

Finansiranje visokoškolskih ustanova u javnom sektoru Republike Srbije*

Rezime: U ovom radu razmatra se finansiranje visokoobrazovanih ustanova u 2023. i 2024. godini u vlasništvu Republike Srbije. Cilj rada je da se na jednom mestu celovito sagleda okvir izvora finansiranja i namenske upotrebe tih sredstava. Korišćeni podaci pribavljeni su iz zvaničnih izvora sa sajta Ministarstva finansija, Ministarstva prosvete, Republičkog zavoda za statistiku, Pokrajinskog sekretarijata za finansije Autonomne pokrajine Vojvodine (APV) i Filozofskog fakulteta u Univerzitetu u Beogradu. Svi izvori podataka javno su dostupni. Pribavljeni podaci sistematizovani su po visokoškolskim ustanovama tako da se ukupni izvori finansiranja mogu grupisati po namenama. Raspoloživi podaci pružili su mogućnost kreiranja nekoliko jednostavnih pokazatelja rezultata raspodele. Za ilustraciju izvora prihoda i vrste troškova korišćen je primer finansijskih izveštaja Filozofskog fakulteta Univerziteta u Beogradu. Podaci pokazuju da 53% prihoda ostvarenih u 2023. godini potiče od Ministarstva prosvete, 13% pri hoda su sopstveni prihodi visokoškolskih ustanova, a 33% iz sredstava odobrenih za naučne projekte, najvećim delom od strane Ministarstva nauke, tehnološkog razvoja i inovacija. Istraživanje ukazuje i na velike nedostatke u regulativi o izveštavanju o finansijskom poslovanju visokoškolskih ustanova. Visokoškolske ustanove su ustanove od javnog značaja, i prirodno je da na pregledan način objavljuju podatke i informacije o planovima i rezultatima svog poslovanja. Ovo je pogotovo važno što skoro dve trećine studenata samostalno finansira svoje školovanje.

Gljučne reči: javno visoko obrazovanje, struktura finansiranja visokoobrazovanih ustanova, efikasnost upotrebe sredstava za finansiranje javnog visokog obrazovanja

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* Rad pod nazivom "Finansiranje visokoškolskih ustanova u javnom sektoru Republike Srbije", zbog aktuelnosti teme, objavljen je unapred kao "online first" na sajtu časopisa, uz napomenu da su svi predlozi za unapređenje teksta dobrodošli i da će ih autori uzeti u obzir kao validne recenzije. Primedbe primljene do momenta prihvatanja rada ugrađene su u tekst.

UVOD

Tradicionalan pristup finansiranju obrazovanja u Srbiji je da školovanje na svim nivoima obrazovanja treba da bude svima dostupno, što znači besplatno ili što je moguće jeftinije. U tom smislu, od države se očekuje da finansira i školovanje na visokoškolskim ustanovama. Pojava privatnih visokoškolskih ustanova, na kojima se troškovi studiranja ne finansiraju iz državnog budžeta, već ih student sam plaća, unela je novu dimenziju u oblast sticanja visokog obrazovanja¹. Na privatnim visokoškolskim ustanovama danas studira oko 13% od ukupnog broja studenata u Srbiji. Poređenja između načina rada i studiranja, kvaliteta naučnog rada, posebno kvaliteta doktorskih studija predmet su čestih razmatranja i u profesionalnom i u javnom okruženju. Najveći izazov za privatne visokoškolske institucije je njihovo finansiranje, jer su uplate školarine od strane studenata preovlađujući izvor sredstava za finansiranje njihovog rada. Broj studenata i visina školarine dominantno utiču i na broj nastavnika, prosečnu opterećenost nastavnika časovima nastave i njihove zarade. Visokoškolske ustanove u državnom vlasništvu uglavnom se finansiraju iz državnog budžeta. Najveći deo ovih sredstava opredeljuje se iz budžeta za prosvetu. Kao naučne ustanove, univerziteti i fakulteti dobijaju i deo sredstava iz budžeta za nauku, indirektno, putem projektnog finansiranja. Značajan deo sredstava potiče i od školarina koje plaćaju studenti koji nisu ispunili uslov za studiranje na teret budžeta.

Cilj ovog rada je da sagleda visinu i strukturu izvora sredstava za finansiranje ustanova visokoškolskog obrazovanja u javnom vlasništvu Republike Srbije i strukturu i efikasnost upotrebe tih sredstava u 2023. i 2024. godini.

METODOLOGIJA

Istraživanjem su obuhvaćene visokoobrazovne ustanove u javnom vlasništvu. Visokoobrazovne ustanove u privatnom vlasništvu pominju se u meri u kojoj omogućuju bolje sagledavanje značaja visokoobrazovnih ustanova u javnom vlasništvu.

Istraživanje obuhvata sve javne visokoškolske ustanove u Republici Srbiji. Potrebni podaci pribavljeni su iz zvaničnih izvora sa sajta Ministarstva finansija, Ministarstva prosvete, Republičkog zavoda za statistiku, Pokrajinskog sekretarijata za finansije Autonomne pokrajine Vojvodine (APV) i Filozofskog fakulteta u Univerzitetu u Beogradu. Svi izvori podataka javno su dostupni.

Pribavljeni podaci sistematizovani su po visokoškolskim ustanovama tako da se ukupni izvori finansiranja mogu grupisati po namenama. Sistematizovani podaci prikazani su celovito u nekoliko tabela. Raspoloživi podaci pružili su mogućnost kreiranja nekoliko jednostavnih pokazatelja rezultata raspodele. Postoje minimalne razlike u broju studenata koje su objavili Republički zavod za statistiku i Ministarstvo prosvete. Ove razlike su prirodne, jer se broj studenata učestalo menja (upisi nekih studijskih programa počinju kasnije, studenti prelaze s jedne na drugu ustanovu u toku školske

godine, diplomiraju ili napuštaju studije, i slično). Navedene razlike nemaju uticaja na rezultate ovog istraživanja. Pored toga, podaci na sajtu Ministarstva prosvete uključuju i podatke za Univerzitet u Prištini. Podaci Republičkog zavoda za statistiku ne uključuju ove podatke.

Druga razlika odnosi se na izvore finansijskih podataka. Podaci iz budžeta za 2023. godinu su konačni, dok budžet za 2024. godinu još uvek nije konačno usvojen. Nismo u mogućnosti da ocenimo visinu odstupanja između prikazanih i konačnih podataka i u tom smislu sve finansijske podatke za 2024. godinu treba posmatrati kao indikativne podatke.

Pri analizi podataka treba imati u vidu da se budžet usvaja za kalendarsku godinu, dok se dinamika promena broja studenata odvija na nivou školske godine (1. oktobar – 30. septembar).

NALAZ I DISKUSIJA

Prema podacima sa sajta Ministarstva prosvete (7), u Srbiji danas posluje 23 univerziteta, koji obuhvataju 187 visokoškolskih ustanova, od kojih je 63% u javnom vlasništvu, a 37% u privatnom vlasništvu. Na fakultetima danas studira 250.668 studenata, od kojih 87% na javnim visokoškolskim ustanovama, a 13% na privatnim visokoškolskim ustanovama.

Tabela 1: Broj i struktura visokoškolskih ustanova u Srbiji u školskoj 2024/2025 godini

| Ustanova | Broj univerziteta | Broj ustanova | | | Broj studenata | | |
|-------------------|-------------------|---------------|------------|-----------|----------------|----------------|---------------|
| | | Ukupno | U tome: | | Ukupno | U tome: | |
| | | | Fakulteti | VŠ/ASS* | | Fakulteti | VŠ/ASS* |
| Javna ustanova | 9 | 117 | 95 | 22 | 217.848 | 187.985 | 29.863 |
| Privatna ustanova | 14 | 70 | 46 | 24 | 32.395 | 24.631 | 7.764 |
| Ukupno | 23 | 187 | 141 | 46 | 250.243 | 212.616 | 37.627 |

STRUKTURA

| | | | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Javna ustanova | 39% | 63% | 67% | 48% | 87% | 88% | 79% |
| Privatna ustanova | 61% | 37% | 33% | 52% | 13% | 12% | 21% |
| Ukupno | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

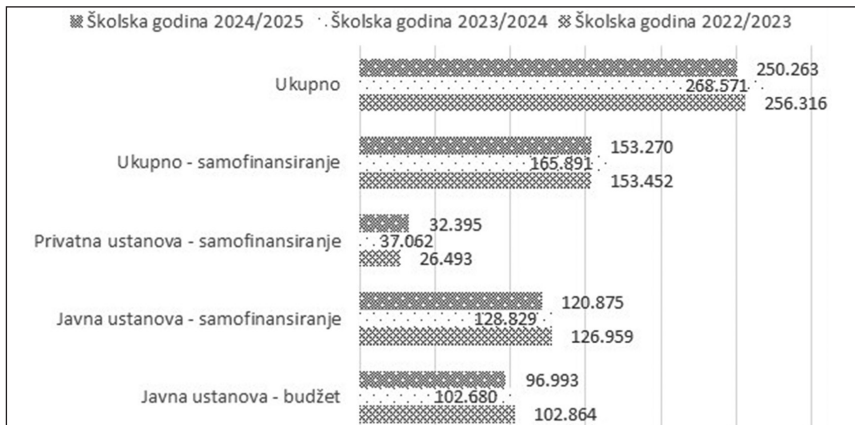
Prosečan broj studenata po visokoškolskoj ustanovi

| | | | |
|-------------------|--------------|--------------|------------|
| Javna ustanova | 1.862 | 1.979 | 1.357 |
| Privatna ustanova | 463 | 535 | 324 |
| Ukupno | 1.338 | 1.508 | 818 |

* Visoke škole/Akademije strukovnih studija

Izvor: Autori, broj ustanova prema (7).

Prema Zakonu o visokom obrazovanju, delatnost visokog obrazovanja obavljaju univerziteti, fakulteti, odnosno umetničke akademije u sastavu univerziteta, akademije strukovnih studija, visoke škole i visoke škole strukovnih studija. Visokoškolska ustanova obavlja naučnoistraživačku, umetničku, ekspertsko-konsultantsku i izdavačku delatnost. (1)



Grafik 1: Trend broja upisanih studenata u 2022/2023, 2023/2024 i 2024/2025 školskoj godini

Izvor: Autori, prema (7)

VISOKOŠKOLSKE USTANOVE KOJE SE FINANSIRAJU IZ BUDŽETA

Prema podacima na sajtu Ministarstva prosvete, u školskoj 2023/2024 godini u Srbiji je studiralo 268.571 studenata. Na teret državnog budžeta finansirano je oko 44% studenata koji studiraju na javnim visokoškolskim ustanovama, dok je veći deo, oko 56% studenata, samostalno plaćalo školarinu. Udeo zbira samofinansirajućih studenata i na javnim i na privatnim visokoškolskim ustanovama koji plaćaju školarinu iznosi oko 62%. Detaljnija struktura finansiranja data je u tabeli 2.

Prema podacima Republičkog zavoda za statistiku (2024), u školskoj 2023/2024 godini, u Srbiji je studiralo 249.768 studenata. Na teret državnog budžeta studiralo je 96.681 studenata (39%), a broj samofinansirajućih studenata na javnim ustanovama bio je 111.542 studenata. Ukupan broj samofinansirajućih studenata na javnim i privatnim visokoškolskim ustanovama iznosi 153.087 (61%).

Posmatrano prema vrsti visokoškolskih ustanova, udeo studenata na budžetu na univerzitetima iznosi 47%, i za oko deset odsto je veći od udela studenata na budžetu na visokim školama/akademijama (42%).

Nastavno osoblje visokoškolske ustanove su nastavnici (predavači i viši predavači i docenti i vanredni i redovni profesori), istraživači i saradnici (asistenti i asistenti sa doktoratom), koji ostvaruju obrazovnu, naučnu, umetničku, istraživačku i inovacionu delatnost. Pored nastavnog, visokoškolske ustanove imaju i nenastavno osoblje, koje obavljaju stručne, administrativne i tehničke poslove. Prema podacima Republičkog zavoda za statistiku (6), u školskoj 2023/2024 godini, na visokoškolskim ustanovama u Srbiji bilo je 12.495 nastavnika i saradnika, od toga 9.295 nastavnika. Na univerzitetima je bilo angažovano 95% nastavnika (80% ustanova i 84% broja studenata) i saradnika, a na

visokim školama i akademija preostalih 5% nastavnika i saradnika (20% ustanova i 16% broja studenata).

Nepokretnosti i druga sredstva za osnivanje i rad visokoškolske ustanove koja obezbeđuje država, u državnoj su svojini.

Tabela 2: Način finansiranja visokog obrazovanja u Srbiji

| (U dinarima) | Školska godina | | |
|--------------------------------------|----------------|-----------|-----------|
| | 2022/2023 | 2023/2024 | 2024/2025 |
| Svojniski oblik ustanove | | | |
| Javna ustanova - budžet | 102.864 | 102.680 | 96.993 |
| Javna ustanova - samofinansiranje | 126.959 | 128.829 | 120.875 |
| Privatna ustanova - samofinansiranje | 26.493 | 37.062 | 32.395 |
| Ukupno - samofinansiranje | 153.452 | 165.891 | 153.270 |
| Ukupno | 256.316 | 268.571 | 250.263 |

U tome:

| | * | * | * |
|-----------------------------------|-------|-------|-------|
| Univerzitet u Prištini | | | |
| Javna ustanova - budžet | 3.272 | 2.959 | 2.353 |
| Javna ustanova - samofinansiranje | 2.330 | 2.200 | 1.827 |
| Ukupno | 5.602 | 5.159 | 4.180 |

| | | | |
|--|-----|-----|-----|
| Udeo studenata na budžetu na javnim ustanovama | 45% | 44% | 45% |
| Udeo samofinansirajućih studenata na javnim ustanovama | 55% | 56% | 55% |
| Studenti na budžetu / Ukupan broj studenata | 40% | 38% | 39% |
| Samofinansirajući studenti / Ukupan broj studenata | 60% | 62% | 61% |

Izvor: Autori, prema (7)

* Napomena: Podaci na sajtu Ministarstva prosvete uključuju i podatke za Univerzitet u Prištini. Podaci Republičkog zavoda za statistiku ne uključuju ove podatke.

Tabela 3: Način finansiranja troškova studiranja
prema vrsti visokoškolskih ustanova u školskoj 2023/2024 godini

| Ustanova | Broj univerziteta i visokih škola/ akademija | Broj ustanova u okviru univerziteta | Broj studenata | U tome: | | Udeo studenata na budžetu |
|------------------------|--|---|-------------------|---------|-----------------------|---------------------------------|
| | | | | Budžet | Samo- finansiranja | |
| Univerziteti | 9 | 82 | 175.655 | 82.886 | 92.769 | 47% |
| Visoke škole/akademije | 22 | 22 | 32.528 | 13.795 | 18.773 | 42% |
| Ukupno | 31 | 104 | 208.183 | 96.681 | 111.542 | 46% |

STRUKTURA

| | | | | |
|------------------------|------|------|------|------|
| Univerziteti | 79% | 84% | 86% | 83% |
| Visoke škole/akademije | 21% | 16% | 14% | 17% |
| Ukupno | 100% | 100% | 100% | 100% |

Izvor: Autori, prema (6)

* Napomena: RZS ne uključuju u svoje podatke Univerzitet u Prištini. Ministarstvo prosvete na svom sajtu uključuje i Univerzitet u Prištini i prikazuje 10 univerziteta.

Tabela 4: Nastavnici i saradnici na visokoškolskim ustanovama u Srbiji u školskoj 2023/2024 godini

| Ustanova | Broj univerziteta i visokih škola/akademija | Broj ustanova u okviru univerziteta i visokih škola/akademija | Broj nastavnog osoblja | U tome: | |
|------------------------|---|---|------------------------|--------------|--------------|
| | | | | Nastavnici | Saradnici |
| Univerziteti | 9 | 82 | 8.635 | 7.335 | 2.000 |
| Visoke škole/akademije | 22 | 21 | 576 | 487 | 89 |
| Ukupno | 31 | 103 | 9.211 | 7.822 | 2.089 |

STRUKTURA

| | | | | |
|------------------------|-------------|-------------|-------------|-------------|
| Univerziteti | 80% | 94% | 94% | 96% |
| Visoke škole/akademije | 20% | 6% | 6% | 4% |
| Ukupno | 100% | 100% | 100% | 100% |

Izvor: Autori, prema (6)

FINANSIRANJE VISOKOŠKOLSKIH USTANOVA IZ BUDŽETA

U ovom delu prvo ćemo da sagledamo iznose sredstava koji se za potrebe visokog obrazovanja izdvajaju iz budžeta. Zatim ćemo da sagledamo strukturu izvora tih sredstava. Na kraju ćemo detaljno razmotriti raspodelu sredstava po univerzitetima. Informacije za ovu analizu pribavljene su iz Zakona o završnom računu budžeta Republike Srbije za 2023. godinu, u kome su navedeni realizovani iznosi, i Zakona o budžetu Republike Srbije, u kome su navedeni planirani iznosi¹.

Iz ukupnog budžeta Republike Srbije (RS), u prethodne dve godine, za namene koje su u nadležnosti Ministarstva prosvete, izdvaja se nešto više od 10 posto budžetskih sredstava. Oko jedne petine izdvojenih sredstava namenjuje se za potrebe finansiranja visokog obrazovanja.

Dva najznačajnija izvora iz kojih se formiraju sredstva u budžetu su budžetski prihodi, koji čine oko dve trećine izvora sredstava, i sopstveni prihodi budžetskih korisnika, koji čine oko jedne trećine izvora sredstava. U 2023. godini, iz budžetskih prihoda formirano je 39.105 miliona dinara (63%), a iz sopstvenih sredstava ustanova visokog obrazovanja 19.010 miliona dinara (31%). U 2024. godini, iz budžetskih prihoda formirano je 43.832 miliona dinara (69%), a iz sopstvenih sredstava ustanova visokog obrazovanja 19.640 miliona dinara (31%). U izveštaju o budžetu nema informacija o vrsti ili načinu sticanja sopstvenih prihoda visoko obrazovnih ustanova, kao ni da li se ti prihodi formiraju ravnomerno po svim ustanovama, ili na neki drugi način. Potencijalni izvori ovih prihoda su školarine od studenata koji sami plaćaju svoju školarinu i prihodi od naučnih projekata i drugih sličnih aktivnosti. Prema Zakonu o visokom obrazovanju, rezultati naučnog, umetničkog i istraživačkog rada mogu se komercijalizovati, ako se tim poslovima ne ugrožava kvalitet nastave i naučnog rada. Pitanje načina formiranja ovih prihoda važno je da bi se znala metodologija po kojoj se sredstva raspodeljuju na sve visokoškolske ustanove.

¹ Proces usvajanja konačnog budžeta još uvek nije završen.

Na teret budžeta Ministarstva prosvete finansira se poslovanje osam univerziteta (detalji su prikazani u Tabeli 5), poslovanje akademija i visokih škola. Pored toga, deo sredstava služi za finansiranje aktivnosti opšte namene, kao što je podrška master ili doktorskim studijama.

Univerzitet odbrane i Kriminalističko-policijski univerzitet ne finansiraju se iz budžeta Ministarstva prosvete. Za Kriminalističko-policijski univerzitet izdvajaju se sredstva iz budžeta Ministarstva unutrašnjih poslova (Razdeo 15.1 Kriminalističko-policijski univerzitet). O sredstvima namenjenim za finansiranje Univerziteta odbrane nema podataka u okviru budžeta Ministarstva odbrane.

Tabela 5: Formiranje i upotreba sredstava za finansiranje visokog obrazovanja iz budžeta Republike Srbije (u dinarima)

| | 2023 | | 2024 | |
|--|--|-------------|--|-------------|
| | Zakon o završnom računu budžeta Republike Srbije za 2023. g. | Struktura | Zakon o budžetu Republike Srbije za 2024. g. | Struktura |
| Budžet Republike Srbije | 2.668.817.573.616 | 100% | 2.940.873.800.000 | 100% |
| Ministarstvo prosvete | 282.887.792.224 | 11% | 314.192.950.000 | 11% |
| VIŠE I UNIVERZITETSKO OBRAZOVANJE | 61.675.430.956 | 2% | 63.472.882.000 | 2% |
| IZVORI FINANSIRANJA | | | | |
| PRIHODI | | | | |
| Opšti prihodi i primanja budžeta | 39.105.837.620 | 63% | 43.832.265.000 | 69% |
| Sopstveni prihodi budžetskih korisnika | 19.010.320.000 | 31% | 19.640.617.000 | 31% |
| Donacije od inostranih zemalja | 218.849.000 | 0% | - | 0% |
| Donacije od međunarodnih organizacija | 1.893.916.000 | 3% | - | 0% |
| Transferi od drugih nivoa vlasti | 1.061.044.000 | 2% | - | 0% |
| Dobrovoljni transferi od fizičkih i pravnih lica | 147.702.000 | 0% | - | 0% |
| Primanja od inostranih zaduženja | 226.432.336 | 0% | - | 0% |
| Finansijska pomoć EU | 11.330.000 | 0% | - | 0% |
| Ukupno | 61.675.430.956 | 100% | 63.472.882.000 | 100% |
| RASHODI | | | | |
| Modernizacija infrastrukture ustanova visokog obrazovanja | 398.754.049 | 1% | 212.000.000 | 0% |
| Podrška radu Univerziteta u Beogradu | 36.066.671.996 | 58% | 25.873.624.000 | 41% |
| Podrška radu Univerziteta u Novom Sadu | 8.124.693.239 | 13% | 10.816.427.000 | 17% |
| Podrška radu Univerziteta u Kragujevcu | 3.284.071.076 | 5% | 4.705.580.000 | 7% |
| Podrška radu Univerziteta u Nišu | 4.152.473.200 | 7% | 6.853.767.000 | 11% |
| Podrška radu Univerziteta u Prištini sa privremenim sedištem u Kosovskoj Mitrovici | 3.143.328.060 | 5% | 3.826.465.000 | 6% |
| Podrška radu Državnog univerziteta u Novom Pazaru | 585.434.686 | 1% | 662.025.000 | 1% |
| Podrška radu Univerziteta umetnosti | 1.672.881.822 | 3% | 2.048.387.000 | 3% |
| Podrška radu visokih škola | 4.015.680.119 | 7% | 8.200.909.000 | 13% |
| Podrška otvorenosti visokog obrazovanja | 43.970.534 | 0% | 62.549.000 | 0% |
| Podrška realizaciji doktorskih studija | 170.012.173 | 0% | 169.001.000 | 0% |
| Razvoj visokog obrazovanja | 3.000.000 | 0% | 33.100.000 | 0% |
| Podrška realizaciji master studija na univerzitetima | 14.460.000 | 0% | 9.048.000 | 0% |
| Ukupno | 61.675.430.954 | 100% | 63.472.882.000 | 100% |

Izvor: Autori, na osnovu (4) i (2).

Visokoškolske ustanove na teritoriji Autonomne pokrajine Vojvodine (APV) neposredno se finansiraju iz budžeta APV. Sredstva za finansiranje zarada obezbeđuju se iz budžeta RS i transferišu u budžet APV. Sredstva za ostale troškove obezbeđuju se neposredno iz budžeta APV.

Ukupna sredstva za finansiranje visokog obrazovanja čine sredstva iz budžeta Ministarstva prosvete RS, sredstva iz budžeta Pokrajinskog sekretarijata za visoko obrazovanje i naučnoistraživačku delatnost, deo budžeta Ministarstva unutrašnjih poslova za Kriminalističko policijski univerzitet, deo sredstava Ministarstva odbrane za Univerzitet odbrane i deo sredstava Ministarstva nauke, tehnološkog razvoja i inovacija, kao što je prikazano u tabeli 7.

Tabela 6: Izdvajanja iz budžeta APV za finansiranje funkcije visokog obrazovanja

| (U dinarima) | Odluka o završnom računu budžeta AP Vojvodine za 2023. godinu. | Odluka o rebalansu računa budžeta AP Vojvodine za 2024. g. |
|--|--|--|
| Budžet APV Pokrajinski sekretarijat za obrazovanje | | |
| Podrška radu visokoobrazovnih ustanova | 9.008.253.585 | 10.561.319.622 |
| Modernizacija infrastrukture visokog obrazovanja | 241.546.934 | 54.389.980 |
| Ukupno | 9.249.800.520 | 10.615.709.602 |
| U tome: | | |
| Transfer iz budžeta RS u budžet APV | 8.124.693.239 | 9.277.623.000 |
| Neto izdvajanja iz budžeta APV | 1.125.107.281 | 1.338.086.602 |

Izvor: Autori, prema (8) i (9)

Napomena: Sredstva za plate, dodatke i naknade zaposlenih (zarade) i socijalne doprinose na teret poslodavca prenose se iz budžeta RS u budžet APV kao transferna sredstva za zaposlene u ustanovama visokog obrazovanja u AP Vojvodini. (5, 228-229)

Tabela 7: Ukupan iznos sredstava koji se iz budžeta izdvaja za visoko obrazovanje

| (U dinarima) | 2023 | | 2024 | |
|---|----------------|-----|----------------|-----|
| Budžet Ministarstva prosvete RS | 61.675.430.954 | | 63.472.882.000 | |
| Budžet APV - bez transfera od RS | 1.125.107.281 | | 1.338.086.602 | |
| Budžet Ministarstva unutrašnjih poslova - deo za Kriminalističko policijski univerzitet | 675.268.176 | | 668.061.000 | |
| Budžet Ministarstva odbrane - deo za Univerzitet odbrane | Nema podataka | % | Nema podataka | % |
| Ukupno za visokoobrazovne ustanove | 63.475.806.411 | 85 | 65.479.029.602 | 83 |
| Studentski standard iz budžeta RS | 11.340.326.149 | 15 | 13.228.814.000 | 17 |
| UKUPNO | 74.816.132.560 | 100 | 78.707.843.602 | 100 |

| | |
|--|----------------|
| Ministarstvo nauke, tehnološkog razvoja i inovacija | 33.991.384.078 |
| U tome: deo za projekte na visokoškolskim ustanovama | Nema podataka |

| |
|----------------|
| 36.512.125.000 |
| Nema podataka |

Izvor: Autori.

Tabela 8: Upotreba sredstava iz budžeta po namenama (u dinarima)

| Konsolidovani rashodi za finansiranje visokog obrazovanja u Republici Srbiji (budžet Republike Srbije i budžet Autonomne pokrajine Vojvodine) | 2023. (odluka) | Struktura | 2024. (plan) | Struktura | Promena 2024 minus 2023 | Stopa rasta 2024/2023 |
|---|----------------|-----------|----------------|-----------|-------------------------|-----------------------|
| Neposredno finansiranje iz budžeta RS | | | | | | |
| Plate, dodaci i naknade zaposlenih (zarade) | 31.929.416.045 | | 35.783.649.000 | | | |
| Socijalni doprinosi na teret poslodavca | 4.804.603.643 | | 5.483.205.000 | | | |
| Naknade u naturi | 89.768.838 | | 64.887.000 | | | |
| Socijalna davanja zaposlenima | 299.785.124 | | 266.978.000 | | | |
| Naknade troškova za zaposlene | 529.012.184 | | 413.900.000 | | | |
| Nagrade zaposlenima i ostali posebni rashodi | 226.866.887 | | 155.669.000 | | | |
| Posredno finansiranje prenosom u budžet APV | | | | | | |
| Transfer iz Budžeta RS u budžet APV za zarade i poreze na zarade na teret poslodavca | 8.124.693.239 | | 9.277.623.000 | | | |
| UKUPNO ZARADE I NAKNADE ZARADA | 46.004.145.960 | 72% | 51.445.911.000 | 79% | 5.441.765.040 | 12% |
| Troškovi poslovanja iz budžeta APV | 883.560.344 | | 1.283.696.622 | | | |
| Neposredno finansiranje iz budžeta RS | | | | | | |
| Stalni troškovi iz budžeta | 2.128.682.550 | | 1.881.747.000 | | | |
| Troškovi putovanja | 1.065.654.478 | | 590.845.000 | | | |
| Usluge po ugovoru | 5.317.741.247 | | 3.587.032.000 | | | |
| Specijalizovane usluge | 2.173.221.676 | | 1.673.803.000 | | | |
| Tekuće popravke i održavanje | 621.560.798 | | 592.655.000 | | | |
| Materijal | 1.238.229.075 | | 1.152.617.000 | | | |
| Amortizacija nekretnine i opreme | 11.318.000 | | - | | | |
| UKUPNO TROŠKOVI POSLOVANJA | 13.439.968.168 | 21% | 10.762.395.622 | 16% | -2.677.572.546 | -20% |
| Otplata domaćih kamata | 2.148.000 | | 80.438.000 | | | |
| Prateći troškovi zaduživanja | 10.105.000 | | 7.187.000 | | | |
| Dotacije međunarodnim organizacijama | 7.672.000 | | 875.000 | | | |
| Transferi ostalim nivoima vlasti | 758.934.285 | | 913.795.000 | | | |
| Ostale dotacije i transferi | 387.875.000 | | 2.060.000 | | | |
| Naknade za socijalnu zaštitu iz budžeta | 127.824.000 | | 27.092.000 | | | |
| Dotacije nevladinim organizacijama | 14.451.000 | | 10.186.000 | | | |
| Porezi, obaveze, takse, kazne, penali i kamate | 39.804.309 | | 43.433.000 | | | |
| Novčane kazne i penali po rešenju sudova | 11.482.000 | | 7.731.000 | | | |
| Naknada štete za povrede na radu ili drugih prirodnih uzorka | - | | 1.160.000 | | | |
| Naknada štete za povrede ili štetu nanetu od strane državnih organa | 27.126.000 | | 16.500.000 | | | |
| Zgrade i građevinski objekti | 546.708.738 | | 498.119.000 | | | |
| Mašine i oprema | 1.041.789.357 | | 943.139.000 | | | |
| Ostale nekretnine i oprema | - | | 10.144.000 | | | |
| Kultivisana imovina | 3.207.000 | | 9.232.000 | | | |
| Nematerijalna imovina | 68.187.905 | | 91.558.000 | | | |
| Zalihe proizvodnje | - | | 19.640.000 | | | |
| Zalihe robe za dalju prodaju | 112.634.000 | | 48.346.000 | | | |
| UKUPNO DRUGI TROŠKOVI | 3.159.948.594 | 5% | 2.730.635.000 | 4% | - 429.313.594 | -14% |
| RASPOREĐENO PO UNIVERZITETIMA | 62.604.062.722 | 99% | 64.938.941.622 | 99% | 2.334.878.900 | 4% |
| ZAJEDNIČKE NAMENE | 231.442.707 | | 273.698.000 | | | |
| MODERNIZACIJA INFRASTRUKTURE VISOKOG OBRAZOVANJA | 640.300.983 | | 266.389.980 | | | |
| UKUPNO | 63.475.806.412 | 100% | 65.479.029.602 | 100% | 2.003.223.190 | 3% |

Izvor: Autori, prema (4), (2), (8, i (9).

Tabela 9: Promene u strukturi finansiranja univerzitete u 2024. godini u odnosu na 2023. godinu

| Univerzitet | Promene 2024. minus 2023. | | | |
|--|---------------------------|-------------------------------|----------------------------------|------------------------------|
| | Ukupno | Promena na zaradama 2024-2023 | Promena na troškovima poslovanja | Promene na drugim troškovima |
| Univerzitet u Beogradu | -10.193.047.997 | -2.676.326.497 | -6.138.315.500 | -1.378.406.000 |
| Univerzitet u Kragujevcu | 1.421.508.924 | 670.963.019 | 587.108.905 | 163.437.000 |
| Univerzitet u Nišu | 2.701.293.800 | 1.170.520.517 | 1.223.042.283 | 307.731.000 |
| Univerzitet u Prištini sa privremenim sedištem u Kosovskoj Mitrovici | 683.136.939 | 467.512.845 | 152.433.094 | 63.191.000 |
| Podrška radu Državnog univerziteta u Novom Pazaru | 76.590.314 | 61.118.242 | 14.409.072 | 1.063.000 |
| Podrška radu Univerziteta umetnosti | 375.505.177 | 229.369.920 | 125.749.257 | 20.386.000 |
| Podrška radu visokih škola | 4.185.228.880 | 2.789.193.326 | 955.605.839 | 440.429.715 |
| Kriminalističko-policijski univerzitet | - 7.207.176 | 37.679.907 | 2.258.226 | - 47.145.309 |
| Univerzitet odbrane | - | - | - | - |
| Podrška visokom obrazovanju u Vojvodini (Novosadski univerzitet) | 1.311.519.103 | 37.679.907 | 400.136.278 | - |
| Zajedničke namene | - 630.196.756 | - | - | - |
| Ukupno | 1.463.135.210 | 5.441.765.040 | -2.677.572.546 | - 429.313.594 |

Izvori: Autori.

Ukupan iznos sredstava izdvojen za visoko obrazovanje iz budžeta RS i budžeta APV iznosi najmanje 63.475 miliona dinara u 2023. godini i 65.479 miliona dinara u 2024. godini. Pored toga, izdvajanja za studentski standard iznose 11.340 miliona dinara u 2023. i 13.228 miliona dinara u 2024. godini. Univerziteti i fakulteti su ne samo obrazovne, već i naučne institucije. Deo sredstava za razvoj naučne delatnosti priliva se i u visokoobrazovane institucije.

U 2023. godini, za potrebe visokog obrazovanja utrošeno je 63.475 miliona dinara. Projektovana potrošnja za 2024. godinu iznosi 65.479 miliona dinara, što je za 2.344 miliona (oko 3%) više nego prethodne godine. Najveći deo sredstava, 72% u 2023. godini i 79% u 2024. godini, namenjen je za isplatu zarada. U odnosu na 2023. godinu, u 2024. godini zarade su povećane za 5.442 miliona dinara. Za pokriće redovnih troškova poslovanja upotrebljen je 21% realizovanih sredstava u 2023. godini i 16% projektovanih sredstava u 2024. godini. Ukupna sredstva za ove namene u 2024. godini manja su za 2.678 miliona dinara (oko 20%) od iznosa istih u 2023. godini. Promene na budžetskim stavkama pokazuju da je za povećanje zarada u 2024. godini finansirano ne samo celokupnim povećanjem budžeta za visoko obrazovanje, već i smanjenjem ukupnih troškove poslovanja i smanjenjem drugih rashoda.

Posmatrano po pojedinačnim univerzitetima, uočava se veliko smanjenje iznosa za finansiranje rashoda Univerziteta u Beogradu. Iznosi namenjeni za finansiranje zarada na ovom univerzitetu umanjani su za preko 2.676 milion dinara, iznosi namenjeni za

finansiranje troškova poslovanja umanjeni su za preko 6.138 miliona dinara, iznosi namenjeni za finansiranje drugih troškova umanjeni su za preko 1.378 miliona dinara. Ukupno umanjeno iznosa za finansiranje Beogradskoj univerziteta iznosi preko 10.193 miliona dinara. Za razliku od Beogradskog univerziteta, izdvajanja iz budžeta za finansiranje rashoda skoro svih drugih univerziteta su povećana. Detaljne promene u iznosima finansiranja u 2024. u odnosu na 2023. godinu prikazane su u tabeli 9.

Struktura rashoda za finansiranje visokoškolskih ustanova po univerzitetima data je u tabeli 10.

POKAZATELJI EFIKASNOSTI UPOTREBE SREDSTAVA IZ BUDŽETA

Raspoloživi podaci ne pružaju mogućnost za celovito sagledavanje efikasnosti korišćenja državnog budžeta od strane visokoškolskih ustanova u vlasništvu države. Za potrebe analize efikasnosti upotrebe budžetskih sredstava kao moguće pokazatelje prepoznali smo prosečan iznos budžeta po studentu, prosečan iznos budžeta po budžetskom studentu i prosečan iznos budžeta po nastavniku. Podaci o broju nastavnika i studenata preuzeti su iz publikacije Republičkog zavoda za statistiku „Visoko obrazovanje 2023/2024“ (6), za koje procenjujemo da su najmerodavnija osnovica za obračune efikasnosti, s obzirom da se školska i kalendarska godina razlikuju. Broj studenata za Univerzitet u Prištini sa privremenim sedištem u Kosovskoj Mitrovici uzet je sa sajta Ministarstva finansija.

Za osnovni element pokazatelja efikasnosti izabran je iznos iz budžeta. Budžet je u velikoj meri određen eksternim činiocima i stoga je ograničen, a osnovna struktura namenske raspodele relativno je stabilna. Povećanje izdavanja iz budžeta za jednu namenu neminovno iziskuje smanjenje iznosa za finansiranje neke druge namene.

Na nivou Republike Srbije, prosečna visina budžeta po studentu u 2023. godini iznosi 293.443 dinara, a u 2024. godini veći je za 3.7% i iznosi 304.387 dinara. Iako ovaj pokazatelj nije najmerodavniji za ocenu efikasnosti upotrebe budžeta, smatramo ga važnim, jer se iz budžeta finansira celokupna infrastruktura i logistika za odvijanje nastave, kako za budžetske, tako i za vanbudžetske studente. Bolji pokazatelj efikasnosti upotrebe budžeta su prosečan budžet po budžetskom studentu i prosečan budžet po nastavniku. Prosečna budžet po budžetskom studentu u 2023. godini iznosi 628.303 dinara, a u 2024. godini 651.736 dinara. Prosečan budžet po budžetskom studentu značajno varira između univerziteta i visokih škola. Najniže iznose ostvaruje Univerzitet u Novom Sadu, a najviši Kriminalističko-policijski univerzitet. Pokazatelj prosečnog budžeta po nastavniku u 2023. godini iznosi 8,0 miliona dinara, a u 2024. godini 8,3 miliona dinara. Najveću vrednost ovog pokazatelja imaju visoke škole, 8,2 miliona dinara u 2023. i 16,8 miliona dinara u 2024. godini. Beogradski univerzitet i Kriminalističko-policijski univerzitet takođe ostvaruju preko 9 miliona dinara budžeta po nastavniku u 2023. godini. U 2024. godini, više od 9 miliona dinara ima samo Kriminalističko-policijski univerzitet. Detaljan prikaz navedenih pokazatelja, po univerzitetima i visokim školama/ akademijama dat je u tabeli 11.

Tabela 10: Struktura upotrebe budžetskih sredstava po univerzitetima i visokim školama u 2023. i 2024. godini

| 2023 | | Budžet Republike Srbije Razdeo 26.4 Više i visoko obrazovanje (*) | | | | | | | | | | Budžet APV Program 2005 Visoko obrazovanje | | Neraspoređeni delovi Budžeta Republike Srbije i Budžeta AP Vojvodine | |
|-------------------------------|-----------------------|---|-------------------------|--------------------|--|--|---------------------------------------|----------------------------|--|------|---------------------------------------|--|--|--|--|
| Sifra programa | 0004 | 0005 | 0006 | 0007 | 0008 | 0009 | 0010 | 0011 | Budžet Ministarstva unutrašnjih poslova Razdeo 15.1 Kriminalističko-policijski univerzitet | | Budžet Ministarstva odbrane Razdeo 19 | 2005 | Neraspoređeni delovi Budžeta Republike Srbije i Budžeta AP Vojvodine | | |
| Univerzitet | Univerzitetu Beogradu | Univerzitetu Novom Sadu | Univerzitetu Kragujevcu | Univerzitet u Nišu | Univerzitet u Pristini sa privremenim sedištem u Kosovskoj Mitrovici | Podrška radu Univerziteta u Novom Pazaru | Podrška radu Univerziteta u umetnosti | Podrška radu visokih škola | Kriminalističko-policijski univerzitet | | Univerzitet odbrane | Podrška visokom obrazovanju u Vojvodini (uključuje transfer iz budžeta RS) | Zajedničke namene | | |
| Redni broj kolone | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | |
| ZARADE INAKNADE ZARADA | 21.843.313,497 | 8.124.693.239 | 3.103.480.981 | 4.029.388.483 | 3.085.187.155 | 547.471.758 | 1.578.235.080 | 3.151.929.674 | 480.446.093 | - | 8.124.693.239 | - | 46.004.145.960 | - | |
| TROŠKOVI POSLOVANJA | 11.869.840,500 | - | 120.590.095 | 123.084.717 | 58.140.906 | 37.969.928 | 94.646.743 | 125.565.161 | 126.576.774 | - | 883.560.344 | - | 13.439.888.168 | - | |
| DRUGI TROŠKOVI | 2.353.518,000 | - | - | - | - | - | - | 7.381.185.285 | 68.245.309 | - | - | - | 3.159.948.594 | - | |
| RASPOREBENO PO UNIVERZITETIMA | 36.066.671,997 | 8.124.693.239 | 3.284.071.076 | 4.152.473.200 | 3.143.328.061 | 585.434.686 | 1.672.881.823 | 4.015.680.120 | 675.268.176 | - | - | - | 62.604.082.722 | - | |
| ZAJEDNIČKE NAMENE | - | - | - | - | - | - | - | - | - | - | - | - | 231.442.707 | 231.442.707 | |
| MODERNIZACIJA INFRASTRUKTURE | - | - | - | - | - | - | - | - | - | - | - | - | 231.442.707 | 231.442.707 | |
| VISOKOG OBRAZOVANJA | 36.066.671,997 | 8.124.693.239 | 3.284.071.076 | 4.152.473.200 | 3.143.328.061 | 585.434.686 | 1.672.881.823 | 4.015.680.120 | 675.268.176 | - | - | - | 630.196.756 | 63.475.806.412 | |
| UKUPNO | 36.066.671,997 | 8.124.693.239 | 3.284.071.076 | 4.152.473.200 | 3.143.328.061 | 585.434.686 | 1.672.881.823 | 4.015.680.120 | 675.268.176 | - | - | - | 630.196.756 | 63.475.806.412 | |
| 2024 | | Budžet Republike Srbije Razdeo 26.4 Više i visoko obrazovanje (*) | | | | | | | | | | Podrška visokom obrazovanju u Vojvodini (uključuje transfer iz budžeta RS) | | Neraspoređeni delovi Budžeta Republike Srbije i Budžeta AP Vojvodine | |
| Sifra programa | 0004 | 0005 | 0006 | 0007 | 0008 | 0009 | 0010 | 0011 | Budžet Ministarstva unutrašnjih poslova Razdeo 15.1 Kriminalističko-policijski univerzitet | | Budžet Ministarstva odbrane Razdeo 19 | 2005 | Zajedničke namene | | |
| Univerzitet | Univerzitetu Beogradu | Univerzitetu Novom Sadu | Univerzitetu Kragujevcu | Univerzitet u Nišu | Univerzitet u Pristini sa privremenim sedištem u Kosovskoj Mitrovici | Podrška radu Univerziteta u Novom Pazaru | Podrška radu Univerziteta u umetnosti | Podrška radu visokih škola | Kriminalističko-policijski univerzitet | | Univerzitet odbrane | Podrška visokom obrazovanju u Vojvodini (uključuje transfer iz budžeta RS) | Zajedničke namene | | |
| Redni broj kolone | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | |
| ZARADE INAKNADE ZARADA | 19.166.987,000 | 1.538.894,000 | 3.834.444,000 | 5.199.909,000 | 3.552.700,000 | 608.590,000 | 1.807.605,000 | 5.941.123,000 | 518.126,000 | - | 9.277.623,000 | - | 51.445.911,000 | - | |
| TROŠKOVI POSLOVANJA | 5.731.525,000 | - | 707.699,000 | 1.346.127,000 | 210.574,000 | 52.372,000 | 220.396,000 | 1.081.171,000 | 1.288.835,000 | - | 1.283.835,000 | - | 10.762.385,622 | - | |
| DRUGI TROŠKOVI | 975.112,000 | 9.277.623,000 | 165.437,000 | 307.731,000 | 63.191,000 | 1.063,000 | 20.386,000 | 1.178.615,000 | 21.100,000 | - | - | - | 2.730.635,000 | - | |
| RASPOREBENO PO UNIVERZITETIMA | 25.873.624,000 | 10.816.427,000 | 4.705.580,000 | 6.853.767,000 | 3.826.465,000 | 662.025,000 | 2.048.387,000 | 8.200.909,000 | 668.061,000 | - | - | - | 64.938.941,622 | - | |
| ZAJEDNIČKE NAMENE | - | - | - | - | - | - | - | - | - | - | - | - | 273.688,000 | 273.688,000 | |
| MODERNIZACIJA INFRASTRUKTURE | - | - | - | - | - | - | - | - | - | - | - | - | 212.000,000 | 212.000,000 | |
| VISOKOG OBRAZOVANJA | 25.873.624,000 | 10.816.427,000 | 4.705.580,000 | 6.853.767,000 | 3.826.465,000 | 662.025,000 | 2.048.387,000 | 8.200.909,000 | 668.061,000 | - | - | - | 485.888,000 | 65.479.029,602 | |
| UKUPNO | 25.873.624,000 | 10.816.427,000 | 4.705.580,000 | 6.853.767,000 | 3.826.465,000 | 662.025,000 | 2.048.387,000 | 8.200.909,000 | 668.061,000 | - | - | - | 485.888,000 | 65.479.029,602 | |

Izvor: Autori, prema (2) (3), (4) i (8).

Tabela 11: Struktura i efikasnost upotrebe budžetskih sredstava

| | Univerzitet u Beogradu | Univerzitet u Kragujevcu | Univerzitet u Nišu | Univerzitet u Pristini sa privremenim sedištem u Kosovskoj Mitrovici | Podrška radu Državnog univerziteta u Novom Pazaru | Podrška radu Univerziteta umetnosti | Podrška radu visokih škola | Kriminalističko-policijski univerzitet | Univerzitet odbrane | Univerzitet u Novom Sadu | Ukupno |
|---|------------------------|--------------------------|--------------------|--|---|-------------------------------------|----------------------------|--|---------------------|--------------------------|----------------|
| Budžet 2023 | 36.066.671.996 | 3.284.071.076 | 4.152.473.200 | 3.143.328.060 | 585.434.666 | 1.672.881.822 | 4.015.680.119 | 675.268.177 | - | 9.249.800.519 | 63.475.806.411 |
| Budžet 2024 | 25.873.624.000 | 4.705.580.000 | 6.853.767.000 | 3.826.465.000 | 662.025.000 | 2.048.387.000 | 8.200.909.000 | 668.061.000 | - | 10.615.709.602 | 65.479.029.602 |
| Budžet 2025 | 31.335.382.000 | 5.937.741.000 | 8.714.614.000 | 4.467.217.000 | 782.999.000 | 2.505.517.000 | 9.710.873.000 | 801.570.000 | - | 18.973.670.000 | 83.229.583.000 |
| Povećanje budžeta za 2025. - studentski zahtev broj 4 | | | | | | | | | | | 12.010.000.000 |
| Broj ustanova | 32 | 13 | 14 | 11 | 1 | 5 | 22 | 1 | 1 | 15 | 114 |
| Broj nastavnog osoblja | 4.720 | 1.244 | 1.480 | - | 182 | 489 | 576 | 76 | 444 | 3.284 | 9.211 |
| - Nastavnici | 3.664 | 889 | 1.126 | 700 | 133 | 406 | 487 | 73 | 344 | 2.173 | 7.882 |
| - Saradnici | 1.056 | 355 | 354 | - | 49 | 83 | 89 | 3 | 100 | 1.111 | 2.089 |
| Broj studenata | 90.152 | 15.202 | 22.000 | 5.160 | 2.681 | 2.905 | 32.528 | 725 | 881 | 41.109 | 213.343 |
| - Budžet | 37.352 | 7.767 | 11.446 | 2.959 | 1.264 | 1.809 | 13.795 | 335 | 800 | 22.113 | 99.640 |
| - Samofinansiranje | 52.800 | 7.435 | 10.554 | 2.201 | 1.417 | 1.096 | 18.733 | 390 | 81 | 18.996 | 113.703 |
| Pokazatelji za 2023 | | | | | | | | | | | |
| Prosečan budžet po studentu | 400.065 | 216.029 | 188.749 | 609.172 | 218.364 | 575.863 | 123.453 | 931.404 | - | 219.131 | 293.443 |
| Prosečan budžet po budžetskom studentu | 965.589 | 422.824 | 362.788 | 1.062.294 | 463.160 | 924.755 | 291.097 | 2.015.726 | - | 219.131 | 628.303 |
| Prosečna budžet po nastavniku | 9.843.524 | 3.694.118 | 3.687.809 | 4.490.469 | 4.401.765 | 4.120.399 | 8.245.750 | 9.250.249 | - | 4.145.538 | 8.003.588 |
| Pokazatelji za 2024 | | | | | | | | | | | |
| Prosečan budžet po studentu | 287.000 | 309.537 | 311.535 | 741.563 | 246.932 | 705.125 | 252.118 | 921.463 | - | 256.910 | 304.387 |
| Prosečan budžet po budžetskom studentu | 692.697 | 605.843 | 598.791 | 1.293.162 | 523.754 | 1.132.331 | 594.484 | 1.994.212 | - | 477.607 | 651.736 |
| Prosečna budžet po nastavniku | 7.061.579 | 5.293.116 | 6.086.827 | 5.466.379 | 4.977.632 | 5.045.288 | 16.839.649 | 9.151.521 | - | 4.860.248 | 8.302.089 |
| Indeks promene iznosa budžeta 2024/2023 | 72% | 143% | 165% | 122% | 113% | 122% | 204% | 99% | 0% | 117% | 104% |
| Indeks promene iznosa budžeta 2025/2024 | 121% | 126% | 127% | 117% | 118% | 122% | 118% | 120% | 0% | 179% | 127% |

Izvor: Autori, prema (2), (3), (4)

ILUSTRACIJA FINANSIJSKOG POSLOVANJA USTANOVE VISOKOG OBRAZOVANJA U REPUBLICI SRBIJI

Radi sticanja celovitog uvida u finansijsko poslovanje ustanove visokog obrazovanja izabrali smo izveštaj o finansijskom poslovanju Filozofskog fakulteta Univerziteta u Beogradu. Izbor ovog izveštaja nije slučajan. Naime, veoma je teško naći detaljne informacije o finansijskom poslovanju na internet stranicama fakulteta. Ako ih i ima, najčešće su nepregledne (onlajn varijanta), sa nejasnim opisima, bez navođenja perioda na koji se odnosi, bez navođenja jedinice preciznosti za valutu u kojoj su iskazani, itd. dok se nigde ni ne pominju konsolidovani finansijski izveštaji na nivou univerziteta. Filozofski fakultet Univerziteta u Beogradu (dalje u tekstu: Fakultet) na svom vebsajtu objavio je veoma detaljne izveštaje o poslovanju, iz kojih se celovito može sagledati i finansijsko i nefinansijsko poslovanje.

Analiza prihoda koji su ostvareni u 2023. godini pokazuje da uporedo sa osnovnim prihodima koji potiču od Ministarstva prosvete u iznosu od 821.051.748 dinara, Fakultet ostvaruje sopstvene prihode u iznosu od 202.520.804 dinara i prihode namenjene za naučni rad u iznosu od 517.200.351 dinar. Mereno u odnosu na prihode od Ministarstva prosvete, dodatni prihodi dostiže 78% tih prihoda. Prihodi namenjeni za naučni rad najvećim delom potiču od Ministarstva nauke, tehnološkog razvoja i inovacija i Ministarstva kulture. Ukupni prihodi od svih ministarstava iznose 1.272.512.056 dinara, što je 1,6 puta veće od osnovnih prihoda od Ministarstva prosvete.

U okviru sopstvenih prihoda, najveći deo odnosi se na prihode od školarina u iznosu od 128.270.398 dinara koje plaćaju samofinansirajući studenti (104.760.057 dinara) i drugih naknada, kao što su naknade za prijemni ispit (12.060.123 dinara), ispitne prijave (6.851.479 dinara) i slično.

U okviru rashoda, najveći troškovi čine zarade i druge naknade zaposlenih, u iznosu od 1.248.383.774 dinara, što čini 81% ukupnih rashoda i izdataka.

Detaljniji prikaz prihoda, rashoda i izdataka dat je u tabeli 12.

Posmatrano sa stanovišta strukture najznačajnijih grupa prihoda, rashoda i izdataka vidi se da u strukturi prihoda najznačajniji udeo imaju prihodi od Ministarstva prosvete (53%), zatim prihodi za naučni rad (34%) i sopstveni prihodi (13%) ukupnih prihoda. U strukturi rashoda i izdataka, najznačajniji su troškovi zarada i naknada (81%). Drugi troškovi čine 19% rashoda, dok su ulaganja u opremu zanemarljiva. Sažeti prikaz prihoda, rashoda i izdataka dat je u tabeli 13.

Tabela 12: Struktura prihoda, rashoda i izdataka za 2023. godinu

| Univerzitet u Beogradu Filozofski fakultet Prihodi i rashodi, izdaci i finansijski rezultat za 2023. godinu (u dinarima) | | | U tome od: | | |
|--|----------------------|--------------------------|-----------------------------------|--|--------------------|
| 2022. | 2023. | Ministarstvo prosvete | Sopstveni prihodi fakulteta | Namenska sredstva za naučni rad, izdavačku delatnost, međunarodnu saradnju i sl. | |
| PRIHODI | | | | | |
| Ministarstvo prosvete | 746.533.159 | 821.051.748 | 821.051.748 | - | - |
| Ministarstvo nauke, tehnološkog razvoja i inovacija | 409.044.815 | 451.460.308 | - | 37.638.790 | 413.821.518 |
| Ministarstvo kulture | 5.249.508 | 8.459.923 | - | - | 8.459.923 |
| Donacije i ostali prihodi | 35.499.595 | 27.657.275 | - | 2.391.287 | 25.265.988 |
| Šolarine i ostale uplate studenata | 128.691.170 | 130.274.884 | - | 128.270.398 | 2.004.486 |
| Izdavanje prostora | 26.425.148 | 30.496.241 | - | 30.496.241 | - |
| Prihodi za naučni rad | 51.647.534 | 71.441.524 | - | 3.724.088 | 67.717.436 |
| UKUPNI PRIHODI | 1.403.090.929 | 1.540.841.903 | 821.051.748 | 202.520.804 | 517.269.351 |
| Odnos drugih prihoda prema prihodima od Ministarstva prosvete | | | 100% | 25% | 63% |
| RASHODI I IZDACI | | | | | |
| Zarade i naknade zaposlenima | 1.140.226.763 | 1.248.383.774 | 812.576.738 | 134.618.306 | 301.188.730 |
| Stalni troškovi | 39.167.139 | 48.650.122 | 4.356.012 | 44.123.163 | 170.947 |
| Troškovi putovanja | 11.060.743 | 15.545.718 | 56.771 | 418.412 | 15.070.535 |
| Usluge po ugovoru | 92.338.946 | 92.357.306 | 729.984 | 15.775.702 | 75.851.620 |
| Specijalizovane usluge | 111.223.573 | 114.138.244 | 2.846.255 | 9.289.107 | 102.002.882 |
| Tekuće popravke i održavanje | 14.685.446 | 9.900.530 | - | 9.196.171 | 704.359 |
| Materijal | 6.801.274 | 8.753.579 | 485.988 | 6.101.400 | 2.166.191 |
| Naknade za socijalnu zaštitu iz budžeta | 24.000 | 25.000 | - | 25.000 | - |
| Porezi, takse i kazne | 183.612 | 360.001 | - | 21.691 | 338.310 |
| UKUPNO TEKUĆI RASHODI | 1.415.711.496 | 1.538.114.274 | 821.051.748 | 219.568.952 | 497.493.574 |
| Administrativna oprema | 3.139.757 | 3.034.760 | - | 1.173.472 | 1.861.288 |
| Oprema za obrazovanje i nauku | 9.001.334 | 4.286.264 | - | 72.641 | 4.213.623 |
| Knjige u bibliotekama i softver | 1.212.120 | 1.351.329 | - | 1.351.329 | - |
| UKUPNO TEKUĆI IZDACI | 13.353.211 | 8.672.353 | - | 2.597.442 | 6.074.911 |
| UKUPNO RASHODI I IZDACI | 1.429.064.707 | 1.546.786.627 | 821.051.748 | 222.166.394 | 503.568.485 |
| REZULTAT | - 25.973.778 | - 5.944.724 | - | - 19.645.590 | 13.700.866 |

Izvor: Autori, prema (11).

Tabela 13: Sažet prikaz prihoda, rashoda i izdataka

| Univerzitet u Beogradu Filozofski fakultet Sažeti bilans prihoda, rashoda i izdataka (u dinarima) | 2023. | Procenat u odnosu na ukupne prihode |
|--|----------------------|--|
| Prihodi | | |
| Prihodi od Ministarstva prosvete | 821.051.748 | 53% |
| Sopstveni prihodi od šolarina i slično | 202.520.804 | 13% |
| Prihodi za naučni rad | 517.269.351 | 34% |
| Ukupni prihodi | 1.540.841.903 | 100% |
| Rashodi i izdaci | | |
| Zarade zaposlenih | 1.248.383.774 | 81% |
| Drugi troškovi | 289.730.500 | 19% |
| Ulaganja u opremu | 8.672.353 | 1% |
| Ukupni rashodi | 1.546.786.627 | 100% |
| GUBITAK | - 5.944.724 | 0% |

Izvor: Autori.

ZAKLJUČNA RAZMATRANJA

Cilj ovog rada je da sagleda visinu i strukturu izvora sredstava za finansiranje visokoškolskog obrazovanja u Srbiji i strukturu i efikasnost upotrebe tih sredstava u 2023. i 2024. godine. Svi podaci korišćeni u ovom radu javno su dostupni.

Prema podacima Ministarstva prosvete, u školskoj 2023/2024 godini u Republici Srbiji studira 268,571 studenta, od toga 231.509 studenata (86%) na javnim i 37.062 studenata (14%) na privatnim ustanovama. Studiranje se odvija na 187 visokoškolskih ustanova, od toga 117 javnih i 70 privatnih (uključujući i Univerzitet u Prištini). Na budžetu Republike Srbije školuje se 102.680 studenata (38%), dok veći deo njih, 165.891 studenata (62%) plaća školarinu. Na univerzitetima je bilo angažovano 9.211 nastavnika, od toga 94% nastavnika i saradnika (80% ustanova i 84% broja studenata), a na visokim školama i akademija preostalih 6% nastavnika i saradnika (20% ustanova i 16% broja studenata).

Iz ukupnog budžeta Republike Srbije, u posmatranom periodu, za namene koje su u nadležnosti Ministarstva prosvete, izdvaja se nešto više od 10 posto budžetskih sredstava. Oko jedne petine izdvojenih sredstava namenjuje se za potrebe finansiranja visokog obrazovanja. Dva najznačajnija izvora iz kojih se formiraju sredstva u budžetu su budžetski prihodi, koji čine oko dve trećine izvora sredstava, i sopstveni prihodi budžetskih korisnika, koji čine oko jedne trećine izvora sredstava. U izveštaju o budžetu nema informacija o vrsti ili načinu sticanja sopstvenih prihoda visokoobrazovnih ustanova, kao ni da li se ti prihodi formiraju ravnomerno po svim ustanovama, ili na neki drugi način. Pored Ministarstva prosvete, i druga ministarstva dodeljuju visokoobrazovanim ustanovama finansijska sredstva za naučni rad. Raspoloživi podaci ne pružaju mogućnost za sagledavanje izdvajanja za te namene. Poslovanje dva univerziteta, Univerziteta odbrane i Kriminalističko policijskog univerziteta finansiraju se iz budžeta nadležnih ministarstava. Visokoškolske ustanove u Autonomnoj pokrajini Vojvodini (APV) finansiraju se iz budžeta APV, pri čemu se najveći deo izvora tih sredstava sliva transferom iz budžeta Republike Srbije u budžet APV.

Za ocenu efikasnosti utrošenih sredstava korišćena su tri pokazatelja: prosečna visina budžeta po studentu, prosečna visina budžeta po budžetskom studentu i prosečna visina budžeta po nastavniku.

Na nivou Republike Srbije, prosečna visina budžeta po studentu u 2023. godini iznosi 293.443 dinara, a u 2024. godini, 304.387 dinara. Iako ovaj pokazatelj nije najmerodavniji za ocenu efikasnosti upotrebe budžeta, smatramo ga važnim, jer se iz budžeta finansira celokupna infrastruktura i logistika za odvijanje nastave, kako za budžetske, tako i za vanbudžetske studente. Prosečna budžet po budžetskom studentu u 2023. godini iznosi 628.303 dinara, a u 2024. godini 651.736 dinara. Prosečan budžet po budžetskom studentu značajno varira između univerziteta i visokih škola. Najniže iznose ostvaruje Univerzitet u Novom Sadu, a najviši Kriminalističko-policijski univerzitet. Pokazatelj prosečnog budžeta po nastavniku u 2023. godini iznosi 8,0 miliona dinara, a u 2024. godini 8,3 miliona dinara. Najveću vrednost ovog pokazatelja imaju visoke škole, 8,2 miliona dinara u 2023. i 16,8 miliona dinara u 2024. godini. Beogradski univerzitet i Kriminalističko policijski univerzitet

takođe ostvaruju preko 9 miliona dinara budžeta po nastavniku u 2023. godini. U 2024. godini, više od 9 miliona dinara ima samo Kriminalističko policijski univerzitet. Svi ovi pokazatelji su indikativnog karaktera, jer za celovitu ocenu nedostaju narativna obrazloženja, odnosno opis metodologije na osnovu koje se formiraju iznosi u budžetu.

Za ilustraciju strukture finansiranja ustanove visokog obrazovanja uzet je primer Filozofskog fakulteta Beogradskog univerziteta. Izbor nije slučajna, jer je to jedan od retkih fakulteta koji na svom sajtu objavljuje detaljne informacije o svom finansijskom poslovanju. Finansijski izveštaji Filozofskog fakulteta pokazuju da 53% prihoda ostvarenih u 2023. godini potiče od Ministarstva prosvete, 13% prihoda su sopstveni prihodi (školarine, prijemni ispiti, prijave ispita, zakup i sl.), a 33% iz sredstava odobrenih za naučne projekte, najvećim delom od strane Ministarstva nauke, tehnološkog razvoja i inovacija.

Naše istraživanje ukazuje i na velike nedostatke u regulativi o izveštavanju o finansijskom poslovanju visokoškolskih ustanova. Prirodno je očekivati da visokoškolske ustanove, kao ustanove od javnog značaja, pregledno objavljuju detaljne podatke i informacije o planovima i rezultatima svog poslovanja. Ovo je pogotovo važno što skoro dve trećine studenata samostalno finansira svoje školovanje.

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Financing of Higher Education Institutions in the Public Sector of the Republic of Serbia

Summary: *This paper examines the financing of higher education institutions owned by the Republic of Serbia in 2023 and 2024. The aim of the paper is to comprehensively present the framework of funding sources and the earmarked use of these funds. The data used in this research were obtained from official sources, including the websites of the Ministry of Finance, the Ministry of Education, the Statistical Office of the Republic of Serbia, the Provincial Secretariat for Finance of the Autonomous Province of Vojvodina (APV), and the Faculty of Philosophy at the University of Belgrade. All data sources are publicly available. The collected data have been systematized according to higher education institutions so that total funding sources can be grouped by purpose. The available data enabled the creation of several simple indicators of allocation results. The financial reports of the Faculty of Philosophy at the University of Belgrade were used as an illustration of revenue sources and types of expenditures. The data indicate that 53% of the revenue generated in 2023 came from the Ministry of Education, 13% from self-generated income, and 33% from funds allocated for scientific projects, primarily from the Ministry of Science, Technological Development, and Innovation. The research also highlights significant deficiencies in regulations concerning financial reporting by higher education institutions. Given their public significance, higher education institutions should transparently publish data and information on their financial plans and outcomes. This is particularly important considering that nearly two-thirds of students finance their education independently.*

Keywords: *Public higher education, structure of financing of higher education institutions, efficiency of the use of funds for financing public higher education.*

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INTRODUCTION

The traditional approach to education financing in Serbia is based on the principle that education at all levels should be accessible to everyone, meaning it should be free or as affordable as possible. Consequently, the state is expected to finance higher education institutions as well. The emergence of private higher education institutions, the cost of studying is not financed from the state budget, but is paid by the student himself, has introduced a new dimension to higher education¹. Nowadays, about 13% of the total number of students in Serbia study at private higher education institutions. Comparisons between the operational models, study experiences, quality of scientific research, and especially doctoral studies, are frequently discussed in both professional and public discourse. The greatest challenge for private higher education institutions is financing, as tuition fees paid by students represent their predominant source of income. The number of students and tuition levels directly affect the number of teaching staff, their teaching load, and salaries. Public higher education institutions are primarily funded from the state budget, with the largest portion of funds allocated through the education budget. As scientific institutions, universities and faculties also receive part of their funding from the science budget, indirectly, through project-based financing. A significant portion of revenue also comes from tuition fees paid by students who do not qualify for state-funded education.

The objective of this paper is to examine the level and structure of funding sources for public higher education institutions in the Republic of Serbia, as well as the structure and efficiency of their utilization in 2023 and 2024.

RESEARCH METHODOLOGY

The research encompasses all public higher education institutions in the Republic of Serbia. The necessary data were obtained from official sources, including the websites of the Ministry of Finance, the Ministry of Education, the Statistical Office of the Republic of Serbia, the Provincial Secretariat for Finance of the Autonomous Province of Vojvodina (APV), and the Faculty of Philosophy at the University of Belgrade. All data sources are publicly available.

The collected data were systematized according to higher education institutions to allow for grouping of total funding sources by purpose. The systematized data are comprehensively presented in several tables. The available data enabled the creation of several simple indicators of allocation results. There are minimal discrepancies in the student numbers reported by the Statistical Office of the Republic of Serbia and the Ministry of Education. These differences are natural, as student numbers frequently change (e.g., some study programs start later, students transfer between institutions, graduate, or drop

¹ The oldest private university in Serbia, the “Braća Karić” University, was founded in 1993.

out). However, these variations do not affect the results of this study. Additionally, the data on the Ministry of Education's website include figures for the University of Priština, whereas the Statistical Office's data do not.

Another discrepancy relates to financial data sources. The 2023 budget figures are final, whereas the 2024 budget has not yet been officially adopted. It is not possible to assess the degree of deviation between the projected and final figures, so all financial data for 2024 should be considered indicative.

When analyzing the data, it is important to note that the budget is adopted on a calendar-year basis, whereas student population changes follow the academic year cycle (October 1 – September 30).

FINDINGS AND DISCUSSION

According to data from the Ministry of Education's website, Serbia currently has 23 universities, encompassing 187 higher education institutions, 63% of which are public and 37% private. At present, 250,668 students are enrolled in universities, with 87% attending public institutions and 13% studying at private institutions.

Table 1: Number and structure of higher education institutions in Serbia in the 2024/2025 academic year

| Institution | Number of universities | Number of institutions | | | Number of students | | |
|---------------------|------------------------|------------------------|------------|--|--------------------|----------------|--|
| | | Total | Of which: | | Total | Of which: | |
| | | | Faculties | Colleges/ Academies of Applied Studies* | | Faculties | Colleges/ Academies of Applied Studies* |
| Public Institution | 9 | 117 | 95 | 22 | 217.848 | 187.985 | 29.863 |
| Private Institution | 14 | 70 | 46 | 24 | 32.395 | 24.631 | 7.764 |
| Total | 23 | 187 | 141 | 46 | 250.243 | 212.616 | 37.627 |

STRUCTURE

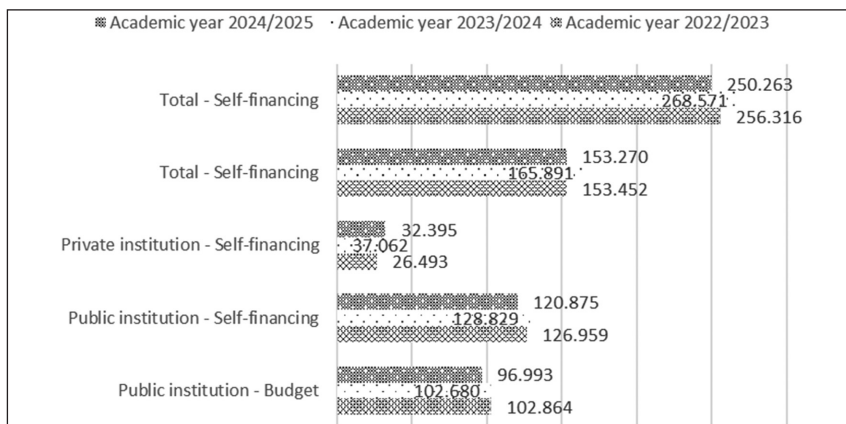
| | | | | | | | |
|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Public Institution | 39% | 63% | 67% | 48% | 87% | 88% | 79% |
| Private Institution | 61% | 37% | 33% | 52% | 13% | 12% | 21% |
| Total | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

Average Number of Students per Higher Education Institution

| | | | |
|---------------------|--------------|--------------|------------|
| Public Institution | 1.862 | 1.979 | 1.357 |
| Private Institution | 463 | 535 | 324 |
| Total | 1.338 | 1.508 | 818 |

Source: Authors, number of institutions according to (7).

According to the Law on Higher Education, the activities of higher education are carried out by universities, faculties, or art academies within universities, academies of applied studies, colleges, and colleges of applied studies. A higher education institution engages in scientific research, artistic, expert-consulting, and publishing activities. (1)



Graph 1: Trend in the Number of Enrolled Students in the 2022/2023, 2023/2024, and 2024/2025 Academic Years.

Source: Authors, based on (7)

HIGHER EDUCATION INSTITUTIONS FUNDED FROM THE BUDGET

According to data on the website of the Ministry of Education, 268,571 students studied in Serbia in the 2023/2024 academic year. About 44% of students studying at public higher education institutions were funded by the state budget, while the majority, about 55% of students, paid tuition fees on their own. The total share of self-financing students, including both public and private higher education institutions, is around 62%. A more detailed breakdown of funding sources is presented in Table 2.

According to the Statistical Office of the Republic of Serbia (2024), in the 2023/2024 academic year, a total of 249,768 students were enrolled in higher education institutions in Serbia. Of these, 96,681 students (39%) were funded by the state budget, while 111,542 students at public institutions were self-financing. The total number of self-financing students across both public and private higher education institutions amounted to 153,087 (61%).

When considering the type of higher education institutions, the share of students funded by the budget at universities amounts to 47%, which is approximately ten percentage points higher than the share of students funded by the budget at colleges/academies (42%).

The teaching staff at higher education institutions consists of lecturers (lecturers, senior lecturers, assistant professors, associate professors, and full professors), researchers, and associates (teaching assistants and PhD teaching assistants) who engage in educational, scientific, artistic, research, and innovation activities. In addition to teaching staff, higher education institutions also employ non-teaching personnel responsible for professional, administrative, and technical tasks. According to the Statistical Office of the Republic of Serbia (6), in the 2023/2024 academic year, there were 12,495 teaching staff and associates in higher education institutions in Serbia, of whom 9,295 were teaching staff. Universities employed 95% of the

teaching staff and associates (representing 80% of institutions and 84% of students), while higher education colleges and academies employed the remaining 5% of teaching staff and associates (representing 20% of institutions and 16% of students).

Real estate and other assets necessary for the establishment and operation of state higher education institutions are state-owned.

Table 2: Methods of financing higher education in Serbia

| (In dinars) | Academic Year | | |
|---|---------------|-----------|-----------|
| Ownership type of institution | 2022/2023 | 2023/2024 | 2024/2025 |
| Public Institution - Budget | 102.864 | 102.680 | 96.993 |
| Public Institution - Self-financing | 126.959 | 128.829 | 120.875 |
| Private Institution - Self-financing | 26.493 | 37.062 | 32.395 |
| Total - Self-financing | 153.452 | 165.891 | 153.270 |
| Total | 256.316 | 268.571 | 250.263 |
| Of which: | | | |
| University of Priština | * | * | * |
| Public Institution - Budget | 3.272 | 2.959 | 2.353 |
| Public Institution - Self-financing | 2.330 | 2.200 | 1.827 |
| Total | 5.602 | 5.159 | 4.180 |
| Share of budgeted students at public institutions | 45% | 44% | 45% |
| Share of self-financing students at public institutions | 55% | 56% | 55% |
| Budgeted students / Total number of students | 40% | 38% | 39% |
| Self-financing students / Total number of students | 60% | 62% | 61% |

Source: Authors, based on (7)

* Note: The data on the Ministry of Education website include information for the University of Priština, whereas the data from the Statistical Office of the Republic of Serbia do not include these figures.

Table 3: Funding method of the studying costs by type of higher education institutions in the academic year 2023/2024

| Type of institution | Number of universities and higher education institutions/ academies | Number of institutions within the university | Number of students | Of which: | | Share of students on the budget |
|----------------------------|---|--|--------------------|-----------|----------------|---------------------------------|
| | | | | Budget | Self-financing | |
| Universities | 9 | 82 | 175.655 | 82.886 | 92.769 | 47% |
| Higher schools / academies | 22 | 22 | 32.528 | 13.795 | 18.773 | 42% |
| Total | 31 | 104 | 208.183 | 96.681 | 111.542 | 46% |
| STRUCTURE | | | | | | |
| Universities | | 79% | 84% | 86% | 83% | |
| Higher schools / academies | | 21% | 16% | 14% | 17% | |
| Total | | 100% | 100% | 100% | 100% | |

Source: Authors, based on (6)

* Note: The Statistical Office of the Republic of Serbia (RZS) does not include the University of Priština in its data. The Ministry of Education includes the University of Priština on its website and lists a total of 10 universities.

Table 4: Teaching Staff and Associates at Higher Education Institutions in Serbia in the 2023/2024 Academic Year.

| Institution | Number of Universities and Colleges/ Academies | Number of Institutions within Universities and Colleges/ Academies | Number of Teaching Staff | Of which: | |
|---|--|--|--------------------------|-----------|------------|
| | | | | Teachers | Associates |
| Universities | 9 | 82 | 8.635 | 7.335 | 2.000 |
| Higher education institutions/academies | 22 | 21 | 576 | 487 | 89 |
| Total | 31 | 103 | 9.211 | 7.822 | 2.089 |

STRUCTURE

| | | | | |
|---|------|------|------|------|
| Universities | 80% | 94% | 94% | 96% |
| Higher education institutions/academies | 20% | 6% | 6% | 4% |
| Total | 100% | 100% | 100% | 100% |

Izvor: Autori, prema (6)

HIGHER EDUCATION INSTITUTIONS FUNDED FROM THE BUDGET

In this section, we will first examine the amounts allocated from the budget for higher education. Next, we will analyze the structure of the sources of these funds. Finally, we will provide a detailed review of the distribution of funds across universities. The information for this analysis was obtained from the Law on the Final Budget Account of the Republic of Serbia for 2023, which presents the realized amounts, and the Law on the Budget of the Republic of Serbia, which outlines the planned amounts².

From the total budget of the Republic of Serbia (RS), in the past two years, slightly more than 10% of the budgetary funds have been allocated to the responsibilities of the Ministry of Education. About one-fifth of the allocated funds are intended for the financing of higher education.

The two most significant sources from which the budget funds are formed are budget revenues, which make up approximately two-thirds of the total funds, and own revenues of budget users, which constitute about one-third of the total funds. In 2023, the following amounts were allocated: 39,105 million dinars (63%) from budget revenues, and 19,010 million dinars (31%) from the higher education institutions' own revenue. In 2024, the allocations increased to 43,832 million dinars (69%) from budget revenues, and 19,640 million dinars (31%) from the higher education institutions' own revenue. The budget report does not provide information on the type or method of generating own revenues for higher education institutions, nor does it clarify whether these revenues are evenly distributed among institutions or formed in another way. Potential sources of these revenues include tuition fees paid by self-financing students, as well as income from scientific projects and other similar activities. According to the Law on Higher Education, the results of scientific, artistic, and research work may be commercialized, provided that

² The process of adopting the final budget has not yet been completed.

such activities do not compromise the quality of teaching and scientific work. Understanding the formation of these revenues is crucial for determining the methodology by which funds are allocated to all higher education institutions.

The budget of the Ministry of Education covers the funding of eight universities (details are provided in Table 5), as well as the operation of academies and colleges. Additionally, part of the funds is allocated for general-purpose activities, such as support for master's and doctoral studies.

The University of Defense and the University of Criminal Investigation and Police Studies are not financed from the Ministry of Education's budget. The University of Criminal Investigation and Police Studies is funded from the budget of the Ministry of Internal Affairs (Section 15.1 – University of Criminal Investigation and Police Studies). There is no data within the budget of the Ministry of Defense regarding funds allocated for the University of Defense.

Table 5: Formation and Use of Funds for Higher Education Financing from the Budget of the Republic of Serbia

| (In dinars) | 2023 | | 2024 | |
|--|--|-------------|--|-------------|
| | Law on the Final Budget Account of the Republic of Serbia for 2023 | Structure | Law on the Budget of the Republic of Serbia for 2024 | Structure |
| Budget of the Republic of Serbia | 2.668.817.573.616 | 100% | 2.940.873.800.000 | 100% |
| Ministry of Education | 282.887.792.224 | 11% | 314.192.950.000 | 11% |
| HIGHER AND UNIVERSITY EDUCATION | 61.675.430.956 | 2% | 63.472.882.000 | 2% |
| SOURCES OF FINANCING | | | | |
| REVENUES | | | | |
| General budget revenues and receipts | 39.105.837.620 | 63% | 43.832.265.000 | 69% |
| Own revenues of budget beneficiaries | 19.010.320.000 | 31% | 19.640.617.000 | 31% |
| Donations from foreign countries | 218.849.000 | 0% | - | 0% |
| Donations from international organizations | 1.893.916.000 | 3% | - | 0% |
| Transfers from other levels of government | 1.061.044.000 | 2% | - | 0% |
| Voluntary transfers from individuals and legal entities | 147.702.000 | 0% | - | 0% |
| Receipts from foreign loans | 226.432.336 | 0% | - | 0% |
| EU financial assistance | 11.330.000 | 0% | - | 0% |
| Total | 61.675.430.956 | 100% | 63.472.882.000 | 100% |
| EXPENDITURES | | | | |
| Modernization of higher education institution infrastructure | 398.754.049 | 1% | 212.000.000 | 0% |
| Support for: | | | | |
| University of Belgrade | 36.066.671.996 | 58% | 25.873.624.000 | 41% |
| University of Novi Sad | 8.124.693.239 | 13% | 10.816.427.000 | 17% |
| University of Kragujevac | 3.284.071.076 | 5% | 4.705.580.000 | 7% |
| University of Niš | 4.152.473.200 | 7% | 6.853.767.000 | 11% |
| University of Priština with temporary seat in Kosovska Mitrovica | 3.143.328.060 | 5% | 3.826.465.000 | 6% |
| State University of Novi Pazar | 585.434.686 | 1% | 662.025.000 | 1% |
| University of Arts | 1.672.881.822 | 3% | 2.048.387.000 | 3% |
| Support for Higher Education Schools | 4.015.680.119 | 7% | 8.200.909.000 | 13% |
| openness of higher education | 43.970.534 | 0% | 62.549.000 | 0% |
| implementation of doctoral studies | 170.012.173 | 0% | 169.001.000 | 0% |
| Development of higher education | 3.000.000 | 0% | 33.100.000 | 0% |
| implementation of master's studies at universities | 14.460.000 | 0% | 9.048.000 | 0% |
| Total | 61.675.430.954 | 100% | 63.472.882.000 | 100% |

Source: Authors, based on (4) and (2)

Higher education institutions in the territory of the Autonomous Province of Vojvodina (APV) are directly funded from the APV budget. Funds for salary financing are provided from the RS budget and transferred to the APV budget. Funds for other expenses are provided directly from the APV budget.

The total funds for financing higher education include funds from the budget of the RS Ministry of Education, funds from the budget of the Provincial Secretariat for Higher Education and Scientific Research, a portion of the budget of the Ministry of Internal Affairs for the University of Criminal Investigation and Police Studies, a portion of the budget of the Ministry of Defense for the University of Defense, and a portion of the budget of the Ministry of Science, Technological Development, and Innovation, as shown in Table 7.

Table 6: Allocations from the APV budget for financing the higher education function.

| (In dinars) | Decision on the final account of the budget of the APV for the year 2023. | Decision on the revised budget account of APV for the year 2024. |
|---|---|--|
| APV Budget Provincial Secretariat for Education | | |
| Support for the Work of Higher Education Institutions | 9.008.253.585 | 10.561.319.622 |
| Modernization of Higher Education Infrastructure | 241.546.934 | 54.389.980 |
| Total | 9.249.800.520 | 10.615.709.602 |
| Including: | | |
| Transfer from the RS Budget to the APV Budget | 8.124.693.239 | 9.277.623.000 |
| Net Allocations from the APV Budget | 1.125.107.281 | 1.338.086.602 |

Source: Authors, according to (8) and (9).

Note: Funds for salaries, allowances, and employee compensations (wages) as well as employer-paid social contributions are transferred from the RS budget to the APV budget as transfer funds for employees in higher education institutions in AP Vojvodina. (5, 228-229)

Table 7: Total amount of funds allocated from the budget for higher education.

| (In dinars) | 2023 | | 2024 | |
|--|----------------|-----|----------------|-----|
| Budget of the Ministry of Education of the Republic of Serbia | 61.675.430.954 | | 63.472.882.000 | |
| Budget of APV – excluding transfers from the RS | 1.125.107.281 | | 1.338.086.602 | |
| Budget of the Ministry of Internal Affairs – portion for the University of Criminal Investigation and Police Studies | 675.268.176 | | 668.061.000 | |
| Budget of the Ministry of Defense – portion for the University of Defense | Nema podataka | % | Nema podataka | % |
| Total for higher education institutions | 63.475.806.411 | 85 | 65.479.029.602 | 83 |
| Student standard from the RS budget | 11.340.326.149 | 15 | 13.228.814.000 | 17 |
| TOTAL | 74.816.132.560 | 100 | 78.707.843.602 | 100 |
| Ministry of Science, Technological Development, and Innovation | 33.991.384.078 | | 36.512.125.000 | |
| Of which: portion for projects at higher education institutions | Nema podataka | | Nema podataka | |

Source: Authors.

Table 8: Use of budget funds by purpose (in dinars)

| Consolidated Expenditures for Financing Higher Education in the Republic of Serbia (Budget of the Republic of Serbia and Budget of the Autonomous Province of Vojvodina) | 2023. | Structure | 2024. | Structure | Change 2024 minus 2023 | Growth rate 2024/2023 |
|--|-----------------------|-------------|-----------------------|-------------|------------------------|-----------------------|
| Direct financing from the RS budget | | | | | | |
| Salaries, allowances, and employee benefits (wages) | 31.929.416.045 | | 35.783.649.000 | | | |
| Social contributions borne by the employer | 4.804.603.643 | | 5.483.205.000 | | | |
| In-kind benefits | 89.768.838 | | 64.887.000 | | | |
| Social benefits for employees | 299.785.124 | | 266.978.000 | | | |
| Reimbursement of employee expenses | 529.012.184 | | 413.900.000 | | | |
| Employee rewards and other special expenses | 226.866.887 | | 155.669.000 | | | |
| Indirect financing through transfers to the APV budget | | | | | | |
| Transfer from the RS Budget to the APV Budget for salaries and wage taxes borne by the employer | 8.124.693.239 | | 9.277.623.000 | | | |
| TOTAL SALARIES AND WAGE ALLOWANCES | 46.004.145.960 | 72% | 51.445.911.000 | 79% | 5.441.765.040 | 12% |
| Operating expenses from the APV budget | 883.560.344 | | 1.283.696.622 | | | |
| Direct financing from the RS budget | | | | | | |
| Fixed costs from the budget | 2.128.682.550 | | 1.881.747.000 | | | |
| Travel expenses | 1.065.654.478 | | 590.845.000 | | | |
| Contractual services | 5.317.741.247 | | 3.587.032.000 | | | |
| Specialized services | 2.173.221.676 | | 1.673.803.000 | | | |
| Current repairs and maintenance | 621.560.798 | | 592.655.000 | | | |
| Materials | 1.238.229.075 | | 1.152.617.000 | | | |
| Depreciation of real estate and equipment | 11.318.000 | | - | | | |
| TOTAL OPERATING EXPENSES | 13.439.968.168 | 21% | 10.762.395.622 | 16% | -2.677.572.546 | -20% |
| Repayment of domestic interest | 2.148.000 | | 80.438.000 | | | |
| Accompanying borrowing costs | 10.105.000 | | 7.187.000 | | | |
| Grants to international organizations | 7.672.000 | | 875.000 | | | |
| Transfers to other levels of government | 758.934.285 | | 913.795.000 | | | |
| Other grants and transfers | 387.875.000 | | 2.060.000 | | | |
| Social protection benefits from the budget | 127.824.000 | | 27.092.000 | | | |
| Grants to non-governmental organizations | 14.451.000 | | 10.186.000 | | | |
| Taxes, obligations, fees, fines, penalties, and interest | 39.804.309 | | 43.433.000 | | | |
| Monetary fines and penalties by court decision | 11.482.000 | | 7.731.000 | | | |
| Compensation for work-related injuries or other natural causes | - | | 1.160.000 | | | |
| Compensation for injuries or damages caused by state authorities | 27.126.000 | | 16.500.000 | | | |
| Buildings and construction facilities | 546.708.738 | | 498.119.000 | | | |
| Machinery and equipment | 1.041.789.357 | | 943.139.000 | | | |
| Other real estate and equipment | - | | 10.144.000 | | | |
| Cultivated assets | 3.207.000 | | 9.232.000 | | | |
| Intangible assets | 68.187.905 | | 91.558.000 | | | |
| Production inventories | - | | 19.640.000 | | | |
| Inventories of goods for resale | 112.634.000 | | 48.346.000 | | | |
| TOTAL OTHER EXPENSES | 3.159.948.594 | 5% | 2.730.635.000 | 4% | - 429.313.594 | -14% |
| ALLOCATED BY UNIVERSITIES | 62.604.062.722 | 99% | 64.938.941.622 | 99% | 2.334.878.900 | 4% |
| COMMON PURPOSES | 231.442.707 | | 273.698.000 | | | |
| MODERNIZATION OF HIGHER EDUCATION INFRASTRUCTURE | 640.300.983 | | 266.389.980 | | | |
| TOTAL | 63.475.806.412 | 100% | 65.479.029.602 | 100% | 2.003.223.190 | 3% |

Source: Authors, based on (4), (2), (8), and (9).

Table 9: Changes in the structure of university funding in 2024 compared to 2023.

| University | Changes 2024 minus 2023 | | | |
|---|-------------------------|----------------------------------|-------------------------------|------------------------------|
| | Total | Changes in Salaries 2024-2023 | Changes in Operating Costs | Changes in Other Expenses |
| University of Belgrade | -10.193.047.997 | -2.676.326.497 | -6.138.315.500 | -1.378.406.000 |
| University of Kragujevac | 1.421.508.924 | 670.963.019 | 587.108.905 | 163.437.000 |
| University of Niš | 2.701.293.800 | 1.170.520.517 | 1.223.042.283 | 307.731.000 |
| University of Priština with a temporary seat in Kosovska Mitrovica | 683.136.939 | 467.512.845 | 152.433.094 | 63.191.000 |
| Support for the State University of Novi Pazar | 76.590.314 | 61.118.242 | 14.409.072 | 1.063.000 |
| Support for the University of Arts | 375.505.177 | 229.369.920 | 125.749.257 | 20.386.000 |
| Support for Higher Education Schools | 4.185.228.880 | 2.789.193.326 | 955.605.839 | 440.429.715 |
| University of Criminal Investigation and Police Studies | - 7.207.176 | 37.679.907 | 2.258.226 | - 47.145.309 |
| University of Defense | - | - | - | - |
| Support for Higher Education in Vojvodina (University of Novi Sad) | 1.311.519.103 | 37.679.907 | 400.136.278 | - |
| Common Purposes | - 630.196.756 | - | - | - |
| Total | 1.463.135.210 | 5.441.765.040 | -2.677.572.546 | - 429.313.594 |

Sources: Authors.

The total amount of funds allocated for higher education from the RS budget and the APV budget is at least 63,475 million dinars in 2023 and 65,479 million dinars in 2024. In addition, allocations for student welfare amount to 11,340 million dinars in 2023 and 13,228 million dinars in 2024. Universities and faculties are not only educational but also scientific institutions. A portion of the funds for the development of scientific activities also flows into higher education institutions.

In 2023, a total of 63,475 million dinars was spent on higher education. The projected expenditure for 2024 amounts to 65,479 million dinars, which is 2,344 million dinars (approximately 3%) more than the previous year. The largest portion of the funds, 72% in 2023 and 79% in 2024, is allocated for salary payments. Compared to 2023, salaries in 2024 have increased by 5,442 million dinars. For covering regular operating expenses, 21% of the realized funds were used in 2023, while 16% of the projected funds are allocated for the same purpose in 2024. The total funds for these purposes in 2024 are 2,678 million dinars (around 20%) lower than in 2023. Changes in budget allocations indicate that the salary increase in 2024 was financed not only by the overall increase in the higher education budget but also by reducing total operating costs and other expenditures.

When observed by individual universities, a significant reduction in funding for the University of Belgrade is evident. The funds allocated for salaries at this university have been reduced by over 2,676 million dinars, the funds for operating costs have been reduced by over 6,138 million dinars, and the funds for other expenses have been reduced by over 1,378 million dinars. The total reduction in funding for the University of Belgrade exceeds 10,193 million dinars. In contrast to the University of Belgrade, budget allocations for covering expenses at almost all other universities have increased. Detailed changes in funding amounts in 2024 compared to 2023 are presented in Table 9.

The expenditure structure for financing higher education institutions by university is presented in Table 10.

Table 10: Structure of budget fund utilization by universities and higher education institutions in 2023 and 2024.

| 2023 | Budget of the Republic of Serbia, Section 26.4 Higher and University Education (*) | | | | | | | | | | Unallocated parts of the Budget of the Republic of Serbia of the Budget of the AP of Vojvodina | | |
|--|--|------------------------|--------------------------|-------------------|--|--|---|--|--|--|---|--|-------------------------------|
| | Program Code | 0004 | 0005 | 0006 | 0007 | 0008 | 0009 | 0010 | 0011 | Budget of the Ministry of Internal Affairs, Section 15.1 Criminalistics- Police University | | Budget of the Ministry of Defense, Section 19 | Budget of the AP of Vojvodina |
| University | University of Belgrade | University of Novi Sad | University of Kragujevac | University of Niš | University of Pristina with temporary seat in Kosovska Mitrovica | Support for the State University of Novi Pazar | Support for the University of Arts | Support for Higher Education Schools | University of Criminal Investigation and Police Studies | University of Defense | Support for higher education in Vojvodina (including transfers from the Budget of the Republic of Serbia) | Common Purposes | Total |
| Column/Serial Number | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (14) |
| SALARIES AND WAGE ALLOWANCES | 21,843,313,497 | 8,124,693,239 | 3,163,480,981 | 4,029,388,483 | 3,085,187,155 | 547,471,758 | 1,578,235,080 | 3,151,929,674 | 480,446,093 | - | 8,124,693,239 | - | 46,004,145,960 |
| OPERATING COSTS | 11,869,840,500 | - | 120,590,095 | 123,084,717 | 581,140,906 | 37,962,928 | 94,646,743 | 1,255,651,161 | 1,265,767,774 | - | 883,560,344 | - | 13,438,988,168 |
| OTHER EXPENSES | 2,353,518,000 | - | - | - | - | - | - | 738,185,285 | 68,245,309 | - | - | - | 3,159,948,594 |
| ALLOCATED BY UNIVERSITIES | 36,066,671,997 | 8,124,693,239 | 3,284,071,076 | 4,152,473,200 | 3,143,328,061 | 585,434,686 | 1,672,881,823 | 4,015,680,120 | 675,268,176 | - | 9,008,253,585 | - | 62,604,062,722 |
| COMMON PURPOSES | - | - | - | - | - | - | - | - | - | - | - | - | 231,442,707 |
| MODERNIZATION OF HIGHER EDUCATION INFRASTRUCTURE | - | - | - | - | - | - | - | - | - | - | - | - | 231,442,707 |
| TOTAL | 36,066,671,997 | 8,124,693,239 | 3,284,071,076 | 4,152,473,200 | 3,143,328,061 | 585,434,686 | 1,672,881,823 | 4,015,680,120 | 675,268,176 | - | 9,249,800,519 | - | 63,475,806,412 |
| 2024 | Budget of the Republic of Serbia, Section 26.4 Higher and University Education (*) | | | | | | | | | | | | |
| Program Code | 0004 | 0005 | 0006 | 0007 | 0008 | 0009 | 0010 | 0011 | Budget of the Ministry of Internal Affairs, Section 15.1 Criminalistics- Police University | Budget of the Ministry of Defense, Section 19 | Support for higher education in Vojvodina (including transfers from the Budget of the Republic of Serbia) | Unallocated parts of the Budget of the Republic of Serbia of the Budget of the AP of Vojvodina | |
| University | University of Belgrade | University of Novi Sad | University of Kragujevac | University of Niš | University of Pristina with temporary seat in Kosovska Mitrovica | Support for the State University of Novi Pazar | Support for the operation of the University of Arts | Support for the operation of higher education institutions | Criminalistics- Police University | University of Defense | Support for higher education in Vojvodina | Common purposes | Total |
| Column/Serial Number | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (14) |
| SALARIES AND WAGE ALLOWANCES | 19,166,987,000 | 1,538,894,000 | 3,834,444,000 | 5,199,909,000 | 3,552,700,000 | 608,590,000 | 1,807,605,000 | 5,941,123,000 | 5,181,260,000 | - | 9,277,623,000 | - | 51,445,911,000 |
| OPERATING COSTS | 5,731,525,000 | - | 707,699,000 | 1,946,127,000 | 2,105,744,000 | 52,372,000 | 220,396,000 | 1,081,171,000 | 1,288,835,000 | - | 1,288,696,622 | - | 10,762,395,622 |
| OTHER EXPENSES | 975,112,000 | 9,277,623,000 | 163,437,000 | 307,731,000 | 631,191,000 | 1,063,000 | 20,386,000 | 1,778,615,000 | 2,110,000,000 | - | - | - | 27,901,635,000 |
| ALLOCATED BY UNIVERSITIES | 25,873,624,000 | 10,816,427,000 | 4,705,580,000 | 6,853,767,000 | 3,826,465,000 | 6,620,250,000 | 2,048,387,000 | 8,200,909,000 | 6,680,061,000 | - | 10,561,319,622 | - | 64,938,941,622 |
| COMMON PURPOSES | - | - | - | - | - | - | - | - | - | - | - | - | 273,688,000 |
| MODERNIZATION OF HIGHER EDUCATION INFRASTRUCTURE | - | - | - | - | - | - | - | - | - | - | - | - | 212,000,000 |
| TOTAL | 25,873,624,000 | 10,816,427,000 | 4,705,580,000 | 6,853,767,000 | 3,826,465,000 | 6,620,250,000 | 2,048,387,000 | 8,200,909,000 | 6,680,061,000 | - | 10,615,709,622 | - | 85,479,029,602 |

Source: Authors, based on (2), (3), (4), and (8).

Table II: Structure and Efficiency of Budget Fund Utilization.

| | University of Belgrade | University of Kragujevac | University of Nis | University of Pristina with temporary seat in Kosovska Mitrovica | Support for the State University of Novi Pazar | Support for the University of Arts | Support for Higher Education Schools | University of Criminal Investigation and Police Studies | University of Defense | University of Novi Sad | Total |
|---|------------------------|--------------------------|-------------------|--|--|------------------------------------|--------------------------------------|---|-----------------------|------------------------|----------------|
| Budget 2023 | 36.066671.996 | 3.284.071.076 | 4.152.473.200 | 3.143.328.060 | 585.434.686 | 1.672.881.822 | 4.015.680.119 | 675.268.177 | - | 9.249.800.519 | 63.475.806.411 |
| Budget 2024 | 25.873.624.000 | 4.705.580.000 | 6.853.767.000 | 3.826.465.000 | 662.025.000 | 2.048.387.000 | 8.200.909.000 | 668.061.000 | - | 10.615.709.602 | 65.479.929.602 |
| Budget 2025 | 31.335.382.000 | 5.937.741.000 | 8.714.614.000 | 4.467.217.000 | 782.999.000 | 2.505.517.000 | 9.710.873.000 | 801.570.000 | - | 18.973.670.000 | 83.229.583.000 |
| Budget increase for 2025 – student request number 4 | | | | | | | | | | | 12.010.000.000 |
| Number of institutions | 32 | 13 | 14 | 11 | 1 | 5 | 22 | 1 | 1 | 15 | 114 |
| Number of teaching staff | 4.720 | 1.244 | 1.480 | - | 182 | 489 | 576 | 76 | 444 | 3.284 | 9.211 |
| - Teachers | 3.664 | 889 | 1.126 | 700 | 133 | 406 | 487 | 73 | 344 | 2.173 | 7.822 |
| - Associates | 1.056 | 355 | 354 | - | 49 | 83 | 89 | 3 | 100 | 1.111 | 2.089 |
| Number of students | 90.152 | 15.202 | 22.000 | 5.160 | 2.681 | 2.905 | 32.528 | 725 | 881 | 41.109 | 213.343 |
| - Budget | 37.352 | 7.767 | 11.446 | 2.959 | 1.264 | 1.809 | 13.795 | 335 | 800 | 22.113 | 99.640 |
| - Self-financing | 52.800 | 7.435 | 10.554 | 2.201 | 1.417 | 1.096 | 18.733 | 390 | 81 | 18.996 | 113.703 |
| Indicators for 2023 | | | | | | | | | | | |
| Average budget per student | 400.065 | 216.029 | 188.749 | 609.172 | 218.364 | 575.863 | 123.453 | 931.404 | - | 219.131 | 293.443 |
| Average budget per budget student | 965.589 | 422.824 | 362.788 | 1.062.294 | 463.160 | 924.755 | 291.097 | 2.015.726 | - | 219.131 | 628.303 |
| Average budget per teacher | 9.843.524 | 3.694.118 | 3.687.809 | 4.490.469 | 4.401.765 | 4.120.399 | 8.245.750 | 9.250.249 | - | 4.145.538 | 8.003.588 |
| Indicators for 2024 | | | | | | | | | | | |
| Average budget per student | 287.000 | 309.537 | 311.535 | 741.563 | 246.932 | 705.125 | 252.118 | 921.463 | - | 256.910 | 304.387 |
| Average budget per budget student | 692.697 | 605.843 | 598.791 | 1.293.162 | 523.754 | 1.132.331 | 594.484 | 1.994.212 | - | 477.607 | 651.736 |
| Average budget per teacher | 7.061.579 | 5.293.116 | 6.086.827 | 5.466.379 | 4.977.632 | 5.045.288 | 16.839.649 | 9.151.521 | - | 4.860.248 | 8.302.089 |
| Index of budget amount change 2024/2023 | 72% | 143% | 165% | 122% | 113% | 122% | 204% | 99% | 0% | 117% | 104% |
| Index of budget amount change 2025/2024 | 121% | 126% | 127% | 117% | 118% | 122% | 118% | 120% | 0% | 179% | 127% |

Source: Authors, based on (2), (3), (4)

INDICATORS OF BUDGET FUND UTILIZATION EFFICIENCY

The available data do not provide a comprehensive insight into the efficiency of state budget utilization by state-owned higher education institutions. For the purpose of analyzing the efficiency of budget fund utilization, we have identified the following possible indicators: the average budget per student, the average budget per budget student, and the average budget per teacher. Data on the number of teachers and students were obtained from the publication of the Statistical Office of the Republic of Serbia, “Higher Education 2023/2024” (6), which we consider to be the most relevant basis for efficiency calculations, given the difference between the academic and calendar years. The number of students at the University of Priština with a temporary seat in Kosovska Mitrovica was taken from the website of the Ministry of Finance.

The budget amount was chosen as the fundamental element of efficiency indicators. The budget is largely determined by external factors and is therefore limited, while the basic structure of its designated allocation remains relatively stable. An increase in budget allocations for one purpose inevitably requires a reduction in funding for another.

At the level of the Republic of Serbia, the average budget per student in 2023 amounted to 293,443 dinars, while in 2024, it increased to 304,387 dinars. Although this indicator is not the most precise measure of budget utilization efficiency, we consider it important because the budget funds the entire infrastructure and logistics required for teaching, both for budget and self-financing students. A better indicator of budget utilization efficiency is the average budget per budget student and the average budget per teacher. The average budget per budget student in 2023 was 628,303 dinars, while in 2024, it reached 651,736 dinars. This indicator varies significantly between universities and higher education institutions, with the University of Novi Sad having the lowest values and the University of Criminal Investigation and Police Studies having the highest. The indicator of the average budget per teacher was 8.0 million dinars in 2023 and increased to 8.3 million dinars in 2024. The highest value of this indicator is observed in higher education schools, with 8.2 million dinars in 2023 and 16.8 million dinars in 2024. The University of Belgrade and the University of Criminal Investigation and Police Studies also recorded more than 9 million dinars per teacher in 2023. In 2024, only the University of Criminal Investigation and Police Studies exceeded the 9 million dinar threshold. A detailed overview of these indicators, categorized by universities and higher education schools/academies, is presented in table 11.

ILLUSTRATION OF FINANCIAL OPERATIONS IN HIGHER EDUCATION INSTITUTIONS IN THE REPUBLIC OF SERBIA

To gain a comprehensive insight into the financial operations of a higher education institution, we have selected the financial operations report of the Faculty of Philosophy at the University of Belgrade. This choice was not random. It is very difficult to find detailed financial information on faculty websites. Even when available, they are often unclear (in online formats), difficult to navigate, lacking clear descriptions, missing the time period they refer to, and omitting the currency unit of measurement. Additionally, consolidated financial reports at the university level are not mentioned at all. The Faculty of Philosophy at the University of Belgrade (hereinafter: the Faculty) has published highly detailed business reports on its website, providing a complete overview of both financial and non-financial operations.

An analysis of the revenues generated in 2023 shows that, alongside core revenues from the Ministry of Education amounting to 821,051,748 dinars, the Faculty also generates its own revenues of 202,520,804 dinars and research-designated revenues of 517,200,351 dinars. Compared to revenues from the Ministry of Education, additional revenues reach 78% of those core revenues. The research-designated revenues primarily come from the Ministry of Science, Technological Development and Innovation, as well as the Ministry of Culture. The total revenue from all ministries amounts to 1,272,512,056 dinars, which is 1.6 times higher than the core revenues from the Ministry of Education.

Within the Faculty's own revenues, the largest portion comes from tuition fees, amounting to 128,270,398 dinars, which are paid by self-financing students (104,760,057 dinars) and other fees, such as entrance exam fees (12,060,123 dinars), exam application fees (6,851,479 dinars), and similar charges.

On the expenditure side, the largest costs are salaries and other employee-related compensations, totaling 1,248,383,774 dinars, which account for 81% of total expenses and expenditures.

A more detailed breakdown of revenues, expenses, and expenditures is provided in Table 12.

From the perspective of the structure of the most significant income, expense, and expenditure categories, it is evident that in the revenue structure, the largest share comes from the Ministry of Education (53%), followed by research-designated revenues (34%) and the institution's own revenues (13%) of total income. In the structure of expenses and expenditures, the most significant costs are salaries and employee compensations (81%). Other expenses account for 19% of total expenditures, while investments in equipment are negligible. A summarized overview of income, expenses, and expenditures is provided in Table 13.

Table 12: Structure of Revenues, Expenses, and Expenditures for 2023.

| University of Belgrade - Faculty of Philosophy Revenues and Expenses, Expenditures, and Financial Result for 2023 (In dinars) | In that, from: | | | | |
|---|----------------------|----------------------|-----------------------|------------------------|---|
| | 2022. | 2023. | Ministry of Education | Faculty's own revenues | Earmarked funds for scientific research, publishing activities, international cooperation, etc. |
| REVENUES | | | | | |
| Ministry of Education | 746.533.159 | 821.051.748 | 821.051.748 | - | - |
| Ministry of Science, Technological Development, and Innovation | 409.044.815 | 451.460.308 | - | 37.638.790 | 413.821.518 |
| Ministry of Culture | 5.249.508 | 8.459.923 | - | - | 8.459.923 |
| Donations and other revenues | 35.499.595 | 27.657.275 | - | 2.391.287 | 25.265.988 |
| Tuition fees and other student payments | 128.691.170 | 130.274.884 | - | 128.270.398 | 2.004.486 |
| Rental income | 26.425.148 | 30.496.241 | - | 30.496.241 | - |
| Revenues for scientific research | 51.647.534 | 71.441.524 | - | 3.724.088 | 67.717.436 |
| TOTAL REVENUES | 1.403.090.929 | 1.540.841.903 | 821.051.748 | 202.520.804 | 517.269.351 |
| Ratio of other revenues to revenues from the Ministry of Education | | | 100% | 25% | 63% |
| EXPENSES AND EXPENDITURES | | | | | |
| Salaries and allowances for employees | 1.140.226.763 | 1.248.383.774 | 812.576.738 | 134.618.306 | 301.188.730 |
| Fixed costs | 39.167.139 | 48.650.122 | 4.356.012 | 44.123.163 | 170.947 |
| Travel expenses | 11.060.743 | 15.545.718 | 56.771 | 418.412 | 15.070.535 |
| Contracted services | 92.338.946 | 92.357.306 | 729.984 | 15.775.702 | 75.851.620 |
| Specialized services | 111.223.573 | 114.138.244 | 2.846.255 | 9.289.107 | 102.002.882 |
| Ongoing repairs and maintenance | 14.685.446 | 9.900.530 | - | 9.196.171 | 704.359 |
| Materials | 6.801.274 | 8.753.579 | 485.988 | 6.101.400 | 2.166.191 |
| Social protection allowances from the budget | 24.000 | 25.000 | - | 25.000 | - |
| Taxes, fees, and fines | 183.612 | 360.001 | - | 21.691 | 338.310 |
| TOTAL OPERATING EXPENSES | 1.415.711.496 | 1.538.114.274 | 821.051.748 | 219.568.952 | 497.493.574 |
| Administrative equipment | 3.139.757 | 3.034.760 | - | 1.173.472 | 1.861.288 |
| Equipment for education and science | 9.001.334 | 4.286.264 | - | 72.641 | 4.213.623 |
| Library books and software | 1.212.120 | 1.351.329 | - | 1.351.329 | - |
| TOTAL CAPITAL EXPENDITURES | 13.353.211 | 8.672.353 | - | 2.597.442 | 6.074.911 |
| TOTAL EXPENSES AND EXPENDITURES | 1.429.064.707 | 1.546.786.627 | 821.051.748 | 222.166.394 | 503.568.485 |
| RESULT | -25.973.778 | -5.944.724 | - | -19.645.590 | 13.700.866 |

Source: Authors, according to (11).

Table 13: Summary of Income, Expenses, and Expenditures.

| University of Belgrade - Faculty of Philosophy Condensed Statement of Revenues, Expenses, and Expenditures (In dinars) | 2023. | Percentage in relation to total revenues |
|--|----------------------|--|
| Revenues | | |
| Revenues from the Ministry of Education | 821.051.748 | 53% |
| Own revenues from tuition fees and similar sources | 202.520.804 | 13% |
| Revenues for scientific research | 517.269.351 | 34% |
| Total revenues | 1.540.841.903 | 100% |
| Expenses and Expenditures | | |
| Employee salaries | 1.248.383.774 | 81% |
| Other expenses | 289.730.500 | 19% |
| Investments in equipment | 8.672.353 | 1% |
| Total expenses | 1.546.786.627 | 100% |
| LOSS | -5.944.724 | -0,4% |

Source: Authors.

FINAL CONSIDERATIONS

The aim of this paper is to examine the amount and structure of funding sources for higher education in Serbia, as well as the structure and efficiency of the use of these funds in 2023 and 2024. All data used in this study are publicly available.

According to data from the Ministry of Education, in the 2023/2024 academic year, there were 268,571 students enrolled in higher education institutions in the Republic of Serbia, of whom 231,509 (86%) attended public institutions and 37,062 (14%) attended private institutions. Higher education takes place at 187 institutions, including 117 public and 70 private institutions (including the University of Priština). A total of 102,680 students (38%) study with government funding, while the majority, 165,891 students (62%), pay tuition fees. Universities employ 9,211 teaching staff, out of which 94% (accounting for 80% of institutions and 84% of students), while higher education colleges and academies employ the remaining 6% of staff (accounting for 20% of institutions and 16% of students).

In the observed period, more than 10% of the total budget of the Republic of Serbia was allocated for purposes under the jurisdiction of the Ministry of Education. Approximately one-fifth of these allocated funds were designated for financing higher education. The two most significant sources of budgetary funds are government revenues, which account for about two-thirds of the total, and the own revenues of budget users, which constitute approximately one-third. The budget report does not provide information on the type or method of generating own revenues for higher education institutions, nor does it specify whether these revenues are evenly distributed across institutions or vary by other criteria. In addition to the Ministry of Education, other ministries also allocate funds to higher education institutions for scientific research, but available data do not allow for a clear analysis of these allocations. The operations of two universities—the University of Defense and the University of Criminal Investigation and Police Studies—are financed directly from the budgets of the respective ministries. Higher education institutions in the Autonomous Province of Vojvodina (APV) receive funding from the APV budget, with the majority of these funds being transferred from the budget of the Republic of Serbia to the APV budget.

Three indicators were used to assess the efficiency of budgetary expenditures: the average budget per student, the average budget per budget student, and the average budget per teacher.

At the level of the Republic of Serbia, the average budget per student in 2023 was 293,443 dinars, while in 2024 it was 304,387 dinars. Although this indicator is not the most precise measure of budget efficiency, it is considered important since the budget finances the entire infrastructure and logistics necessary for teaching, benefiting both budget and self-financing students. The average budget per budget student was 628,303 dinars in 2023 and 651,736 dinars in 2024. This indicator varies significantly between universities and higher education colleges, with the lowest amounts recorded at the University of Novi Sad and the highest at the University of Criminal Investigation and Police Studies. The average budget per teacher was 8.0 million dinars in 2023 and 8.3 million dinars in 2024. The highest value of this indicator was recorded at higher education colleges, amounting to 8.2 million dinars in 2023 and 16.8

million dinars in 2024. The University of Belgrade and the University of Criminal Investigation and Police Studies also exceeded 9 million dinars per teacher in 2023, while in 2024, only the University of Criminal Investigation and Police Studies remained above this threshold. These indicators are only suggestive, as a comprehensive evaluation requires additional narrative explanations and methodological details regarding budget allocation.

To illustrate the financial structure of a higher education institution, the case of the Faculty of Philosophy at the University of Belgrade was examined. This institution was chosen because it is one of the few faculties that publishes detailed financial information on its website. The financial reports of the Faculty of Philosophy indicate that in 2023, 53% of its revenues came from the Ministry of Education, 13% from its own revenues (including tuition fees, entrance exam fees, exam registration fees, rental income, etc.), and 33% from funds allocated for scientific research, primarily by the Ministry of Science, Technological Development, and Innovation.

Our research also highlights significant deficiencies in the regulations regarding financial reporting for higher education institutions. Given that higher education institutions serve the public interest, it is reasonable to expect them to transparently publish detailed data and information about their financial plans and outcomes. This is particularly important considering that nearly two-thirds of students independently finance their education.

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