

5 C) KEY EFFICIENCY INDICATOR AND RCI: 2024 vs 2020 - and - vs LATEST GROUP AVERAGE (TOP 50)

RANKED BY CURRENT SPENDING LEVEL

Rk		EXPENDITURE LEVEL			2024 EXPEND. (\$'000)	LEVEL % CHG SINCE 2020	RELATIVE COST IMPACT OVER/(UNDER) in \$000's vs		
		2020	2023	2024			2020 Level	Current Top 50 Av'ge	
5.1) Staff Benefits Costs University-wide - % of Salaries & Wages									
TOP 50 UNIVERSITIES (1-40)									
1	Dalhousie	NS	15.1%	16.1%	14.3%	\$66,984	-5.2%	(\$3,707)	(\$27,031)
2	Winnipeg	MB	14.4%	12.3%	14.3%	\$14,841	-0.6%	(\$86)	(\$5,983)
3	Moncton	NB	13.7%	13.9%	14.3%	\$15,738	4.9%	\$742	(\$6,309)
4	Saint Mary's	NS	13.4%	16.2%	15.2%	\$14,316	13.3%	\$1,683	(\$4,574)
5	Saskatchewan	SK	14.7%	16.0%	16.6%	\$94,536	12.6%	\$10,591	(\$19,736)
6	Ottawa	ON	18.0%	17.1%	17.2%	\$154,893	-4.5%	(\$7,216)	(\$26,063)
7	Mount Royal	AB	15.8%	16.5%	17.2%	\$25,692	8.5%	\$2,006	(\$4,312)
8	Carleton	ON	38.9%	17.5%	17.2%	\$73,576	-55.7%	(\$92,663)	(\$12,243)
9	Regina	SK	17.0%	17.9%	17.7%	\$33,468	4.2%	\$1,363	(\$4,488)
10	McGill	QB	18.4%	17.6%	17.7%	\$174,094	-3.9%	(\$7,116)	(\$23,090)
11	Ontario Tech	ON	16.6%	18.0%	17.7%	\$22,508	6.6%	\$1,401	(\$2,953)
12	HEC Montréal	QB	17.3%	17.7%	18.0%	\$25,996	4.0%	\$995	(\$3,021)
13	New Brunswick	NB	17.7%	18.0%	18.6%	\$38,564	5.0%	\$1,843	(\$3,126)
14	Victoria	BC	19.0%	18.6%	18.7%	\$77,736	-1.8%	(\$1,426)	(\$5,908)
15	Prince Edward Island	PEI	18.8%	19.8%	18.7%	\$19,417	-1.0%	(\$190)	(\$1,475)
16	Toronto	ON	23.5%	18.8%	18.8%	\$494,760	-20.0%	(\$123,950)	(\$33,173)
17	British Columbia	BC	17.3%	18.6%	18.8%	\$393,256	9.0%	\$32,361	(\$25,661)
18	Calgary	AB	19.8%	19.5%	19.1%	\$143,940	-3.4%	(\$5,127)	(\$6,990)
19	Lakehead	ON	14.8%	19.3%	19.4%	\$23,494	31.4%	\$5,617	(\$809)
20	Manitoba	MB	17.7%	19.3%	19.6%	\$97,193	10.8%	\$9,492	(\$2,390)
21	Simon Fraser	BC	16.1%	19.4%	19.9%	\$108,924	23.8%	\$20,958	(\$718)
22	MacEwan	AB	20.5%	19.8%	20.0%	\$27,952	-2.4%	(\$674)	(\$115)
23	Lethbridge	AB	19.8%	20.8%	20.1%	\$24,740	1.5%	\$373	\$43
24	Windsor	ON	23.4%	20.8%	20.1%	\$47,863	-14.1%	(\$7,834)	\$183
25	Sherbrooke	QB	18.3%	20.1%	20.3%	\$98,349	11.0%	\$9,777	\$988
26	Laurentian	ON	18.9%	18.7%	20.4%	\$18,614	7.7%	\$1,331	\$282
27	Brock	ON	20.4%	20.6%	20.6%	\$44,255	0.9%	\$393	\$1,098
28	Western	ON	19.6%	20.4%	20.7%	\$146,783	5.8%	\$8,089	\$4,586
29	Memorial	NL	19.4%	20.9%	20.9%	\$77,768	7.3%	\$5,322	\$2,917
30	Queen's	ON	23.3%	19.7%	20.9%	\$108,218	-10.3%	(\$12,431)	\$4,151
31	Thompson Rivers	BC	21.3%	21.1%	21.0%	\$30,869	-1.0%	(\$304)	\$1,438
32	McMaster	ON	24.2%	20.8%	21.2%	\$170,677	-12.3%	(\$23,883)	\$9,274
33	Québec à Montréal	QB	21.1%	21.8%	21.5%	\$84,005	1.9%	\$1,553	\$5,710
34	Alberta	AB	21.9%	22.4%	21.5%	\$207,140	-1.9%	(\$3,965)	\$14,094
35	Toronto Met/Ry'son	ON	19.0%	20.9%	21.7%	\$116,292	14.5%	\$14,751	\$8,821
36	École Tech Supér.	QB	20.1%	21.3%	21.9%	\$30,540	8.9%	\$2,508	\$2,531
37	Fraser Valley	BC	21.8%	21.5%	22.0%	\$23,926	1.0%	\$248	\$2,101
38	Laval	QB	21.1%	21.8%	22.2%	\$154,774	5.3%	\$7,813	\$14,747
39	Waterloo	ON	20.7%	21.6%	22.2%	\$151,423	7.2%	\$10,204	\$14,776
40	Kwantlen	BC	22.0%	22.1%	22.3%	\$35,565	1.3%	\$460	\$3,555

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

Analysis: UniversityFinances.ca

Rk

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		2020	2023	2024			2020 Level	Current Top 50 Av'ge
5.1) Staff Benefits Costs University-wide - % of Salaries & Wages								
TOP 50 UNIVERSITIES (41-50)								
41	Québec à Trois-Riv. QB	21.4%	21.6%	22.3%	\$39,309	4.5%	\$1,703	\$3,977
42	École Polytechnique QB	22.5%	23.1%	22.9%	\$36,284	1.5%	\$551	\$4,428
43	York ON	22.3%	24.1%	23.0%	\$177,584	2.9%	\$4,939	\$22,553
44	Wilfrid Laurier ON	24.6%	23.2%	23.0%	\$50,811	-6.6%	(\$3,594)	\$6,456
45	Athabasca AB	21.5%	23.1%	23.1%	\$20,637	7.7%	\$1,483	\$2,724
46	Concordia QB	22.5%	22.8%	23.2%	\$99,284	2.9%	\$2,771	\$13,357
47	Vancouver Island BC	23.4%	23.4%	23.7%	\$26,734	1.6%	\$412	\$4,120
48	Guelph ON	20.3%	23.1%	23.8%	\$110,402	17.5%	\$16,415	\$17,354
49	Montréal QB	23.2%	24.6%	25.3%	\$219,140	8.9%	\$17,978	\$45,116
50	Trent ON	33.2%	25.9%	27.0%	\$34,314	-18.7%	(\$7,907)	\$8,787
	AVERAGE	20.5%	20.0%	20.1%	\$90,564	-2.0%	(\$1,859)	\$0
% of Schools with Relative Overspend:							64.7%	56.0%

U15 UNIVERSITIES

Rk

		EXPENDITURE LEVEL			2024 EXPEND. (\$'000)	LEVEL % CHG SINCE 2020	RELATIVE COST IMPACT OVER/(UNDER) in \$000's vs	
		2020	2023	2024			2020 Level	Current U-15 Av'ge
1	Dalhousie NS	15.1%	16.1%	14.3%	\$66,984	-5.2%	(\$3,707)	(\$25,128)
2	Saskatchewan SK	14.7%	16.0%	16.6%	\$94,536	12.6%	\$10,591	(\$17,423)
3	Ottawa ON	18.0%	17.1%	17.2%	\$154,893	-4.5%	(\$7,216)	(\$22,400)
4	McGill QB	18.4%	17.6%	17.7%	\$174,094	-3.9%	(\$7,116)	(\$19,099)
5	Toronto ON	23.5%	18.8%	18.8%	\$494,760	-20.0%	(\$123,950)	(\$22,487)
6	British Columbia BC	17.3%	18.6%	18.8%	\$393,256	9.0%	\$32,361	(\$17,181)
7	Calgary AB	19.8%	19.5%	19.1%	\$143,940	-3.4%	(\$5,127)	(\$3,934)
8	Manitoba MB	17.7%	19.3%	19.6%	\$97,193	10.8%	\$9,492	(\$374)
9	Western ON	19.6%	20.4%	20.7%	\$146,783	5.8%	\$8,089	\$7,465
10	Queen's ON	23.3%	19.7%	20.9%	\$108,218	-10.3%	(\$12,431)	\$6,258
11	McMaster ON	24.2%	20.8%	21.2%	\$170,677	-12.3%	(\$23,883)	\$12,541
12	Alberta AB	21.9%	22.4%	21.5%	\$207,140	-1.9%	(\$3,965)	\$18,002
13	Laval QB	21.1%	21.8%	22.2%	\$154,774	5.3%	\$7,813	\$17,581
14	Waterloo ON	20.7%	21.6%	22.2%	\$151,423	7.2%	\$10,204	\$17,542
15	Montréal QB	23.2%	24.6%	25.3%	\$219,140	8.9%	\$17,978	\$48,638
	AVERAGE	20.3%	19.5%	19.7%	\$185,187	-3.0%	(\$5,807)	\$0
% of Schools with Relative Overspend:							40.0%	46.7%