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GODINA/ YEAR VI

SARAJEVO, 21.12.2020.

BROJ/ NUMBER 1

NAUKA, TEHNOLOGIJA I INOVACIJE

BUDŽETSKA IZDVAJANJA ZA ISTRAŽIVANJE I RAZVOJ, 2019.-2020.

GOVERNMENT BUDGET APPROPRIATIONS OR OUTLAYS FOR R&D, 2019-2020

Budžetska izdvajanja institucija u Bosni i Hercegovini koje finansiraju aktivnosti istraživanja i razvoja u 2019. godini su iznosila 32.444.365 konvertibilnih maraka.

Budžetska sredstva institucija su namijenjena najviše sektoru visokog obrazovanja 91,4%, zatim slijedi državni sektor sa namijenjenih 6,6% budžetskih sredstava. Ostala budžetska sredstva su namijenjena neprofitnom sektoru 1,6% i poslovnom sektoru 0,5%.

Najviše budžetskih sredstava institucija prema društveno-ekonomskim ciljevima je utrošeno u Opće unapređenje znanja: IR finansiran iz drugih izvora (53,2%).

Najviše budžetskih sredstava institucija prema oblastima istraživanja je utrošeno na multidisciplinarnu nauku (64,7%) i društvene nauke (14,6%).

Planirana budžetska sredstva za istraživanje i razvoj u 2020. godini, iznose 27.706.474 konvertibilnih maraka. Prema društveno-ekonomskim ciljevima, većina sredstava planirana je u Opće unapređenje znanja: IR finansiran iz općih fondova univerziteta (62,3%).

Government budget appropriations of institutions in Bosnia and Herzegovina that finance the research and development (R&D) activity amounted to 32,444,365 convertible mark.

Budget appropriations for R&D by socio-economic objectives are intended mostly for higher education sector 91.4%, followed by government sector with 6.6% government budget funds. Other budget funds are intended for the non-profit sector 1.6% and the business sector 0.5%.

The most of budget funds of institutions according to the socio-economic objectives were spent on General advancement of knowledge: R&D financed from General University Funds (GUF) (53.2%).

The most of budget funds of institutions according to the field of science were spent on Multidisciplinary sciences (64.7%) and Social sciences (14.6%).

The planned budget funds for R&D in 2020 amount to 27,706,474 convertible marks. According to the socio-economic objectives, most funds are planned in General advancement of knowledge: R&D financed from General University Funds (GUF) (62.3%).

1. BUDŽETSKA IZDVAJANJA BOSNE I HERCEGOVINE ZA ISTRAŽIVANJE I RAZVOJ PREMA DRUŠTVENO-EKONOMSKIM CILJEVIMA (STVARNI IZDACI)¹, 2019.

BOSNIA AND HERZEGOVINA BUDGET APPROPRIATIONS OR OUTLAYS FOR RESEARCH AND DEVELOPMENT BY SOCIO-ECONOMIC OBJECTIVES (ACTUAL OUTLAYS), 2019

KM/Convertible mark

	Ukupno <i>Total</i>	Poslovni sektor <i>Business sector</i>	Državni sektor <i>Government sector</i>	Visoko obrazovanje <i>Higher education</i>	Neprofitni sektor <i>Non-profit sector</i>	
UKUPNO	32.444.365	153.870	2.130.295	29.644.842	515.358	TOTAL
Istraživanje i eksploatacija Zemlje (01)	1.786.452	0	1.786.452	0	0	<i>Exploration and exploitation of the Earth (01)</i>
Očuvanje okoliša (02)	407.600	50.000	165.000	0	192.600	<i>Environment (02)</i>
Istraživanje i eksploatacija svemira (03)	0	0	0	0	0	<i>Exploration and exploitation of space (03)</i>
Transport, telekomunikacije i ostale infrastrukture (04)	32.589	0	32.589	0	0	<i>Transport, telecommunication and other infrastructures (04)</i>
Energija (05)	0	0	0	0	0	<i>Energy (05)</i>
Industrijska proizvodnja i tehnologija (06)	37.419	0	0	0	37.419	<i>Industrial production and technology (06)</i>
Zdravstvo (07)	35.540	0	35.540	0	0	<i>Health (07)</i>
Poljoprivreda (08)	0	0	0	0	0	<i>Agriculture (08)</i>
Obrazovanje (09)	5.945.340	0	14.682	5.721.979	208.679	<i>Education (09)</i>
Kultura, rekreacija, religija i masovni mediji (10)	0	0	0	0	0	<i>Culture, recreation, religion and mass media (10)</i>
Politički i društveni sistemi, strukture i proces (11)	0	0	0	0	0	<i>Political and social systems, structures and processes (11)</i>
Opće unapređenje znanja:* IR finansiran iz općih fondova univerziteta (12)	17.267.392	0	0	17.267.392	0	<i>General advancement of knowledge: R&D financed from GUF (12)</i>
Opće unapređenje znanja*: IR finansiran iz drugih izvora (13)	6.932.033	103.870	96.032	6.655.471	76.660	<i>General advancement of knowledge: R&D financed from other sources (13)</i>
Obrana (14)	0	0	0	0	0	<i>Defense (14)</i>

¹ Podaci su prikazani prema Nomenklaturi za analizu i poređenje naučnih programa i budžeta iz 2007.godine (NABS 2007)

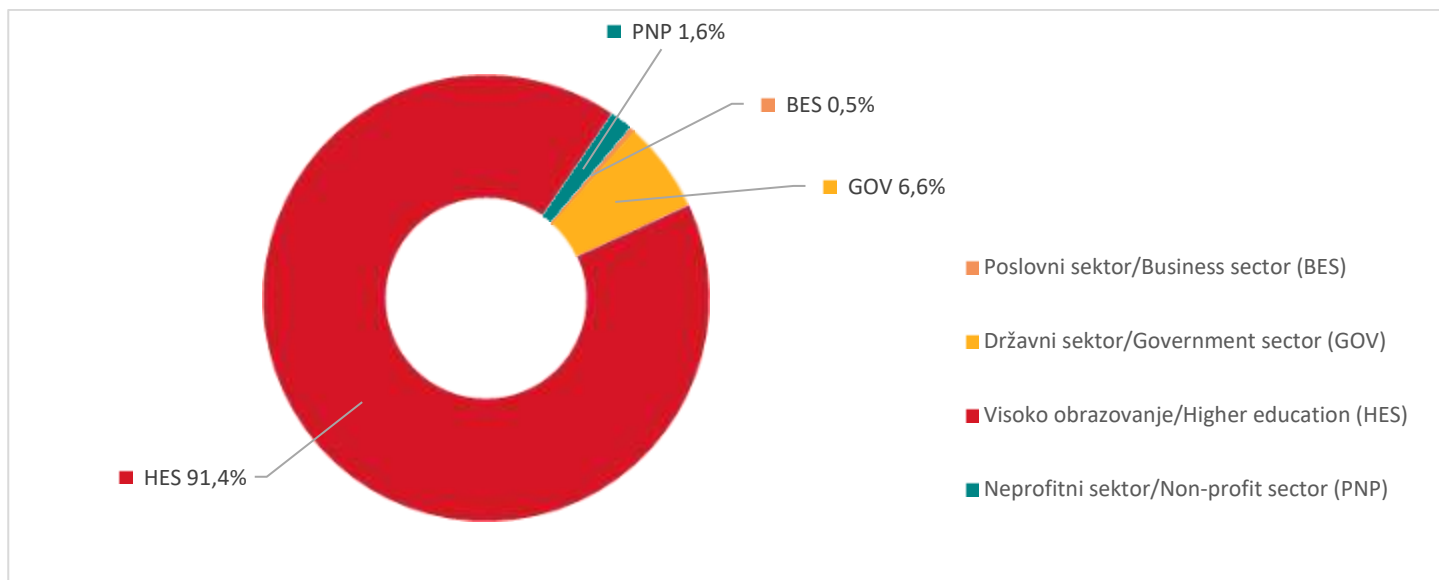
Data are presented in accordance with the Nomenclature for the Analysis and Comparison of Scientific Programme's and Budgets 2007 (NABS 2007).

* U okviru cilja Opće unapređenje znanja: IR finansiran iz drugih izvora uključena su i sredstva koja nije bilo moguće razvrstati prema društveno-ekonomskim ciljevima.

The objective General advancement of knowledge: R&D financed from other sources also includes funds which could not have been classified according to socio-economic objectives

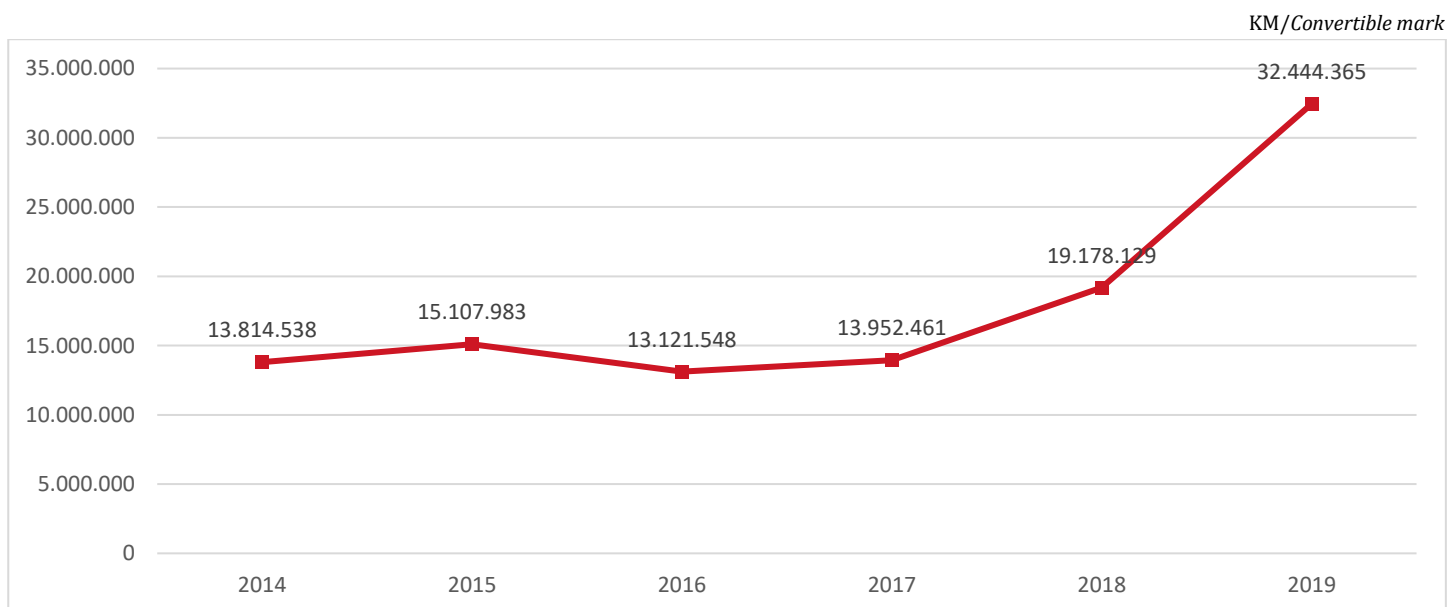
Grafikon 1. BUDŽETSKA SREDSTVA ZA ISTRAŽIVANJE I RAZVOJ PREMA SEKTORIMA, 2019.

Graph 1. GOVERNMENT BUDGET APPROPRIATIONS FOR RESEARCH AND DEVELOPMENT BY SECTOR, 2019



Grafikon 2. BUDŽETSKA SREDSTVA ZA ISTRAŽIVANJE I RAZVOJ U BIH, 2014.-2019.

Graph 2. GOVERNMENT BUDGET ALLOCATIONS FOR R&D IN BIH, 2014-2019



2. BUDŽETSKA IZDVAJANJA BOSNE I HERCEGOVINE ZA ISTRAŽIVANJE I RAZVOJ PREMA OBLASTIMA ISTRAŽIVANJA I SEKTORU², 2019.

BOSNIA AND HERZEGOVINA BUDGET APPROPRIATIONS OR OUTLAYS FOR RESEARCH AND DEVELOPMENT BY FIELD OF SCIENCE AND SECTOR, 2019

KM/Convertible mark

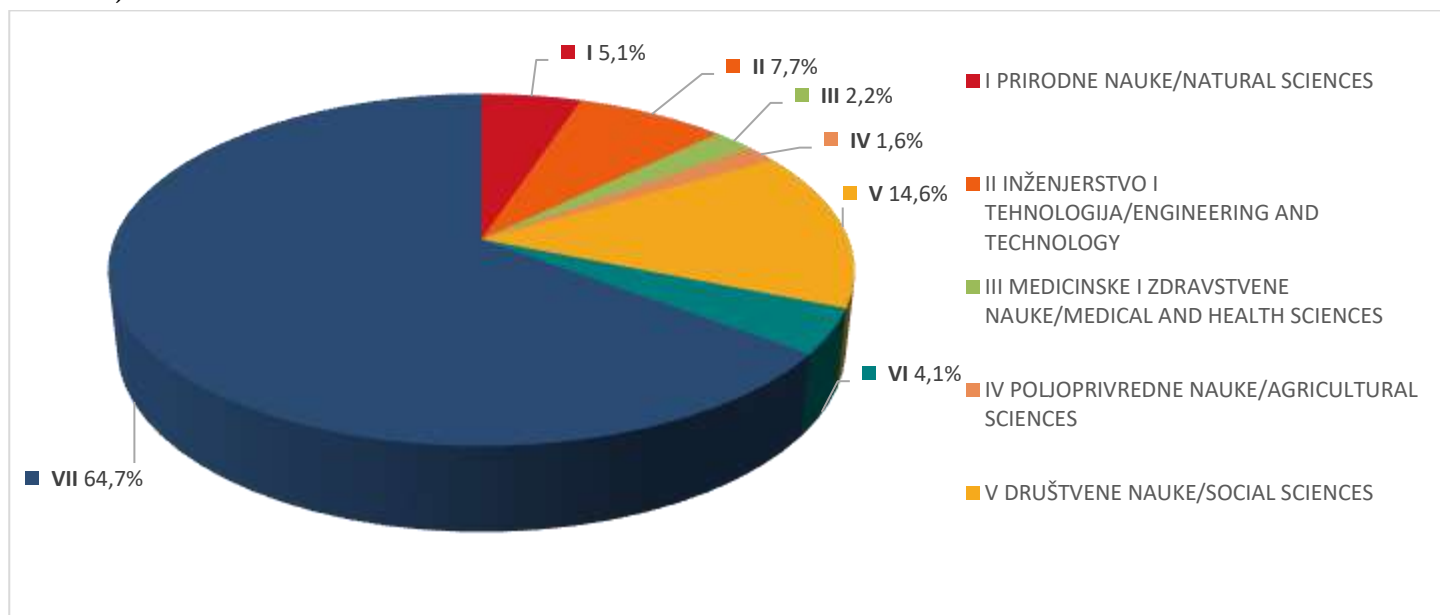
	Ukupno <i>Total</i>	Poslovni sektor <i>Business sector</i>	Državni sektor <i>Government sector</i>	Visoko obrazovanje <i>Higher education</i>	Neprofitni sektor <i>Non-profit sector</i>	
UKUPNO	32.444.365	153.870	2.130.295	29.644.842	515.358	TOTAL
1. PRIRODNE NAUKE	1.663.510	52.000	764.467	648.973	198.070	1. NATURAL SCIENCES
1.1 Matematika	81.112	0	0	81112	0	1.1 Mathematics
1.2 Računarske i informacione nauke	46.026	0	0	42.556	3.470	1.2 Computer and information sciences
1.3 Fizičke nauke	182.107	0	44.500	137.607	0	1.3 Physical sciences
1.4 Hemijske nauke	116.701	0	0	116.701	0	1.4 Chemical sciences
1.5 Nauka o Zemlji i povezane nauke o životnoj sredini	599.317	2000	544.967	50.350	2.000	1.5 Earth and related Environmental sciences
1.6 Biološke nauke	87.640	0	0	87.640	0	1.6 Biological sciences
1.7 Ostale prirodne nauke	550.607	50.000	175.000	133.007	192.600	1.7 Other natural sciences
2. INŽENJERSTVO I TEHNOLOGIJA	2.492.062	16.793	1.297.882	1.136.277	41.110	2. ENGINEERING AND TECHNOLOGY
2.1 Građevinarstvo i arhitektura	103.873	0	32.589	71.284	0	2.1 Civil engineering
2.2 Elektrotehnika, elektronika i informaciono inženjerstvo	368.037	0	8.951	359.086	0	2.2 Electrical engineering, Electronic engineering, Information engineering
2.3 Mašinsko inženjerstvo	64.729	8.443	0	52.596	3.690	2.3 Mechanical engineering
2.4 Hemijsko inženjerstvo	99.811	0	0	99.811	0	2.4 Chemical engineering
2.5 Materijali	52.550	0	0	52.550	0	2.5 Materials engineering
2.6 Medicinsko inženjerstvo	59.400	0	0	59.400	0	2.6 Medical engineering
2.7 Inženjerstvo životne sredine	46.792	8.000	6.342	32.450	0	2.7 Environmental engineering

² Podaci su prikazani u skladu s OECD metodološkim okvirom i Revidiranom klasifikacijom u području nauke i tehnologije (FOS) u Priručniku Frascati.
Data are presented in accordance with the OECD methodology framework and Revised Field of Science and Technology (FOS) Classification in The Frascati Manual

2.8 Biotehnologija životne sredine	0	0	0	0	0	2.8 Environmental biotechnology
2.9 Industrijska biotehnologija	0	0	0	0	0	2.9 Industrial biotechnology
2.10 Nano-tehnologija	51.800	0	0	51.800	0	2.10 Nano-technology
2.11 Ostala inženjerstva i tehnologije	1.645.070	350	1.250.000	357.300	37.420	2.11 Other engineering and technologies
3. MEDICINSKE I ZDRAVSTVENE NAUKE	705.942	0	0	701.942	4.000	3. MEDICAL AND HEALTH SCIENCES
3.1 Osnovna medicina	235.214	0	0	235.214	0	3.1 Basic medicine
3.2 Klinička medicina	128.300	0	0	124.300	4.000	3.2 Clinical medicine
3.3 Zdravstvene nauke	110.228	0	0	110.228	0	3.3 Health sciences
3.4 Medicinska biotehnologija	11.300	0	0	11.300	0	3.4 Medical biotechnology
3.5 Ostale medicinske nauke	220.900	0	0	220.900	0	3.5 Other medical sciences
4. POLJOPRIVREDNE NAUKE	504.837	70.677	45.264	388.896	0	4. AGRICULTURAL SCIENCES
4.1 Poljoprivredne biljne nauke, šumarstvo i ribarstvo	317.496	7.000	0	310.496	0	4.1 Agriculture, Forestry, and Fisheries
4.2 Nauka o životinjama i mlijeku	61.800	21.000	0	40.800	0	4.2 Animal and Dairy science
4.3 Veterinarska nauka	42.124	27.500	9.724	4.900	0	4.3 Veterinary science
4.4 Poljoprivredna biotehnologija	18.377	15.177	0	3.200	0	4.4 Agricultural biotechnology
4.5 Ostale poljoprivredne nauke	65.040	0	35.540	29.500	0	4.5 Other agricultural sciences
5. DRUŠTVENE NAUKE	4.735.760	12.900	14.682	4.491.500	216.678	5. SOCIAL SCIENCES
5.1 Psihologija	24.550	2.500	0	22.050	0	5.1 Psychology
5.2 Ekonomija i poslovanje	86.150	7.000	0	77.650	1.500	5.2 Economics and Business
5.3 Pedagoške nauke	51.500	0	0	51.500	0	5.3 Educational sciences
5.4 Sociologija	11.750	0	0	10.750	1.000	5.4 Sociology
5.5 Pravo	80.867	2.500	0	78.367	0	5.5 Law
5.6 Političke nauke	21.827	900	0	20.927	0	5.6 Political science
5.7 Društvena i ekonomska geografija	3.700	0	0	3.700	0	5.7 Social and economic geography

5.8 Mediji i komunikacije	11.200	0	0	11.200	0	5.8 Media and communications
5.9 Ostale društvene nauke	4.444.216	0	14.682	4.215.356	214.178	5.9 Other social sciences
6. HUMANISTIČKE NAUKE	1.341.162	1.500	0	1.335.662	4.000	6. HUMANITIES
6.1 Historija i arheologija	19.100	0	0	19.100	0	6.1 History and Archaeology
6.2 Jezici i književnost	162.035	0	0	160.035	2.000	6.2 Languages and Literature
6.3 Filozofija, etika i religija	37.600	0	0	37.600	0	6.3 Philosophy, Ethics and Religion
6.4 Umjetnost	62.354	1.500	0	58.854	2.000	6.4 Arts (arts, history of arts, performing arts, music)
6.5 Ostale humanističke nauke	1.060.073	0	0	1.060.073	0	6.5 Other humanities
7. MULTIDISCIPLINARNE NAUKE*	21.001.092	0	8.000	20.941.592	51.500	7. MULTIDISCIPLINARY SCIENCES*

Grafikon 3. BUDŽETSKA SREDSTVA ZA ISTRAŽIVANJE I RAZVOJ PREMA OBLASTIMA ISTRAŽIVANJA, 2019.
Graph 3. GOVERNMENT BUDGET APPROPRIATIONS OR OUTLAYS FOR RESEARCH AND DEVELOPMENT, BY FIELD OF SCIENCE, 2019



* Multidisciplinarne nauke koristimo u slučajevima kada izvještajne jedinice ne raspolazu tačnim podatkom za koju oblast istraživanja su sredstva namijenjena.
We use multidisciplinary sciences in cases when reporting units do not have accurate data for which area of research the funds are intended.

3. BUDŽETSKA SREDSTVA BOSNE I HERCEGOVINE ZA ISTRAŽIVANJE I RAZVOJ PREMA DRUŠTVENO-EKONOMSKIM CILJEVIMA³ (USVOJENI BUDŽET ZA 2020.)⁴

BOSNIA AND HERZEGOVINA BUDGET APPROPRIATIONS OR OUTLAYS FOR RESEARCH AND DEVELOPMENT BY SOCIO-ECONOMIC OBJECTIVES (ADOPTED BUDGET FOR 2020)

KM/Convertible mark

	Ukupno <i>Total</i>	
UKUPNO	27.706.474	TOTAL
Istraživanje i eksploatacija Zemlje (01)	906.452	<i>Exploration and exploitation of the Earth (01)</i>
Očuvanje okoliša (02)	550.000	<i>Environment (02)</i>
Istraživanje i eksploatacija svemira (03)	0	<i>Exploration and exploitation of space (03)</i>
Transport, telekomunikacije i ostale infrastrukture (04)	400.281	<i>Transport, telecommunication and other infrastructures (04)</i>
Energija (05)	0	<i>Energy (05)</i>
Industrijska proizvodnja i tehnologija (06)	82.419	<i>Industrial production and technology (06)</i>
Zdravstvo (07)	0	<i>Health (07)</i>
Poljoprivreda (08)	0	<i>Agriculture (08)</i>
Obrazovanje (09)	4.936.630	<i>Education (09)</i>
Kultura, rekreacija, religija i masovni mediji (10)	0	<i>Culture, recreation, religion and mass media (10)</i>
Politički i društveni sistemi, strukture i proces (11)	0	<i>Political and social systems, structures and processes (11)</i>
Opće unapređenje znanja*: IR finansiran iz općih fondova univerziteta (12)	17.267.392	<i>General advancement of knowledge: R&D financed from GUF (12)</i>
Opće unapređenje znanja*: IR finansiran iz drugih izvora (13)	3.563.300	<i>General advancement of knowledge: R&D financed from other sources (13)</i>
Odbrana (14)	0	<i>Defense (14)</i>

³ Podaci su prikazani prema Nomenklaturi za analizu i podređenje naučnih programa i budžeta iz 2007.godine (NABS 2007)

Data are presented in accordance with the Nomenclature for the Analysis and Comparison of Scientific Programme's and Budgets 2007 (NABS 2007).

⁴ Prethodni podaci

Preliminary results

* U okviru cilja Opće unapređenje znanja: IR finansiran iz drugih izvora uključena su i sredstva koja nije bilo moguće razvrstati prema društveno-ekonomskim ciljevima.

The objective General advancement of knowledge: R&D financed from other sources also includes funds which could not have been classified according to socio-economic objectives

METODOLOŠKA OBJAŠNENJA

Izvori i metode prikupljanja podataka

Podaci saopćenja su rezultat statističke obrade godišnjeg izvještaja "Budžetska izdvajanja za istraživanje i razvoj, 2019-2020".

Za razliku od statističkog istraživanja gdje su izvještajne jedinice institucije koje provode aktivnosti istraživanja i razvoja, ovo istraživanje se odnosi na institucije koje finansiraju aktivnosti istraživanja i razvoja.

Ovim istraživanjem prikupljaju se podaci o izdvajanjima za istraživanje i razvoj iz budžeta institucija Bosne i Hercegovine i budžeta entitetskih institucija i Distrikta Brčko prema društveno-ekonomskim ciljevima. Cilj istraživanja je praćenje istraživačko-razvojne politike države preko njenog finansiranja istraživačko-razvojnih aktivnosti.

Izvještajne jedinice (finansijeri istraživanja i razvoja) prikazuju realizovana budžetska sredstva (ukoliko postoje, nakon rebalansa budžeta) za istraživanje i razvoj i planirana budžetska sredstva za istraživanje i razvoj (ukoliko postoje, prije rebalansa).

Metodologija za provođenje istraživanja je usklađena sa međunarodnim standardima koje je postavio OECD i objavio u Frascati priručniku (The Measurement of Scientific and Technological Activities- Proposed Standard Practice for Surveys of Research and Experimental Development – Frascati Manual, 2002 i 2007; izdavač: OECD).

Definicije

Definicije područja istraživanja i razvoja se zasnivaju na međunarodnim standardima koje je postavio OECD i objavio u Frascati priručniku (The Measurement of Scientific and Technological Activities – Proposed Standard Practice for Surveys of Research and Experimental Development – Frascati Manual, 2002 i 2007; izdavač: OECD).

Istraživanje i razvoj jeste sistemski stvaralački rad usmjeren povećanju znanja o prirodi, čovjeku, kulturi i društvu, te primjeni nastalih otkrića u praksi. Dijeli se na osnovna, primijenjena i razvojna istraživanja.

NOTES ON METHODOLOGY

Sources and methods of data collection

The data of release are result of the statistical processing of the annual report "Government Budget Appropriations or Outlays for Research and Development 2019-2020".

As opposed to the research imposed to institutions engaged in the research and development (R&D) activities, this survey focuses on institutions that finance the R&D activity.

This survey collects data on the Budget institutions of Bosnia and Herzegovina, Entity institutions Budget and District Brčko appropriations or outlays according to the socio-economic objectives. The objective of the survey is monitoring of the state R&D policy through its financing of the R&D activities.

Reporting units (funders of research and development) show realized budget funds (if these exist after the revision of the budget) for research and development, as well as planned budget funds for research and development (if these exist, before the revision of the budget).

Methodology used while conducting this survey is harmonized with the international standards which the OECD established and published in the Frascati Manual (The Measurement of Scientific and Technological Activities – Proposed Standard Practice for Surveys of Research and Experimental Development–Frascati Manual, 2002 and 2007; publisher: OECD).

Definitions

Definitions of research and development based on international standards set by the OECD and published in the Frascati Manual (The Measurement of Scientific and Technological Activities-Proposed Standard Practice for Surveys of Research and Experimental Development - Frascati Manual, 2002 and 2007, published by OECD.

Research and development (R&D) comprise systematic creative work aimed at increasing knowledge about nature, man, culture and society and its application in practice. It is divided into three activities: basic research, applied research and experimental development.

Osnovna (temeljna, bazična) istraživanja obuhvataju ona istraživanja koja povećavaju opći fond naučnih činjenica i znanja i koja određuju nova područja ljudskog znanja i spoznaja, ali koja nemaju ili ne moraju imati direktnu praktičnu primjenu dobijenih rezultata.

Primijenjena (aplikativna) istraživanja su teorijski ili eksperimentalni rad koji se podrazumijeva radi sticanja novih znanja, a koji je usmjeren na rješavanje nekog praktičnog zadatka, odnosno ostvarenje praktičnog cilja. Primijenjena istraživanja su usmjerena na otkrivanje novih naučnih znanja, primjenu tih znanja u svrhu realizacije određenih praktičnih ciljeva.

Razvojna (stručna) istraživanja, odnosno eksperimentalni razvoj je sistematski rad, zasnovan na znanjima stečenim osnovnim ili primijenjenim istraživanjima, odnosno praktičnom iskustvu, koje je, prije svega, usmjereno na uvođenje novih ili znatno poboljšanje postojećih postupaka, proizvoda i usluga. Razvojna istraživanja se još nazivaju i tehnološka usavršavanja.

Naučno-istraživački rad je sistematska stvaralačka aktivnost kojom se primjenom naučnih metoda stiču nove naučne spoznaje, odnosno stvaralačke koristi postojećeg znanja za nove primjene.

Poslovni sektor obuhvata preduzeća (privredne subjekte) i organizacije čija je primarna aktivnost tržišna proizvodnja robe i usluga i njihova prodaja po ekonomskim značajnim cijenama, kao i istraživačko-razvojne jedinice u sastavu preduzeća.

Visoko obrazovanje obuhvata univerzitete sa jedinicama u sastavu, fakultetima, akademijama i naučno-istraživačkim institutima, bez obzira na izvore finansiranja i pravni status. Ovom sektoru pripadaju i istraživački instituti i klinike koji pod neposrednom kontrolom ili upravom visokoškolske organizacije.

Državni sektor obuhvata organizacije, službe i druga tijela, osim visokog obrazovanja, koja društvu pružaju one besplatne zajedničke usluge koje se po tržišnim uslovima ne bi mogle obezbjediti, a predstavljaju izraz ekonomske i socijalne politike društva; prema definiciji, ovaj sektor obuhvata aktivnosti administracije, odbrane i regulisanja javnog reda; zdravstvo, obrazovanje, kulturu i rekreaciju i druge društvene usluge. Javna preduzeća pripadaju javnom sektoru.

Sektor neprofitnih organizacija obuhvata netržišne privatne neprofitne organizacije koje domaćinstvima pružaju usluge bez naplate ili po niskoj cijeni, ove organizacije mogu biti osnovane od strane udruženja građana radi obezbjeđivanja robe i usluga za članove udruženja ili radi opće svrhe.

***The basic (fundamental) researches** include researches that increases the general fund of scientific facts and knowledge that define new areas of human knowledge and understanding, but who do not have a direct practical application of the results obtained.*

***Applied (Application) researches** are experimental or theoretical work undertaken to acquire new knowledge, which is aimed at solving a practical task or achievement of a practical goal. Applied researches are focused on the discovery of new scientific knowledge, application of such knowledge in order to realize specific commercial goals.*

***Development (professional) researches** respectively experimental development is systematic work, based on the knowledge acquired on basic or applied researches or practical experience, which is, primarily, focused on the introduction of new or significantly improved exiting processes, products and services. Developmental researches are also called technological advancement.*

***Scientific researchers** are a systematic creative activity which goal is application of scientific insights, and creative use of exiting knowledge for new applications.*

***Business sectors** that includes companies (enterprises) and organizations whose primary activity is the market production of goods and services and to be sold at economically significant prices, as well as researches and development units within the company.*

***Higher education** covers universities with units in composition, faculties, academies and scientific research institutes, regardless of their funding sources and legal status. This sector also covers research institutes and clinics that are under the direct control or administration of higher education institutions.*

***Government sector** covers organization, services and other bodies, except higher education, that provide the society with free common services, which could not be provided under market conditions and which represent an expression of the socio-economic policy of the society; by definition, this sector covers activities of administration, defence and public order; health care, education, culture, recreation and other social services. Public companies belonging to the public sector.*

***Sector of non-profit organizations** covers non-market private non-profit organizations which provide households with services free of charge or at low prices; these organizations may be established by citizens' associations in order to provide association members with goods and services or for the general purpose.*

Izdaci za istraživanje i razvoj prema vrsti dijele se na tekuće izdatke (troškove) i investicione izdatke.

Tekući izdaci (troškovi) obuhataju:

1) troškove rada i troškove naknada zaposlenima (bruto plaće i naknade bruto plaća za sve zaposlene u IR djelatnosti; druge naknade zaposlenima u IR, npr. stipendije, nagrade i slično i ostalo).

2) ostale tekuće troškove (materijalne troškove na istraživačko-razvojni rad – sirovine, materijal, energija; isplate na osnovu ugovora o djelu i autorskih ugovora; dnevnice, putne troškove, reprezentaciju i slično; i druge izdatke).

Investicioni izdaci koji obuhvataju izdatke za zemljište i građevinske objekte; mašine i opremu; patente, licence, studije i projekte; softver i hardver (koji podrazumijeva ukupne troškove vezane za nabavku računara, uređaja, sistema, komponenata i opreme, kao i troškove nabavke i razvijanja softvera za sopstvene potrebe); i ostale izdatke.

Skraćenice

IR – Istraživanje i razvoj

Expenditures for research and development, by type, are classified into current expenditures (costs) and investment expenditures.

Current expenditures (costs) that include:

1) labour costs and the costs of compensation for employees (gross salary and allowances of gross wages for all employees in R&D activities, other compensation of employees in R&D, for example, fellowships, awards, etc.; and another expenses.

2) other current costs (material costs based on research and development- raw material, energy and payable on work contracts and copyright, contracts, salaries, travel costs representation etc., and other expenses).

Investment expenditures include expenditures for land and buildings, machinery and equipment, patents, licences, studies and projects, software and hardware (which including the total costs of the purchase of computers, devices, systems, components and equipment, and acquisitions costs or developing software for its own purposes) and other expenditures

Abbreviations

R&D – Research and Development

Izdaje i štampa Agencija za statistiku Bosne i Hercegovine, 71000 Sarajevo, Zelenih beretki 26

Published and printed by the Agency for Statistics of the Bosnia and Herzegovina, 71000 Sarajevo, Zelenih beretki 26

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Elektronska pošta/E-mail: bhas@bhas.gov.ba · Internetska stranica/Web site: <http://www.bhas.gov.ba>

Odgovara: v.d. direktora Vesna Ćužić

Person responsible: Vesna Ćužić, Actg. Dir

Saopćenje priredila: Azra Bećirović

Prepared by: Azra Bećirović

Podaci iz ovog saopćenja objavljuju se i na internetu

First Release data are also published on the Internet
