

**Measuring University of Regina Administration
and External Relations Expenditures – Sept. 1 2015**

The analysis in Table 1 involves simple regression of the dependent expenditure variable (combined expenditures by Canadian universities on administration and external relations as defined by the Canadian Association of University Business Officers or CAUBO) against the independent “activity” variable (combined full-time equivalent “FTE” enrolments = full-time + part-time /3.5). The result is a predicted value of what could be considered a “national norm” for expenditures on administration and external relations based on an institution’s enrolment. This is compared to the “actual expenditure” to determine whether an individual institution’s expenditures fall above or below that of the “national norm”.

**Table 1: Expenditures on Administration:
Comparison of University of Regina to the “National Norm” for 2013-2014**

| | Driving Variable (denominator) independent (x) variable | Actual dependent value | national norm value | Actual as % of national norm |
|---|--|------------------------------|---------------------------|---------------------------------------|
| | | 000’s | 000’s | % |
| Admin. + Ext. Expenditures | 11,544 FTE Students (Incl. FED) | \$24,017 | \$28,405 | 84.6% |
| Admin. Expenditures only | 11,544 FTE Students (Incl. FED) | \$20,870 | \$23,563 | 88.6% |

Included under administration expenditures are both academic and other support services. Academic support includes, for example, areas such as executive offices, faculty and instructional support, registrar’s and graduate offices. Other support services include financial services, human resources, institutional research, etc. The University of Regina provides administrative support of both types to Campion College, First Nations University and Luther College, and to the students attending the federated colleges of the University of Regina. As a result, federated college FTEs are included along with those of the University of Regina itself. Bring the total enrolment to 11,544 FTE students.

The University of Regina and the Federated Colleges make individual data submissions to CAUBO. Expenditures made by Federated Colleges on administration are not combined with those of the University of Regina as some administrative expenditure would appear in both sets of data resulting in double counting of expenditures. Inter-party transfers of some \$3.3 million flowed from the Federated Colleges to the University of Regina in 2013-14. Of that, some \$2.3 million (net) passed between operating accounts to cover service provision by the University of Regina related to, among other items, telephone, audio visual services, library book purchasing, printing, research grant administration and payroll services.

The regression model would project expenditures on administration and external relations to amount to \$28.4 million, based on the “national norm.” In fact, actual U of R expenditures relative to that norm are only 84.6% of those projected expenditures; approximately \$4 million lower than expected.

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Table 2: Expenditures on Administration Per FTE: Comparison of “National Norm”, by Fiscal Year.

| Fiscal Year | 2011-12 | 2012-13 | 2013-14 |
|--|---------|---------|--------------|
| Admin + Ext Exp. (URegina + FEDs) | 92.5% | 88.8% | 84.6% |
| Admin Expenses (URegina + FEDs) | 97.0% | 92.5% | 88.6% |

Table 2 above shows the same “national norm” comparison analysis as in table 1 and for the past three fiscal years. The University of Regina, relative to the national norm comparisons, has seen its ratio of administrative and external relations expenditures in decline relative to enrolments since the 2011-12 comparison. This suggests a number of possible scenarios: the University of Regina has substantively reduced or reigned in administrative expenditures; increases in enrolments have outpaced administrative expenditures; or, administrative expenditures at other institutions in Canada have grown quicker than those at the University of Regina over the time period.

Table 3: Expenditures on Administration: Comparison of University of Regina Expenditures per Full – Time Equivalent student, by year.

| Fiscal Year | 2011-12 | 2012-13 | 2013-14 |
|--|----------|---------|----------------|
| Admin + Ext Exp. (URegina + FEDs) | \$2,138 | \$2,170 | \$2,080 |
| Admin Expenses (URegina + FEDs) | \$ 1,855 | \$1,894 | \$1,808 |

The analysis above simply calculates the expenditures by the University of Regina on administration and external relations per FTE. The Administration and External Relations expenditures are based on reporting categories defined by CAUBO and reported to Statistics Canada. FTE's are based on internal counts as of the 4th week of classes in the fall semester for each year.

Table 4: Administration Expenditures as a Proportion of Operating Expenditures, by year.

| Fiscal Year | 2011-12 | 2012-13 | 2013-14 |
|---------------------------------------|---------|---------|--------------|
| Admin + Ext Exp. (URegina) | 14.0% | 14.1% | 13.1% |
| Admin Expenses (URegina) | 12.1% | 12.3% | 11.4% |

Finally, table 4 examines administrative expenditures as a proportion of operating expenditures. This analysis looks solely at administrative and external relations expenditures relative to the operating expenditures of the University of Regina. Again, over the past three years worth of CAUBO data these have remained largely flat.

Note: The above analysis utilizes the most recently available data (2013-14) from CAUBO's *Financial Information of Universities and Colleges* released July 2015.

Sources: CAUBO (FY 2011-12, 2012-13 and 2013-14) - CAUBO University General Operating Expenditures by Function; www.caubo.ca/resources/publications/financial_information_universities; AUCC (Fall enrolment for 2010, 2011 and 2012) www.aucc.ca/canadian-universities/facts-and-stats/enrolment-by-university.
University of Regina Annual Report 2013-14, [/www.uregina.ca/fs/assets/docs/pdf/annual-reports/Annual_Report_2013-14.pdf](http://www.uregina.ca/fs/assets/docs/pdf/annual-reports/Annual_Report_2013-14.pdf)

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