

#### 4 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		
<b>4.4) Other Salaries &amp; Wages - % of Total GO Salaries &amp; Wages</b>									
<b>TOP 25 UNIVERSITIES</b>									
1	Québec à Montréal	QB	39.5%	37.1%	37.4%	\$130,040	-5.3%	(\$7,220)	(\$35,717)
2	Western	ON	36.9%	40.0%	41.8%	\$215,549	13.0%	\$24,845	(\$30,417)
3	York	ON	46.8%	43.5%	43.2%	\$303,645	-7.6%	(\$25,071)	(\$31,383)
4	Carleton	ON	39.5%	42.9%	43.8%	\$162,223	10.9%	\$15,908	(\$14,322)
5	Dalhousie	NS	41.4%	43.9%	44.4%	\$166,194	7.2%	\$11,177	(\$12,248)
6	McMaster	ON	40.7%	43.9%	45.4%	\$255,942	11.5%	\$26,467	(\$12,631)
7	Sherbrooke	QB	47.6%	44.0%	45.4%	\$158,538	-4.5%	(\$7,476)	(\$7,759)
8	McGill	QB	46.7%	47.3%	47.2%	\$307,119	1.1%	\$3,387	(\$2,887)
9	Calgary	AB	44.5%	46.6%	47.5%	\$248,868	6.6%	\$15,309	(\$971)
10	Montréal	QB	40.9%	45.6%	47.6%	\$292,842	16.4%	\$41,350	(\$152)
11	Memorial	NL	48.4%	48.3%	47.6%	\$156,396	-1.5%	(\$2,443)	(\$79)
12	Laval	QB	43.8%	46.6%	47.7%	\$253,018	8.8%	\$20,436	\$125
13	Alberta	AB	49.9%	46.7%	47.7%	\$333,439	-4.4%	(\$15,452)	\$357
14	Victoria	BC	47.8%	48.2%	48.5%	\$160,012	1.4%	\$2,198	\$2,640
15	Manitoba	MB	42.8%	48.1%	48.5%	\$212,140	13.4%	\$25,072	\$3,641
16	Toronto	ON	44.2%	48.5%	48.5%	\$853,853	9.8%	\$76,002	\$14,859
17	Ottawa	ON	42.3%	49.4%	48.5%	\$280,606	14.6%	\$35,785	\$4,916
18	Simon Fraser	BC	42.9%	49.2%	49.2%	\$218,687	14.7%	\$27,977	\$7,064
19	British Columbia	BC	45.1%	49.5%	49.8%	\$693,510	10.6%	\$66,233	\$30,362
20	Concordia	QB	49.5%	50.0%	49.9%	\$198,626	0.8%	\$1,604	\$8,969
21	Toronto Met/Ry'son	ON	45.8%	48.5%	49.9%	\$241,468	9.0%	\$19,977	\$10,971
22	Guelph	ON	46.4%	49.0%	50.3%	\$164,447	8.4%	\$12,729	\$8,511
23	Waterloo	ON	48.4%	49.4%	50.3%	\$294,002	3.9%	\$11,001	\$15,502
24	Queen's	ON	43.5%	51.5%	51.4%	\$217,794	18.2%	\$33,558	\$15,901
25	Saskatchewan	SK	52.0%	51.3%	53.9%	\$214,180	3.6%	\$7,531	\$24,748
AVERAGE			44.8%	47.1%	47.7%	\$269,326	6.5%	\$16,322	\$0
						% of Schools with Relative Overspend:		80.0%	56.0%