



FINANCING *Higher* ED

**Towards Sustainable and Equitable Financing of Higher Education in
Bosnia and Herzegovina, Montenegro and Serbia**



WP4. FINANCING AND EQUITY POLICY FRAMEWORK

**Report from the Working Group in the
Republic of Srpska**

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Part I INTRODUCTION

I. 1. Context

Higher education financing has great significance in overall higher education policies. Especially, it is relevant and up-to-date subject in the period of economic instability what is the current situation in the Republic of Srpska.

Proclaimed and guaranteed by the law, institutional autonomy refers, among many subjects, to election of the governing and managerial bodies, establishing its structure and activities, reception of the funds from all legitimate sources and management of those funds, promotion of staff and adoption of study conditions, development and delivery of teaching subjects as well as running scientific and research activities.

But HEIs are not purposes to themselves. Instead, their existence is based on society and state needs, so we can't talk about absolute autonomy. It is more cooperation of all relevant stakeholders. The cultural, social and economic wealth of any society is so influenced by higher education that there is no government accepting its total autonomy. Instead, HEI institutions, being public or private, have always been and will be asked for more and better outcomes of their activities. Considering finances these are public HEIs that are asked for even more responsibility. They are requested for more accountability to public money. Hence, there is an attitude of proportion among autonomy and accountability. More autonomy asks for more accountability as well as more responsible behaving and better results deserve larger autonomy. „Most universities in European countries ground their stands on financial autonomy. Financial autonomy refers to a university's ability to decide freely on its internal financial affairs. The ability to manage its funds independently enables an institution to set and realize its strategic aims“¹.

„Financial sustainability, increased autonomy, appropriate governing structures and strong management and leadership capacities are key elements in order for universities to fulfill their multiple missions and respond to the current challenges in an increasingly complex and global environment“². So, autonomy of HEIs in financial management is one of the core pillars of the institutional autonomy. Off course, higher financial autonomy brings higher institutional responsibilities and need for development of the reliable mechanisms for monitoring, evaluation and audit.

Governmental demands for reducing public funds and increasing of universities own revenues and funds diversification increased over last 8 years, from the period of the integration HEIs in the Republic of Srpska. One of the first steps in the integration process was to revoke legal entity status of faculties and to close their bank accounts. So, at the Republic of Srpska, in public HE space, just 2 universities and 2 higher schools/colleges have status of the legal entity and there is just one bank account for each HEIs. In attempt to reduce public funds given to HEIs position of the financial director instead of the vice-rector for finance is introduced in 2008 on both public universities. Unfortunately, expected further reforms in the field of HE financing have not been performed.

¹ <http://www.university-autonomy.eu/dimensions/financial/> (May, 2015)

² <http://www.eua.be/eua-work-and-policy-area/governance-autonomy-and-funding.aspx> (June, 2015)

As from the integration 2008 both public universities have growth in terms of number of students, staff, study programmes and infrastructure. Public funds for HE system increased, but just in terms of development of the HEIs. The funds from a state budget awarded to HEIs are determined and are used for staff salaries (academic and administrative) and for maintenance. Also, public funds for research are available but on competitive bases and they are separate from those for education. One more difference between funds for education and science is that funds for science are based on the results unlike the funds for education.

Second biggest amount of HEIs funds comes from tuition fees. In the Republic of Srpska just part time students pay full tuition fee, whereas full-time students are fully or partially financed by the Government. By the drafted, new Law on Higher Education in the Republic of Srpska one more category: full time students that are paying full tuition fee is to be introduced. Government decides on how many students at each study programme will be fully and partially financed. The main criteria is success in the previous year of study.

Third source of HEIs finances comes from international research and educational projects, from services for society and industry in terms of commercial projects, consulting, etc.

In the Republic of Srpska the dominant source of students' income is parental support (almost 82%). Around 3,1% of students are financially independent. Support to students is given through scholarship schemes. The low share of public support (only 2.6%) in the students' total income in the Republic of Srpska indicates clearly inadequate system of scholarships and points the need of harmonization of the students' standard with the needs of students. This finding, of course, confirms that it is necessary to change the system itself as well as the financing of higher education.³

There are five different categories of students scholarships in the Republic of Srpska: successful students, students that are studying abroad, students with disabilities, students from undeveloped municipalities and other students. Category of other students cover: socially vulnerable students, students that are civil war victims, children of the fallen soldiers and children of war invalids from I to VI category, students without one or both parents, students from families with two or more students, students who were placed in children's homes or with foster families, students with disabilities who are not entitled to the allowance for aid and care of another person. So, scholarship scheme for students in the Republic of Srpska is to some extent socially oriented.

³ The social dimension of studies in Bosnia and Herzegovina - EUROSTUDENT V - Report for the Republic of Srpska, FINHED TEMPUS project

I. 2. Composition of the Working Group

After the consultations in December 2015, the Working Group was composed of the following representatives, who took active role in working activities and, later, in the writing of the Report.

Ministry of Education and Culture of the
Republic of Srpska

Ms. **Radmila Pejic**, Deputy Minister for Higher
Education

Mr. **Vlado Davidovic**, Senior Associate for the
Financing of Higher Education

University of Banja Luka

Prof. Dr. **Simo Jokanovic**, Vice-Rector for Teaching
and Student Affairs

MA **Jelena Rozic**, Senior Associate for International
and Inter-University Cooperation

Mr. **Dusko Lazic**, Financial director

I. 3. Report goal and structure

Bosnia and Herzegovina has one of the most complex state systems in the world. Jurisdiction for education in general, including higher education in Bosnia and Herzegovina, is at the entity (Republic of Srpska)/cantonal level (Federation of Bosnia and Herzegovina) and Brcko District. In such a complex environment, reforms are very hard to introduce.

Bosnia and Herzegovina has signed Bologna Declaration in 2003 and the Convention on the Recognition of Qualifications Concerning Higher Education in the European Region in 2004, meaning that competent institutions gave their consent for introduction of all reforms that included the restructuring of the educational provision system – in line with the three cycle system, curricula modernization, development of quality assurance mechanisms, enhancing student and staff mobility, promoting European cooperation, recognition of study periods abroad, qualifications frameworks. But even so, the Framework Law on Higher Education in Bosnia and Herzegovina that regulates higher education in Bosnia and Herzegovina is for the first time adopted 2007 and was amended in 2009. Since the jurisdiction for higher education is on the entity level in the Republic of Srpska, the Law on Higher Education in the Republic of Srpska introducing Bologna reforms was adopted in 2006, which has been harmonised with the Framework Law once the one was adopted. The Law on Higher Education in the Republic of Srpska for the first time gave the legal body status only to university, meaning introduction of integrated university for the first time. Faculties lost their legal entity status that they had since the first higher education institution was founded in the country. So, this was huge change and shift of a high level of autonomy and responsibility from faculties to the central level. Also, in this Law private HEIs were introduced. New Law on Higher Education in the Republic of Srpska was adopted in 2010 and amended several times till present date, which prescribed structure of the system needed to be in line with Bologna reforms in more details.

Even though reform of the system of higher education is constant, on-going process, financing of higher education has not changed a lot comparing to the previous system of higher education. Public HEIs in the Republic of Srpska still receive the biggest percentage of their funds from the state budget and negotiation model is still in place. So, one of the goals of this report is to explore possibilities to introduce a new model of financing of higher education in the Republic of Srpska which will boost already introduced reforms on the higher education system.

This report is composed out of four parts. First part presents the context, working group composition and structure of the report. In the second part challenges and mechanisms of the financing of higher education are explored. Following part refers to existing and planned policy framework for higher education. And in the last part concluding remarks and suggestions are presented.

Part II FINANCING AND FUNDING MECHANISMS OF HIGHER EDUCATION IN THE REPUBLIC OF SRPSKA

II.1. Higher education financing challenges in the Republic of Srpska

Each country faces great challenges concerning the issues of higher education financing like what to finance, with what amount, how to measure the effects of funds, etc. Governments will always ask for more results for their money, but some colliding requests, like massification and excellence through student center learning bring HEI in a very challenging situation, too.

Significant increase in the number of students in the Republic of Srpska started at the beginning of 21st century, so it overlaps with introduction of the reforms guided by the Bologna process. Republic of Srpska joined this process in 2003 and, in accordance with the demands of the Bologna Declaration, the legal basis that provides a framework for introduction of reforms was changed. It is the Law on Higher Education of the Republic of Srpska was adopted in 2006, and in 2007 Framework Law on Higher Education in BiH⁴ was adopted. In 2010, a new Law on Higher Education in the Republic of Srpska⁵ was adopted (and amended several times in the following years), which reinforced the idea of integrated universities. In other words, the new law contributed to the emergence of integrated universities, and in the case of the University of Banja Luka, what was once thirteen higher education institutions, became one HEI.⁶ The new laws enabled foundation of private higher education institutions.

Total number of students at public HEIs in the Republic of Srpska increased from 2003 to 2013 from 20.000 to 30.000. It is in accordance to Bologna reforms request for massification in HE but at private HEIs the number increased from 1.000 to 12.000. What happened with public funds for higher education?

During the period of the reforms and later on the Ministry of Education and Culture of the Republic of Srpska, responsible for managing primary source of public HEIs funding, had an active role in regulating the area. The Ministry takes the responsibility for the approval of study programmes, adoption of academic and technical standards for HEIs, number of enrolled students and their tuition fees, teachers workload and their salaries, etc.

The Republic of Srpska has not developed a tradition of gathering data on higher education, so the data is quite scarce. Data gathering methods are in the development phase.

Public spendings for higher education as a percentage of national budget and GDP in the Republic of Srpska for last five years is given in the next table:

⁴ Framework Law on Higher Education in BiH, <http://www.heg.gov.ba/Dokumenti/Zakoni-propisi/?id=105> (visited in January 2016)

⁵ Law on Higher Education in the Republic of Srpska („Official Gazette of Republic of Srpska“, No. 73/10)

⁶ Report on the System Funding of Higher Education in Republic of Srpska Entity of Bosnia and Herzegovina, TEMPUS FINHED project

Table 1. HE spendings as share of national budget and GDP in the Republic of Srpska

Year	% of the Budget	% of GDP
2010	3,7%	0,71%
2011	3,3%	0,62%
2012	3,4%	0,72%
2013	3,0%	0,68%
2014	3,0%	0,68%
2015	3,1%	

Slight decreasing of the share of public expenditures for higher education in GDP last two years is evident. On the other side these data show that Republic of Srpska lags behind all other countries from the region especially from more developed ones – Slovenia and Croatia.

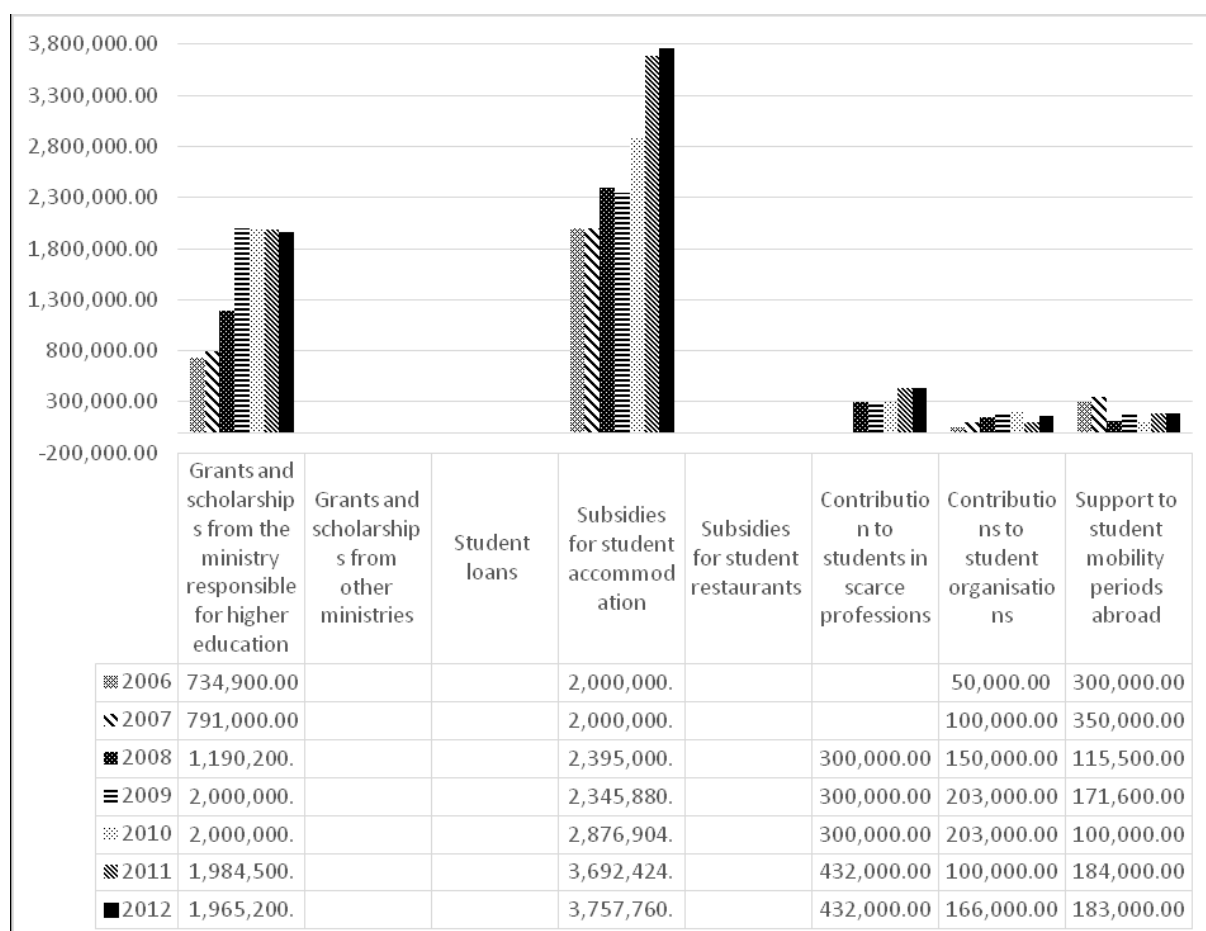
Table 2. Share of public expenditures for higher education in GDP (selected countries)

Country	% of GDP in 2012
Serbia	0.8
Bulgaria	0.8
Croatia	1.4
Hungary	1.0
Poland	1.5
Slovenia	1.2
France	0.8
Norway	1.4

Increase of public expenditures for higher education would be a prerequisite for convergence of higher education system of the Republic of Srpska to advanced higher education systems in the EU. However, the increase of public education financing has to be followed by adoption of a new higher education financing model in order to facilitate education quality and equity enhancement.

In the Republic of Srpska funding of higher education beside salaries of employed at HEIs and maintenance and operating costs, there are budget funds allocated for student standard, such as funds for student nutrition, accommodation, student organizations and student scholarship and mobility.

Figure 1. Government allocation for the student support system (in KM)⁷



Source: Ministry of Education and Culture, RS

There are five different categories of students scholarships in the Republic of Srpska: successful students, students that are studying abroad, student with disabilities, students from undeveloped municipalities and other students. Category of other students cover: socially vulnerable students, students that are civil war victims, children of the fallen soldiers and children of war invalids from I to VI category, students without one or both parents, students from families with two or more students, students who were placed in children's homes or with foster families, students with disabilities who are not entitled to the allowance for aid and care of another person. So, scholarship scheme for students in the Republic of Srpska is to some extent socially oriented.

To advance and modernize higher education system in the Republic of Srpska there is a need for changing current system of financing HEIs and to increase public expenditures for higher education, especially for science. The existing financing model in the Republic of Srpska does not provide funds for improvement of higher education system and hence it is one of the most serious impediments for development of higher education system in future.

Public funding for higher education in the Republic of Srpska is determined in line with the budgetary planning procedures and is for the upcoming budgetary year. It is based on a negotiation process between the higher education institutions and the Government. Every year, universities and higher

⁷ Report on the System Funding of Higher Education in Republic of Srpska Entity of Bosnia and Herzegovina, TEMPUS FINHED project

schools/colleges propose an institutional budget for the Government, which is later on negotiated between the parties. The basis of these negotiations is the institution's previous budget and the financial results it obtained. The budget is calculated according to input indicators, thus the number of employees at the institution, the number of students, and the number of study programmes is the starting point of the negotiations. This process usually results in a certain percentage of budgetary increase or decrease of the institution's overall funding. The final budget of the higher education institution (which relates primarily to teaching activity) is finalized by the Ministry of Education and Culture of the Republic of Srpska together with the Ministry of Finance of the Republic of Srpska, while research funding is determined by the Ministry of Science and Technology of the Republic of Srpska. The accepted budget is then integrated into the government's yearly budget.⁸

II.2. Funding mechanisms of higher education in other countries

On the way of identifying an appropriate funding model it may be useful to know what models exist across the world. Of course it is not possible to copy and implement a particular model from another country to new environment because of different social, cultural, economic, traditional and other factors. However, existing models can be simulated in local circumstances and perceive its impact to higher education institutions. Thus, better understanding of different funding mechanisms can provide a basis for establishment of the more appropriate funding model of higher education in the Republic of Srpska.

Many countries strive to establish funding model that will assure greater and better results. But still, in some countries, even most developed ones such as Germany, funding allocation is based on institutional requests in a process of budget negotiations between institution and government authorities. The starting point for budget assessment is the amount institution had received in the previous year. If the institution request more funds it must rational the request.

In recent years, so called "New Public Management" in German higher education focuses on a model that ensures autonomy of institutions but assures that national targets are achieved via competitive instruments [OECD-IMHE].

In England, higher education institutions are funded by two main sources: block grants and tuition fees. Block grants are largely determined by the formula set by the Higher Education Funding Council for England (HEFCE). In general, the formula is based on running costs. For example, laboratory-based subjects receive more funding than non-laboratory-based ones. Part-time students receive only 50% of a full-time student grant, as their learning activities are relatively less intense than full-time students'. Institutes in London get more grants due to, for example, higher living costs (HEFCE, 2002).

In Sweden, the funding for the first and the second cycles study programmes is based on the number of full-time equivalent students and the annual performance equivalent. The amount of funding varies depending on the disciplinary domain. There is also a funding cap that limits the size of funding a HEI may receive.⁹

Higher education funding system may be observed through different aspects:

- negotiated or contract based,
- input oriented or output oriented,

⁸ Report on the System Funding of Higher Education in Republic of Srpska Entity of Bosnia and Herzegovina, TEMPUS FINHED project

⁹ <http://english.uka.se/highereducationsystem/funding.html#hFundingforfirstandsecondcyclecoursesandprogrammes>

- performance based or cost –based,
- supply-side or demand-side, etc.

But, practical systems rarely agree to just one theoretical model but are often a combination of more mentioned aspects. Besides that, student enrollment is a component in many practical funding models.

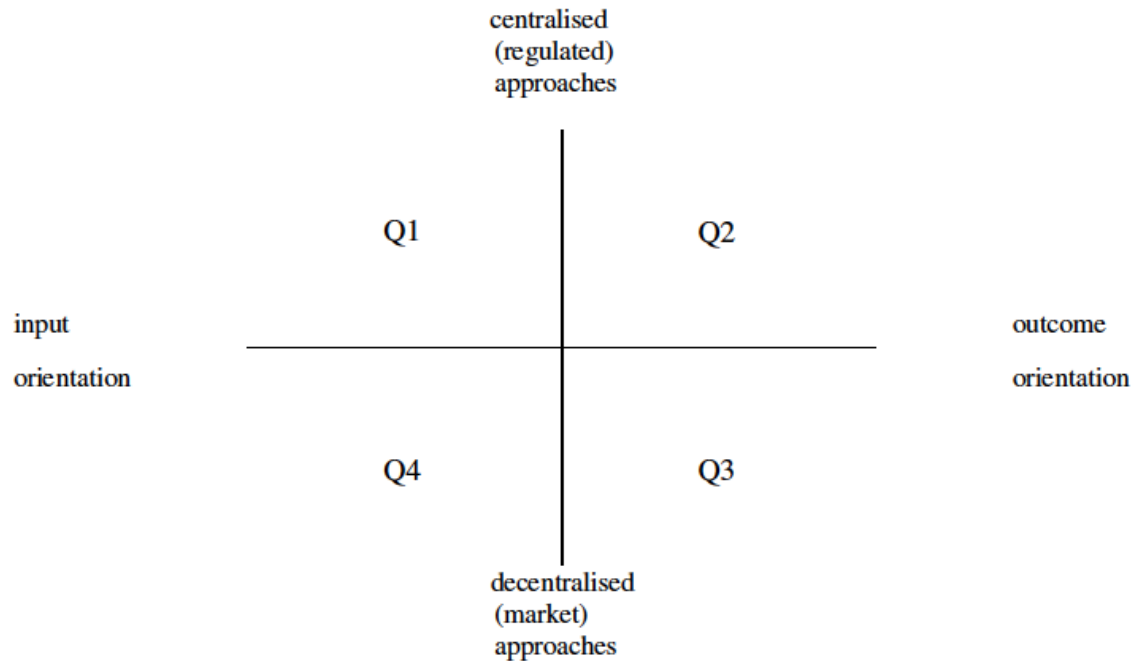
Very few countries use performance as a major criterion. As almost all institutions receive funding directly from governments or funding agencies, public authorities maintain a strong influence on institution through funding negotiations and controlling student intake quotas. Block grants are commonly used in many countries, but they can only increase the flexibility of internal allocation of funds; they do not provide institutions with enough autonomy to decide on their own directions. Moreover, some governments are trying to reduce spendings by increasing student tuition fees and encouraging institutions to look for new sources of financing.

Based on four possible theoretical models for funding of higher education, which are presented below, it is possible to perceive the funding model that is in use in the Republic of Srpska, as well in which direction the representatives of the Ministry of Education and Culture of RS are thinking, concerning the funding of higher education in the future.

Jongbloed & Koelman (2000) look at HE funding mechanism as the interaction of two dimensions: one is the degree of regulation and the other is the level of performance-based approach. It is depicted in the graph below: the vertical axis is used for depicting the level of regulation (centralisation/decentralization) and the horizontal axis expresses the degree to which governments are taking into account performance of the institutions. Funding model can be nested into one of four quadrants (Q1, Q2, Q3, Q4). It means that particular model can be discovered answering the questions:

- what level is being regulated and
- how much performance is taken into account.

Just short description of each model will be described in this document. More detailed explanation may be found in references Jongbloed & Koelman (2000) and MODERN project.



Q1: regulated, input-oriented funding through providers

Q1 region is related to more traditional types of budgeting. Budget is determined through the negotiation process between representatives of HE institution and the relevant ministries starting from the budget and experiences of previous year.

Q2: performance-based funding of providers

In performance-based funding system, a formula is used that generates funds for institutions that are successful in terms of their students passing exams, publishing research papers of faculty members, degree of internationalization achieved etc. In some systems these indicators are combined with the number of enrolled students.

Q3: purpose-specific purchasing from providers

In the case of a market-oriented funding higher education institutions participate in a tender for supplying certain profiles of graduates or research activities. It is the competition process that may result in reasonable price of education, training and research which meet national needs. It may concern the types and qualifications of students admitted to the higher education institution.

Q4: demand-driven, input-based funding through clients

In this funding scheme students get vouchers, which they can obtain educational services at the higher education institution of their own choice. For the institution the vouchers represent a certain value -they can be cashed at the Ministry of Education.

II.3. Funding mechanism of higher education in the Republic of Srpska

Representatives of the HEIs and the Ministry of Education and Culture of the Republic of Srpska determine jointly the number of enrolled students for each study programme (of each university). The students are divided in three groups, fully or partially supported by the state (both full-time students) and part-time students that are paying full tuition.

Taking aside the country specificity of co-funded students, the general funding mechanism of higher education in the Republic of Srpska correspond to the Q1 model explained above. In this model just inputs are considered and outcomes are not at all taken into account. The quality of teaching and research is not supported by this old funding model, so quality of HEIs is not assisted. As a mediator, the Ministry of Education and Culture of RS needs to shift its funding decision from inputs to outcomes both in teaching and research.

II.3.1. Analysis of a minor research conducted at HE institutions

In order to get insight into financing priorities that higher education institutions should rely on in the Republic of Srpska, a questionnaire has been assigned to all public higher education institutions. In the Republic of Srpska there are four public HEIs out of which two are universities (University of Banja Luka and University of East Sarajevo) and two higher schools/colleges (Medical College in Prijedor and College for Hospitality and Tourism in Trebinje).

The questionnaire contained two sets of 26 indicators, and the respondents had to assign ratings based on importance – from 1 (least important) to 10 (highest priority). The first set of indicators referred to **influence that indicator should have to the amount of the funds** that is to be allocated from the Ministry (Table 3.). The second set of indicators referred to **importance of the indicators for quality** of public (HE) institutions. List of indicators was created based on existing indicators used for measuring financing of HEIs in the EU.

The questionnaire was sent to all 4 public higher education institutions (2 universities and 2 higher school/colleagues) and all of them accepted to participate in the survey. Since the number of the possible participants in the questionnaire is very small there is huge possibility for higher standard deviation.

Table 3. Indicators arranged by importance for funding of public (HE) institutions

	N	Min.	Max.	Arit. mean	Sta. Dev.
Total number of students at undergraduate studies in the previous academic year with budget status	4	8	10	9.5	0.866
Total number of students at master studies in the previous academic year with budget status	2 ¹⁰	8	10	9	1.0
Total number of students at PhD studies in	2 ¹¹	8	10	9	1.0

¹⁰ Refers just to the universities in the Republic of Srpska. Higher schools/colleges do not have II cycle that is the reason why they did not reply to this question.

¹¹ Refers just to the universities in the Republic of Srpska. Higher schools/colleges do not have III cycle that is the reason why they did not reply to this question.

the previous academic year with budget status					
Number of teaching staff	4	5	10	8.5	2.06
Revenue from external financing sources	4	5	10	8.25	2.046
Structure of teaching staff	4	1	10	7.5	3.775
Number of laboratories and centers	4	5	10	7.25	1.92
Total number of obtained ECTS points in the previous academic year by students with budget status	4	1	10	7.25	3.7
Number of international students	4	5	8	6.75	1.09
Number of papers in magazines with an impact factor in the previous academic year	4	3	9	6.5	2.121
Total number of graduated students at undergraduate studies in the previous academic year	4	3	10	6.5	2.693
Number of non-teaching staff	4	1	10	6.5	3.5
Number of student help services (career guidance services, student help services, etc.)	4	1	10	6.25	3.345
Area of available buildings	4	1	10	5.75	3.192
Number of reported patents in the previous 3 academic years	3	3	8	5.67	2.055
Education of experts in priority areas in the Republic of Srpska	3	1	9	5.67	3.399
Structure of non-teaching staff	3	1	10	5.67	3.682
University/faculty ranking on international lists	2	3	8	5.5	2.5
Number of scientific institutes	2	2	8	5.0	3.0
Awards won by employees at international competitions in the previous academic year	3	3	7	4.67	1.7
Awards won by students at international competitions	3	3	7	4.67	1.7
Number of accepted patents in the previous 3 academic years	3	3	8	4.67	2.357
Total number of graduated students at master studies in the previous academic year	2 ¹²	1	8	4.5	3.5
Total number of defended PhD theses in the previous academic year	2 ¹³	1	8	4.5	3.5
Awards won by employees at national competitions in the previous academic year	3	2	6	3.67	1.7
Awards won by students at national competitions in the previous academic year	3	2	6	3.67	1.7

Representatives of HEIs gave the highest importance to the total number of students at undergraduate studies in the previous academic year with budget status ($M = 9.5$), followed by the total number of students at master studies in the previous academic year with budget status ($M =$

¹² Refers just to the universities in the Republic of Srpska. Higher schools/colleges do not have II cycle that is the reason why they did not reply to this question.

¹³ Refers just to the universities in the Republic of Srpska. Higher schools/colleges do not have III cycle that is the reason why they did not reply to this question.

9.0) and total number of students at PhD studies in the previous academic year with budget status (M = 9.0). These three indicators have the lowest standard deviation, which means that the number of student at all III cycles is by the opinion of HEIs the main element for financing of HEIs. After these indicators the priority is given to the number of teaching staff (M = 8.5) and revenue from external financing sources (M = 8.25), but those indicators have standard deviation over 2.0 which means that not all HEIs do agree that these indicators should have priority in the financing of HEIs. For the indicator structure of the teaching staff M = 7.5, but for this indicator standard deviation is even higher (3.775), so there is even lower agreement about importance of this indicator.

We could conclude that representatives of HEIs do not have the same vision on what should be out of the highest importance for financing higher education in the Republic of Srpska which could be one of the reasons why we still have the oldest model of the financing of higher education. It's obvious that HEIs management need to devote much more time to this important subject and to come to consensus of the needed changes in the financing of the higher education in the Republic of Srpska.

By the opinion of the representatives of HEIs awards won by employees at national competitions in the previous academic year (M = 3.67) and awards won by students at national competitions in the previous academic year (M = 3.67) should not be taken into account when deciding on the financing HEIs. And since standard deviation for these indicator is low it is obvious that HEIs agree on it.

Even though Table 4. is showing great understanding of the quality within HE system, by the results obtained in the Table 3. HEIs representative do not think that the quality of scientific research should be important segment in financing of HEIs. So, indicators referring to the quality of scientific research are graded lower from the once referring to the input numbers. For example, number of papers in magazines with an impact factor in the previous academic year is graded with 6.5, number of reported patents in the previous 3 academic years is graded with 5.67, number of scientific institutes is graded with 5.0, awards won by employees at international competitions in the previous academic year is graded with 4.67, awards won by students at international competitions is graded with 4.67.

Table 4. Indicators arranged by importance for quality of public (HE) institutions

	N	Min.	Max.	Arit. mean	Sta. Dev.
Number of laboratories and centers	4	9	10	9.75	0.433
Structure of teaching staff	4	9	10	9.5	0.5
Number of papers in magazines with an impact factor in the previous academic year	3	8	10	9.333	0.943
Number of reported patents in the previous 3 academic years	3	8	10	9.333	0.943
Awards won by employees at international competitions in the previous academic year	3	8	10	9.333	0.943
Awards won by students at international competitions	3	8	10	9.333	0.943
Number of student help services (career guidance services, student help services, etc.)	4	9	10	9.25	0.829
Education of experts in priority areas in the Republic of Srpska	3	8	10	9.0	0.816
Total number of students at undergraduate studies in the previous academic year with budget status	4	8	10	9.0	1.0

Total number of students at PhD studies in the previous academic year with budget status	2 ¹⁴	8	10	9.0	1.0
Number of international students	4	8	10	9.0	1.0
University/faculty ranking on international lists	3	8	10	8.67	0.943
Number of accepted patents in the previous 3 academic years	3	8	10	8.67	0.943
Number of scientific institutes	3	7	10	8.67	1.247
Total number of students at master studies in the previous academic year with budget status	2 ¹⁵	8	9	8.5	0.5
Total number of graduated students at undergraduate studies in the previous academic year	4	6	10	8.5	1.658
Area of available buildings	4	6	10	8.25	1.785
Revenue from external financing sources	4	5	10	8.25	2.046
Awards won by employees at national competitions in the previous academic year	3	7	10	8.0	1.414
Awards won by students at national competitions in the previous academic year	3	7	10	8.0	1.414
Structure of non-teaching staff	2	6	10	8.0	2.0
Total number of obtained ECTS points in the previous academic year by students with budget status	4	3	10	7.75	2.861
Number of teaching staff	4	5	10	7.25	2.278
Total number of defended PhD theses in the previous academic year	2 ¹⁶	5	8	6.5	1.5
Number of non-teaching staff	4	1	10	6.5	3.5
Total number of graduated students at master studies in the previous academic year	2 ¹⁷	4	8	6.0	2.0

When it comes to indicators for importance of quality they are completely different to the once referring to importance for financing of HEIs. So, the highest graded are the once that are providing high quality in scientific research, for example: number of laboratories and centers (M = 9.75), structure of teaching staff (M = 9.5), number of papers in magazines with an impact factor in the previous academic year (M = 9.333), number of reported patents in the previous 3 academic years (M = 9.333), awards won by employees at international competitions in the previous academic year (M = 9.333), awards won by students at international competitions (M = 9.333), number of student help services (career guidance services, student help services, etc.) (M = 9.25). This means that a lot of effort is invested in establishment and development of the quality system in the Republic of

¹⁴ Refers just to the universities in the Republic of Srpska. Higher schools/colleges do not have III cycle that is the reason why they did not reply to this question.

¹⁵ Refers just to the universities in the Republic of Srpska. Higher schools/colleges do not have II cycle that is the reason why they did not reply to this question.

¹⁶ Refers just to the universities in the Republic of Srpska. Higher schools/colleges do not have III cycle that is the reason why they did not reply to this question.

¹⁷ Refers just to the universities in the Republic of Srpska. Higher schools/colleges do not have II cycle that is the reason why they did not reply to this question.

Srpska. Now, the next step is to provide insight how that quality should be boost with the changes in the financial system of the higher education in the Republic of Srpska.

Part III THE EXISTING HIGHER EDUCATION FUNDING FRAMEWORK IN THE REPUBLIC OF SRPSKA

The framework for higher education funding in the Republic of Srpska consists of the following documents:

1. Law on Higher Education of the Republic of Srpska,
2. Rulebook on standards and norms for financing higher education institutions,
3. Regulation on criteria for the foundation of higher education institutions and for beginning of their work and the procedure for assessment of the criteria fulfillment.

These three documents are supplemented with two documents which prescribe the rules for planning and usa of the budget funds:

1. Law of the budgeting system of the Republic of Srpska and
2. Law on the execution of the budget of Republic of Srpska.

The last document is of limited duration – it is to be adopted for each calendar year. The list is not exhausted. There are even more documents that are touching the issues of higher education financing, but in a smaller scale.

Besides these regulations of the highest level, given in form of laws or state regulations, there is institutional regulation that deals with finances, as well. For topic of this chapter the most relevant is

- Regulation on the criteria for the distribution of an institution's own revenues.

On the first sight, from the list of legislations, one can see which budget line is under the responsibility of a HEIs – it is the institution's own revenues line. Each HEIs is obliged by the Law to adopt a kind of document that regulate spending of that kind of funds.

As it was mentioned in chapter 1.3, the first modern law on higher education was adopted in 2006, and didn't considerable change in part dealing with financing issues since than. The crucial changes were:

- integrated university - meaning only one legal body and bank account,
- promotion of Bologna principles and
- introduction of private higher education institutions.

The first Law on higher education did not elaborate financing issues detaily. Instead, the Law assumed a separate law that will arrange funding issues. In 4 years period of its duration the predicted law was drafted but never been adopted. But, it's worth to highlight that the draft strived to introduce elements of output based financing. It is evident from its key article (article 4) that amount of funding based on the next criteria:

- Cost of study programme and
- Quality of HEI.

Besides that it was assumed that leadership of HEI needs to be responsible for distribution of budgetary funds across the institution. This period of higher education is marked with one more remarkable specificity. The students' tuition fees were considered as the public revenue, on

Government disposal. It probably was seen as one of the means to conduct Governments' financing strategy. The thinking of that time was closer to what we call "contract based financing" than nowadays, ten years after.

The second Law on Higher Education in the Republic of Srpska was adopted in 2010. It encompassed the chapter on financing of higher education. After that the separate law for financing issues was not necessary any more. The new Law somehow gave up to regulate financial issues in a more modern way. Instead it went one step backward, giving back more autonomy to faculties in managing its own revenues.

Tuition fees

Particularly, the current Law prescribes that **student's tuition fee have the same status as other types of own revenues**. It doesn't belong to the Republic budget any more but to the public institution and its organization units that collected it. It was clear that neither Government nor institution itself can manage that funding line. The main responsibility was given to departments i.e. the faculties and academies of arts that deliver study programmes and work with students. The institution leadership can dispose with only part of that budget line according to internal regulation as will be explained later in this chapter.

Financing

The Law clearly stated that "**The salaries and reimbursement of employees are financed by the Republic budget funds ...**" (Article 136). There is no any other HE item with such an explicit claim on financing. The salaries of HE staff are regulated in the "Law on salaries of employees in the field of education and culture of the Republic of Srpska". The amount of this, main purpose of HE budget can be easily calculated since number of staff is well known as well as the titles of each employee. Furthermore the **salaries are transferred directly to the employee personal accounts** according to the "Law on the execution of the Budget". Of course it is to be done based on the calculation of salaries made by the institution, but the institution hardly sees the money that ordinarily represents more than 90% of the whole public budget for HEI. May this allocation mechanism support development and quality? The salaries are guaranteed! May it bring enough motivation for hard and dedicated work?

In practice, paying salaries was not questionable for last ten years or more, but recent years it was not the case for the reimbursement - the second part of spending here declared to be paid. The standard salary is related to standard or normed workload of employee. The norms for teaching staff are regulated by the document "Rulebook on standards and norms for financing higher education institutions". The workload above the so called „norm“ should be reimbursed. But in practice, for lack of budgetary finances, that kind of spending is being transferred to institution's own revenues. If an institution suffers lack of its own finances the teaching overload is not reimbursed.

Co-financing

Some HEI's activities are **co-financed** by the public budget funds, the most important being:

- Scientific and research activities and
- Costs of materials and services.

But, the amount of co-financing is not known in advance. The participation of public budget in co-financing these activities is being determined by the Law on the execution of the Budget for particular calendar year. Experience shows it is not remarkable amount of money. It is under 10% of the whole public budget for HE. With the co-financing items the public budget funds for higher education are exhausted.

Own revenues

As for own revenues it is on the own disposal of HEI. The Government does not intend to intervene in that item. It only takes care that funds are being spent in accordance to the internal legislation on distribution of own revenues. That is the Law request towards HEI to adopt such a kind of document. According to the Law, the freedom in disposal with its own revenues is to be transferred to institution's organization units as well. To some extent, faculties of a university are allowed to spend their own revenues with no asking rector's permit for that. For now it is the amount of 6.000,00 BAM under dean disposal. Spending more amount, even of its own revenues, must be permitted by the rector of the university.

The own revenue is acquired through tuition fees, administrative fees, research and development projects, business projects, LLL courses, laboratory services, consultation and expertise and so on. The amount of money obtained this way is approximately as high as 30%-35% of HEI public budget.

The payment for those activities is to be done to the Common Treasure Account. To each organization unit the so-called sub-account is assigned and income is somehow registered to that sub-account. From the sub account faculties can use their own revenues for purchasing equipment, paying material and services, and for reimbursing the staff that performed activities. Again, the money is transferred from the sub-account to the personal accounts of employee. Ministry does not interfere the process but assumes the warrant from HE institution to make transaction.

May this fund represent a means for fostering new model of financing?

Planning the budget

The budget planning procedure is initiated by the Ministry of Finance of RS. The Ministry delivers an instruction for preparing budget proposals. It is a document that contains basic economic indicators and predictions for the next fiscal year. It also contains an approximate proposal of amount of funds for each HE institution as well as for other users of budgetary funds. The institutions are requested to review the document and prepare their own requests for:

- a) basic budgetary spending according to ongoing activities and
- b) additional budgetary funds for introduction of new activities, with rationale.

The requests from HEIs are being considered by relevant ministries. The procedure usually includes a number of consultations with the institution representatives. Final amount that enters the draft public budget is a matter of negotiation between institutional leadership and ministerial authorities. Both, the draft and the final budget have to be adopted by the Parliament.

To sum up, one can easily conclude the existing higher education funding framework in the Republic of Srpska follows what is called "input based and negotiated model of funding". It is obvious this system of funding as well as the allocation mechanism can't support development and quality.

Comprehensive reforms of the higher education system in the Republic of Srpska started ten years ago. But these reforms haven't been followed by reforms in the financing of higher education system. So, to be able to provide efficient and effective implementation of the introduced reforms there is need for change of the financial mechanisms and model in higher education. Current input based model should be upgraded to contract based model which take into account performance.

Part IV FINDINGS AND RECOMMENDATIONS FROM THE WORKING GROUP IN THE REPUBLIC OF SRPSKA

IV.1. Findings of stakeholder consultations

Financing of higher education in the Republic of Srpska is regulated by the Law on Higher Education of the Republic of Srpska, where is stated that funds from government finance: **salaries of teaching and administrative staff are fully financed**, while **scientific and research activities, costs of materials and services are co-financed**. Beside these funds, HEIs can have own income achieved through: tuition fees, enrolment fees, research projects and art projects, including incomes from organization of events and scientific conferences, income from expertise and consultancy services, laboratory testing and certification services, LLL seminars, publications, renting etc.

Growing needs of HEIs is not supported to enough extent with growth of public funds for HEIs, so HEIs are forced to turn to other financing sources. But one of the problem that HEIs in the Republic of Srpska are facing is destroyed and very weak economy, so that possibilities for financial diversification is very limited. Beside this there is lack of high profiled professionals and middle management at HEIs.

Data on social dimension of studying in the Republic of Srpska was missing until Tempus project is launched. It was the FINHED project when that obtained these data for the first time. It is of highest importance to use this data in creating new, equitable and efficient financing model of higher education.

Good starting point are findings gained through Tempus FINHED project which should be out of great help in development of the new financing model of higher education. New model need to provide further development of higher education but also need to be more sensitive regarding social equality.

Opinion of the HEIs representatives gained through mini-survey showed lack of understanding importance of changing funding model and providing higher quality of education through it.

IV.2. Recommendations of stakeholder consultations

The backbone which strategy for financing HE needs to be developed around is principal role of HE in a society: education of high skilled professionals able to drive industry development and take on most complex roles in the society and places critical thinking about phenomenons which appear in the society or come outside. System of financing has to be stimulus for HE to fulfill its role and give more contribution to the society.

Thinking that way one easily concluded that two principles are to be followed, namely:

- Financing in accordance to the needs of society and
- Performance based financing.

Conducting these principles is not an easy task. No institution or study programme authorities will agree it is not needed. As a matter of fact there can hardly be a HE service that is not needed, but sometimes a society may need it in another form and volume or sometimes one service or outcome

may be needed more than the other in a particular section of time. Teaching, law, medicine are professions of continual needs of any society and probably it will not be good to break that continuity, but enrolment more students into engineering professions is an urgent need for any society with weak economy.

Ultimate prerequisite for every new method or solution to be successful is to be based on factual data. The number of unemployed taken from relevant institutions' statistics is an example of data which is being taken into account in the times of enrolment of new generation of students last years in the Republic of Srpska. Enquiry of employers in enterprises and institutions may be the next tool for obtaining factual data on society needs.

„Student center learning“ seems to be used as kernel which tools for following the two strategies can be developed around. It is an expensive approach which can hardly be followed in countries with weak economies. It assumes small group of students, more individual work, continuous assessment, etc. MEC of RS has developed document of normed group of students ... SCL assumes even smaller groups of students. For profiles that are not needed in a particular section of time only one line should be acquired, for needed profiles more lines. Only lines should assume funding. Fixed amount for line. For a particular profile may be no line, one line or more lines funded. But what about right to education and right to choice, ...

The second strategic approach, performance based financing, requires deep elaboration of indicators of performance. It must not be in a view of number as it could degrade the quality of graduated students. More data types must be combined, like ratio of graduated students, duration of study, average grade, etc. But most relevant indicator of performance is the quality of graduated students. It can be assessed by number of those that are employed in the field of their profession, data on time passed to find a job, success on work place, career advancement, etc. The problem is to acquire those data as they are about former students that left the institution. It is hard task but the data cited are the only relevant data for showing of performance of institution or study programme, not data of student's performance during the study but outcomes of an education service is what employers as users of services, only see and assess.

Outcomes of an HE institution are not only students. Professional and scientific results as well as participation in public life should be assessed also. Professional results are about outcomes that contribute to economic and institutional development through innovation of products, technologies, services, organization structures, etc. Outstanding scientific and research results will surely contribute more quality teaching but need not be separately assessed as it will be visible through quality of graduated students. More important is that such results increase renown of a university. Renowned university will surely contribute to the reputation of society. In chapter II.3.1. the list of candidate indicators of performance is proposed. Better performing institutions should be funded with more funds. Again, the trickiest task is availability of clear and precise data that are relevant for performance but it is of vital importance.

Considered approaches may both initiate HE institution to rationalize the use of their existing resources, and force them to perform better and achieve more quality results. The proposed methods will be more stimulative than transferring the salaries to teacher accounts with no respect their work is necessary or performing well or not. Introduce the culture of financial planning and reports on achieved results might also help.

All in all, given recommendations are directed towards so called „Contract based funding“. It would need to be supported with changes in internal management of budgetary funds. The ultimate goal of

contract based funding is to connect expenditures with desired results and outcomes of education and research process. Hence, adoption of indicators related to improvement of efficiency, effectiveness and equity of higher education is a necessary element of contract based funding implementation. This model would lead to enhanced accountability of higher education institutions and consequently improve results and outcomes of education and research process. The performance of higher education institutions can be easily assessed and new targeted measures for improved education quality and equity could be introduced. Finally, contract based funding might contribute to higher student mobility in the Republic of Srpska and contribute to creation of interdisciplinary and multidisciplinary study programmes.

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Annexes to the Report:

Questionnaire: Measured Indicators and Budgetary Funding of Higher Institutions in the Republic of Srpska

Potential indicators of budget financing of higher education institutions

The table gives indicators that are used as a base for higher education financing in Europe. Please rate each indicator from 1 to 10, in relation to the importance you think the indicator should have in the context of reallocation of budget funds towards higher education institutions, as well as rate to which extent each of the indicators represents an indicator of higher education quality in the Republic of Srpska.

Please fill in the following information on your institution:

- 1 Name of higher education institution for which the questionnaire is filled out:

- 2 Type of higher education institution:

1 University

2 Higher school/college

- 3 Your position at the institution

Rating of importance of indicators for higher institutions financing system in the Republic of Srpska

In the following table, please rate the **importance** that, in your opinion, each of the given indicators should have in determining the amount of budget funds that will be allocated to individual higher education institutions by the state.

Instructions:

Please mark a number on a scale of 1 to 10 where:

1 indicates that the indicator is **not important at all**, in your opinion

10 indicates that the indicator has **very high importance**.

You can mark the number by making it bold or you can mark it in a different color. Please rate each indicator by **one number only**.

Indicator	On a scale of 1 to 10:									
	1 indicates that the indicator is not important at all , in your opinion 10 indicates that the indicator has very high importance .									
1 Total number of students at undergraduate studies in the previous academic year with budget status	1	2	3	4	5	6	7	8	9	10
2 Total number of students at master studies in the previous academic year with budget status	1	2	3	4	5	6	7	8	9	10
3 Total number of students at PhD studies in the previous academic year with budget status	1	2	3	4	5	6	7	8	9	10
4 Total number of graduated students at undergraduate studies in the previous academic year	1	2	3	4	5	6	7	8	9	10
5 Total number of graduated students at master studies in the previous academic year	1	2	3	4	5	6	7	8	9	10
6 Total number of defended PhD theses in the previous academic year	1	2	3	4	5	6	7	8	9	10
7 Total number of obtained ECTS points in the previous academic year by students with budget status	1	2	3	4	5	6	7	8	9	10
8 Number of international students	1	2	3	4	5	6	7	8	9	10
9 Number of teaching staff	1	2	3	4	5	6	7	8	9	10
10 Structure of teaching staff	1	2	3	4	5	6	7	8	9	10
11 Number of non-teaching staff	1	2	3	4	5	6	7	8	9	10
12 Structure of non-teaching staff	1	2	3	4	5	6	7	8	9	10
13 Area of available buildings	1	2	3	4	5	6	7	8	9	10
14 Number of laboratories and centers	1	2	3	4	5	6	7	8	9	10
15 Number of scientific institutes	1	2	3	4	5	6	7	8	9	10
16 Number of student help services (career guidance services, student help services, etc.)	1	2	3	4	5	6	7	8	9	10

Indicator	On a scale of 1 to 10: 1 indicates that the indicator is not important at all , in your opinion 10 indicate that the indicator has very high importance .									
17 Revenue from external financing sources	1	2	3	4	5	6	7	8	9	10
18 Number of papers in magazines with an impact factor in the previous academic year	1	2	3	4	5	6	7	8	9	10
19 Number of reported patents in the previous 3 academic years	1	2	3	4	5	6	7	8	9	10
20 Number of accepted patents in the previous 3 academic years	1	2	3	4	5	6	7	8	9	10
21 Awards won by students at international competitions	1	2	3	4	5	6	7	8	9	10
22 Awards won by employees at international competitions in the previous academic year	1	2	3	4	5	6	7	8	9	10
23 Awards won by students at national competitions in the previous academic year	1	2	3	4	5	6	7	8	9	10
24 Awards won by employees at national competitions in the previous academic year	1	2	3	4	5	6	7	8	9	10
25 University/faculty ranking on international lists	1	2	3	4	5	6	7	8	9	10
26 Education of experts in priority areas in the Republic of Srpska	1	2	3	4	5	6	7	8	9	10
27 Something else (add what) _____	1	2	3	4	5	6	7	8	9	10
28 Something else (add what) _____	1	2	3	4	5	6	7	8	9	10
29 Something else (add what) _____	1	2	3	4	5	6	7	8	9	10

Evaluation of higher education quality indicators in the Republic of Srpska

In the following table, please evaluate to which extent each of the given indicators represents an **indicator of higher education** quality in the Republic of Srpska.

Instructions:

Please mark a number on a scale of 1 to 10 where:

1 indicates that the indicator does **not show at all** higher education quality, in your opinion

10 indicates that the indicator **shows to a great extent** higher education quality, in your opinion

You can mark the number by making it bold or you can mark it in a different color. Please rate each indicator by **one number only**.

Indicator	On a scale of 1 to 10:										
	1 indicates that the indicator is not important at all , in your opinion 10 indicates that the indicator has very high importance .										
1	Total number of students at undergraduate studies in the previous academic year with budget status	1	2	3	4	5	6	7	8	9	10
2	Total number of students at master studies in the previous academic year with budget status	1	2	3	4	5	6	7	8	9	10
3	Total number of students at PhD studies in the previous academic year with budget status	1	2	3	4	5	6	7	8	9	10
4	Total number of graduated students at undergraduate studies in the previous academic year	1	2	3	4	5	6	7	8	9	10
5	Total number of graduated students at master studies in the previous academic year	1	2	3	4	5	6	7	8	9	10
6	Total number of defended PhD theses in the previous academic year	1	2	3	4	5	6	7	8	9	10
7	Total number of obtained ECTS points in the previous academic year by students with budget status	1	2	3	4	5	6	7	8	9	10
8	Number of international students	1	2	3	4	5	6	7	8	9	10
9	Number of teaching staff	1	2	3	4	5	6	7	8	9	10
10	Structure of teaching staff	1	2	3	4	5	6	7	8	9	10
11	Number of non-teaching staff	1	2	3	4	5	6	7	8	9	10
12	Structure of non-teaching staff	1	2	3	4	5	6	7	8	9	10
13	Area of available buildings	1	2	3	4	5	6	7	8	9	10
14	Number of laboratories and centers	1	2	3	4	5	6	7	8	9	10
15	Number of scientific institutes	1	2	3	4	5	6	7	8	9	10
16	Number of student help services (career guidance services, student help services, etc.)	1	2	3	4	5	6	7	8	9	10

Indicator	On a scale of 1 to 10: 1 indicates that the indicator is not important at all , in your opinion 10 indicate that the indicator has very high importance .									
17 Revenue from external financing sources	1	2	3	4	5	6	7	8	9	10
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22 Awards won by employees at international competitions in the previous academic year	1	2	3	4	5	6	7	8	9	10
23 Awards won by students at national competitions in the previous academic year	1	2	3	4	5	6	7	8	9	10
24 Awards won by employees at national competitions in the previous academic year	1	2	3	4	5	6	7	8	9	10
25 University/faculty ranking on international lists	1	2	3	4	5	6	7	8	9	10
26 Education of experts in priority areas in the Republic of Srpska	1	2	3	4	5	6	7	8	9	10
27 Something else (add what) _____	1	2	3	4	5	6	7	8	9	10
28 Something else (add what) _____	1	2	3	4	5	6	7	8	9	10
29 Something else (add what) _____	1	2	3	4	5	6	7	8	9	10

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