

The Research Enterprise

Office of Resource Planning

W3 - September 28, 2018



University
of Regina

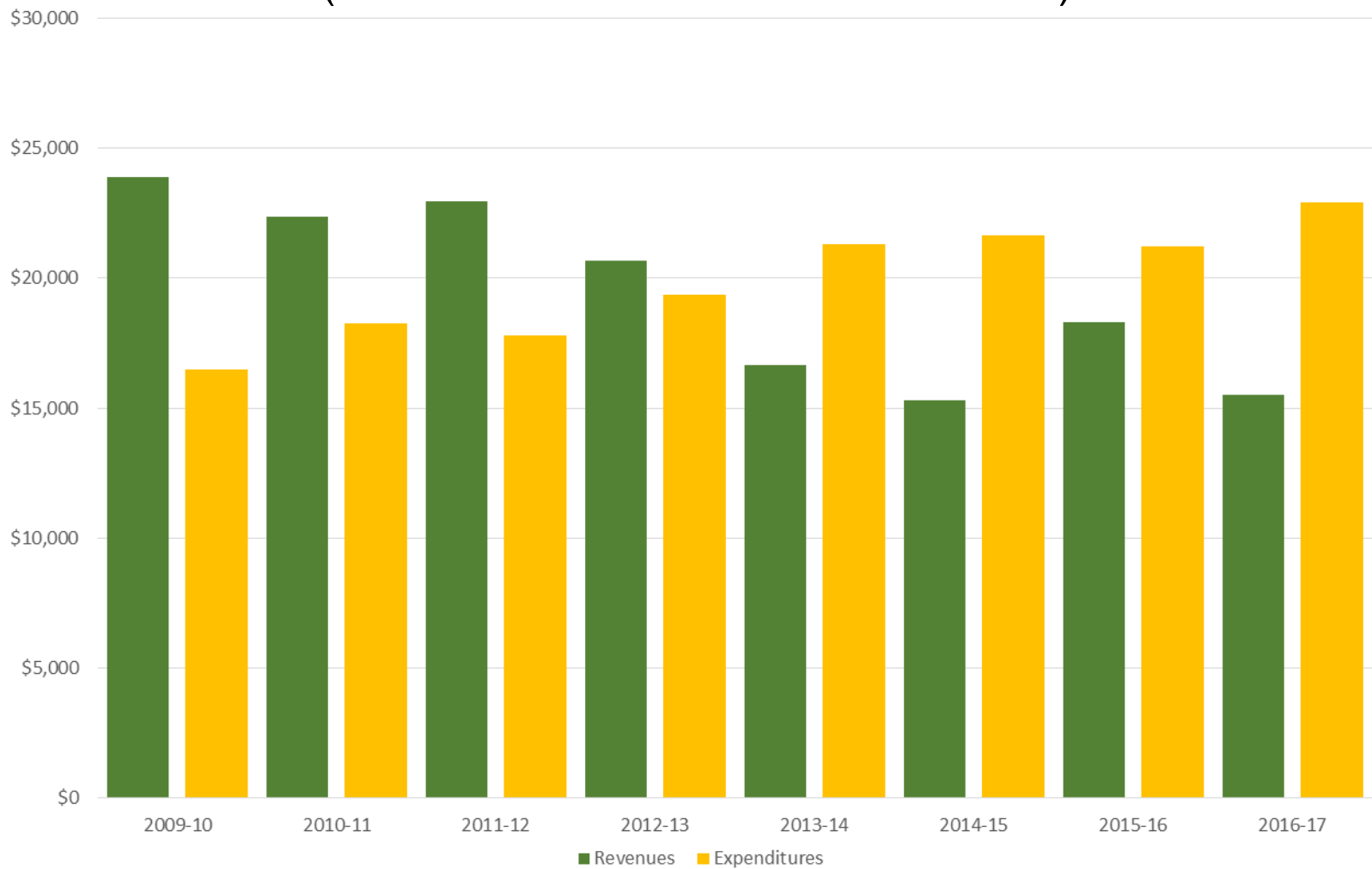
Introduction

- Direct and Indirect research revenues and expenditures.
- Analysis covers the period 2009-10 to 2016-17.
- Not an accounting exercise.
- Applicability – what other institutional enterprise can this approach be applied.

Restricted Research Fund

- The restricted fund reports only restricted resources used for a specific purpose.
- The restricted fund is further classified as Capital Asset, Research and Trust.
- Annual reporting of the restricted research fund shows revenues received by the university and the expenditure of funds directly from the fund.

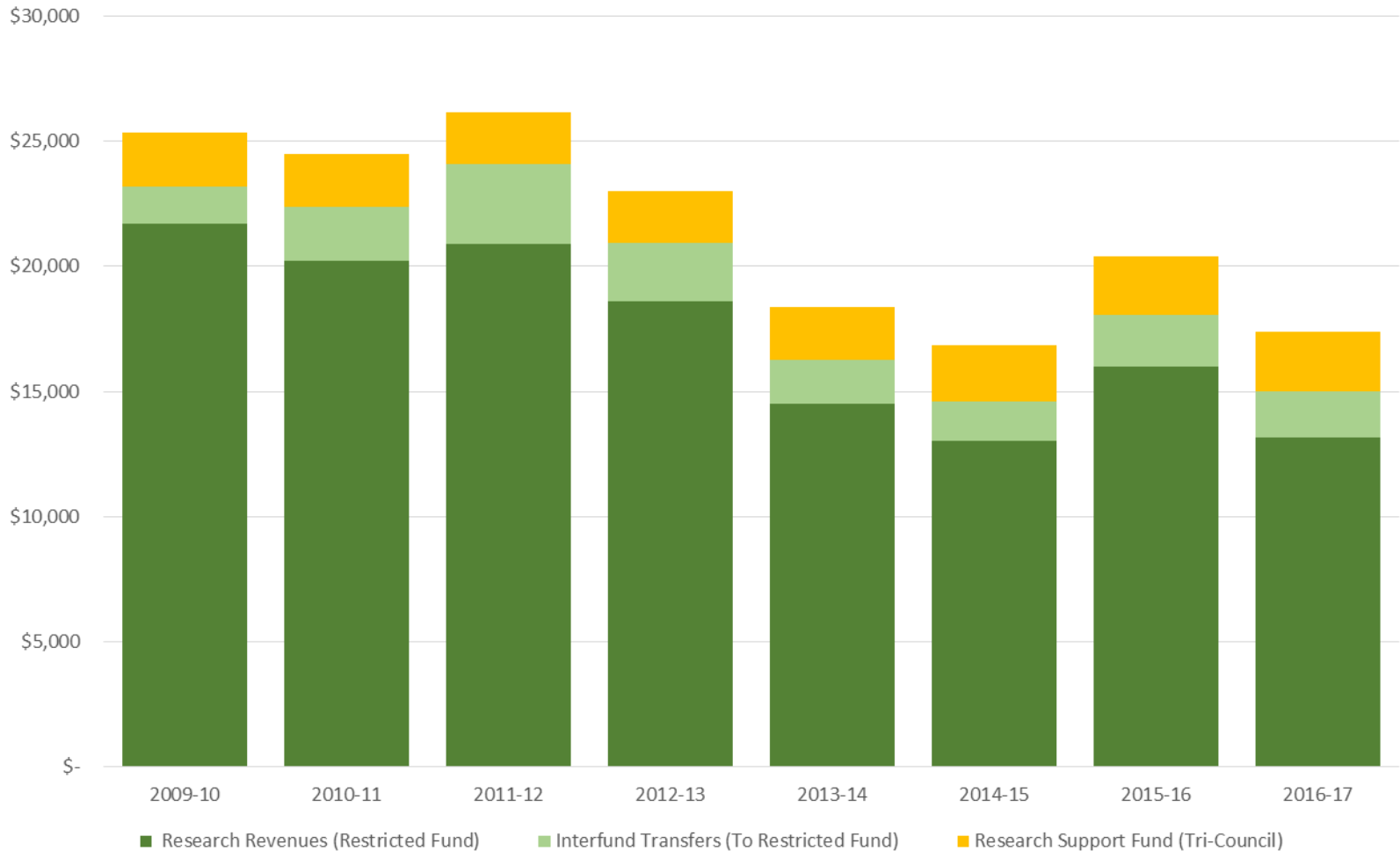
University of Regina Research Revenues and Expenditures (Annual Financial Statements - 000s)



Inter-fund Transfers

- Official financial statements don't include "inter-fund transfers". Monies directed to research from funds other than sponsored research (grants and contracts). Examples include:
 - General operating funds transferred to restricted research used to provide faculty research budgets.
 - Special Purpose and Trust funds used transferred to restricted research. As an example, for endowed research Chairs such as for "Ageing and Health".
- Some are recurring, some one-time. Amount varies annually.

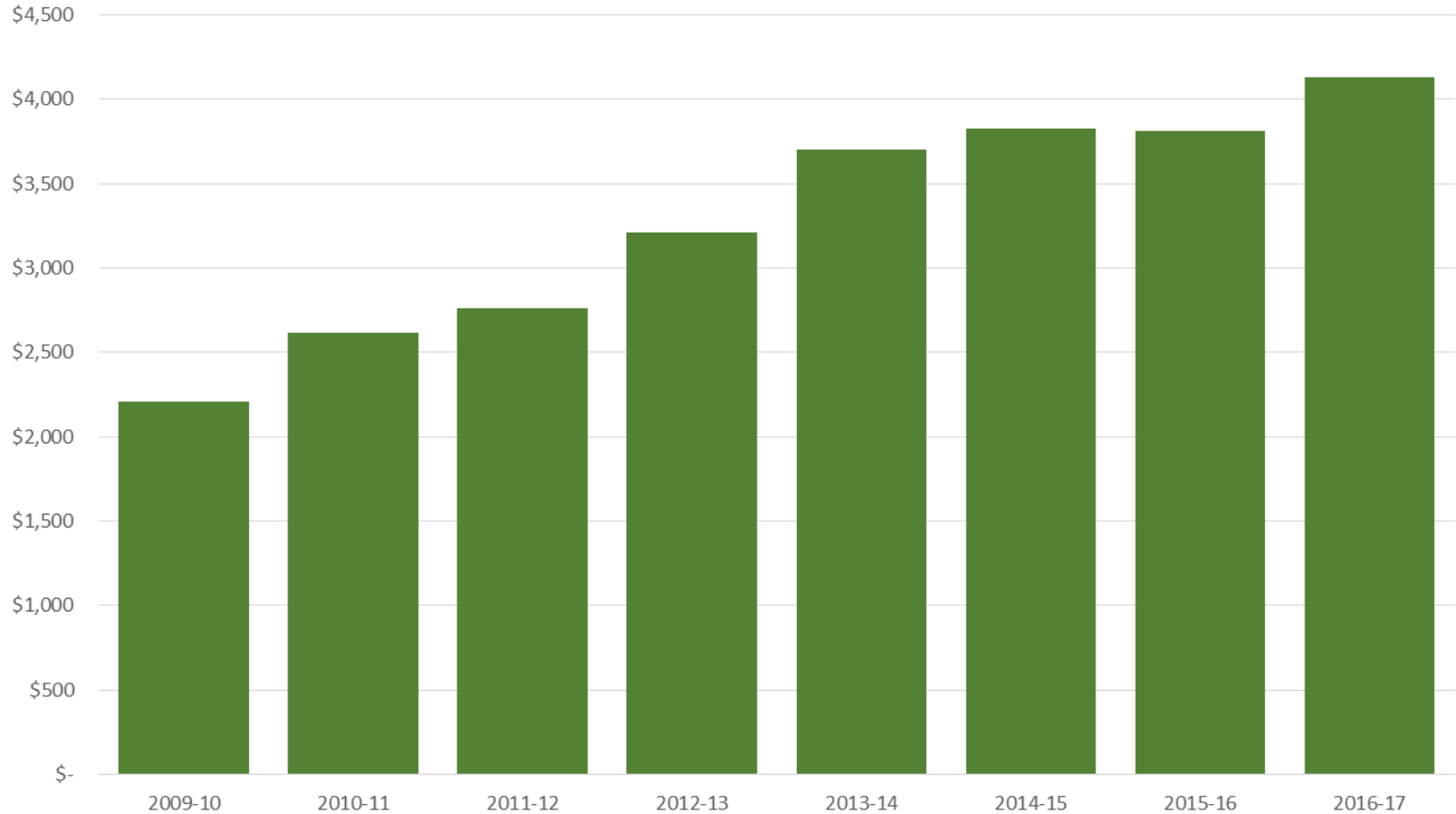
Research Revenues including Inter-Fund Transfers (000s)



Research-Based Graduate Tuition

- Indirect research revenues of students in thesis-based masters and PhD Programs.
- Total Graduate Tuition has grown from \$3.9 million (2009-10) to \$8.9 million (2016-17).
- Only a portion of graduate students are enrolled in a thesis-based masters or PhD program in any given year. And so only a portion of graduate tuition can be considered research related.
- In 2009-10, 56% were research related. In 2016-17, only 46% were in a thesis-based master or PhD program.

Research-based Graduate Tuition Revenue (000s)



Saskatchewan University Funding Model (SUFM)

- The allocation to Saskatchewan's universities of provincial operating funding is accomplished by a series of formulae designed to reflect instruction and research activity, as well as, library, student services, physical plant, administration and computing needs at each institution.
- There are 3 functional areas in which the formula for estimating operating funding is driven in part by research activities: Instruction and Research (and Research Support), Library, and Physical Plant.

Saskatchewan University Funding Model (SUFM)

Instruction and Research:

- Drives approximately 60% of the SUFM.
- Instruction and Research is largely a reflection of faculty activity (time = salary).
- When the model was developed it was decided that faculty time was organized around three primary activities: teaching (60%), research (30%) and community service (10%).
- 30% of SUFM revenue generated in this functional area was \$19.3 million in 2016-17.

Saskatchewan University Funding Model (SUFM)

Library:

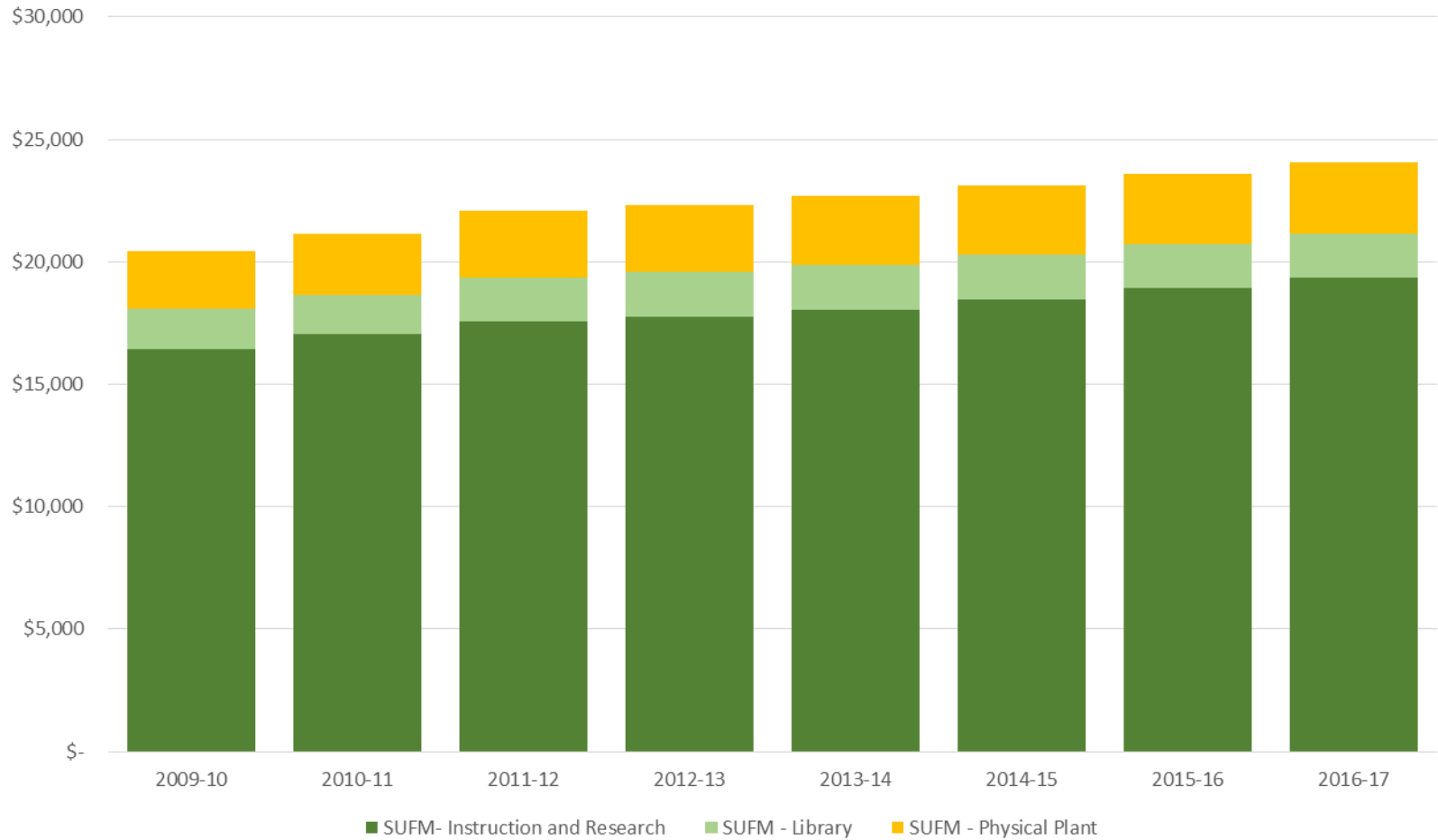
- The calculation to determine the library provision in the funding model is predominantly based on full-time student equivalent (FLE) including those of Master's and PhD student equivalents.
- In the calculation, Masters students are weighted by a factor of 2, PhD students weighted by a factor of 8 to reflect the level of resources required to support graduate students relative to undergraduates.
- Isolating thesis-based Masters and PhD students, \$1.8 million (2016-17) of the library provision is driven by graduate student equivalents.

Saskatchewan University Funding Model (SUFM)

Physical Plant:

- SUFM amount is calculated for physical space entitlement using the “Building Blocks” methodology for defined building standards set out in the Council of Ontario Universities’ (COU) *Inventory of Physical Facilities of Ontario Universities*.
- The system tracks 20 space categories, including Category 3 spaces: research laboratory spaces. Category 3 space at the university represented 15.2% of all spaces included in the SUFM physical plant calculation or \$1.6 million (2016-17).

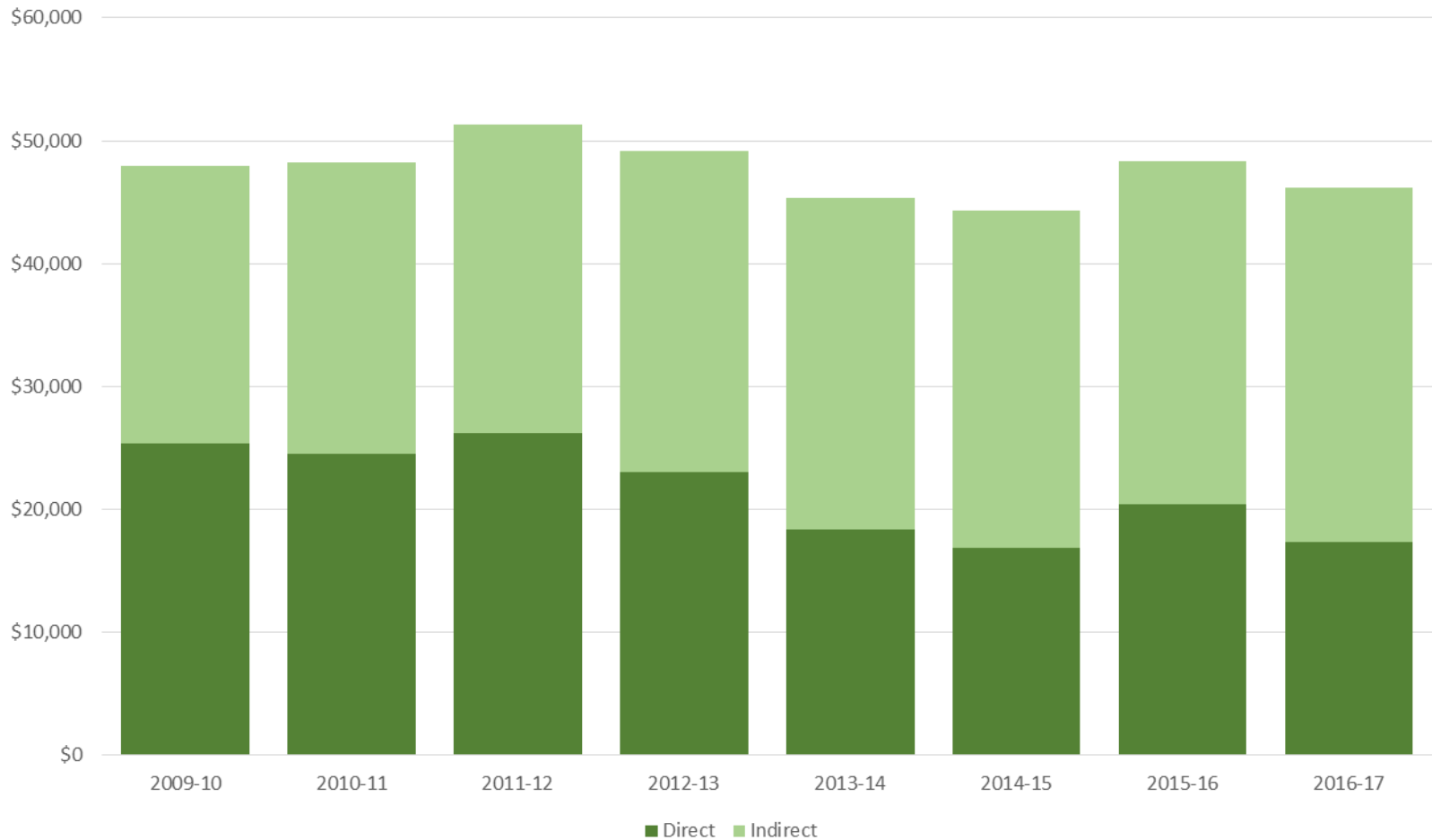
SUFM Research Revenue (000s)



Direct and Indirect Research Revenue

- Direct research revenues include all activity within the restricted research fund including inter-fund transfers.
- Indirect research revenues include thesis-based Masters and PhD tuition and fees, research driven components of the SUFM (30% of Instruction and Research, graduate student driven library calculation, research laboratory spaces under the physical plant calculation).

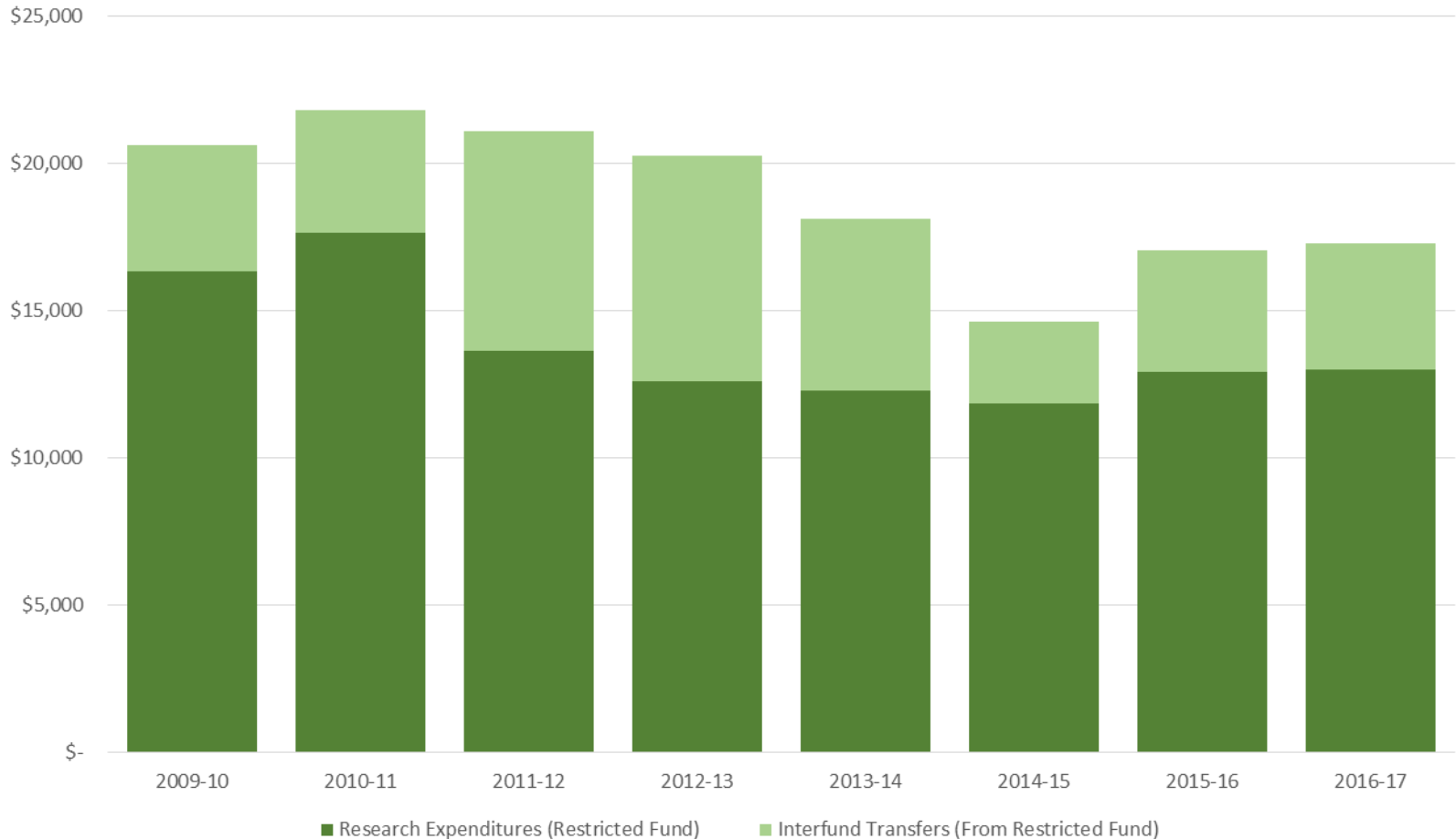
Direct and Indirect Research Revenue (\$ 000)



Restricted Research Fund Expenditures

- Expenditures in this category represent “direct” expenditures recorded against the restricted research fund as reported in the university’s financial statements.
- A number of inter-fund transfers from the restricted fund to recover research expenditures made from other funds (primarily operating and capital funds) but not recorded as expenditures in the restricted research fund.

Research Expenditures including Inter-Fund Transfers (000s)



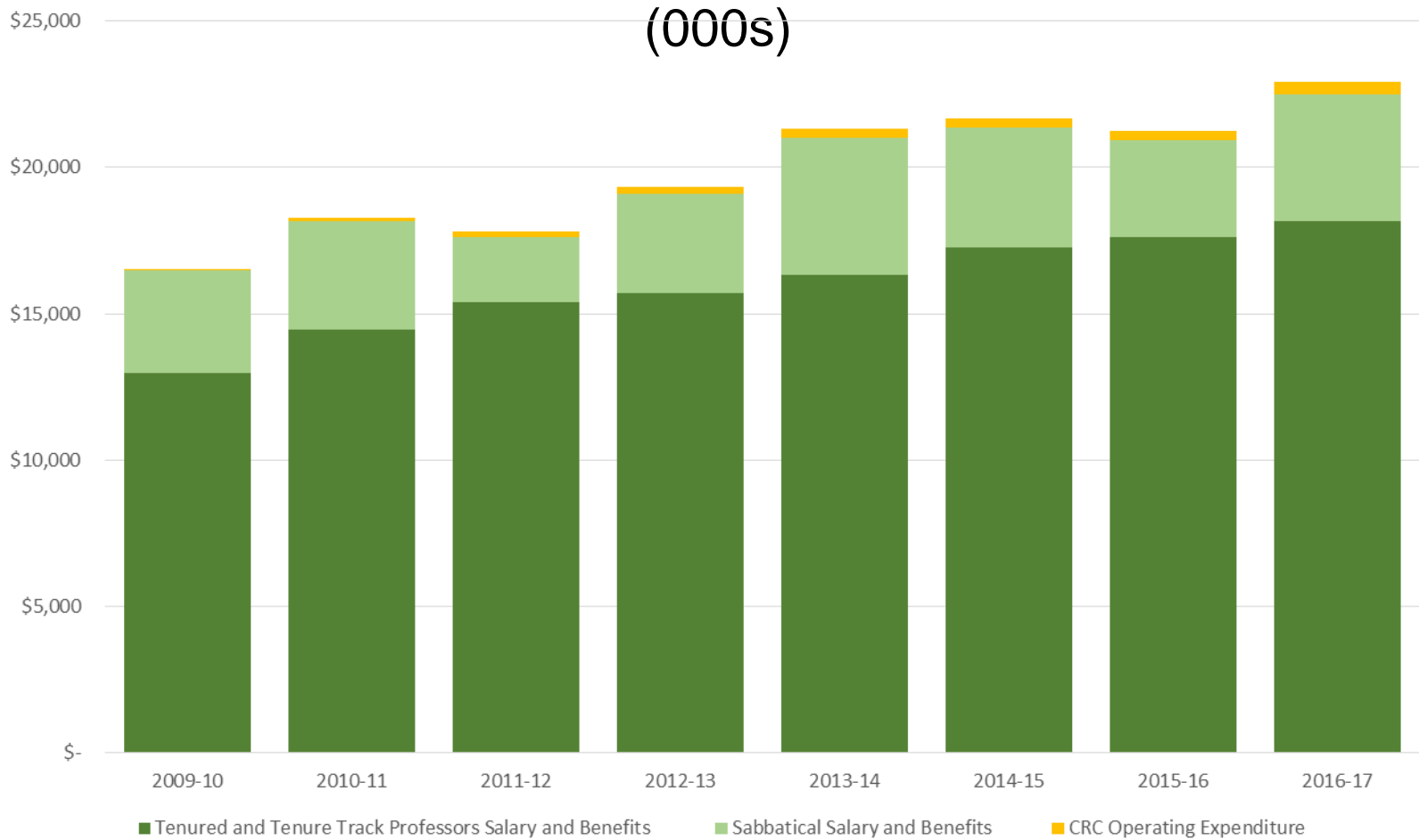
Faculty Salary and Benefits Attributed to Research Activity

- Tenure and tenure track salary and benefits amounted to \$48.9 million (2016-17).
- For the purpose of the analysis, 40% of faculty time is presumed to be devoted to research activity. Meaning the value of faculty salary and benefits attributable to research activity would be worth approximately \$18.2 million (2016-17).
- Sabbatical salary and benefits – faculty on sabbatical leaves are deemed to be allocating their entire time in research related activity (Time = salary and benefits).

Faculty Salary and Benefits Attributed to Research Activity

- The cost of salary and benefits paid to Canada Research Chair holders is not fully defrayed by the funding received from the federal government. This results in costs expended from the operating fund.

Faculty Salary and Benefits Attributed to Research Activity



Graduate Scholarships

- In fiscal 2016-17, the University of Regina provided roughly \$3.5 million for scholarships to graduate students.

Special Research Initiatives

- The university's operating budget provides funding for a number of research institutes including: the Institute of Energy, Environment and Sustainable Communities (IEESC), Centre on Aging and Health (CAH), Humanities Research Institute (HRI) etc.
- Funding is also provided to the University of Regina Press.
- President's Research Fund
- Collectively \$1.5 million (2016-17).

Research Support Fund

- A portion of the indirect costs of research incurred by the university for research sponsored by Tri-Council Agency grants are reimbursed through a grant from the Research Support Fund Program.
- Reporting back to the Tri-Council on the use of the RSF grant, the university assigns a portion of indirect costs incurred by the university up to the value of the grant. Roughly \$2.3 million (2016-17).
- The guideline for eligible expenditures for the RSF provides the basis for inclusion of certain expenditures deemed to be eligible indirect costs.

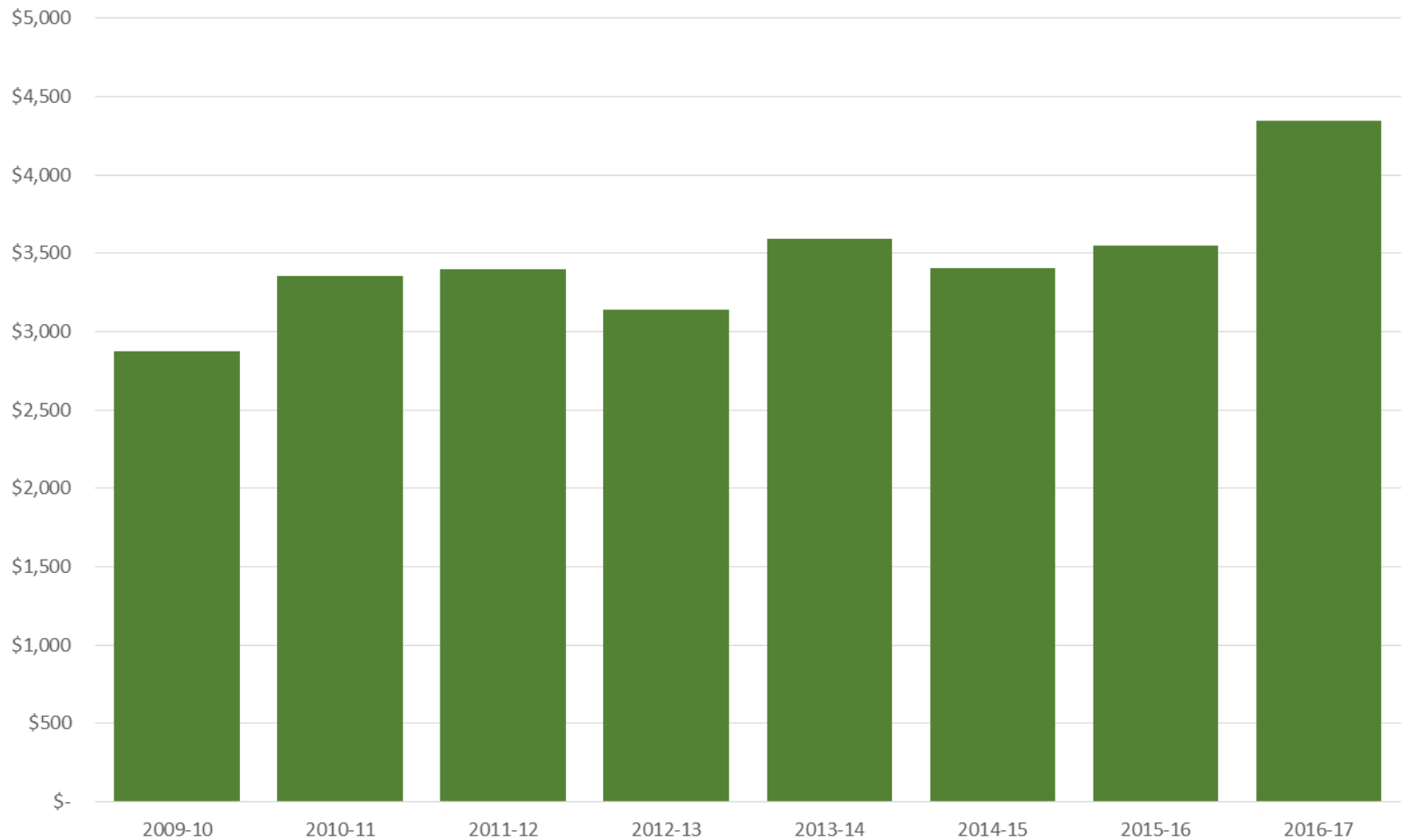
Supports to Research Activity

- Research Office – primarily salaries and benefits paid to research grant officers, contract officer, technology transfer officer, Director and administrative support staff.
- Office of the Vice President (Research).
- Faculty of Graduate Studies and Research (FGSR) – includes only the costs associated with the Dean's Office and does not include scholarships dispersed by FGSR. Total costs for the FGSR office are adjusted to reflect the ratio of thesis-based masters and PhD students (46%).

Supports to Research Activity

- Information Services – Research Support Group provides technical and systems support to research computing.
- Financial Services – the university currently has two dedicated research financial analysts and a supply management consultant (purchasing).
- Communications – cost of the salary and benefits of the research communications officer.
- Human Resources – includes the salaries and benefits of two safety consultants and a portion of the Director of Health, Safety and Environment.

Research Initiatives and Supports to Research (000s)



Library Support

- The Tri-Council's RSF guidelines allows institutions to include a number of library related resources as eligible expenditures.
- Using these guidelines, staff at the university's Archer Library completed an analysis of all library resources devoted to support research activity.
- The results indicated two types of research related activity. "Tier 1" expenditures could be considered dedicated primarily to research activity (90% confidence) and "Tier 2" were deemed a mix of support for both research and academic activity.

Library Support

- With no reasonable means to disaggregate Tier 2 activity, the analysis only includes Tier 1.
- Tier 1 includes a number of “library system” related costs (e.g., Open Access subscription costs), enterprise software (SPSS, Nvivo, Qualtrics, etc) and 40% of the salaries and benefits of university librarians and archivists.

Research Facilities

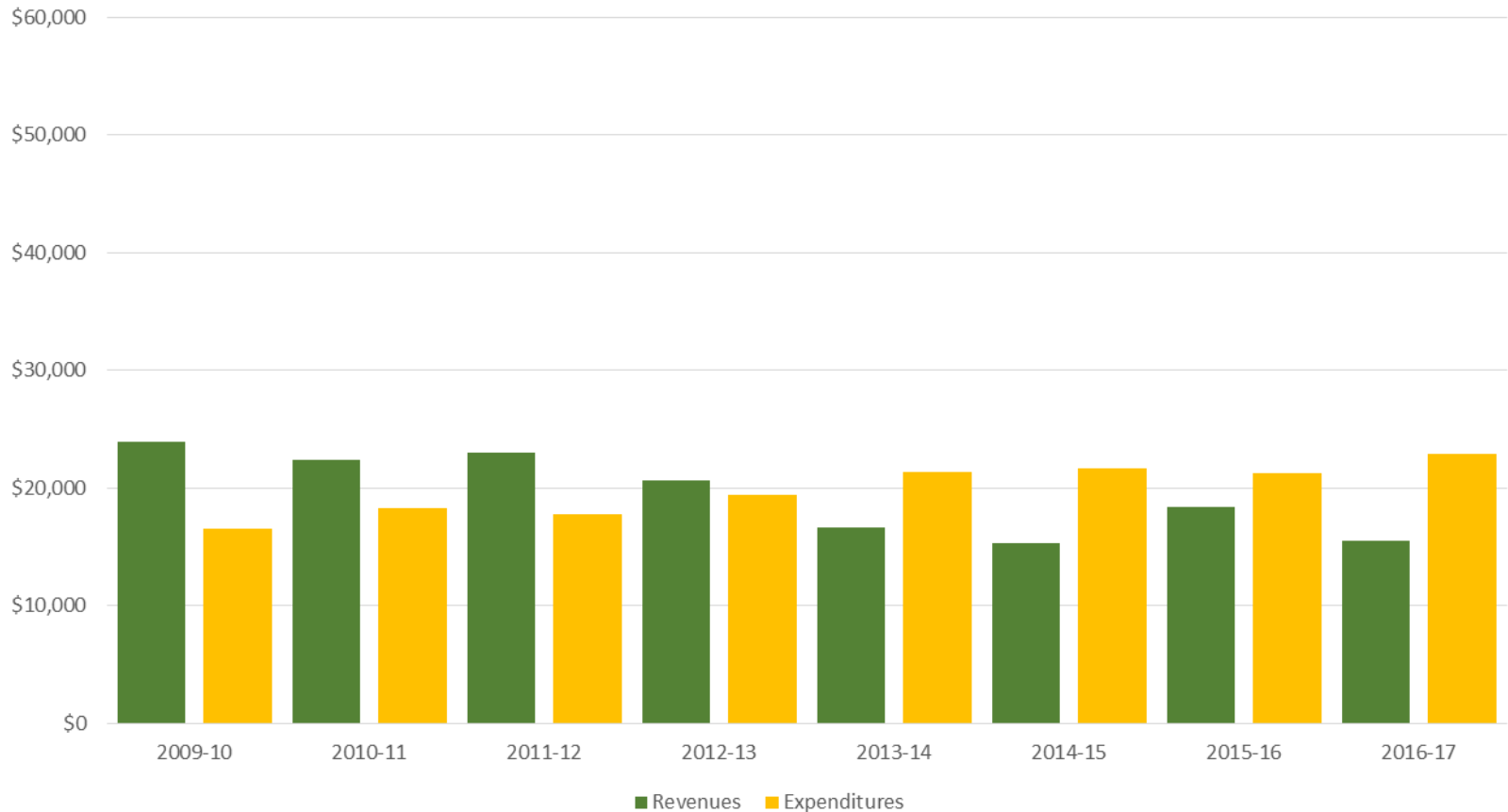
- Eligible expenses under the Tri-Council's RSF program include renovation and maintenance of research facilities, operating costs and the purchase of materials used in operating research equipment.
- Research facilities include libraries, laboratories, research networking spaces, offices of research and financial administration.
- Renovation and maintenance costs of research spaces in part captured through inter-fund transfers from the restricted research fund to capital.
- Research facility expenditures are limited to operating costs specifically for COU category 3 research laboratory spaces.



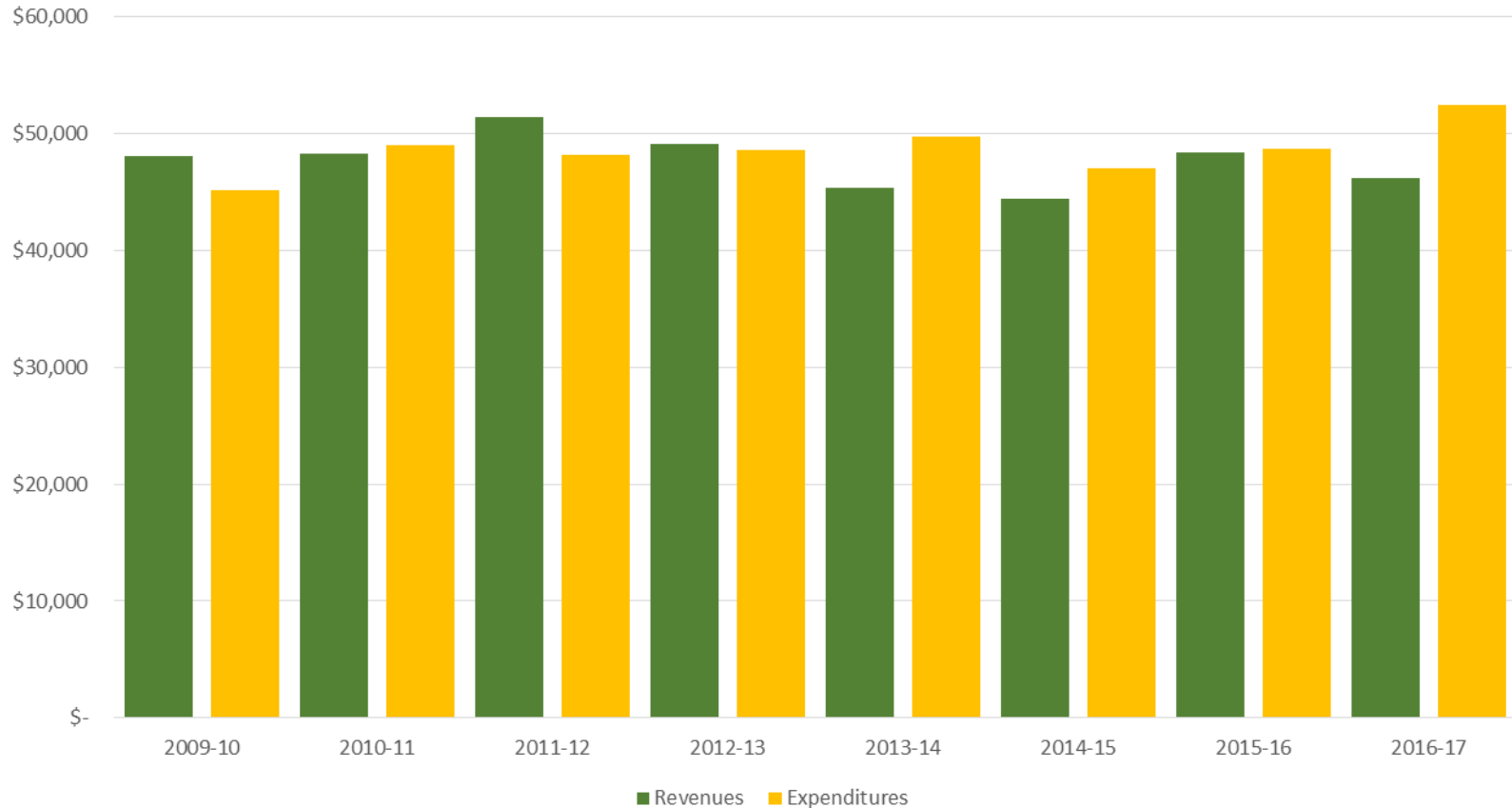
Direct and Indirect Research Expenditures



Research Revenues and Expenditures (Restricted Research Fund – 000s)



Total Direct and Indirect Research Revenues and Expenditures (\$000)



Applications

- Reporting to Tri-Council and other funding agencies as applicable.
- Used in preparing large institutional grants.
- Used in preparing other large grant funding opportunities (estimating in-kind/indirect costs).



Questions and Discussion

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