

Changes in Education Funding in Hungary

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Abstract. Our study examines some of the key aspects of education funding in Hungary. The theme of this publication is a current issue because the financing of Hungarian education has been dramatically changed from October 2013 on. Enrolment-based funding has been replaced by the average salary-based normative support, and the new “teacher career model” has been introduced. The study demonstrates the changes in financing using a model school, the calculations being based on the Budget Act of each year. We look at the trends of the previous system of financing, analysing the data from 2003 to 2012. We can compare the new, average salary-based funding with the normative support in 2012. By comparing the two types of funding, we attempt to find out whether the changes in Hungarian public education represent an opportunity for true transformation or they will remain a mere alteration in the calculation method of funding.

Keywords and phrases: public education, human capital, normative per capita contribution, teacher career mode

JEL Classification: I2, H5

1. Introduction

The role of human capital is more and more recognized worldwide. Human capital is considered to be one of the key motors of economic development. Adequately trained workforce is needed in the labour market as well as in the society as a whole. Education plays a key role in the improvement of human capital. For this reason, it can be observed, especially in more developed countries, that governments dedicate more and more of their funds to this strategic area. The importance of human capital – the fact that a person’s knowledge has economic value – was recognized by early economic science.

Here are some examples of the concept of human capital being considered in early economic science:

In the 17th Century, William Petty used and attempted to define the expression “human capital” and considered it to be a component of national wealth. He estimated the value of human capital to be 80 pound sterling per capita (Varga, 1998).

Adam Smith (1723–1790) did not only consider machinery and tools to be investments that would pay off and produce profits, but he also considered the training of workers as the same kind of valuable investment. The investor can expect similar payoff and profits from his expenditures on the training of workers as from his investment on machinery. He considered the economically useful knowledge and skills of each member of society – that is, human capital – to be a part of the fixed capital (Smith, 1992).

T. R. Malthus (1766–1834) pointed out that education can elevate lower class citizens of society into the middle class. He asserts that education for life, as part of schooling, has no additional costs; so, funding it is the government’s duty. He was an advocate of the introduction of compulsory public education in order to eliminate child labour (Malthus, 1902).

In the first half of the 19th Century, J. H. Von Thünen (1783–1850) asserted that educated nations produced more income than less educated ones, using the same material resources. “More educated nations own more capital, the benefit of which is expressed in higher levels of productivity.” (Varga, 1998, p.11.)

The recognition of the value of human capital developed alongside the formation of the public education system. The early form of public education appeared in Europe in the 18th century. In Hungary, Queen Marie Theresa’s *Ratio Educationis* (1777) was the first comprehensive legislation regarding public education. Compulsory education was only introduced in 1868 by József Eötvös’s XXXVIII/1868 Act on public school education. Children from age 6 to age 12 (15) were mandated to attend school. Compulsory education and the formation of the school system, ranging from elementary schools to universities, inherently improve the qualification of employees.

By the middle of the 20th century, the concept of human capital had come to the front, asserting that by training individuals make an investment in their own productivity. Similarly to any other investment, education also produces yield (Stiglitz, 2000).

The development of human resources is the basis for modernization. It enables individuals to take part in production and political life, to become active citizens of a democratic system. The development of human capital is a long-term process: beginning with public education, continuing with higher education and trainings, to lifelong learning and self-education. “It is quite obvious that the improvement of healthcare, provisioning and education could be the reason and result of economic growth.” (Harbison & Myers, 1966, p 22.)

T. W. Schultz (1902–1998), who analysed the relationship between investment in human capital, the production of physical capital and income, received Nobel Prize for his scientific work. He came to the conclusion that human knowledge plays a key role in the economic value of workforce. Producing knowledge is a lengthy and costly process, most similar to the investment processes regarding physical capital. He also points out that human capital is not considered significant within the total capital – although when human skills do not keep up with the development of physical capital, they may become an obstacle to economic growth (Schultz, 1983).

From the second half of the 1970s, due to the economic recession and the budget deficit following the oil crisis, the issue of system efficiency and education funding was raised. Analysing the cost-efficiency of education means examining the level of expenditures needed to accomplish the desired educational goals. Measuring the expenditures is a simple task because the costs per capita and the expenditures can be calculated based on statistics and budget reports. Measuring the efficiency of education, however, is a much greater challenge (Polónyi, 2002).

From 1 October 2013, the Hungarian system of education funding has been changed. The reason for this change was the introduction of the “teacher career model” as a new element in public education as well as the alterations in laws and legislations.

National and international almanacs only list the total amount of public education funding. This, however, not only contains the funds dedicated directly to schools, but also the expenditures on professional pedagogical services, coaching programmes for struggling learners, professional development programmes, one-time investments etc.

To demonstrate the changes in financing, we model a school. First, we are going to look at the yearly amounts of government support from 2003 to 2012; then we are going to compare the government funding in 2012 with the funding after the introduction of the new “teacher career model” in 2013, assuming the number of students to be constant. The number of full-time students will be 480, each class having 30 students. The school levels will be the following: elementary and middle school (grades 1–8), high school (grades 9–12), vocational training school (grades 1/11–2/12) and vocational secondary school (grades 1/13–2/14) – each grade having one class, totalling 16 classes in the school. This model will be used to demonstrate the financing of public education. In Chapter 2, we are going to look at the financing of public education based on the funding from the central budget and the additional per-capita grant for church schools. The latter amount equals the average funding provided by local governments. At the end of the chapter, we are going to look at the level of total funding.

2. Education Funding from 2003 to 2012

Normative Per-Capita Basic Contribution 2003–2012

The normative per-capita basic contribution is granted by the state to every school proprietor based on the enrolment numbers. This grant represents the most significant budget line within the public education budget. The mode of financing has changed several times in the last 8 years. The grant was sometimes based on the calendar year and sometimes on the school year. To simplify the model and make it more transparent, changes are always taken into consideration as of January 1. The logic of our calculations is different from the build-up of the national budget. The National Budget Law lists the funding of vocational theoretical training under the per-capita basic contributions, but the funding of vocational practical training is listed under “additional normative per-capita contributions.” However, for practical training within the school, learning – in training workshops and training offices – usually takes place in the school building and classes are part of the daily schedule. Thus, we are going to list these funds as part of the basic contribution.

For each year, the amount of government support for the model school is determined according to areas of entitlement, based on the Annual Budget Act.

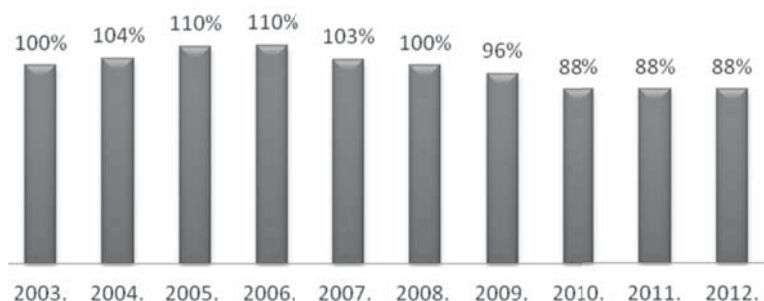
Table 1. *The nominal values of the per-capita basic contribution from 2003 to 2012 (thousand HUF)*

	Amount of basic contribution	Change compared to base value (2003)	Change compared to previous year
2003	109,56	100%	100%
2004	113,52	104%	104%
2005	120	110%	106%
2006	120	110%	100%
2007	112,487	103%	94%
2008	109,252	100%	97%
2009	105,662	96%	97%
2010	96,442	88%	91%
2011	96,442	88%	100%
2012	96,442	88%	100%

Source: own calculations based on the Annual Budget Act of each year

The amounts in *Table 1* are nominal values. It can be clearly seen that the government support increases at the beginning, but persistently declines from 2006. In 2007, a crisis hit Hungary, and the government announced an educational reform. Looking back, we can now see that the reform primarily consisted of a decrease in funding, with only minor changes in structure and pedagogy. The

government support for school proprietors from the central budget has been on a steady decline in the second half of the decade. The effects of the world economic crisis can be most clearly felt from January 2010 on, with the decrease being more than 10%. It is a major concern how school proprietors can make up for the decline of government funding from their own resources in a crisis economy. In 2011 and 2012, the basic contributions remain the same as in 2010.



Source: own calculations

Figure 1. Normative per-capita basic contribution, changes in nominal values, 2003–2012 (%)

So far, we have looked at the nominal values of government funding, which are visualized in *Figure 1*. It is worthwhile to examine the trends of government support taking into account the changes of the consumer price index in Hungary in the past 8 years.

Table 2. Real values of normative per -capita basic contribution 2003–2012 (thousand HUF)

	Desirable support	Consumer price index*	Amount of normative per-capita basic contribution	Normative/Desirable
2003	109,56	104.7%	109,56	100%
2004	114,709	106.8%	113,52	99%
2005	122,51	103.6%	120	98%
2006	126,92	103.9%	120	95%
2007	131,87	108.0%	112,487	85%
2008	142,419	106.1%	109,252	77%
2009	151,107	104.2%	105,662	70%
2010	157,453	104.9%	96,442	61%
2011	165,169	103.9%	96,442	58%
2012	171,61		96,442	56%

*Source: Hungarian National Bank

Source: own calculations

Areas of entitlement	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Student textbooks	2,400	2,400	2,400	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Free textbooks	5,600	9,600	9,600	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Student sports	1,200	1,300	1,300	430	430	430	430	megsz.	megsz.	megsz.
Professional development	2,617	2,200	2,600	2,600	2 600	megsz.	megsz.	megsz.	1,750	1,750
Pedagogical professional services	720	720	720	720	720	megsz.	megsz.	megsz.	0	0
Professional examination	6,000	10,000	9,700	7,000	12,000	10,000	8,000	6000	8,000	8,000
Cultural and leisure activities	1,000	1,000	1,000	megsz.	megsz.	megsz.	megsz.	megsz.	megsz.	megsz.

Source: National Budget Act of Hungary, 2003–2012

60% of the types of support listed above are no longer available in 2010. This means the school proprietors had to find their own resources to fund these projects. Government support was also on the decline or remained at the same level in all the other areas, so proprietors needed to dedicate more of their own resources for those as well. In 2011, a few areas where government funding had been stopped earlier were supported again. For form-master bonuses, for example, schools received 26,000 HUF/capita/year. This was a very small amount compared to a school's budget, but schools were happy to receive any small amount as they were struggling more and more financially.

Additional Normative Per-Capita Grant for Church Schools

It is important to look at this type of grant because it is the same amount local governments had to add to the funding from the central budget in order to operate their schools. Adding up the funds school proprietors received from the central budget with the additional grant for church schools, we get the amount necessary for the operation of the schools. In the following table, we can see the changes in government funding (normative per-capita basic contribution) and funding by the proprietor (additional normative per-capita grant for church schools) from 2003 to 2012.

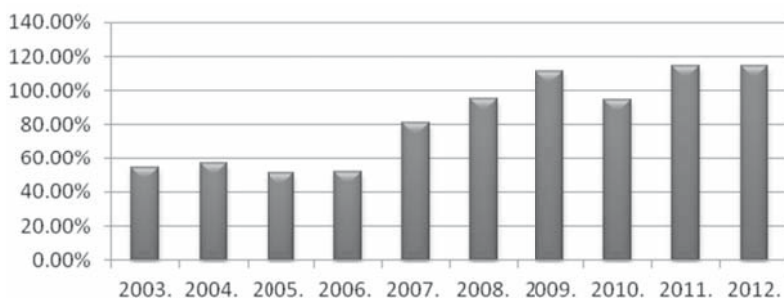
Table 4. *Government and proprietor support for schools 2003–2012 (thousand HUF)*

	Basic contr.	Additional contr. for church schools.*	Total	Additional/Basic.
2003	109,56	59,442	169 002	54.26%
2004	113,52	64,237	177,757	56.59%
2005	120	61,44	181,44	51.20%
2006	120	61,906	181,906	51.59%
2007	112,487	91,2	203,687	81.08%
2008	109,252	104,16	213,412	95.34%
2009	105,662	117,936	223,598	111.62%
2010	96,442	91,200*	187,642	94.56%
2011	96,442	110,400*	206,842	114.47%
2012	96,442	110,400*	206,842	114.47%

Source: own calculations

(* additional contribution is received as an advance payment)

It can be clearly seen that while in 2003 proprietors needed to add 54 HUF to every 100 HUF of government support, by 2012, this amount increased to almost 114 HUF. *Figure 3* makes it even more visible.



Source: own calculations

Figure 3. *Additional per-capita grant for church schools (local governments' own contribution) as a percentage of the normative per-capita basic contribution*

It is interesting to note that in 2010 the government not only decreased the basic contribution, but also cut back the advance payment of the additional church school contribution. This has been beneficial for the central budget in the economic crisis, but made the financial situation of church schools quite difficult. As a result, schools had to add more than 120 HUF instead of 95 HUF to every 100 HUF of government support. Because of the financial challenges, local governments tend to give their schools over to the churches, so that they no

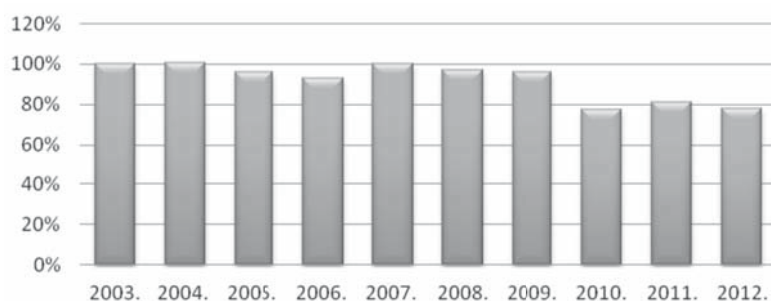
longer have to support them financially – because then the schools would get the additional normative church school contribution from the central budget. The government increased the additional per-capita grant for church schools in 2011, but it was still less than in 2009.

From January 1st 2013, the government takes over the operation and also the funding of public schools from the local governments. An advantage of this can be the even distribution of funds between all schools in Hungary. Schools in poorer areas will not have to be affected by the financial struggles of their local government.

Total Financing of the Model School

Total financing in this case means the sum of the basic contribution and the additional per-capita grant for church schools. There are other grants that can be applied for, for specific purposes or the education of disadvantaged students, but these represent an insignificant amount compared to the main two types of government support.

Table 4 shows the amount of total funding received by the school, although the amounts used are nominal values. Taking the level of inflation into account, we get the real values.



Source: own calculations

Figure 4. *Real values of total funding of the model school 2003–2012*

Figure 4 reveals that the total funding of the schools remained at the same level up to the year of the economic crisis. However, the previous charts show that from the year 2007, support from the central budget has decreased, forcing local governments to add more resources of their own.

Due to the economic crisis in 2010, the level of total funding decreased. Support from the central budget dropped again, but also the local governments had less funds to make up for the loss. After the new government had come to power, funding increased to some extent, but it remained the same in 2012 as in 2011 – which means a decrease in real values.

The biggest problem of this financing method is that it is based on enrolment only. For this reason, schools try to maintain their enrolment numbers even if it means giving up on quality. Economically, it is better to have larger classes, even though smaller classes can be taught more efficiently. In this system, expelling students for unacceptable behaviour also leads to money loss.

In the case of vocational training, this system of funding does not take into consideration the expenses of practical training or the sizes of groups. No wonder, vocational training schools have turned away from the demands of the labour market towards courses requiring cheaper practical training. The main issue is that vocations most demanded by the labour market require an expensive training. Schools and their proprietors are no longer able to fund these, especially now that vocational training contributions have been revoked, leaving schools without the extra funds that could be dedicated to refurbish or replace worn equipment. Moreover, students also tend to navigate away from skilled physical labour and look for trainings in office work, IT or economics, creating an excess supply of workforce in these areas. Thus, we can conclude that with the current system of financing, educational goals are taken into consideration to a small extent only.

It is worthwhile to compare the trends of financing education appearing in the statistical yearbooks with the trends showing in our own calculations regarding the model school.



Source: Statistical yearbook 2011/12 and own calculations

Figure 5. Trends of total public education funding (square) and trends of funding for the model school (rhombus) at current values, 2003–2011

In *Figure 5*, the trends of total education funding (found in statistical yearbooks) are shown using a blue line and our own calculations are shown using a red line.

Compared to the funding of public education as a whole, the direct financing of schools follows a similar trend. Therefore, direct contributions to schools have been on the increase year by year, compared to other types of support. However, with the economic crisis in 2010, direct funds have been cut back in particular. After the change in government, public education costs have decreased, but direct school funding has increased.

3. The New System of Public Education Funding Established Due to the New “Teacher Career Model”

After the elections in 2010, a new approach to education has been adopted. It includes the view that schools not only have to teach students, but also take part in their character formation at a higher level. The previous system of education was not suitable to fulfil this purpose, so the new government began to reform education. Nurturing the gifted and talented became high priority, but assisting struggling students and integrated education also did not lose significance. The system of vocational education is being reorganized dramatically, following the German and Dutch examples.

In 2013, the whole public education was reorganized. Public schools have been taken over from the local governments under the proprietorship of the state-led Klebersberg Institution Maintenance Centre. From September 1, the new “teacher career model” has been introduced; from October 1, the new, teacher-based system of education funding has been established. The reorganization has fundamentally changed the method and scope of education financing.

The new system, like the previous one, also has two main types of contributions. We can measure the changes in the amount of normative support looking at the level of financing received by state-recognized churches. In the schools maintained by the Klebersberg Centre, teachers as well as employees serving education directly receive their full salaries from the state. Other support staff and operation costs are funded by the state and local governments together. There are no exact calculations available yet on the scope of the latter. However, schools maintained by recognized churches are to receive the same amount of support as state-owned schools. Consequently, we are going to work with the amounts allotted to church schools by the Central Budget Act.

Average Salary-Based Support

Based on enrolment, the National Budget Act determines the number of teachers for each school type, and the average yearly salary of a teacher. The amount calculated based on these numbers gives the average salary-based funding.

In our model school, an elementary school gets the following funds:

- enrolment: 240 pupils
- average teacher number: 11.8 – this means the state budget pays for one teacher after every 11.8 students
- an elementary school teacher’s average yearly salary, including affixes is 4,125,200 HUF

From these data, we can calculate that the elementary school gets 83,904,407 HUF funding from the government for a year to cover the salary of teachers and staff directly assisting education.

Similarly to the elementary school, the law determines the average number of teachers and the average teacher salary for every school type. Based on this data, we can calculate the average salary-based funding of our model school:

Table 5. *Salary-based funding of the model school for all school types*

School type	Enrolment	Average teacher nr.	Nr. of teachers	Average teacher salary	Funding
Elementary (1–8)	240	11.8	20.34	4,125,300	83,904,407
High school	60	12.5	4.80	4,252,200	20,410,560
Vocational secondary	60	11.1	5.41	4,252,200	22,984,865
Vocational training school	120	14.7	8.16	4,252,200	34,711,837
Total:					162,011,668

Source: own calculations

The whole model school gets a total of 162,011,668 HUF average salary-based funding. This type of support also has to cover the 30-35% raise in teacher salaries.

Operating Costs Support and One-Time Additional Funding for Church Schools

From October 1, 2013, the additional contribution for church schools has been replaced by a support for operating costs – which can be received by recognized churches and also school-operating foundations that have signed a public education contract with the government.

Currently, this amount is 160,000 HUF/student/year. In the case of our model school, this type of support would be a total of **76,800,000 HUF/year**.

Church proprietors receive an additional type of support from the central budget to make up for the costs of the increase in teacher salaries. This amount is 24,300 HUF/student/year. This adds a further **11,664,000 HUF/year** to the budget of our model school.

The school gets a total of **88,646,000 HUF/year** to cover operating costs and the salaries of support staff.

Comparison of the Average Salary-Based Funding with the Normative Funding in 2012

Table 6. Comparison of the normative funding (2012) and the average salary-based funding (2013)

	(thousand HUF)	
	2012 (old system)	2013 (new system)
Basic contribution/average salary funding	96,442	162,011
Additional cost for church schools/ operation cost support	110,400	88,646
Total:	206,842	250,475

Source: own calculations

The new system of financing provides a yearly funding of 43,633,000 HUF more than the old system. This, however, also has to cover the raise in teacher salaries due to the new “teacher career model”. According to statistical yearbooks on public education, schools have to designate almost 70% of their budget to teacher salaries. A 30% raise in salaries amounts to 43,436,000 HUF from the total funding in 2012. This means that on average the government has increased the funds designated to schools with the amount needed to cover the raise in teacher salaries.

4. Conclusion

Education is a strategic area everywhere in the world because the training of the next generation is a key factor of the labour market, among others. In Hungary, between 2003 and 2012, the financing of education was based on enrolment numbers. Schools received a normative basic per-capita contribution from the central budget based on their enrolment, which was complemented by the local governments operating the schools. From the central budget, church proprietors received the average of the support local governments provided to their schools as an additional per-capita contribution for church schools. The sum of these two types of contributions provided the direct funding of the schools. The amount of the support changed according to the economic situation of the country, which determined how much the central budget was able to dedicate to public education. When the country faced an economic downturn, public education was the first to suffer from the cutting back of funds. With time, local governments provided more and more funding for the schools. In the middle of the first millennial decade, local governments took a lot of loans, and found it increasingly difficult to pay them back. As a result, the central budget had to assist them in supplementing

the funding of their schools. This has led to the conclusion that if the government has to take over funding why not take over proprietorship as well. From January 1, 2013, the government has taken over the proprietorship of public schools from the local governments, but the new, average salary-based financing came into effect only as of October 1.

Both the macroeconomic calculations and the budget calculations of the model school in our study prove that the new way of financing education has not brought about a dramatic transformation of the system – the change has been only significant with regard to the amounts of funding. Even though the method of calculation is different, the total funding of schools is still eventually determined by the enrolment. This is clearly demonstrated by the comparison of the old and new systems of financing, where we can only see a difference in the amount that funds the raise in teacher salaries, but all other areas are supported to the same extent as earlier. This is particularly true if we assume that teachers consider the raise to be a compensation for the lack of appropriate waging in previous years, and we take into account inflation, the elimination of various bonuses and overtime compensations, and the effect of the increase in the number of classes required to be taught.

Raising teacher salaries by almost one-third is beyond doubt a measure that will increase the prestige of the profession and thus will contribute to a higher quality of education, but we cannot expect it to bring about a breakthrough in public education. We expect the scale of funding to remain similar as in the previous years although the method of calculation has changed. The upcoming years may answer the question whether the financing of public education will be in fact reformed, or the new system introduced from October 1, 2013 will remain only a change in the calculation method.

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2013. évi CXXIX. törvény az oktatás szabályozására vonatkozó egyes törvények módosításáról (Act Nr. CXXIX/2013 on the modification of some education laws).
2013. évi CXLIV. törvény Magyarország 2013. évi központi költségvetésének módosításáról (Act Nr. CXLIV/2013 on the modification of the central budget of Hungary for the year 2013).