

RANKED BY CURRENT SPENDING LEVEL

RANK			EXPENDITURE LEVEL			2019 EXPEND. (\$'000)	CHANGE SINCE 2001	IMPACT (\$'000) - HIGHER/(LOWER)		
			2001	2018	2019			vs 2001 Level	vs Current Top 25 Av'ge	vs Current U-15 Av'ge
This	Last	Year								
9.1) Central Administration as a % of Total University Expenditure										
UNIVERSITIES										
1	1	Waterloo	10.2%	11.6%	11.7%	\$130,533	160.0%	\$17,176	\$45,192	\$48,442
2	3	Carleton	10.1%	11.3%	11.3%	\$72,726	122.5%	\$7,800	\$23,442	N/A
3	4	Ryerson	11.7%	10.6%	11.1%	\$94,787	179.9%	(\$5,235)	\$29,092	N/A
4	2	Québec a Montréal	9.8%	11.5%	10.9%	\$56,527	38.8%	\$6,016	\$16,851	N/A
5	6	Victoria	8.3%	9.0%	9.3%	\$55,857	89.9%	\$6,284	\$9,951	N/A
6	5	Concordia	8.3%	9.1%	9.1%	\$62,626	96.4%	\$5,381	\$9,969	N/A
7	7	Alberta	6.6%	8.8%	9.1%	\$168,725	128.1%	\$47,214	\$26,736	\$32,144
8	8	York	8.3%	8.2%	8.4%	\$93,381	70.4%	\$506	\$7,900	N/A
9	13	Ottawa	7.3%	6.8%	8.2%	\$101,872	108.6%	\$11,390	\$6,981	\$10,595
10	10	Queen's	3.7%	8.0%	7.9%	\$79,064	219.1%	\$41,755	\$2,249	\$5,175
11	12	UBC	5.5%	7.1%	7.5%	\$210,608	211.9%	\$56,103	(\$4,526)	\$3,667
12	21	Manitoba	4.6%	6.3%	7.4%	\$69,202	157.8%	\$26,257	(\$2,177)	\$542
13	16	Toronto	4.5%	6.6%	7.3%	\$279,684	235.6%	\$106,511	(\$13,554)	(\$2,385)
14	9	Memorial	5.2%	8.1%	7.1%	\$53,984	182.1%	\$14,801	(\$4,098)	N/A
15	17	Guelph	5.0%	6.5%	7.0%	\$60,495	116.9%	\$16,748	(\$6,125)	N/A
16	11	McGill	8.6%	7.4%	6.7%	\$117,532	41.5%	(\$33,502)	(\$16,465)	(\$11,362)
17	18	McMaster	5.6%	6.5%	6.6%	\$87,117	132.3%	\$13,678	(\$13,723)	(\$9,882)
18	14	Calgary	6.9%	6.7%	6.5%	\$103,108	81.2%	(\$6,684)	(\$18,001)	(\$13,389)
19	19	Sherbrooke	11.1%	6.3%	6.5%	\$41,571	2.8%	(\$29,060)	(\$7,369)	N/A
20	20	Saskatchewan	5.1%	6.3%	6.3%	\$64,800	105.5%	\$12,461	(\$13,558)	(\$10,574)
21	23	Laval	6.0%	5.8%	6.3%	\$68,032	34.5%	\$3,825	(\$14,459)	(\$11,317)
22	24	Western	6.0%	5.7%	6.2%	\$71,443	52.1%	\$2,061	(\$16,520)	(\$13,170)
23	22	Montréal	6.0%	6.0%	6.2%	\$87,998	63.3%	\$2,424	(\$21,469)	(\$17,299)
24	15	Simon Fraser	8.3%	6.6%	6.0%	\$47,828	52.7%	(\$17,648)	(\$12,903)	N/A
25	25	Dalhousie	5.6%	5.6%	5.9%	\$45,157	77.4%	\$2,209	(\$13,416)	(\$11,185)
AVERAGE			6.6%	7.4%	7.7%	\$92,986	110.6%	\$13,039	\$0	\$0
								% of Schools with Relative Overspend:		
								80.0%	40.0%	40.0%

PROVINCES										
1	3	Ontario	6.3%	7.6%	8.2%	\$107,110	142.9%	\$23,752	\$6,493	
2	2	Alberta	6.7%	7.9%	7.9%	\$135,917	107.7%	\$20,530	\$4,367	
3	4	British Columbia	6.5%	7.3%	7.5%	\$104,764	145.0%	\$13,243	(\$2,493)	
4	7	Manitoba	4.6%	6.3%	7.4%	\$69,202	157.8%	\$26,257	(\$2,177)	
5	5	Québec	7.8%	7.2%	7.1%	\$72,381	44.5%	(\$6,441)	(\$5,490)	
6	1	Newfoundland	5.2%	8.1%	7.1%	\$53,984	182.1%	\$14,801	(\$4,098)	
7	6	Saskatchewan	5.1%	6.3%	6.3%	\$64,800	105.5%	\$12,461	(\$13,558)	
8	8	Nova Scotia	5.6%	5.6%	5.9%	\$45,157	77.4%	\$2,209	(\$13,416)	
AVERAGE			6.6%	7.4%	7.7%	\$92,986	110.6%	\$13,039	\$0	
								% of Provinces with Relative Overspend:		
								87.5%	25.0%	

RANKED BY CURRENT SPENDING LEVEL

RANK			EXPENDITURE LEVEL			2019 EXPEND. (\$'000)	CHANGE SINCE 2001	IMPACT (\$'000) - HIGHER/(LOWER)		
This Year	Last Year		2001	2018	2019			vs 2001 Level	vs Current Top 25 Av'ge	vs Current U-15 Av'ge
9.2) Central Administration as a % of General Operating Expenditure										
UNIVERSITIES										
1	1	Waterloo	16.2%	16.5%	16.5%	\$130,533	160.0%	\$2,260	\$31,879	\$31,399
2	3	Carleton	14.4%	15.1%	15.4%	\$72,726	122.5%	\$4,668	\$13,774	N/A
3	4	Ryerson	14.7%	14.3%	14.5%	\$94,787	179.9%	(\$913)	\$13,384	N/A
4	5	Victoria	12.2%	14.2%	14.5%	\$55,857	89.9%	\$8,725	\$7,833	N/A
5	2	McGill	16.1%	15.6%	14.3%	\$117,532	41.5%	(\$14,375)	\$15,246	\$14,748
6	6	Alberta	12.0%	14.2%	14.3%	\$168,725	128.1%	\$26,525	\$21,132	\$20,414
7	12	Ottawa	13.2%	12.0%	13.8%	\$101,872	108.6%	\$4,412	\$9,867	\$9,420
8	7	Québec a Montréal	12.7%	13.9%	13.4%	\$56,527	38.8%	\$2,775	\$3,925	N/A
9	8	Queen's	5.9%	13.4%	13.3%	\$79,064	219.1%	\$43,960	\$4,801	\$4,439
10	9	UBC	12.0%	12.6%	13.1%	\$210,608	211.9%	\$17,428	\$10,080	\$9,104
11	11	Concordia	11.8%	12.2%	13.1%	\$62,626	96.4%	\$6,298	\$2,948	N/A
12	15	Toronto	7.8%	11.6%	12.2%	\$279,684	235.6%	\$100,919	(\$5,228)	(\$6,615)
13	21	Manitoba	7.1%	10.0%	12.2%	\$69,202	157.8%	\$28,785	(\$1,402)	(\$1,746)
14	13	McMaster	12.3%	11.8%	11.7%	\$87,117	132.3%	(\$4,472)	(\$5,808)	(\$6,260)
15	14	Guelph	9.6%	11.6%	11.6%	\$60,495	116.9%	\$10,735	(\$4,252)	N/A
16	10	Memorial	6.8%	12.5%	11.6%	\$53,984	182.1%	\$22,508	(\$4,122)	N/A
17	18	Montréal	10.7%	11.2%	11.2%	\$87,998	63.3%	\$4,061	(\$10,135)	(\$10,613)
18	16	Calgary	11.0%	11.3%	11.2%	\$103,108	81.2%	\$1,910	(\$12,113)	(\$12,674)
19	20	Laval	10.4%	10.7%	11.1%	\$68,032	34.5%	\$4,090	(\$8,477)	(\$8,849)
20	17	Saskatchewan	10.9%	11.2%	11.0%	\$64,800	105.5%	\$77	(\$8,976)	(\$9,335)
21	19	York	10.2%	10.8%	10.7%	\$93,381	70.4%	\$4,812	(\$15,002)	N/A
22	24	Western	10.6%	9.8%	10.1%	\$71,443	52.1%	(\$3,765)	(\$16,862)	(\$17,292)
23	23	Sherbrooke	16.4%	9.8%	10.0%	\$41,571	2.8%	(\$26,393)	(\$10,051)	N/A
24	22	Simon Fraser	11.6%	10.0%	9.3%	\$47,828	52.7%	(\$12,208)	(\$16,600)	N/A
25	25	Dalhousie	8.7%	9.1%	9.2%	\$45,157	77.4%	\$2,572	(\$15,843)	(\$16,140)
AVERAGE			11.0%	12.3%	12.5%	\$92,986	110.6%	\$10,616	\$0	\$0
% of Schools with Relative Overspend:								76.0%	44.0%	40.0%

PROVINCES										
1	1	Alberta	11.5%	13.0%	12.9%	\$135,917	107.7%	\$14,432	\$4,510	
2	4	Ontario	10.5%	12.4%	12.8%	\$107,110	142.9%	\$19,162	\$2,655	
3	5	British Columbia	12.0%	12.3%	12.5%	\$104,764	145.0%	\$4,665	\$438	
4	3	Québec	12.8%	12.4%	12.3%	\$72,381	44.5%	(\$3,174)	(\$1,091)	
5	7	Manitoba	7.1%	10.0%	12.2%	\$69,202	157.8%	\$28,785	(\$1,402)	
6	2	Newfoundland	6.8%	12.5%	11.6%	\$53,984	182.1%	\$22,508	(\$4,122)	
7	6	Saskatchewan	10.9%	11.2%	11.0%	\$64,800	105.5%	\$77	(\$8,976)	
8	8	Nova Scotia	8.7%	9.1%	9.2%	\$45,157	77.4%	\$2,572	(\$15,843)	
AVERAGE			11.0%	12.3%	12.5%	\$92,986	110.6%	\$10,616	\$0	
% of Provinces with Relative Overspend:								87.5%	37.5%	

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RANK	EXPENDITURE LEVEL			2019 EXPEND. (\$'000)	CHANGE SINCE 2001	IMPACT (\$'000) - HIGHER/(LOWER)					
	This Year	Last Year	Year			vs 2001 Level	vs Current Top 25 Av'ge	vs Current U-15 Av'ge			
9.3) Central Administration Cost Per Dollar of Instruction & NSR AND Sponsored Research Expenditure											
UNIVERSITIES											
1	1	Ryerson	\$0.256	\$0.238	\$0.236	\$94,787	179.9%	(\$8,008)	\$40,676	N/A	
2	2	Carleton	\$0.185	\$0.232	\$0.231	\$72,726	122.5%	\$14,354	\$30,220	N/A	
3	3	Waterloo	\$0.187	\$0.223	\$0.218	\$130,533	160.0%	\$18,393	\$49,771	\$54,349	
4	5	Concordia	\$0.179	\$0.174	\$0.183	\$62,626	96.4%	\$1,658	\$16,591	N/A	
5	4	Victoria	\$0.160	\$0.177	\$0.179	\$55,857	89.9%	\$6,097	\$13,894	N/A	
6	6	Québec a Montréal	\$0.157	\$0.174	\$0.167	\$56,527	38.8%	\$3,294	\$10,790	N/A	
7	7	York	\$0.164	\$0.166	\$0.161	\$93,381	70.4%	(\$1,764)	\$15,248	N/A	
8	8	Alberta	\$0.123	\$0.158	\$0.153	\$168,725	128.1%	\$33,588	\$20,261	\$28,677	
9	9	Queen's	\$0.065	\$0.158	\$0.149	\$79,064	219.1%	\$44,633	\$7,483	\$11,541	
10	14	UBC	\$0.112	\$0.134	\$0.140	\$210,608	211.9%	\$42,992	\$8,067	\$19,549	
11	19	Manitoba	\$0.077	\$0.108	\$0.139	\$69,202	157.8%	\$30,976	\$1,975	\$5,786	
12	16	Ottawa	\$0.128	\$0.118	\$0.138	\$101,872	108.6%	\$7,083	\$2,141	\$7,794	
13	15	Guelph	\$0.086	\$0.134	\$0.135	\$60,495	116.9%	\$21,771	(\$20)	N/A	
14	13	Saskatchewan	\$0.101	\$0.136	\$0.123	\$64,800	105.5%	\$11,975	(\$6,024)	(\$2,009)	
15	18	Toronto	\$0.070	\$0.117	\$0.121	\$279,684	235.6%	\$116,395	(\$32,633)	(\$14,928)	
16	12	McGill	\$0.151	\$0.138	\$0.120	\$117,532	41.5%	(\$29,939)	(\$14,392)	(\$6,914)	
17	10	Simon Fraser	\$0.163	\$0.139	\$0.119	\$47,828	52.7%	(\$17,745)	(\$6,539)	N/A	
18	11	Memorial	\$0.082	\$0.139	\$0.117	\$53,984	182.1%	\$16,059	(\$8,161)	N/A	
19	17	Calgary	\$0.129	\$0.118	\$0.112	\$103,108	81.2%	(\$15,458)	(\$20,919)	(\$13,888)	
20	21	Dalhousie	\$0.094	\$0.105	\$0.112	\$45,157	77.4%	\$6,934	(\$9,395)	(\$6,303)	
21	20	McMaster	\$0.091	\$0.105	\$0.108	\$87,117	132.3%	\$13,976	(\$21,260)	(\$15,116)	
22	23	Western	\$0.109	\$0.101	\$0.107	\$71,443	52.1%	(\$1,026)	(\$18,577)	(\$13,474)	
23	22	Sherbrooke	\$0.207	\$0.103	\$0.106	\$41,571	2.8%	(\$40,006)	(\$11,448)	N/A	
24	24	Montréal	\$0.087	\$0.094	\$0.097	\$87,998	63.3%	\$9,138	(\$34,862)	(\$27,898)	
25	25	Laval	\$0.086	\$0.084	\$0.091	\$68,032	34.5%	\$3,529	(\$32,886)	(\$27,165)	
AVERAGE			\$0.115	\$0.134	\$0.135	\$92,986	110.6%	\$13,788	\$0	\$0	
								% of Schools with Relative Overspend:	72.0%	48.0%	40.0%

PROVINCES											
1	2	Ontario	\$0.110	\$0.141	\$0.145	\$107,110	142.9%	\$26,014	\$7,305		
2	1	British Columbia	\$0.131	\$0.141	\$0.142	\$104,764	145.0%	\$8,233	\$5,141		
3	7	Manitoba	\$0.077	\$0.108	\$0.139	\$69,202	157.8%	\$30,976	\$1,975		
4	3	Alberta	\$0.125	\$0.140	\$0.134	\$135,917	107.7%	\$9,267	(\$329)		
5	5	Saskatchewan	\$0.101	\$0.136	\$0.123	\$64,800	105.5%	\$11,975	(\$6,024)		
6	4	Newfoundland	\$0.082	\$0.139	\$0.117	\$53,984	182.1%	\$16,059	(\$8,161)		
7	6	Québec	\$0.126	\$0.118	\$0.117	\$72,381	44.5%	(\$5,303)	(\$11,035)		
8	8	Nova Scotia	\$0.094	\$0.105	\$0.112	\$45,157	77.4%	\$6,934	(\$9,395)		
AVERAGE			\$0.115	\$0.134	\$0.135	\$92,986	110.6%	\$13,788	\$0		
								% of Provinces with Relative Overspend:	87.5%	37.5%	

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RANK			EXPENDITURE LEVEL			2019 EXPEND. (\$'000)	CHANGE SINCE 2001	IMPACT (\$'000) - HIGHER/(LOWER)		
This Year	Last Year		2001	2018	2019			vs 2001 Level	vs Current Top 25 Av'ge	vs Current U-15 Av'ge
9.4) Central Administration Cost Per Dollar of Total University Income										
UNIVERSITIES										
1	2	Ryerson	\$0.108	\$0.108	\$0.114	\$94,787	179.9%	\$5,326	\$35,326	N/A
2	1	Waterloo	\$0.095	\$0.109	\$0.107	\$130,533	160.0%	\$14,913	\$43,125	\$46,931
3	3	Québec a Montréal	\$0.087	\$0.107	\$0.103	\$56,527	38.8%	\$8,923	\$17,180	N/A
4	4	Carleton	\$0.088	\$0.100	\$0.100	\$72,726	122.5%	\$8,996	\$20,720	N/A
5	5	Concordia	\$0.080	\$0.092	\$0.095	\$62,626	96.4%	\$9,963	\$15,692	N/A
6	8	Victoria	\$0.075	\$0.083	\$0.087	\$55,857	89.9%	\$7,995	\$9,977	N/A
7	7	Alberta	\$0.061	\$0.086	\$0.082	\$168,725	128.1%	\$43,493	\$21,956	\$28,347
8	12	Ottawa	\$0.073	\$0.073	\$0.075	\$101,872	108.6%	\$2,023	\$4,178	\$8,432
9	6	Memorial	\$0.050	\$0.087	\$0.074	\$53,984	182.1%	\$17,410	\$2,116	N/A
10	14	UBC	\$0.052	\$0.067	\$0.073	\$210,608	211.9%	\$59,650	\$2,836	\$11,883
11	10	York	\$0.080	\$0.080	\$0.072	\$93,381	70.4%	(\$9,995)	\$612	N/A
12	9	McGill	\$0.079	\$0.082	\$0.070	\$117,532	41.5%	(\$14,727)	(\$2,905)	\$2,339
13	11	Queen's	\$0.033	\$0.076	\$0.067	\$79,064	219.1%	\$40,656	(\$4,825)	(\$1,172)
14	19	Toronto	\$0.042	\$0.063	\$0.066	\$279,684	235.6%	\$102,379	(\$22,089)	(\$8,949)
15	15	Guelph	\$0.049	\$0.065	\$0.066	\$60,495	116.9%	\$15,573	(\$5,076)	N/A
16	24	Manitoba	\$0.038	\$0.050	\$0.064	\$69,202	157.8%	\$27,469	(\$8,515)	(\$5,131)
17	20	Montréal	\$0.059	\$0.061	\$0.064	\$87,998	63.3%	\$6,788	(\$10,829)	(\$6,526)
18	18	McMaster	\$0.051	\$0.063	\$0.062	\$87,117	132.3%	\$15,826	(\$13,071)	(\$8,708)
19	21	Sherbrooke	\$0.112	\$0.061	\$0.061	\$41,571	2.8%	(\$34,535)	(\$6,944)	N/A
20	17	Calgary	\$0.066	\$0.064	\$0.060	\$103,108	81.2%	(\$9,306)	(\$18,877)	(\$13,565)
21	22	Laval	\$0.060	\$0.058	\$0.060	\$68,032	34.5%	(\$29)	(\$12,515)	(\$9,008)
22	13	Saskatchewan	\$0.044	\$0.070	\$0.060	\$64,800	105.5%	\$16,980	(\$12,447)	(\$9,083)
23	16	Simon Fraser	\$0.079	\$0.064	\$0.056	\$47,828	52.7%	(\$19,395)	(\$12,900)	N/A
24	23	Dalhousie	\$0.051	\$0.056	\$0.055	\$45,157	77.4%	\$3,084	(\$13,850)	(\$11,281)
25	25	Western	\$0.057	\$0.049	\$0.051	\$71,443	52.1%	(\$8,992)	(\$28,877)	(\$24,509)
AVERAGE			\$0.062	\$0.072	\$0.072	\$92,986	110.6%	\$12,982	\$0	\$0
% of Schools with Relative Overspend:								72.0%	44.0%	33.3%

PROVINCES										
1	1	Newfoundland	\$0.050	\$0.087	\$0.074	\$53,984	182.1%	\$17,410	\$2,116	
2	4	Ontario	\$0.059	\$0.073	\$0.074	\$107,110	142.9%	\$20,844	\$3,002	
3	2	Alberta	\$0.063	\$0.076	\$0.072	\$135,917	107.7%	\$17,442	\$1,540	
4	6	British Columbia	\$0.061	\$0.069	\$0.072	\$104,764	145.0%	\$14,817	(\$29)	
5	3	Québec	\$0.074	\$0.074	\$0.072	\$72,381	44.5%	(\$2,973)	(\$53)	
6	8	Manitoba	\$0.038	\$0.050	\$0.064	\$69,202	157.8%	\$27,469	(\$8,515)	
7	5	Saskatchewan	\$0.044	\$0.070	\$0.060	\$64,800	105.5%	\$16,980	(\$12,447)	
8	7	Nova Scotia	\$0.051	\$0.056	\$0.055	\$45,157	77.4%	\$3,084	(\$13,850)	
AVERAGE			\$0.062	\$0.072	\$0.072	\$92,986	110.6%	\$12,982	\$0	
% of Provinces with Relative Overspend:								87.5%	37.5%	

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	This Year	Last Year	Year			vs 2001 Level	vs Current Top 25 Av'ge	vs Current U-15 Av'ge			
9.5) Central Administration Cost Per Dollar of Instruction Expenditure											
UNIVERSITIES											
1	1	Waterloo	\$0.303	\$0.322	\$0.322	\$130,533	160.0%	\$7,670	\$42,446	\$42,411	
2	3	Carleton	\$0.274	\$0.283	\$0.292	\$72,726	122.5%	\$4,491	\$18,481	N/A	
3	4	Victoria	\$0.224	\$0.270	\$0.276	\$55,857	89.9%	\$10,627	\$11,906	N/A	
4	5	Ryerson	\$0.278	\$0.269	\$0.274	\$94,787	179.9%	(\$1,170)	\$19,572	N/A	
5	2	McGill	\$0.307	\$0.286	\$0.255	\$117,532	41.5%	(\$23,733)	\$17,407	\$17,367	
6	6	Alberta	\$0.211	\$0.261	\$0.252	\$168,725	128.1%	\$27,309	\$23,256	\$23,199	
7	17	Ottawa	\$0.229	\$0.194	\$0.240	\$101,872	108.6%	\$4,403	\$9,469	\$9,433	
8	7	Queen's	\$0.096	\$0.238	\$0.231	\$79,064	219.1%	\$46,123	\$4,769	\$4,740	
9	10	UBC	\$0.197	\$0.218	\$0.230	\$210,608	211.9%	\$30,029	\$10,991	\$10,912	
10	8	Toronto	\$0.137	\$0.218	\$0.221	\$279,684	235.6%	\$106,433	\$4,929	\$4,820	
11	14	Concordia	\$0.199	\$0.200	\$0.215	\$62,626	96.4%	\$4,868	(\$651)	N/A	
12	13	Calgary	\$0.197	\$0.201	\$0.213	\$103,108	81.2%	\$7,772	(\$2,289)	(\$2,330)	
13	21	Manitoba	\$0.118	\$0.166	\$0.210	\$69,202	157.8%	\$30,497	(\$2,404)	(\$2,432)	
14	11	Québec a Montréal	\$0.197	\$0.214	\$0.206	\$56,527	38.8%	\$2,436	(\$3,125)	N/A	
15	12	Guelph	\$0.177	\$0.204	\$0.203	\$60,495	116.9%	\$7,741	(\$4,231)	N/A	
16	9	Memorial	\$0.103	\$0.218	\$0.202	\$53,984	182.1%	\$26,540	(\$4,090)	N/A	
17	18	McMaster	\$0.205	\$0.189	\$0.193	\$87,117	132.3%	(\$5,611)	(\$11,284)	(\$11,323)	
18	16	York	\$0.183	\$0.196	\$0.190	\$93,381	70.4%	\$3,543	(\$13,333)	N/A	
19	15	Simon Fraser	\$0.196	\$0.198	\$0.182	\$47,828	52.7%	(\$3,679)	(\$9,390)	N/A	
20	19	Saskatchewan	\$0.185	\$0.189	\$0.178	\$64,800	105.5%	(\$2,326)	(\$14,331)	(\$14,362)	
21	20	Montréal	\$0.171	\$0.175	\$0.176	\$87,998	63.3%	\$2,342	(\$20,830)	(\$20,873)	
22	23	Laval	\$0.152	\$0.158	\$0.165	\$68,032	34.5%	\$5,310	(\$21,469)	(\$21,504)	
23	24	Dalhousie	\$0.142	\$0.158	\$0.162	\$45,157	77.4%	\$5,567	(\$15,478)	(\$15,502)	
24	22	Western	\$0.178	\$0.159	\$0.162	\$71,443	52.1%	(\$6,948)	(\$24,515)	(\$24,553)	
25	25	Sherbrooke	\$0.280	\$0.149	\$0.158	\$41,571	2.8%	(\$32,352)	(\$15,806)	N/A	
AVERAGE			\$0.188	\$0.214	\$0.218	\$92,986	110.6%	\$12,413	\$0	\$0	
								% of Schools with Relative Overspend:	72.0%	40.0%	46.7%

PROVINCES										
1	1	Alberta	\$0.205	\$0.235	\$0.236	\$135,917	107.7%	\$17,815	\$10,484	
2	3	Ontario	\$0.185	\$0.221	\$0.227	\$107,110	142.9%	\$20,136	\$4,630	
3	2	British Columbia	\$0.202	\$0.222	\$0.227	\$104,764	145.0%	\$11,593	\$4,502	
4	7	Manitoba	\$0.118	\$0.166	\$0.210	\$69,202	157.8%	\$30,497	(\$2,404)	
5	4	Newfoundland	\$0.103	\$0.218	\$0.202	\$53,984	182.1%	\$26,540	(\$4,090)	
6	5	Québec	\$0.210	\$0.200	\$0.197	\$72,381	44.5%	(\$4,798)	(\$7,413)	
7	6	Saskatchewan	\$0.185	\$0.189	\$0.178	\$64,800	105.5%	(\$2,326)	(\$14,331)	
8	8	Nova Scotia	\$0.142	\$0.158	\$0.162	\$45,157	77.4%	\$5,567	(\$15,478)	
AVERAGE			\$0.188	\$0.214	\$0.218	\$92,986	110.6%	\$12,413	\$0	
								% of Provinces with Relative Overspend:	75.0%	37.5%

RANKED BY CURRENT SPENDING LEVEL

RANK	EXPENDITURE LEVEL			2019 EXPEND. (\$'000)	CHANGE SINCE 2001	IMPACT (\$'000) - HIGHER/(LOWER)					
	This Year	Last Year	Year			vs 2001 Level	vs Current Top 25 Av'ge	vs Current U-15 Av'ge			
9.6) Central Administration Staff Costs as a % of Total University Staff Costs											
UNIVERSITIES											
1	2	Waterloo	12.6%	14.3%	14.9%	\$98,158	160.1%	\$14,877	\$33,043	\$34,911	
2	1	Ryerson	13.5%	14.6%	14.7%	\$73,658	219.2%	\$6,118	\$24,186	N/A	
3	3	Carleton	12.3%	13.7%	13.6%	\$52,135	126.9%	\$5,190	\$14,371	N/A	
4	6	Concordia	9.5%	12.7%	13.3%	\$54,184	163.0%	\$15,611	\$14,016	N/A	
5	4	McGill	10.0%	13.2%	12.4%	\$115,396	124.6%	\$22,441	\$23,300	\$25,941	
6	7	Victoria	10.0%	12.4%	12.3%	\$45,621	101.3%	\$8,457	\$8,937	N/A	
7	5	Memorial	6.1%	12.8%	11.7%	\$48,227	239.8%	\$23,011	\$7,599	N/A	
8	8	Alberta	8.4%	11.6%	11.6%	\$135,932	159.2%	\$37,558	\$20,178	\$23,498	
9	9	Québec a Montréal	10.1%	11.3%	11.5%	\$44,951	55.1%	\$5,381	\$6,220	N/A	
10	15	Manitoba	5.7%	8.6%	10.8%	\$51,445	157.2%	\$24,083	\$4,378	\$5,728	
11	10	Queen's	5.2%	11.0%	10.8%	\$53,953	181.5%	\$27,726	\$4,541	\$5,958	
12	12	Calgary	6.7%	9.5%	9.8%	\$82,063	171.8%	\$25,783	(\$358)	\$2,006	
13	13	Toronto	5.2%	9.1%	9.5%	\$208,355	301.2%	\$95,259	(\$7,476)	(\$1,286)	
14	11	Ottawa	8.6%	9.6%	9.5%	\$74,141	142.1%	\$6,974	(\$2,882)	(\$673)	
15	14	Saskatchewan	7.2%	8.9%	8.9%	\$50,945	90.4%	\$10,006	(\$5,406)	(\$3,790)	
16	16	York	9.4%	8.4%	8.7%	\$62,227	56.3%	(\$5,143)	(\$8,854)	N/A	
17	18	Guelph	6.2%	8.3%	8.5%	\$44,875	133.4%	\$12,206	(\$6,990)	N/A	
18	17	Dalhousie	6.3%	8.3%	8.4%	\$35,049	107.9%	\$8,981	(\$6,012)	(\$4,834)	
19	20	UBC	5.1%	8.0%	8.4%	\$144,688	272.5%	\$57,518	(\$24,936)	(\$20,071)	
20	21	Montréal	6.1%	7.6%	8.0%	\$67,179	111.6%	\$15,836	(\$15,932)	(\$13,548)	
21	23	Western	8.3%	7.2%	7.7%	\$54,229	47.1%	(\$4,447)	(\$15,667)	(\$13,663)	
22	22	Sherbrooke	8.6%	7.4%	7.6%	\$32,128	62.0%	(\$4,428)	(\$9,742)	N/A	
23	24	McMaster	5.8%	7.1%	7.3%	\$55,156	181.5%	\$11,268	(\$19,974)	(\$17,819)	
24	19	Simon Fraser	9.4%	8.0%	7.1%	\$31,908	44.1%	(\$10,210)	(\$12,308)	N/A	
25	25	Laval	6.0%	6.8%	6.2%	\$41,143	29.8%	\$1,126	(\$24,233)	(\$22,358)	
AVERAGE			7.5%	9.7%	9.9%	\$70,310	141.0%	\$16,872	\$0	\$0	
								% of Schools with Relative Overspend:	84.0%	44.0%	40.0%

PROVINCES											
1	1	Newfoundland	6.1%	12.8%	11.7%	\$48,227	239.8%	\$23,011	\$7,599		
2	2	Alberta	7.7%	10.7%	10.9%	\$108,998	163.8%	\$31,695	\$9,910		
3	7	Manitoba	5.7%	8.6%	10.8%	\$51,445	157.2%	\$24,083	\$4,378		
4	4	Ontario	7.7%	9.8%	10.1%	\$77,689	158.1%	\$18,100	\$1,430		
5	3	Québec	8.0%	9.8%	9.7%	\$59,164	92.7%	\$10,201	(\$1,062)		
6	5	Saskatchewan	7.2%	8.9%	8.9%	\$50,945	90.4%	\$10,006	(\$5,406)		
7	6	British Columbia	6.8%	8.7%	8.8%	\$74,072	165.6%	\$16,436	(\$9,436)		
8	8	Nova Scotia	6.3%	8.3%	8.4%	\$35,049	107.9%	\$8,981	(\$6,012)		
AVERAGE			7.5%	9.7%	9.9%	\$70,310	141.0%	\$16,872	\$0		
								% of Provinces with Relative Overspend:	100.0%	50.0%	

RANKED BY CURRENT SPENDING LEVEL

RANK			EXPENDITURE LEVEL			2019 EXPEND. (\$'000)	CHANGE SINCE 2001	IMPACT (\$'000) - HIGHER/(LOWER)			
This Year	Last Year		2001	2018	2019			vs 2001 Level	vs Current Top 25 Av'ge	vs Current U-15 Av'ge	
9.7) Staff Benefits Costs as a Percentage of Salaries & Wages in Central Administration											
UNIVERSITIES											
1	2	Guelph	18.3%	41.7%	42.3%	\$13,347	348.9%	\$7,579	\$5,208	N/A	
2	1	McGill	38.2%	43.6%	34.8%	\$29,778	109.6%	(\$2,951)	\$7,675	\$7,617	
3	4	Carleton	32.9%	34.9%	32.4%	\$12,763	124.6%	(\$176)	\$2,599	N/A	
4	6	Alberta	23.0%	30.6%	30.8%	\$32,036	227.1%	\$8,177	\$5,215	\$5,144	
5	7	Toronto	13.0%	30.6%	30.7%	\$48,955	719.7%	\$28,242	\$7,805	\$7,697	
6	3	Memorial	16.6%	35.7%	30.2%	\$11,180	453.9%	\$5,038	\$1,616	N/A	
7	14	Québec a Montréal	10.9%	24.3%	30.0%	\$10,361	263.4%	\$6,586	\$1,431	N/A	
8	5	McMaster	12.7%	32.6%	29.5%	\$12,579	470.5%	\$7,180	\$1,588	\$1,559	
9	9	Montréal	17.4%	27.3%	27.4%	\$14,462	207.1%	\$5,281	\$853	\$817	
10	8	Queen's	16.1%	28.4%	27.3%	\$11,585	335.5%	\$4,756	\$648	\$619	
11	10	Concordia	13.6%	26.6%	25.3%	\$10,939	342.9%	\$5,047	(\$225)	N/A	
12	19	Sherbrooke	17.0%	22.7%	24.8%	\$6,394	122.0%	\$2,020	(\$249)	N/A	
13	13	UBC	15.3%	24.4%	24.3%	\$28,323	449.4%	\$10,512	(\$1,717)	(\$1,796)	
14	15	Laval	20.0%	23.7%	23.8%	\$7,919	49.7%	\$1,266	(\$658)	(\$680)	
15	17	Western	22.4%	23.3%	23.6%	\$10,343	53.6%	\$532	(\$986)	(\$1,016)	
16	11	Ottawa	10.9%	25.3%	23.5%	\$14,101	368.7%	\$7,559	(\$1,399)	(\$1,439)	
17	20	Waterloo	18.9%	22.0%	23.3%	\$18,522	209.0%	\$3,480	(\$2,036)	(\$2,090)	
18	23	York	19.4%	17.6%	22.8%	\$11,555	78.4%	\$1,710	(\$1,526)	N/A	
19	16	Manitoba	33.2%	23.4%	21.2%	\$9,013	80.6%	(\$5,095)	(\$1,941)	(\$1,970)	
20	18	Ryerson	19.7%	23.1%	18.9%	\$11,717	208.8%	(\$475)	(\$4,273)	N/A	
21	21	Dalhousie	13.5%	19.1%	18.6%	\$5,500	174.2%	\$1,509	(\$2,128)	(\$2,148)	
22	22	Victoria	14.9%	18.4%	18.3%	\$7,073	140.6%	\$1,327	(\$2,878)	N/A	
23	12	Simon Fraser	19.8%	25.2%	17.1%	\$4,649	26.9%	(\$755)	(\$2,388)	N/A	
24	24	Saskatchewan	52.7%	17.5%	15.3%	\$6,759	-26.8%	(\$16,528)	(\$4,648)	(\$4,678)	
25	25	Calgary	22.7%	12.2%	15.2%	\$10,809	93.2%	(\$5,397)	(\$7,585)	(\$7,634)	
AVERAGE			20.3%	26.7%	25.8%	\$14,426	192.5%	\$3,055	\$0	\$0	
								% of Schools with Relative Overspend:	72.0%	40.0%	40.0%

PROVINCES											
1	1	Newfoundland	16.6%	35.7%	30.2%	\$11,180	453.9%	\$5,038	\$1,616		
2	2	Québec	21.3%	31.0%	29.0%	\$13,309	146.4%	\$3,521	\$1,471		
3	3	Ontario	17.8%	27.4%	27.1%	\$16,547	263.6%	\$5,657	\$763		
4	5	Alberta	22.9%	23.2%	24.5%	\$21,423	178.4%	\$1,382	(\$1,185)		
5	6	British Columbia	16.4%	23.2%	22.0%	\$13,348	240.5%	\$3,415	(\$2,328)		
6	4	Manitoba	33.2%	23.4%	21.2%	\$9,013	80.6%	(\$5,095)	(\$1,941)		
7	7	Nova Scotia	13.5%	19.1%	18.6%	\$5,500	174.2%	\$1,509	(\$2,128)		
8	8	Saskatchewan	52.7%	17.5%	15.3%	\$6,759	-26.8%	(\$16,528)	(\$4,648)		
AVERAGE			20.3%	26.7%	25.8%	\$14,426	192.5%	\$3,055	\$0		
								% of Provinces with Relative Overspend:	75.0%	37.5%	

RANKED BY CURRENT SPENDING LEVEL

RANK			EXPENDITURE LEVEL			2019 EXPEND. (\$'000)	CHANGE SINCE 2001	IMPACT (\$'000) - HIGHER/(LOWER)		
This Year	Last Year		2001	2018	2019			vs 2001 Level	vs Current Top 25 Av'ge	vs Current U-15 Av'ge
9.8) Central Administration Costs Per FTE Student										
UNIVERSITIES										
1	1	Alberta	\$2,671	\$4,780	\$4,534	\$168,725	128.1%	\$69,324	\$64,083	\$54,546
2	3	UBC	\$2,208	\$3,811	\$4,067	\$210,608	211.9%	\$96,243	\$64,981	\$51,707
3	2	McGill	\$3,572	\$3,817	\$3,429	\$117,532	41.5%	(\$4,922)	\$21,137	\$12,351
4	6	Waterloo	\$2,497	\$3,335	\$3,418	\$130,533	160.0%	\$35,155	\$23,139	\$13,350
5	4	Memorial	\$1,356	\$3,689	\$3,363	\$53,984	182.1%	\$32,209	\$8,842	N/A
6	8	Toronto	\$1,784	\$3,180	\$3,249	\$279,684	235.6%	\$126,110	\$37,641	\$15,580
7	7	Calgary	\$2,452	\$3,269	\$3,185	\$103,108	81.2%	\$23,706	\$12,061	\$3,762
8	5	Saskatchewan	\$1,928	\$3,492	\$3,159	\$64,800	105.5%	\$25,260	\$7,118	\$1,861
9	10	Victoria	\$2,177	\$2,868	\$2,977	\$55,857	89.9%	\$15,004	\$3,100	N/A
10	9	Queen's	\$1,557	\$3,023	\$2,898	\$79,064	219.1%	\$36,590	\$2,351	(\$4,641)
11	12	Ryerson	\$2,366	\$2,607	\$2,760	\$94,787	179.9%	\$13,534	(\$1,786)	N/A
12	11	McMaster	\$2,500	\$2,802	\$2,663	\$87,117	132.3%	\$5,329	(\$4,875)	(\$13,260)
13	18	Manitoba	\$1,492	\$2,188	\$2,639	\$69,202	157.8%	\$30,088	(\$4,529)	(\$11,250)
14	15	Carleton	\$2,230	\$2,522	\$2,634	\$72,726	122.5%	\$11,153	(\$4,925)	N/A
15	14	Ottawa	\$2,383	\$2,527	\$2,587	\$101,872	108.6%	\$8,026	(\$8,866)	(\$18,959)
16	13	Dalhousie	\$2,255	\$2,535	\$2,556	\$45,157	77.4%	\$5,311	(\$4,529)	(\$9,057)
17	17	Western	\$1,835	\$2,219	\$2,344	\$71,443	52.1%	\$15,501	(\$14,276)	(\$22,089)
18	16	Simon Fraser	\$2,410	\$2,315	\$2,238	\$47,828	52.7%	(\$3,677)	(\$12,268)	N/A
19	19	Montréal	\$1,425	\$2,133	\$2,203	\$87,998	63.3%	\$31,062	(\$24,332)	(\$34,570)
20	20	Guelph	\$1,938	\$2,072	\$2,174	\$60,495	116.9%	\$6,555	(\$17,760)	N/A
21	21	Sherbrooke	\$3,395	\$2,013	\$2,138	\$41,571	2.8%	(\$24,443)	(\$13,113)	N/A
22	25	Concordia	\$1,759	\$1,764	\$1,959	\$62,626	96.4%	\$6,367	(\$27,291)	N/A
23	24	Laval	\$1,885	\$1,849	\$1,944	\$68,032	34.5%	\$2,079	(\$30,362)	(\$39,330)
24	22	Québec a Montréal	\$888	\$1,927	\$1,921	\$56,527	38.8%	\$30,381	(\$26,236)	N/A
25	23	York	\$1,683	\$1,894	\$1,840	\$93,381	70.4%	\$7,993	(\$49,304)	N/A
AVERAGE			\$2,002	\$2,785	\$2,812	\$92,986	110.6%	\$26,788	\$0	\$0
% of Schools with Relative Overspend:								88.0%	40.0%	46.7%

PROVINCES										
1	1	Alberta	\$2,571	\$4,081	\$3,906	\$135,917	107.7%	\$46,443	\$38,072	
2	4	British Columbia	\$2,247	\$3,263	\$3,419	\$104,764	145.0%	\$35,917	\$18,604	
3	2	Newfoundland	\$1,356	\$3,689	\$3,363	\$53,984	182.1%	\$32,209	\$8,842	
4	3	Saskatchewan	\$1,928	\$3,492	\$3,159	\$64,800	105.5%	\$25,260	\$7,118	
5	5	Ontario	\$2,006	\$2,672	\$2,714	\$107,110	142.9%	\$27,930	(\$3,866)	
6	8	Manitoba	\$1,492	\$2,188	\$2,639	\$69,202	157.8%	\$30,088	(\$4,529)	
7	6	Nova Scotia	\$2,255	\$2,535	\$2,556	\$45,157	77.4%	\$5,311	(\$4,529)	
8	7	Québec	\$1,835	\$2,273	\$2,285	\$72,381	44.5%	\$14,245	(\$16,699)	
AVERAGE			\$2,002	\$2,785	\$2,812	\$92,986	110.6%	\$26,788	\$0	
% of Provinces with Relative Overspend:								100.0%	50.0%	

RANKED BY CURRENT SPENDING LEVEL

RANK			EXPENDITURE LEVEL			2019 EXPEND. (\$'000)	CHANGE SINCE 2001	IMPACT (\$'000) - HIGHER/(LOWER)		
This Year	Last Year		2001	2018	2019			vs 2001 Level	vs Current Top 25 Av'ge	vs Current U-15 Av'ge
9.9) Administration & Academic Support as a % of G.O. Expenditure (Separate function w.e.f. 2003)										
UNIVERSITIES										
1	1	Waterloo		13.7%	13.8%	\$108,847	116.8%		\$28,598	\$28,720
2	2	Carleton		13.3%	13.6%	\$64,079	96.0%		\$16,125	N/A
3	3	Québec a Montréal		13.0%	12.4%	\$52,503	28.9%		\$9,715	N/A
4	5	Ryerson		12.1%	12.3%	\$80,328	137.2%		\$14,111	N/A
5	11	Ottawa		10.2%	11.9%	\$88,112	80.4%		\$13,272	\$13,386
6	6	Victoria		11.4%	11.6%	\$44,633	51.8%		\$5,568	N/A
7	4	McGill		12.7%	11.2%	\$91,705	10.4%		\$8,501	\$8,628
8	8	Alberta		10.7%	10.9%	\$128,755	74.0%		\$8,697	\$8,880
9	9	Laval		10.4%	10.9%	\$66,722	31.9%		\$4,486	\$4,582
10	12	UBC		10.1%	10.6%	\$170,872	153.0%		\$7,754	\$8,003
11	10	Queen's		10.3%	10.4%	\$61,977	150.2%		\$1,568	\$1,661
12	22	Manitoba		8.0%	10.1%	\$57,184	113.0%		(\$248)	(\$161)
13	7	Memorial		10.9%	10.1%	\$46,890	145.1%		(\$376)	N/A
14	16	Toronto		9.3%	9.9%	\$226,837	172.2%		(\$4,922)	(\$4,568)
15	13	McMaster		9.9%	9.8%	\$72,974	94.6%		(\$2,615)	(\$2,500)
16	15	Montréal		9.4%	9.4%	\$73,602	36.5%		(\$6,224)	(\$6,102)
17	17	Guelph		9.3%	9.3%	\$48,429	73.6%		(\$4,239)	N/A
18	21	Concordia		8.2%	9.3%	\$44,423	39.3%		(\$4,122)	N/A
19	18	York		9.2%	9.1%	\$79,348	44.8%		(\$8,815)	N/A
20	19	Sherbrooke		8.9%	9.1%	\$37,558	-7.1%		(\$4,434)	N/A
21	14	Saskatchewan		9.5%	8.9%	\$52,674	67.0%		(\$7,338)	(\$7,246)
22	20	Calgary		8.4%	7.9%	\$72,906	28.1%		(\$20,820)	(\$20,676)
23	23	Western		7.4%	7.8%	\$54,972	17.0%		(\$16,859)	(\$16,749)
24	24	Dalhousie		6.8%	6.9%	\$33,686	32.3%		(\$15,934)	(\$15,858)
25	25	Simon Fraser		6.7%	6.0%	\$30,958	-1.2%		(\$21,450)	N/A
AVERAGE				10.0%	10.1%	\$75,639	71.3%		\$0	\$0
			% of Schools with Relative Overspend:						44.0%	46.7%

PROVINCES										
1	3	Ontario		10.2%	10.6%	\$88,590	100.9%		\$3,622	
2	2	Québec		10.6%	10.4%	\$61,086	21.9%		\$1,321	
3	7	Manitoba		8.0%	10.1%	\$57,184	113.0%		(\$248)	
4	1	Newfoundland		10.9%	10.1%	\$46,890	145.1%		(\$376)	
5	5	British Columbia		9.6%	9.8%	\$82,154	92.1%		(\$2,709)	
6	4	Alberta		9.7%	9.6%	\$100,831	54.1%		(\$6,061)	
7	6	Saskatchewan		9.5%	8.9%	\$52,674	67.0%		(\$7,338)	
8	8	Nova Scotia		6.8%	6.9%	\$33,686	32.3%		(\$15,934)	
AVERAGE				10.0%	10.1%	\$75,639	71.3%		\$0	
			% of Provinces with Relative Overspend:						25.0%	

RANKED BY CURRENT SPENDING LEVEL

RANK	EXPENDITURE LEVEL			2019 EXPEND. (\$'000)	CHANGE SINCE 2001	IMPACT (\$'000) - HIGHER/(LOWER)			
	This Year	Last Year	Year			vs 2001 Level	vs Current Top 25 Av'ge	vs Current U-15 Av'ge	
9.10) External Relations as a % of G.O. Expenditure (Separate function w.e.f. 2003)									
UNIVERSITIES									
1	1	Concordia		4.0%	3.8%	\$18,203		\$7,070	N/A
2	2	Alberta		3.5%	3.4%	\$39,970		\$12,435	\$11,534
3	5	Calgary		3.0%	3.3%	\$30,202		\$8,707	\$8,003
4	3	Simon Fraser		3.3%	3.3%	\$16,870		\$4,851	N/A
5	6	McGill		2.9%	3.1%	\$25,827		\$6,745	\$6,120
6	8	Victoria		2.9%	2.9%	\$11,224		\$2,265	N/A
7	4	Queen's		3.2%	2.9%	\$17,087		\$3,233	\$2,779
8	7	Waterloo		2.9%	2.7%	\$21,686		\$3,281	\$2,678
9	9	UBC		2.5%	2.5%	\$39,736		\$2,326	\$1,101
10	12	Dalhousie		2.3%	2.3%	\$11,471		\$91	(\$282)
11	10	Western		2.4%	2.3%	\$16,471		(\$3)	(\$543)
12	11	Guelph		2.4%	2.3%	\$12,066		(\$13)	N/A
13	13	Toronto		2.2%	2.3%	\$52,847		(\$306)	(\$2,047)
14	14	Ryerson		2.2%	2.2%	\$14,459		(\$727)	N/A
15	15	Manitoba		2.0%	2.1%	\$12,018		(\$1,154)	(\$1,585)
16	20	Saskatchewan		1.7%	2.0%	\$12,126		(\$1,637)	(\$2,088)
17	16	McMaster		1.8%	1.9%	\$14,143		(\$3,193)	(\$3,761)
18	17	Ottawa		1.8%	1.9%	\$13,760		(\$3,404)	(\$3,966)
19	19	Montréal		1.7%	1.8%	\$14,396		(\$3,912)	(\$4,511)
20	18	Carleton		1.8%	1.8%	\$8,647		(\$2,351)	N/A
21	21	York		1.6%	1.6%	\$14,033		(\$6,187)	N/A
22	22	Memorial		1.6%	1.5%	\$7,094		(\$3,746)	N/A
23	23	Sherbrooke		1.0%	1.0%	\$4,013		(\$5,618)	N/A
24	24	Québec a Montréal		0.9%	1.0%	\$4,024		(\$5,789)	N/A
25	25	Laval		0.3%	0.2%	\$1,310		(\$12,963)	(\$13,431)
AVERAGE				2.3%	2.3%	\$17,347		\$0	\$0
% of Schools with Relative Overspend:								40.0%	40.0%

PROVINCES									
1	1	Alberta		3.3%	3.3%	\$35,086		\$10,571	
2	2	British Columbia		2.7%	2.7%	\$22,610		\$3,147	
3	3	Nova Scotia		2.3%	2.3%	\$11,471		\$91	
4	4	Ontario		2.2%	2.2%	\$18,520		(\$967)	
5	5	Manitoba		2.0%	2.1%	\$12,018		(\$1,154)	
6	7	Saskatchewan		1.7%	2.0%	\$12,126		(\$1,637)	
7	6	Québec		1.9%	1.9%	\$11,296		(\$2,411)	
8	8	Newfoundland		1.6%	1.5%	\$7,094		(\$3,746)	
AVERAGE				2.3%	2.3%	\$17,347		\$0	
% of Provinces with Relative Overspend:								37.5%	