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THE FINANCING OF HUNGARIAN HIGHER EDUCATION WITH SPECIAL REGARD TO PRIVATE AND CHURCH (DENOMINATIONAL) INSTITUTIONS

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THE FINANCING OF HUNGARIAN HIGHER EDUCATION WITH SPECIAL REGARD TO PRIVATE AND CHURCH (DENOMINATIONAL) INSTITUTIONS

I. Founding and recognition of higher education institutions

In the focus of effective legal rules and regulations concerning Hungarian higher education we find Act LXXX of 1993. The scope of the Act extends to any and all higher education institutions operating in the territory of the Republic of Hungary.

In Hungary we may categorize higher education institutions under several aspects.

On the one hand, we have to distinguish between universities and colleges, whose distinctive features can be found principally in the character and length of education. Universities conduct education at a higher professional level and for a longer period of time.

On the other hand, we may divide higher education institutions into two categories according to their being state universities and colleges or non-state higher education institutions recognized by the state.

The state monopoly of education was terminated by the 1989 amendment to the Constitution. The first legal regulation respective to the founding and operation of non-state higher education institutions recognized by the state, was issued in 1990.

Among non-state higher education institutions recognized by the state, we can find (1) private universities and colleges, (2) universities and colleges operated by foundations and (3) church-controlled (denominational) universities and colleges.

According to Hungarian laws, higher education institutions are professionally independent legal entities with a body of self-government.

Such institutions operate under a founding charter. A state higher education institution may be established, transformed or abolished by Parliament.

A non-state higher education institution may be established only with the consent of Parliament (state recognition). At the time of the establishment of a non-state higher education institution, the founder must proportionally ensure the personnel and objective conditions required by law for the founding of state universities and colleges, as well as the administrative and financial conditions ensuring its continuous operation. The element of this requisite system, according to which the conditions shall be provided pro rata to time, has not caused any difficulty in Hungarian practice. No permanent custom of evaluating such requirement has been developed. .

Parliament may withdraw state recognition in the event of non-fulfilment of such conditions or at the request of the founder.

The recognition of any non-state higher education institution may take place upon request.

State recognition may be applied for by any natural person or legal entity, except for the ministers entitled to recommend the establishment of a state higher education institution (i.e. the Minister for Culture and Public Education, the Minister of the Interior and the Minister for Defense).

The application to establish such an institution shall be submitted to the Minister for Culture and Public Education.

The following documents shall be attached to the application:

- a)* a declaration of intent concerning the implementation of the tasks set out in the Act on Higher Education,
- b)* certifications on the fulfilment of the aforementioned preconditions set out by the Act,
- c)* the curricula of studies and course syllabi respective to the planned branches of studies.

For information only, the following draft documents of the higher education institution shall also be submitted with the application:

- a)* the organisational and operational regulations (bylaws),
- b)* the regulations relating to the admission of students,
- c)* the regulations relating to the studies and examinations,
- d)* the regulations relating to discipline,
- e)* in the event of founding or state recognition of a university, the regulations relating to the habilitation procedure and to the acquisition of a doctoral (Ph.D.) degree; and
- f)* the system of teaching and research requirements respective to the teaching staff.

The Minister for Culture and Public Education shall submit the application to the National Accreditation Committee for report (opinion report) ; then, together with the aforementioned report, the Minister shall forward such application to the Higher Education and Research Council for official opinion. Thereafter, together with the consent of the other Ministers concerned by such application, the Minister for Culture and Public Education shall submit the presentation - with due regard to the report of the National Accreditation Committee and the official opinion of the Higher Education and Research Council - to the Government, for the state recognition of the higher education institution.

The church (denominational) higher education institutions provide theological education and education relative to religious life.

With regard to the constitutional and legal dispositions concerning freedom of conscience and freedom of religion, the Act on Higher Education formulates separate rules respective to theological universities and colleges.

According to such special rules, within the framework of state recognition the content of subjects and knowledge connected with faith issues and religious life shall not be examinable. In respect of theological education, qualification requirements shall be determined by the church (denominational) universities and colleges on the basis of the church regulations relating to them.

Church (denominational) universities and colleges are allowed to establish secular faculties and/or courses. Such faculties and/or courses may be recognized by the state and their students may receive the same state financing as privately owned higher education institutions, if they satisfy all legal requisites established in respect of state recognition

In the accreditation of subjects based on secular expert knowledge and utilizable also in religious life (connected with religious life) - as for example the courses for the formation of teachers of religion or doctors of divinity - the Hungarian Accreditation Committee shall take into consideration the specific requirements of the church.

Non-state higher education institutions shall determine their own tasks within the framework of the founding charter set out by the founder.

II. Financing of state higher education institutions

The state higher education institutions are budgetary organizations managing government property, specific allocations of the central budget and other supplementary sources. In state higher education institutions, the basic financial conditions for the performance of the tasks set out by the Act on Higher Education and of those for the development of higher education shall be provided by the state.

The sources for higher education institutions for the implementation of their tasks are as follows:

- a) support from the central budget;
- b) other sources originating from the various sub-systems of the central budget;
- c) fees for services provided, other charges to students, tuition fees and other fees (cost reimbursements);
- d) income from purpose related and from entrepreneurial activities;
- e) income from donations and other income, including also sources from foundations;
- f) fiscal property available for such purposes.

Support from the central budget

The financial resources of operation and development shall be planned as state budgetary estimates (allocations). There are various types of allocations and non-state institutions may also receive support from some of such funds.

Student allocation

The student allocation - within the framework of state-financed tertiary specialized education - serves the support, for study periods set out in the respective educational regulations, of full-time students of Hungarian nationality (and students of foreign nationality who qualify for this support pursuant to international agreements or by law) who participate in their first accredited and specialized higher educational course organized within the ordinary educational system, in their first graduate course, in their first complementary graduate course or who participate in their first full-time doctoral (Ph.D.) course in institutions of higher education.

The student allocation will be determined by the number of students, the standard amount of support per capita as set out in the Budgetary Act¹ and the

¹ 70.000 Forints/year = 250 USD/year (2002)

standard amount of support for participants in doctoral (Ph.D.) education². Another segment of the student allocation consists of other state resources allocated in favour of the students as financial grants or grants in kind:

- the Scholarship of the Republic³,
- financial aid respective to the purchase of course books and notes⁴,
- accomodation in residence halls (dormitories) or, instead of such accomodation,
- the contribution to rental expenses⁵.

Tuition and maintenance allocation

The tuition and maintenance allocation is such portion of the expenditures of state higher education institutions which serves the purpose of ensuring the conditions directly connected with the provision of state-financed educational activities, educational activities provided against service fee or on an entrepreneurial basis, and further the purpose of ensuring the research conditions which are unseparable from the aforementioned tuition activities. In addition thereto, the allocation for the provision of operational costs of the background infrastructure of higher education institutions shall also make part of this specific allocation group.

The tuition and maintenance allocation includes the own revenues of the institutions. The separately planned allocation which contributes to the operational costs of any demonstration schools, practicing clinics, model farms, practicing premises for various arts and demonstration kindergartens, shall also be included in this allocation group.

The standard amount of any such tuition and maintenance allocation shall be established pursuant to the assessment of specific costs of the singular branches (areas) of education, the output indicators and the number of students financed from the central budget.

Program financing allocation

The program financing allocation is such part of the state support that constitutes a contribution towards the core programs and educational activity of higher education institutions, and for their connected or supplementary activities. It serves the purpose of launching new or specialised majors and programs, the publishing of course books, the developing of educational materials, sport or cultural activities,

² 660.000 Forintss/year = 2357 USD/year (2002)

³ 275.000 Forintss/year = 982 USD/year (2002)

⁴ 33.000 Forintss/year = 118 USD/year (2002)

⁵ 7000 Forintss/year = 25 USD/year (2002)

international relations and other specific objectives. The program financing allocation shall not be less than five per cent of the tuition and maintenance allocation, calculated on the basis of the annual standard of higher education institutions. In respect of any portion of the program financing allocation that is not committed in advance, support may only be awarded by competitive tenders.

Research allocation

The research allocation, determined by the annual State Budgetary Act, shall be available for the support of scientific research, technical developments and scientific workshops in higher education institutions (which, in a thematically differentiated manner, help substantiate education), and for the ensuring of the conditions for the programmes that prepare students for the acquisition of the doctoral (Ph.D.) degree within the framework of doctoral education. The amount of the research allocation must be determined by multiplying the total number of such full-time teachers and researchers working in higher education institutions who possess scientific or artistic degrees, plus the total number of participants of the full-time doctoral (Ph.D.) courses financed by the state, by the standard amount of research support norm. Research done at higher education institutions may also be supported from other research allocations managed by a ministry or another organ with nation-wide authority.

Development allocation

The development allocation and the allocated fund for the "Basic Programs for the Development of Higher Education" shall include the state support ensured for the investment expenditures and renovation and infrastructure development costs of higher education institutions, the support provided for the founding of new institutions of higher education and new faculties, as well as financial assets received for such specific purposes and also the institution's own income.

Other sources originating from the various sub-systems of the central budget

In general, the various ministries financially support higher education institutions that provide tuition in the specific fields of the respective ministries. For example the Ministry of Agriculture and Regional Development financially supports the agricultural universities and colleges and the Ministry of Health provides support for the higher education institutions active in the field of public health affairs.

Entrepreneurial activity

The Act on Higher Education sets out that higher education institutions - without jeopardizing the implementation of their core tasks - may provide tuition, research, development, consulting, servicing and other activities for external clients as fee-based service or entrepreneurial activity. For example such institutions may lease out their auditoriums for social events and conferences, may operate canteens or restaurants or may publish university textbooks.

In addition to its basic tasks financed by the state, a state higher education institution is allowed to provide tertiary specialized education against payment. The institution is allowed to decide independently on the utilization of any income originating from the aforementioned activity, provided that

- a) the income from basic or entrepreneurial activity performed as service against payment, shall cover any and all costs related to such activity, including the expenses payable for the use of Treasury property;
- b) within the economic operation system of the institution, the residue amount shall exclusively be used for the operation and development of the institution and for the purposes of education and research.

Tuition fee

Students participating in higher education financed by the state, shall pay tuition fees and other fees. In the following cases students shall be exempt from the payment of tuition fees:

- a) any student participating in his/her first course of basic education or first course of basic supplementary education,
- b) any participants frequenting their first doctoral (Ph.D.) course, during the first two academic years.

Students participating in higher education non financed by the state, shall pay service fees and other costs and reimbursements. Students participating in higher education financed by the state shall not pay any service fee whatsoever.

Income from donations and from foundations

A state higher education institution is allowed to own movable and real property received as contribution to any foundation operating in favour of the institution, as donation, gift or inheritance.

III. Financing of private and church (denominational) institutions of higher education

Methods of state support

Higher education institutions founded by ecclesiastic legal entities and recognized by the state, and other higher education institutions not founded by the state (institutions operated by foundations and private institutions) recognized by the state, shall provide for the preconditions necessary for the implementation of their tasks set out in the Act on Higher Education, from the income provided by the founder and/or their own income, together with the financial support received from the state. The preconditions necessary for any development shall also be provided for by the maintaining organization.

Pursuant to the dispositions set out in the Act on Higher Education, private institutions of higher education shall provide their tertiary specialized tuition in the form of service against payment or as entrepreneurial activity.

Nevertheless, the Act also allows that, by virtue of special authorization, any private institution of higher education conduct tertiary specialized education financed by the state. In other words, with certain contributions the state - thereby serving the principle of fair competition - also participates in the financing of such institutions.

Such financing takes place pursuant to specific agreements entered into between the respective institutions and the Ministry of Education.

In such cases the institution shall receive financial support calculated on the basis of the effective number of students, in accordance with the following rules:

- a) the student allocation shall be provided in accordance with the effective number of students financed by the state;
- b) such institution shall be entitled to receive the standard amount of support for tuition and maintenance (specified in respect of its specific professional field) for the number of students set out in the agreement; and
- c) may receive support from the program financing allocation.

Such financing is based on the effective number of students reported in the month of October for statistical purposes. This is different from the practice in the case of state universities and colleges, where the various allocations are calculated considering also the number of students who drop out of school.

The Ministry of Education enters into a specific separate agreement with each private institution of higher education and each church (denominational) institution of higher education. Such stipulation of agreements is preceded by negotiations between Ministry representatives and the principals of the institutions. Therefore the contents of the singular agreements are the same in respect of the most important issues, and may be different in respect of some details.

In general, the structure and the contents of any such agreement are as follows:

1. The preliminaries and conditions to the provision of support,
2. The goals of the support,
3. The amount of the support (in specific breakdown),
4. The sources of the support,
5. The payment methods of the support,
6. The scheduling of the support,
7. The rules and regulations concerning the utilization of the support,
8. Supervision of the utilization of the support, reporting obligations,
9. Reclaiming of the support,
10. Financial settlement of accounts
11. Warranties
12. Other dispositions (e.g. settlement of controversies).

Support payment methods

These institutions receive state support as a special remittance, in opposition to state institutions, which receive their respective support amount incorporated in their budget. The supporting organization, that is the Ministry, transfers the specific amount from its own bank account kept with the National Treasury.

Support scheduling

The scheduling of supports may take place in accordance with several methods. In respect of certain types of support scheduling takes place on a monthly basis. Such support types are:

- tuition contribution,
- contribution to rental costs,
- contribution to accomodation in student residence halls,
- student support.

The following contributions are transferred in two annual instalments:

- Scholarship of the Republic,
- contribution to mass sports.

The scholarships and tuition contributions to Ph.D. students are transferred in one amount per annum.

Support utilization

The financing support shall be received by the non-state institution only if such institution is in possession of the authorization to launch a (new) major course. Such authorization may be interim as well.

Any support shall be utilized in accordance with the respective specified titles and in the specified manners.

As a principal rule, non-state institutions are allowed to utilize any received support on and before the 31st day of December of each year. Nevertheless, church (denominational) institutions may be allowed to use their resources even after this date and delay may be granted to any other institution if bank transfers take place also with delay. The institution shall not grant further supports from the support amounts received.

The singular institutions shall submit their reports on the utilization of any such support before the 31st day of January of the subsequent year. In the event that a bank transfer suffers any delay and therefore the university or college fails to utilize the financial support before December 31st, then such institutions are granted a grace period in respect of the report submittance. In 2002, for example, the reports on the utilization of research allocations were to be submitted by the institutions before the 28th day of March. The report consists of a financial report and the respective explanatory notes and shall describe the activities performed by the institution and the specific utilization of the received financial support.

In the event that the report is unsuitable for auditing, the Ministry invites the institution to amend or correct its report.

Support reclaiming

The Ministry of Education is allowed to reclaim any financial support in the following events:

- the respective higher education institution ceases to be entitled to receive such support; or

- any such support is utilized in any manner inconsistent with the specified goals.

The private higher education institutions and the higher education institutions operated by foundations are supervised by the Ministry of Education. On the other hand, in respect of the church (denominational) institutions, the State Audit Office is authorized to carry out any supervision and the Ministry is not allowed to exercise any direct review whatsoever.

Warranties

Until 2002, the Ministry has been granted the warranty of possible issuing of prompt collecting notes. In the event that, after the respective notice, the debtor institution failed to pay the amount requested by the Ministry, then the outstanding amount was promptly collectible from the bank account of the institution so concerned. In fact, such collecting notes have never been applied and instead of such solution the Ministry granted deferred payment or reduction. From 2002 the issuance of prompt collecting notes has been abolished and has been replaced by no further warranty whatsoever.

For the time being there are no private universities in Hungary. The reason of such lack is, that the satisfaction from private resources of the preconditions required for the foundation of a university is practically impossible.

A university may be founded and may operate if it is capable of and suitable for, in several scientific areas and in several scientific branches within scientific areas, and in various major courses,

a) the provision of university graduate tuition and further general and specialized education;

b) scientific research, formation of doctors (Ph.D.) and masters (hereinafter jointly referred to as doctoral education) and awarding of doctoral (PhD) and master's (DLA) degrees (hereinafter jointly referred to as doctoral degrees); and

c) conducting habilitation procedures; and

d) if its ordinary professors hold doctoral degrees and habilitation;

e) its associate professors hold doctoral degrees.

(2) A university must proportionally possess at the time of its foundation and at all times thereafter

a) the full-time teaching staff necessary for the implementation of its tasks and therein the adequate number of ordinary and associate professors;

b) the material conditions necessary for tuition and scientific research (adequate buildings, institutional library, informatical background, laboratories, premises for experiment and exercise, technical equipment and others).

There are nine institutions in Hungary that operate as private colleges and colleges maintained by foundations. Seven institutions thereof are located at Budapest and two in the country (at Székesfehérvár and Tatabánya).

For the time being five universities and three colleges have been founded as church (denominational) institutions. At Budapest there are four universities and two colleges, at Debrecen there is one university. In addition thereto a further church (denominational) college has been established in Pécel (in the agglomeration of Budapest).

Private colleges and colleges operated by foundations

In the first semester of the Academic Year 2001/2002, 29,758 students were studying in private colleges and colleges operated by foundations in Hungary. Such number is equal to 8.5% of the entire number of students receiving tertiary education. Among such students 25,388 persons were receiving tuition against the payment of service fees and 4,420 persons were granted state-financed education.

Among private colleges and colleges operated by foundations, four institutions were founded in 1992, one was established in 1996 and further three institutions were founded in 2001.

In respect of such institutions we may distinguish three principal sources of financing:

1. state financing (standard per capita amounts)
2. service fees and other fees paid by the students,
3. contributions from founders and supporters and contributions obtained by tenders

At the beginning of the 1990s, private colleges and colleges operated by foundations were launched in possession of significant sums of money, but thereafter external sources have constantly reduced.

From the eight institutions, two operate at Székesfehérvár and Tatabánya - in two well-developed western counties of Hungary - and the other institutions are located at Budapest. The former two institutions were created by the enterprises of the region and the local self-government of the county. Their buildings were provided, practically at no cost whatsoever, by the local self-government. In the years subsequent to their foundation, these institutions received financial support from the municipal budget but today they can rarely rely upon any such support.

One of the private colleges is the College for General Business Enterprise of Budapest (Általános Vállalkozási Főiskola). The college was founded in 1996 by the Conference Center at Villányi Avenue and the Free University Foundation and was recognized by the state in the same year. It was established with a minimum amount of financial contribution. The building of the college was made available by the founder.

In the first year of operation the college received a 100% state support. Such state support has been reduced from year to year and its actual proportion is only 25%, the remaining 75% is covered by paying students. Such proportions generally characterize private colleges.

The financing of the colleges is also assisted by the Foundation for Further Education of Entrepreneurs, with the accumulated amount of 1% contributions from the personal income taxes.

Under the aspect of financing, International Business College merits particular attention. Its legal predecessor, International Business School, was founded in 1992 and received state accreditation within Hungary in 1997. The specific characteristic of this college is, that it is maintained by a Hungarian businessman and the operation of the college is financed from his private patrimony.

The Act on Higher Education qualifies "Pető András" Institute for Conductive Education of the Physically-Disabled and Conductor's College. In fact it is a particular institution as the operation thereof is guaranteed by a public foundation, the International "Pető András" Public Foundation. Public foundations may be established by the Government, by Parliament and the local self-governments, therefore their operation is financed from state funds and they qualify as state institutions.

The circumstance that it is extremely difficult to find external sources and supporters, creates a problem of critical importance for private colleges.

, From the viewpoint of operation, the additional circumstance that the number of paying students is very high (and therefore state financing is very small) produces significant uncertainty. The effective number of paying students might be reduced radically within a short period of time. This additional factor of uncertainty makes the scheduling of tuition periods quite difficult.

The foundations created for the support of singular colleges may usually contribute to the financing of the respective institution by transferring the accumulated amount of 1 % contributions from the personal income taxes. (In Hungary taxpayers are allowed to offer 1 % of their personal income taxes to public benefit organizations). Such amount makes an insignificant part of the budget of such colleges.

Church (denominational) institutions of higher education

The financing of church (denominational) universities and colleges consists of the following sources:

I. Maintainer's contributions:

- specific contributions (such support shall be used for the designated purpose only)
- operational contributions
- contribution to investments

II. Budgetary support

a) from the central budget

- operational contributions (based on standard per capita amounts)
- state tenders (for development or in specific subjects)
- state support to investments/renovation
- specific contributions for designated purposes (e.g. foreign study trips)

b) from the budget of local self-governments

Such contribution is insignificant. The local self-governments either provide specific contributions for designated purposes or enter into an agreement with the institutions. In the latter case the utilization goals are not specified.

III. Financial contribution from other organizations and business associations

The goal of the institutions is the intensification of such sources. Higher education institutions may receive financial support for development from business associations and such business associations may also contribute to the costs of various research programs. Private persons provide assistance to church (denominational) institutions by offering small donations and founding scholarships. In addition thereto financing is received from church (denominational) foundations from abroad.

IV. Own incomes

1. Service fees paid by students; tuition fee; re-examination charges; accomodation fees in residence halls;
2. incomes produced by non-tutorial activities (insignificant)
e.g. utilization of assets that have temporarily become superfluous;
3. incomes from interests and profits from exchange rate fluctuation; (below 1% within the incomes)

Within the financing resources, the proportion of received financial supports is about 60-70% while the own incomes constitute about 30-40%.

In respect of the operation of church (denominational) higher education institutions recognized by the state, the state shall make available the respective budgetary contributions in the same proportion and shall grant the option to participate at the tenders under the same conditions as it takes place in respect of state higher education institutions.

The statement of the effective number of students educated in church (denominational) higher education institutions pursuant to which state financing is received, shall take place in accordance with specific rules and regulations.

The effective number of such students educated in church (denominational) higher education institutions who receive secular tuition and enjoy exemption from the payment of tuition fees, shall be set out annually by the Minister for Education, with due regard to the proposals submitted by the various churches (denominations) and according to the following principle: the proportion of the number of state-financed students, whose number shall be established in respect of each denomination and who may gain access to church (denominational) institutions, shall not be lower than the proportion of the total number of students enrolled in all higher education institutions of the denomination so concerned for

the Academic Year 1997/1998, to the total number of state-financed students. Such disposition grants significant advantage to the church (denominational) higher education institutions over other, private institutions or colleges or universities operated by foundations.

The compliance with such principles of proportionality - pursuant to prior negotiations with the maintaining churches (denominations) - shall be provided for by the Minister for Education, in the agreements to be entered annually with the directors of the church (denominational) higher education institutions.

The distribution rates of the financial support, applied among the singular institutions of one given church (denomination), shall be established by the maintainer.

Financing shall be due for students enrolled in accordance with the procedural rules established for state institutions.

Problems of church (denominational) higher education institutions are practically identical to those of private colleges. Church (denominational) institutions also meet difficulties in finding external supporters and the foundations established by church (denominational) colleges and universities may similarly contribute to the financing of the respective institution by transferring the accumulated amount of 1 % contributions from the personal income taxes. At the same time their position is rendered more stable by the proportion of the state-financed number of students.

Sources:

- Act LXXX of 1993 on Higher Education
- Government Decree 120/2000. (VII.7.) on the financing of higher education institutions within the framework of tuition and maintenance allocations

- Government Decree 144/1996. (IX.17.) on the methods of support payable to university and college students and on the fees payable by such students
- Government Decree 96/1995 (VIII.24.) on the procedural order of foundation and abolishing of higher education institutions
- Information provided by Ms Livia Böhm, employee of the Ministry of Education
- Information provided by Mr János Antal, Director of the College for General Business Enterprise
- Information provided by Mr Miklós Róka, Financial Director of "Pázmány Péter" Catholic University