law, MoF has to submit the unified budget execution report and the government's consolidated financial statement to the state central audit body by 10 May (Parliament of Mongolia, 2011a). MoF also conducts audits of the unified budget execution report, the government's debt and consolidated financial statements within one month, and submit its audit opinion to the government and parliament, after which the government submits the unified budget execution report and consolidated financial statement, along with the audit opinion to parliament within seven working days of the issuance of the audit opinion. To finish, parliament will discuss the unified budget execution report in its spring session and endorse the state budget execution.

The Budget Law (Article 8) provides a detailed calendar for the submission of monthly, quarterly, semi-annual, and annual budget execution reports by local and central budget authorities (Parliament of Mongolia, 2011a). Kindergarten directors and school principals submit annual budget execution reports and financial statements by 25 January of the following year for State audit bodies.

Then, the returned audited financial statements are submitted to *soum*/district authorities by 25 February. *Soum*/district governments' annual budget execution reports and financial statements are submitted to the State audit by 5 March and upon return, the audited reports are then submitted to provincial/capital city authorities by 25 March. Provincial/capital city authorities submit budget execution reports and financial statements by 1 April to the State audit and after the return, the audited financial statements are

⁹ Mineral royalty in Mongolia includes royalty-imposed taxes to mining companies for the exploration of mineral resources, including gold, copper, molybdenum, iron, coal and other resources.

submitted by 20 April to MoF. Lower and upper-level governments record all the transaction of funds in the integrated financial system administered by MoF following specific budget classification categories, such as programmes or activities.

No monitoring and reporting by the MoES

MoES carries out an internal audit of agreements on the implementation of the government's education functions delegated to local governments and submits its assessment report to the government that concludes a consolidated assessment of all delegated functions to local governments to rank their performance on a semi-annual and annual basis.

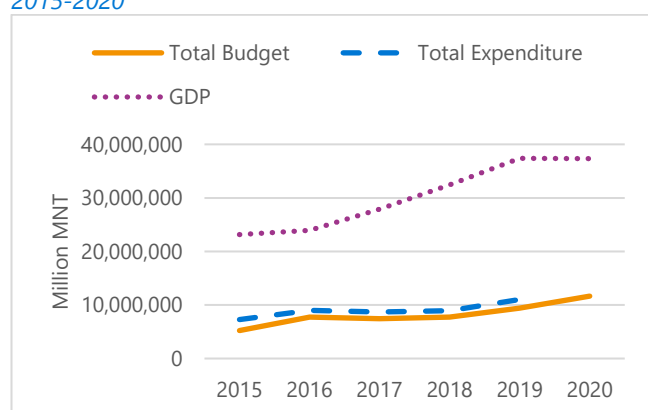
It should be noted that neither lower-level to upper-level authorities, nor MoES, are in a position to monitor the education budget execution process, the reporting, or to make analysis to draw lessons for improving future budget planning. MoES can only intervene in the budget execution process of local or central education entities in case of receivables and liabilities incurred by proposing amendments to the state budget.

3. Aligning financing of education with the Education 2030 Agenda – SDG4

3.1. Has education financing been aligned with the Education 2030 Agenda?

The national budget and expenditure trend

Figure 1: Total government budget, expenditure, and GDP, 2015-2020



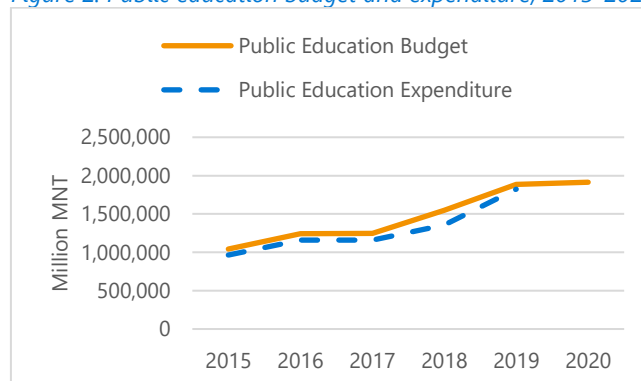
Source: Parliament of Mongolia (2015a-2020), National Statistics Office (2021), Ministry of Finance, Ministry of Education and Science.

Figure 1 shows that total national budgets have risen in line with a rising national GDP from 2015 to 2020. GDP appears to have grown slightly faster than budgets increased. GDP sees a contraction in 2020, however, due

to the impact of the international health emergency caused by COVID-19, this was stated as the worst contraction since the early 1990s.¹⁰ It is foreseeable that economic contraction will affect government budgets and subsequent spending on public services.

The public budget more than doubled from 2015 to 2020, while GDP grew by almost by two-thirds. Total public expenditure grew proportionally to total public budgets and consistently exceeded allocated public budgets, indicating higher spending needs than anticipated in the country. In 2015, spending exceeded the budget by 20.9 per cent and in 2019 it shrank to an excess of 6.5 per cent.

Figure 2: Public education budget and expenditure, 2015-2020



Source: Parliament of Mongolia (2015a-2020), National Statistics Office (2021), Ministry of Finance, Ministry of Education and Science.

The education budget doubled between 2015 and 2020 with an average annual growth rate of eighteen per cent from 2015 (Figure 2). The highest growth was from 2018 to 2019 with an almost thirty-five per cent annual growth. For 2020, the budget remained at a similar level, which may result from changes caused by the COVID-19 pandemic.

Similar to the rise in the public education budget, public education expenditure increased between 2015 and 2019 by 87.5 per cent. The slim difference between budgeting and spending suggests either very efficient spending, or the need for additional resources as these might have exhausted their limits. The country's low population density, the nomadic lifestyle of herder households¹¹ and extreme climate conditions factor into education expenditure.

The share of education of the GDP and total government finances

In relation to GDP, both the public education budget and expenditure, remained at stable levels over the years, showing that financing of education is aligned to GDP development, and falls in line with the

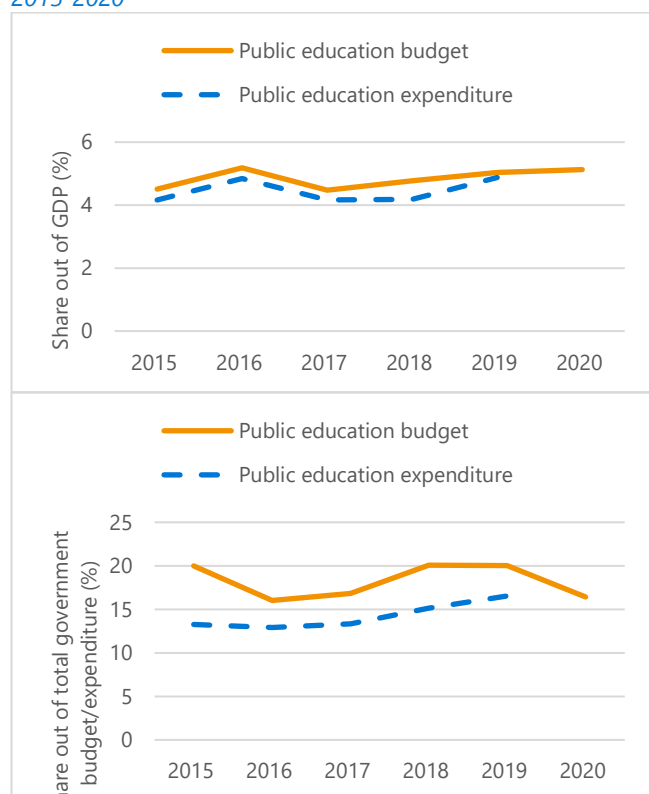
¹⁰ World Bank. 2021. *The World Bank in Mongolia*. Access: <https://www.worldbank.org/en/country/mongolia/overview> (accessed 27 September 2021).

¹¹ These households comprise about 20 per cent of total households.

international benchmark threshold of four to six per cent of GDP recommended in the Education 2030 Agenda and Framework for Action.

The public education budget (Figure 3) falls between the recommended fifteen and twenty per cent and saw a dip to 16.4 per cent in 2020, potentially in response to the international pandemic requiring a reallocation of available public budgets. The public education expenditure, on the other hand, only reached the fifteen per cent threshold in 2018 and exceeded it with 16.5 per cent in 2019, whereas previous spending ranged around thirteen per cent of public governmental spending.

Figure 3: Public education budget and expenditure compared to GDP (top) and total government budget/expenditure (bottom), 2015-2020



Source: Parliament of Mongolia (2015a-2020), National Statistics Office (2021), Ministry of Finance, Ministry of Education and Science.

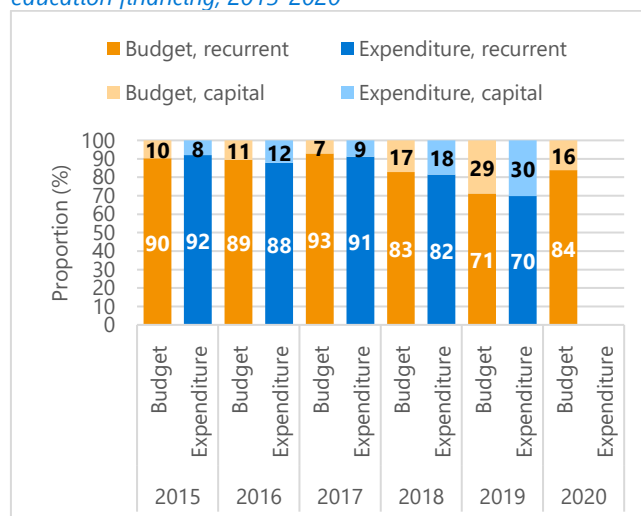
3.2. To what extent are education finances distributed?

The proportion of recurrent and capital costs

Between 2015 to 2017, the proportion of recurrent budget and expenditure was ninety per cent and ninety-two per cent, respectively. However, the capital share in both budget and expenditure increased in 2018 and tripled in 2019 (Figure 4). The increase in share of capital expenditure can be attributed to the expansion of the education system with the development of new educational establishments acquiring educational tools and equipment for quality learning. The major component of the education sector capital investment

is the construction of new kindergartens and school buildings to achieve policy objectives of increasing pre-school enrolment (Mongolia Institute for Education research, 2019).

Figure 4: Proportion of recurrent and capital shares in public education financing, 2015-2020



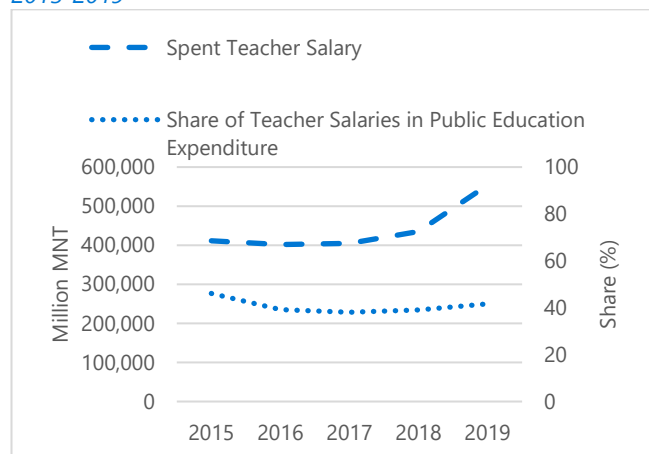
Source: Parliament of Mongolia (2015a-2020), National Statistics Office (2021), Ministry of Finance, Ministry of Education and Science.

The share of teachers' salaries

The total amount spent on teachers' salaries increased from 2015 to 2019 by thirty-eight per cent. However, the share of teachers' salaries in total education expenditure decreased after 2015 from 46.1 per cent to 41.7 per cent in 2019 (Figure 5). Zayadelger and Erdemchimeg (2020) discussed several examples which show a lack of coordination between education policies and education budget formulation, indicating that the country has limited practical experience in using education statistics for finance planning and may be subject to changing policy regulations.

The combination of limited practices in financial data analysis, inconsistent correlation between policies and budget formation, as well as the decision to build new kindergarten and school facilities, factor into the discrepancy of a rising total salary and falling salary share.

Figure 5: Share of teacher salary in total education expenditure, 2015-2019



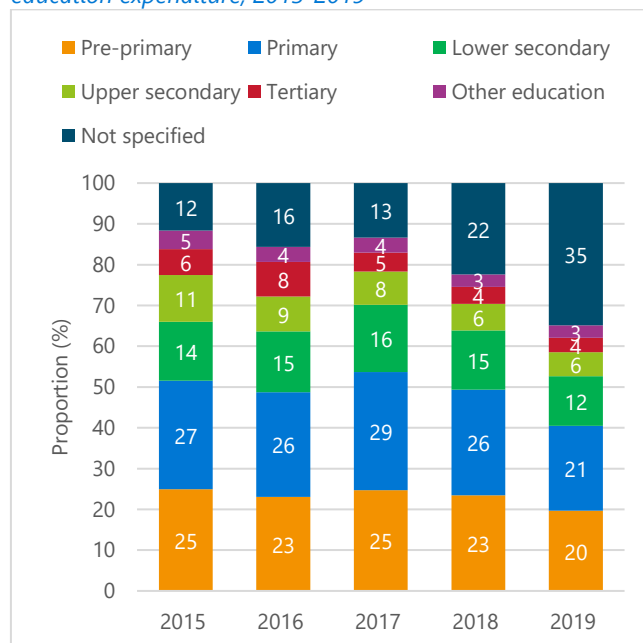
Source: Parliament of Mongolia (2015a-2020), National Statistics Office (2021), Ministry of Finance, Ministry of Education and Science.

The proportion of the education subsectors

Education subsector-wise (Figure 6), expenditure priorities rest in pre-primary as well as primary education – consuming each between one-fourth in 2015, to one-fifth in 2019, excluding expenditure that is likely contained in the not specified allocations.¹² Secondary education has lesser priority, as indicated with lower spending. Lower secondary education shows about half the expenditure of primary or pre-primary education, although it is widely acknowledged that each higher education level would be more costly due to requiring higher skilled teaching staff, as well as more costly teaching resources.

The lower expenditure will be the result of an interplay, with lower enrolment numbers and thus lower per-pupil cost. However, the question is whether fewer students cause less cost, or whether an underfinanced and therefore less attractive secondary education causes fewer students to continue their education.

Figure 6: Proportion of education expenditures in total public education expenditure, 2015-2019

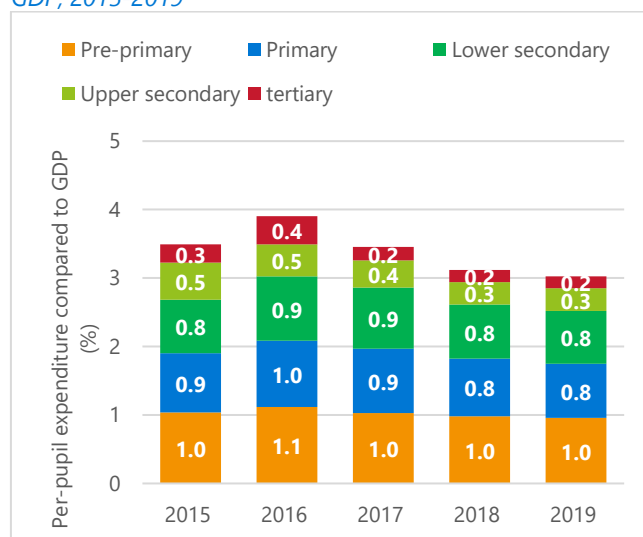


Note: 'Not specified' is composed of education subsector non-specific finance information in addition to finance information provided separately on non-specified capital expenditure.

Source: Parliament of Mongolia (2015a-2020), National Statistics Office (2021), Ministry of Finance, Ministry of Education and Science.

In relation to the country's GDP, and focusing on pre-primary, basic and tertiary students (Figure 8), it is notable that the greatest sector of investment is pre-primary education, as consistently at least one per cent of GDP is spent on pre-primary pupils, followed by primary and lower secondary students.

Figure 7: Public education expenditure by level as a percent of GDP, 2015-2019



Source: Parliament of Mongolia (2015a-2020), National Statistics Office (2021), Ministry of Finance, Ministry of Education and Science.

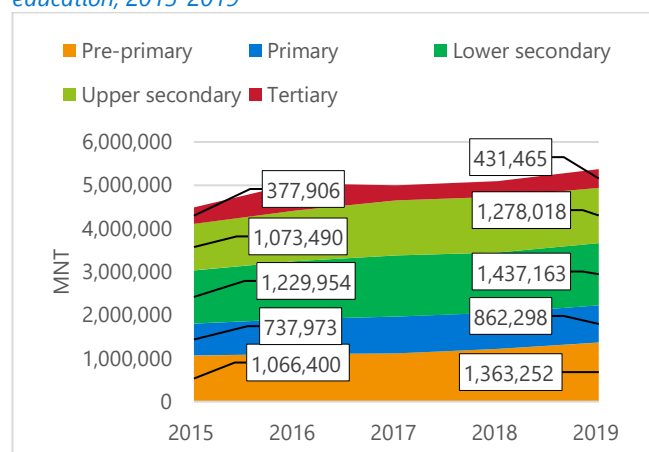
¹² As the education financing system of Mongolia does not distinguish primary, lower secondary and upper secondary education, the expenditure was calculated by applying average per-capita funding instructions, outlined in Government Resolution No. 242 (2016),

Government Resolution No. 106 (2012), Government Resolution No.162 (2017), detailed in Mongolia's Education Sector Mid-term Development Plan 2021-2030.

3.3. How much is invested in one student?

Figure 8 shows an overall increase in expenditure per student in each level of education. In total, it becomes apparent that primary education has the least expenditure in basic education, while outside basic education, pre-primary has the greatest expenditure share.

Figure 8: Public education expenditure per student by levels of education, 2015-2019



Source: Ministry of Finance, Ministry of Education and Science.

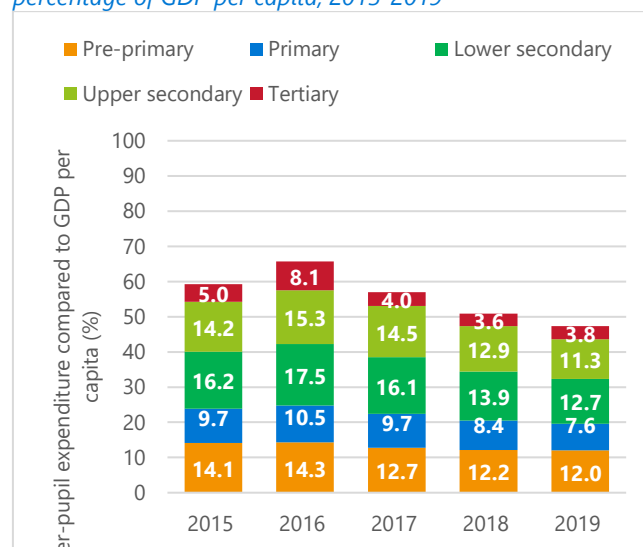
When comparing the increase from 2015 to 2019, expenditure per student in pre-primary increased the most each year and by twenty-eight per cent from 2015 to 2019. Primary and lower secondary education expenditures per student increased in the same timeframe each by seventeen per cent, while upper secondary education saw a higher increase by nineteen per cent.

The per-pupil expenditure for tertiary education almost doubled from 2015 to 2016, but in the year after halved again and this has increased by fourteen per cent in 2019, compared to 2015. The increase and decrease in tertiary education relates to several changes which affected the tertiary sector during this time period with relatively few new enrolments.

Distinguishing for per-student expenditure in relation to the GDP per capita indicates the relative cost per student in relation to the country's economic productivity or income per citizen (Figure 9). With a rising GDP and a rising country population, the rising education expenditure results in overall less cost in 2019, than particularly in 2016. While in pre-primary education expenditure per student consumed 14.1 per cent in relation to GDP per capita in 2015 – in 2019 the same expenditure consumed twelve per cent, despite an increase of spending at the same level of education.

Compared to economic productivity per citizen, the cost per student is less due to a better economy generating higher income. The same trend is observable for all education levels. As previously noted, it is notable that within the basic education sector, primary education expenditure per student receives the least expenditure from the government, followed by upper secondary education. It is expected that there would have been a higher per-student expenditure outlay due to higher costs, with each level commencing at pre-primary education.

Figure 9: Public education expenditure per student as a percentage of GDP per capita, 2015-2019

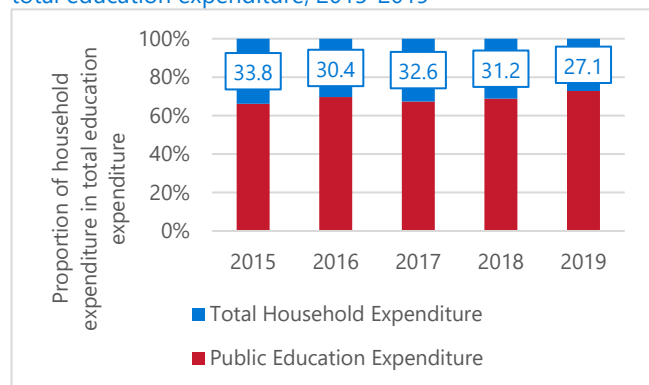


Source: Parliament of Mongolia (2015a-2020), National Statistics Office (2021), Ministry of Finance, Ministry of Education and Science.

3.4. To what extent do households contribute to financing education?

The government is the major contributor to education funding, yet households contributed one-third to finance education in 2015 and more than one-fourth in 2019 (Figure 10). Though basic education is free of cost as per national regulations, households bear a significant proportion of education spending, including on tertiary education.

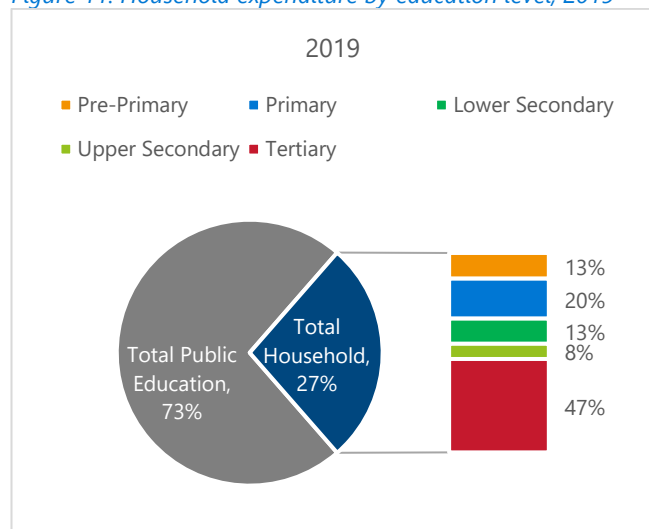
Figure 10: Proportion of public and household expenditure in total education expenditure, 2015-2019



Source: Parliament of Mongolia (2015a-2020), National Statistics Office (2021), Ministry of Finance, Ministry of Education and Science.

Breaking down household expenditure for 2019, most notably, tertiary education creates the greatest cost for households, with about half of all education expenditure, although ninety per cent of all students in the country attend public universities funded by the government.¹³ The cost in basic education, as well as pre-primary education, is comparatively less, as the government has greater expenditure in these education levels. Also noteworthy is that primary education shows the second largest private cost for households, equally corresponding to being proportionally less funded by the government.

Figure 11: Household expenditure by education level, 2019



Source: Ministry of Finance, Ministry of Education and Science.

3.5. Foreign aid to fund education

External education donors for Mongolia, including the Asian Development Bank, the World Bank, United Nations agencies and others, play a small but important role, not only in the composition of education funding,

but also in the development issues of the country's education sector.

Data from MoF indicates the share foreign aid has in bolstering public education funding – amounting to 1.7 per cent in 2018 and 2.2 per cent in 2019. This indicates less reliance of Mongolia's education system on external financial resources. Furthermore, the country is not able to spend the total amount of foreign aid. Out of available funds budgeted for education, in 2018 about a half and in 2019 two-fifths of the available budget from foreign aid was spent.

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