

METHODOLOGY OF FINANCING HIGHER EDUCATION IN THE REPUBLIC OF MOLDOVA

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Abstract: *The authors of this article deals with the long process of searching for funding higher education reform in Moldova. From the 90s of the century XX, when the Republic of Moldavia became independent, and until 2019, higher education in the Republic of Moldova has been funded by the "egalitarianism" socialist, without taking into account the difference between the curricula of higher education institutions. In 2010 he published the monograph "Methods of financing public education"¹ that including it investigates the mechanism of financing of higher education, criticizing it and recommends the implementation of European practices and especially Romania, on the financing of higher education, taking into account the complexity of study programs. The central administration empowered with the function of managing higher education did not react to the researchers' recommendations. In 2019, the Ministry of Education, Culture and Research (MECR) began studying the New Methodology on financing higher education in Moldova based on the standard **cost per student equivalent** to the support of the World Bank and Romanian experts. This New Methodology for financing higher education was approved in 2020 and entered into force starting with the 2020-2021 years of study. The new funding mechanism takes into account the complexity of study programs, which correspond to a certain significant adjustment coefficient. We believe that the new methodology of higher education financing favors deepening performance and competency-based learning.*

¹Manole Tatiana, Methodology of financing public education: theory and practice: /Tatiana Manole; Technical University of Moldova. – Ch.,: "Tehnica-Info" Publishing House" SRL, 2010 (Printing Iași). – 340 p. ISBN 978-9975-63-309-3.

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JEL Classification: *I22, I23, G34.*

1. Introduction

Learning is a very long process, a process carried out constantly by the individual, a process that takes place throughout a person's life. But this process requires costs for its maintenance. These costs are capital investments in the human being. This investment of financial resources is an investment in *human capital*.

Human capital comprises educational capital, that is, those abilities acquired by individuals as a result of school education and not only, and biological capital, respectively those physical abilities of individuals, which are reflected in their state of health. As an economic category, human capital can be analyzed as an estimate of a person's ability to produce income through work (Becker, 2010, p.32).

Education and training are the most important investments in human capital. In this respect, G.S.Becker made an overview of investment in human capital analysis covering the following phenomena (Becker, 1997, p.32): a) *earnings usually increase with age at a decreasing rate. Both the growth rate and the delay rate tend to be positively correlated with the qualification level;* b) *unemployment rates tend to be inversely correlated with the*

level of qualification; c) in relation to employees, companies in less developed countries seem to be more "paternalistic" than those in developed countries; d) younger people change jobs more often and benefit from more schooling and on-the-job training than older people; e) earnings distribution is skewed positive, especially for professionals and other skilled workers; f) more capable people benefit from more education and other types of vocational training than others; g) the division of labor is limited by the size of the market; h) the typical investor in human capital is more impetuous and thus is more likely to make a mistake compared to the typical investor in tangible capital.

Becker's analysis of human capital refers, in fact, to the analysis of educational capital, highlighting the costs associated with investment in training, as well as the relationship between school and post-school investments. By default, individual income will increase depending on the level of educational attainment.

Thus, educational and health expenditures are considered as investments in order to increase labor productivity and, implicitly, economic growth. *The formation and development of human capital are directly dependent on budgetary-fiscal policies, developed and promoted by governments, because the public budget is the main source of funding for public education.*

Basic content. 1. Strategy of the Government of the Republic of Moldova on the sustainable development of public education.

Education policy in the Republic of Moldova is aimed at ensuring the quality of education, and the education system of the Republic of Moldova, in accordance with the Education Strategy 2020, is accessible to all citizens, provides quality education, relevant to society and economy, in conditions of economic efficiency. The strategic vision of the Republic of Moldova includes the following components of the education system (Education Development Strategy for 2014-2020 "Education 2020"): **a) beneficiaries of the educational system who demonstrate skills necessary for personal, social and professional growth and development throughout life; b) educational process focused on the educational needs of learners and a relevant curriculum, connected to the demand of the labor market; c) fair evaluation system, focused on measuring skills relevant to the life of the individual and the labor market; d) teachers rewarded according to professional performance, able to design learning activities focused on the individual educational needs of the beneficiaries; e) professional managerial staff, able to efficiently manage educational institutions; f) a network of educational institutions efficiently dimensioned, in accordance with the demographic and social tendencies corresponding qualitatively to the current standards; g) infrastructure and an educational environment friendly to the learner; h) a modern, flexible and functional institutional framework that contributes to ensuring the quality of education; i) sustainable academic and social partnerships, focused on common long-term benefits.**

In modern society, educational policies aim to ensure excellence in all its aspects, at all levels and levels of the education system, by promoting the quality assurance mechanisms of the study programs and of the institutions in which they are offered. The quality assurance mechanisms are meant to give the beneficiaries and the general public the confidence that the society benefits from quality educational services, which bring economic and social progress for all tax-paying citizens..

The realization of the strategic directions of the Government regarding the sustainable development of education requires the reform of the financing mechanism in general for education in the Republic of Moldova and especially for higher education. If since 2014 pre-university education is funded on the basis of the weighted standard cost per student, then the issue of financing higher education has remained unreformed. Ministry of Education has gone through a long process of reforming efforts to finance

higher education in the Republic of Moldova. From the 90s of the century. XX, since the Republic of Moldova became independent, and until 2019, higher education in the Republic of Moldova was funded according to the principle of socialist "Egalitarianism", not taking into account the difference between the curricula of higher education institutions. In 2010 was published the monograph "Methodology of financing public education" which also investigates the mechanism of financing higher education, criticizing it and recommending the implementation of European practices and especially Romania, on how to finance higher education, taking into account the complexity of study programs. The central administration empowered with the function of managing higher education did not react to the researchers' recommendations. In 2019, the Ministry of Education, Culture and Research (MECR) began studying the New Methodology on financing higher education in Moldova based on the *standard cost per student equivalent* to the support of the World Bank and Romanian experts. This New Methodology for financing higher education was approved in 2020 and entered into force starting with the 2020-2021 years of study. The new funding mechanism takes into account the complexity of study programs, which correspond to a certain significant adjustment coefficient. We believe that the new methodology of higher education financing favors deepening performance and competency-based learning. We mention that the training of a specialist in higher institutions requires costs.

2. The average expenditure to finance a pupil / student

Expenditure on education funding is, in fact, investment in human capital. Through investments in human capital, the country ensures that it will have a qualitative generation in the future, which will be included in society, bringing a considerable increase to the economic and social development of the country.

The main source of funding for higher public education is the state budget. For example, the average expenditures allocated from the state budget of the Republic of Moldova for 2018 on higher education: license, masters, doctorate, of higher institutions subordinated to the Ministry of Education, Culture and Research (MECR), are presented as follows:

Table No. 1. Budgetary allocations for financing higher education, cycle I (license) for the budget year 2018

Name of indicators	Unit of measurement	Costs and expenses from allocations transferred from the budget			
		Approved annually	Specified annually	Specified During the management period	Effective during the management period
A	1	2	3	4	5
Costs and expenses, for the level of higher education, step - <i>Higher undergraduate studies</i> , total. including scholarships	Thousands of lei	413 931,00	420 950,60	420 950,60	441 088,60
Costs and expenses, for the level of higher education, step - " <i>Higher bachelor's degree</i> ", total. No scholarships	Thousands of lei	350 624,24	357 641,08	357 651,73	379 752,98
Average number of students (cycle I)	pers.	12 098	12 098	11 954	11 966
The average cost of a student (cycle I) No scholarships	Cost/ stud., lei	28 982	29 562	29 919	31 736

The average cost of a student (cycle I). Including scholarships	Cost/ stud., lei	34 215	34 795	35 214	36 862
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Source: Processed, calculated and elaborated by the authors based on the information from MECR regarding the financing of higher education from the state budget for 2018. Information on the expenses of self-managed educational institutions on January 1, 2019 (quarterly, annual). Report no. 2 Approved by order of the Ministry of Finance of the Republic of Moldova.

Note: From the information given in the table above, the MECC indicates the budgetary allocations only for the higher institutions of the MECR, excluding the branch higher education institutions.

At the same time, we mention that the average annual cost of a student (cycle I), including scholarships, actually, during the management period, is 36,862 lei, increasing by 2,647 lei, or by 7.74 percentage points.

Table No. 1 presents budget allocations for financing higher education level I - license for the budget year 2018. We note that the amount of costs and expenses for the level of higher education, the stage - "Higher bachelor's degree", total, including scholarships actually during the management period is 441,088.60 thousand lei, increasing compared to the approved amount (413,931.00) annually from the state budget for 2018. This increase in the absolute amount makes up 27,157.6 thousand lei, or by 106.56 percentage points (6.56%).

Table No. 2. Budgetary allocations for financing higher education, cycle II (master) for the budget year 2018

Name of indicators	Unit of measurement	Costs and expenses from allocations transferred from the budget			
		Approved annually	Specified annually	Specified During the management period	Effective during the management period
A	1	2	3	4	5
Costs and expenses for the level of higher education, stage - "Master's higher education", total. Including scholarships	Thousands of lei	96 220,60	99 074,20	99 074,20	97 828,70
Costs and expenses for the level of higher education, stage - "Master's higher education", total. No scholarships	Thousands of lei	66 398,28	70 194,52	0 194,52	69 783,05
Average number of students (cycle II)	pers.	4 909,30	4 638,20	4 638,20	4 621,70
Average cost of a student (cycle II) No scholarships	Cost/ student, lei	13 525	15 134	15 134	15 099
Average cost of a student (cycle II) Including scholarships	Cost/ stud., lei	19 599,65	21 360,48	21 360,48	21 167,25

Source: Processed, calculated and elaborated by the authors based on the information from MECR regarding the financing of higher education from the state budget for 2018. (Information on the expenditures of self-managed educational institutions on January 1, 2019 (quarterly, annual). Report no. 2 Approved by order of the Ministry of Finance of the Republic of Moldova).NOTE¹

The table above presents budgetary allocations for financing higher education of level II - master for the budget year 2018. We note that the amount, costs and expenses, for the level of higher education, the step - "Master's higher education", total, including scholarships, actually during the management period is 97,828.70 thousand lei, increasing compared to the approved amount (96 220.60 thousand lei) annually from the state budget for 2018. This increase in absolute amount amounts to 1,608.1 thousand lei, or 101.67 percentage points (1.67%).

At the same time, we mention that the average annual cost of a student (cycle II), including scholarships, actually during the management period is 21,167.25 lei, increasing by 1,567.6 lei, or by 107.99 percentage points (about 8 %). It is also worth mentioning that, despite the reduction in the number of students, the costs for a student are increasing.

Higher education also includes the third cycle - the doctoral student. "Higher doctoral studies" are also funded from state budget allocations. In the table below we present the costs and budgetary expenditures for this stage of studies.

Table No. 3. Budgetary allocations for financing higher education, cycle III (doctorate) for the budget year 2018

Name of indicators	Unit of measurement	Costs and expenses from allocations transferred from the budget			
		Approved annually	Specified annually	Specified During the management period	Efectiv perioada gestiune
A	1	2	3	4	5
Costs and expenses, for the level of higher education, the stage - "Higher doctoral studies", total. Including scholarships	Thousands of lei	10 025,1	14 206,3	13 985,2	12 493,7
Costs and expenses, for the level of higher education, the stage - "Higher doctoral studies", total. No scholarships	Thousands of lei	7 641,61	11 345,62	11 124,47	9 898,79
Average number of students (cycle III)	pers.	526,3	650,0	639,4	638,9
Average cost of a student (cycle III) No scholarships	Cost/ stud., lei	14 519,5	17 454,8	17 398,3	15 493,5

¹ Note:: The amount of budget allocations for study degrees are expressed in Moldovan lei (MDL). Although, the information is presented for the budget year 2018, we present the exchange rate of the leu against the Euro and the US dollar on April 13, 2021, so: 1 Euro = 21,31 MDL, 1\$ SUA = 17,89 MDL.

Name of indicators	Unit of measurement	Costs and expenses from allocations transferred from the budget			
		Approved annually	Specified annually	Specified During the management period	Efectiv pe perioada gestiune
Average cost of a student (cycle III) Including scholarships	Cost/ stud., lei	19 048,26	21 855,84	21 872,38	19 555,02

Source: Processed, calculated and elaborated by the authors based on the information from MECC regarding the financing of higher education from the state budget for 2018.

Information on the expenses of self-managed educational institutions on January 1, 2019 (quarterly, annual). Report no. 2 Approved by order of the Ministry of Finance of the Republic of Moldova.

The table above presents budget allocations for financing higher education of level III - doctorate for the budget year 2018. We notice that the amount - costs and expenses, for the level of higher education, the stage - “Higher doctoral studies”, total, including scholarships, actually during the management period is 12,493.7 thousand lei, increasing compared to the approved amount (10 025.1 thousand lei) annually from the state budget for 2018. This increase in absolute amount makes 2,468.6 thousand lei, or 124.62 percentage points (24.6%).

At the same time, we mention that the average annual cost of a student (cycle III), Including scholarships, actually during the management period, is 19,555.02 lei, increasing by 506.76 lei, or by 102.66 percentage points (2.6 %). As a result of the analysis of higher education funding, by cycles, we can mention that the budgetary allocations for higher education funding, cycle I (bachelor), cycle II (master) and cycle III (doctorate) are increasing to the actual funding compared to the one approved to .bugetar2018

3. The new formula for financing higher education in Moldova

The strategy for financing higher education is, in terms of university autonomy, one of the main tools for implementing government policies on national education. Both the funds allocated from the state budget and those extra-budgetary or from other sources are, according to the New Methodology, the own revenues of the universities. The process of reforming research, regarding the financing of higher education, taking into account the complexity of the study programs, lasted. Finally, the Government Decision of 10.06.2020 approved the Methodology of budgetary financing of public higher education institutions . The budget financing methodology of public higher education institutions establishes the allocation method for public higher education institutions of standard funding, based on *standard cost per student* and adjustment coefficients, associated with the degree of complexity of the study programs from the undergraduate and master's degree cycles, *compensatory funding* to support performance and complementary funding to modernize the material and teaching base of the institution.¹

The example shown in table no. 1 presents the financing of higher education for the period until the introduction of the New Methodology, 2018. In this case, some higher institutions were at a loss. The Ministry of Education, Culture and Research (MECR) of the Republic of Moldova has developed the Action Plan which provides, in particular, for standard budgetary financing, compensatory financing and complementary financing; concluding contracts with public higher education institutions and implementing /

¹ IBIDEM

piloting this Methodology.

We mention that until 2019, public higher education in the Republic of Moldova, regardless of the complexity of student training specialties, was based on the principle of "egalitarianism".

Only in 2018 the Government of the Republic of Moldova together with the Ministry of Education, Culture and Research raised the issue of reforming the financing system of higher education institutions.

The financing of these institutions was expected to be based on the complexity of the study programs, based on a significant adjustment coefficient. On the basis of this reform, when financing higher institutions, 3 basic components are taken into account, thus making a distinction between funding levels: I. Standard funding (core funding) for teaching and learning, which depends on the number of students funded from the state budget. Standard funding includes: a) expenses for the remuneration of the scientific-didactic, scientific, didactic and auxiliary didactic staff, of the research staff involved in the development of the study programs; compulsory social and health insurance contributions; b) expenses for the acquisition of goods, services and works necessary to ensure the development of the educational / scientific research process; c) procurement of fixed assets for educational purposes and university scientific research. Standard funding, based on standard cost per equivalent student and adjustment coefficients, associated with the degree of complexity of study programs in undergraduate and master's degree cycles - 75% of budget allocations for budget funding of public educational institutions.

II. Compensatory (performance) funding for the development and stimulation of excellence in public higher education institutions. Compensatory (performance) financing involves the formation of the respective budget, which is based on a set of performance indicators, which will refer to four distinct directions: the teaching-learning process; scientific research; internationalization; social orientation. Compensatory funding to support performance in public higher education institutions - 20% of the budget allocations for budgetary funding of public higher education institutions.

The allocation of funds for performance financing is based on the criteria and indicators approved annually by the MECR.

III. Complementary financing (Reserve Fund), which represents the amount allocated to finance special situations, which cannot be integrated into the financing formula. This fund remains at the disposal of the Ministry of Education, Culture and Research and the line ministries. Allowances for standard funding and compensatory funding will be considered own revenues and will be used by institutions under the conditions of university autonomy, in order to achieve the objectives of education and university scientific research. Complementary financing for the modernization of the material and didactic base - 5% of the budgetary allocations for the budgetary financing of the higher public institutions.

The allocations established for standard funding and compensatory funding, as well as the number of equivalent students per study cycles, financed from the state budget, are stipulated in the institutional contract of public higher education institutions. Institutional contracts for the allocation of budgetary funds are subject to regular control by the MECR and the line ministries.

As mentioned, the funding of higher education institutions on a standard cost per equivalent student basis is based on the adjustment coefficient corresponding to the complexity of the programs. Below is the list of adjustment coefficients corresponding to the groups of study programs, used to finance students enrolled in undergraduate and

master's studies.¹

Table 2. LIST
Adjustment coefficients corresponding to the groups of study programs, used to finance students enrolled in undergraduate and master's studies

Study program groups	Coefficient of adjustment dc,j	
	ciclul I, d1,j	ciclul II, d2,j
Group 1: Humanities, Social and Behavioral Sciences, Philology (except Languages and Translation and Interpreting), Journalism and Information (except Journalism and Media Processes; Editorial Activity), Administrative Science, Economics, Law, Public Services , Educational Sciences (except Foreign Languages, Chemistry, Biology, Physics, Astronomy, Computer Science, Music, Dance, Fine Arts, Technology Education, Physical Education)	1,00	1,25 x d1,j
Group 2: Engineering and engineering activities, Information and communication technologies, Manufacturing and processing technologies, Chemical sciences, Biological sciences, Environmental sciences, Physical sciences, Mathematics and statistics, Educational sciences (with specialties Chemistry, Biology, Physics , Computer Science, Physical Education)	1,65	1,25 x d1,j
Group 3: Architecture and constructions (specialties in the field of vocational training Constructions and civil engineering), Architecture and constructions (with specialties in the field of vocational training Architecture and territorial development); Journalism and information (with the specialty Editorial activity), Philology (with the specialties Languages, Translation and interpretation), Agricultural sciences, Forestry, Sports sciences, Education sciences (with the specialties Foreign languages, Music, Dance, Plastic arts, Technological education)	1,75	
Group 4: Health (except Dentistry), Veterinary Medicine	2,85	
Group 5: Arts (except Academic Singing, Acting, Directing, Scenography, Choreography, Film and TV Directing, Film and TV Imaging), Health (specializing in Dentistry)	4,00	
Group 6: Arts (specializing in Academic Singing, Acting, Directing, Scenography, Choreography, Film and TV Directing, Film and TV Imaging), Journalism and Information (specializing in Journalism and Media Processes).	6,00	

Source: Annex. Budgetary financing methodology of public higher education institutions. Table 2.

The new methodology for financing public higher education stipulates that the budget allocations will be made according to the complexity of the study programs, which correspond to an adjustment coefficient. From our point of view, this adjustment coefficient will express the "standard cost per unit equivalent student".

¹ Annex. Budgetary financing methodology of public higher education institutions. Table 2.

The new formula for financing higher education is based on the principle "standard cost per unit equivalent student".

The budget allocations for standard funding, allocated to each public higher education institution for students enrolled in accordance with the state order for undergraduate and master's degree studies, are transferred to the institution based on its equivalent number of students.

The number of equivalent students of the university is determined by multiplying the physical number of students financed from its state budget with the adjustment coefficients corresponding to the forms of education and study programs by study cycles. The physical number of students financed from the state budget will be reported on October 1 of the previous budget year.

The financing of higher education, according to the "Methodology", is based on the formula "Standard for equivalent student." the number of equivalent students, financed from the state budget, is calculated for each public higher education institution and for each study cycle. The procedure has two stages:

for each public higher education institution i and for each study cycle c (license ($c=1$) and master ($c=2$)) the number is determined $NSE_{c,j}^i$ equivalent student group funding program j from all forms of education:

$$NSE_{c,j}^i = \sum_{t=1}^T f_t \times NS_{f_t,j}^i,$$

where

- $NS_{f_t,j}^i$ - the number of physical students from the study cycle c , the group of study programs j with the form of education f_t , enrolled in a public higher education institution i reported on 1 October of the previous budget year;
- f_t - the adjustment coefficient according to the form of education t (table 1 in the annex to this Methodology);
- T - total number of forms of education financed from the state budget in higher education in the Republic of Moldova (table 1 in the annex to this Methodology)

Conditional example:

At the higher education institution "University X", at the Faculty of Economics full-time, the first cycle "license" are 350 physical students (reference date October 1, 2018 and the year planned for funding is January 1, 2019).

f_t is the adjustment coefficient according to the form of education t .

In the examined case, the studies are in Romanian / Russian and the adjustment coefficient corresponds to them $f_t = 1,00$.

We determine the number $NSE_{c,j}^i = \sum_{t=1}^T f_t \times NS_{f_t,j}^i$ of equivalent students in the field of funding j by the formula:

$$NSE_{c,j}^i = \sum_{t=1}^T f_t \times NS_{f_t,j}^i$$

$NSE_{c,j}^i = \sum_{t=1}^T f_t \times NS_{f_t,j}^i f_t (1,00) \times NSE_{c,j}^i = \sum_{t=1}^T f_t \times NS_{f_t,j}^i (350)$, 350 (number of equivalent student units).

The average cost of a student (cycle 1), including scholarships actually for the management period is according to data from MECC for 2018 36 862 lei.

Therefore, we multiply the average cost per student by the number of equivalent student units: 36 862 lei / cost.stud. \times 350 s.ech. = 12,901,700 lei (FB).

This amount constitutes the basic financing (FB) and makes up a share of 75-85% of the total financing.

And performance financing (FP) has a share of 20-13%.

The financing from the reserve fund (FR) has a share of 5-2%. (See Table 1 in

Annex 2 to the Methodology).

Note: Above the Basic Financing (FB) component, see the distribution of these expenses according to their economic content, ie by destination.

Budget allocations for performance funding will then be calculated.

a) The indicators for performance financing will refer to the following distinct directions of activity:

b) The teaching-learning process;

c) University scientific research / Artistic creation;

d) The dimension of internationalization;

e) Social orientation: scholarships from university funds, investments in dormitories, other infrastructure objects, ensuring internships.

Each performance indicator has a significant share of performance and the method of calculating them indicated in the Methodology.

Allowances for core funding and performance funding will be considered own revenue and will be used by institutions under the terms of university autonomy Reserve Fund (FR), which is the amount allocated to finance special situations, which cannot be integrated into the funding formula. This fund remains at the disposal of the Ministry of Education, Culture and Research and the line ministries.

4. Conclusions

Therefore, the strategy of sustainable financing of education, especially higher education, is aimed at developing and raising the quality of education, the transformation of education from the memorable to competence-based education.

As a result of the analysis of the new way of financing public higher education from the state budget, we find that it is a premiere for the Republic of Moldova. At the same time, the financing of higher education will be based on the complexity of the study programs, characterized by a distinct adjustment coefficient. This adjustment coefficient will be the basis for calculating the standard cost per unit equivalent student.

We believe that the New Methodology for financing higher education benefits from deepening performance and competence-based learning.

This new Methodology for financing higher education in the Republic of Moldova started in the academic year 2019-2020 and is, for the time being, piloted. MECR continues the work of improving the New Methodology.

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7. Metodologia de finanțare bugetară a instituțiilor publice de învățământ superior. Aprobata prin HG nr. 343/2020.
8. Anexă. Metodologia de finanțare bugetară a instituțiilor publice de învățământ superior. Tabelul 2.