

2 D) KEY EFFICIENCY INDICATOR AND RCI: 2024 vs 2010 - and - vs LATEST GROUP AVERAGE (TOP 25)

RANKED BY CURRENT SPENDING LEVEL

Rk	EXPENDITURE LEVEL			2024 EXPEND. (\$'000)	LEVEL % CHG SINCE 2010	RELATIVE COST IMPACT OVER/(UNDER) in \$000's vs			
	2010	2023	2024			2010 Level	Current Top 25 Av'ge		
2.1) Academic-Focused Expenditure - % of GO Expenditure									
TOP 25 UNIVERSITIES									
1	Laval	QB	74.2%	70.5%	70.2%	\$566,223	-5.3%	(\$31,846)	\$67,460
2	Saskatchewan	SK	67.0%	68.9%	68.9%	\$460,706	2.9%	\$12,855	\$47,440
3	Québec à Montréal	QB	70.3%	69.7%	68.7%	\$344,289	-2.3%	(\$8,112)	\$34,217
4	Sherbrooke	QB	63.5%	70.2%	65.5%	\$368,722	3.1%	\$11,153	\$20,717
5	Montréal	QB	68.9%	65.6%	65.4%	\$651,033	-5.1%	(\$35,320)	\$35,147
6	Manitoba	MB	70.6%	65.0%	64.8%	\$459,822	-8.2%	(\$41,097)	\$20,869
7	Queen's	ON	67.4%	63.1%	64.4%	\$464,306	-4.5%	(\$21,661)	\$18,192
8	Memorial	NL	64.3%	63.6%	63.7%	\$341,152	-0.8%	(\$2,821)	\$10,094
9	Western	ON	70.0%	63.9%	63.5%	\$545,686	-9.2%	(\$55,281)	\$14,414
10	York	ON	61.9%	62.5%	63.5%	\$729,533	2.6%	\$18,332	\$18,952
11	McMaster	ON	67.6%	63.9%	63.4%	\$599,123	-6.1%	(\$38,929)	\$15,154
12	Dalhousie	NS	64.7%	62.9%	62.8%	\$385,772	-2.9%	(\$11,603)	\$5,862
13	Concordia	QB	63.0%	62.9%	62.6%	\$379,705	-0.5%	(\$1,863)	\$4,901
14	Toronto	ON	67.2%	61.9%	62.3%	\$1,890,309	-7.3%	(\$148,569)	\$13,711
15	Simon Fraser	BC	64.7%	61.9%	62.3%	\$427,979	-3.7%	(\$16,517)	\$3,078
16	Calgary	AB	58.9%	59.6%	61.6%	\$563,779	4.7%	\$25,125	(\$2,073)
17	Guelph	ON	65.4%	60.8%	61.6%	\$353,790	-5.7%	(\$21,529)	(\$1,335)
18	McGill	QB	62.7%	60.9%	61.3%	\$614,803	-2.3%	(\$14,223)	(\$5,735)
19	Victoria	BC	61.5%	60.9%	59.7%	\$295,902	-3.0%	(\$9,175)	(\$10,719)
20	British Columbia	BC	64.4%	59.3%	58.6%	\$1,293,562	-9.0%	(\$128,357)	(\$71,674)
21	Toronto Met/Ry'son	ON	59.4%	57.3%	57.5%	\$464,496	-3.2%	(\$15,403)	(\$35,494)
22	Ottawa	ON	62.7%	56.6%	57.1%	\$599,385	-8.9%	(\$58,532)	(\$49,403)
23	Alberta	AB	65.6%	56.7%	57.1%	\$696,997	-12.9%	(\$103,360)	(\$57,519)
24	Waterloo	ON	60.3%	56.6%	55.8%	\$536,430	-7.5%	(\$43,535)	(\$57,951)
25	Carleton	ON	58.6%	53.9%	55.5%	\$334,599	-5.3%	(\$18,805)	(\$38,302)
AVERAGE			65.2%	61.8%	61.8%	\$574,724	-5.2%	(\$31,319)	\$0
%						of Schools with Relative Overspend:		16.0%	60.0%

Data Sources: CAUBO/Statistics Canada (Finances), Universities Canada (Enrollment).
Analysis: UniversityFinances.ca