7 C) EFFICIENCY INDICATORS AND RELATIVE COST IMPACT - TOP 3 and BOTTOM 3

RANKINGS BASED ON CURRENT SPENDING LEVEL (RANKINGS FAVOUR INSTRUCTION AND STUDENTS)

Rk			EXPENDITURE LEVEL			2025 EXPEND. ($'000)	LEVEL CHG vs 2015	RELATIVE COST IMPACT ($'000) OVER/(UNDER) SPEND vs	
			2015	2024	2025			2015 Level	Top 50 Average
7.1) Instruction & NSR AND Library - % of GO Expenditure									
1	Québec à Montréal	QB	69.9%	68.4%	68.5%	$354,245	-2.0%	($7,049)	$48,125
2	Québec à Trois-Riv.	QB	70.7%	70.3%	68.3%	$182,838	-3.4%	($6,457)	$24,459
3	Laval	QB	73.3%	67.5%	66.7%	$557,487	-9.0%	($55,091)	$63,152
48	Trent	ON	57.0%	48.0%	46.5%	$98,989	-18.4%	($22,342)	($27,027)
49	Mount Royal	AB	45.2%	43.1%	43.1%	$88,933	-4.6%	($4,293)	($33,107)
50	Vancouver Island	BC	40.3%	37.7%	39.4%	$61,927	-2.1%	($1,302)	($30,986)
	AVERAGE		61.3%	59.2%	59.2%	$342,026	-3.4%	($12,020)	
7.2) Total Academic Salaries - % of GO Salaries & Wages									
1	Lakehead	ON	66.1%	64.2%	64.6%	$69,155	-2.3%	($1,621)	$12,649
2	Québec à Montréal	QB	61.3%	62.6%	61.6%	$221,272	0.5%	$1,202	$31,705
3	Brock	ON	60.5%	60.3%	61.1%	$125,245	1.0%	$1,251	$17,063
48	École Polytechnique	QB	51.0%	50.5%	48.2%	$71,005	-5.4%	($4,085)	($6,751)
49	Saskatchewan	SK	48.3%	46.1%	47.0%	$190,303	-2.7%	($5,275)	($23,373)
50	Prince Edward Island	PEI	51.2%	46.0%	44.7%	$45,042	-12.7%	($6,564)	($8,200)
	AVERAGE		55.3%	52.9%	52.8%	$186,319	-4.5%	($8,849)	
7.3) Total Academic Salaries in Instruction - % allocated to Academic Ranks									
1	Prince Edward Island	PEI	100.0%	100.0%	100.0%	$45,042	0.0%	$0	$5,758
2	Fraser Valley	BC	99.1%	99.6%	99.6%	$52,455	0.5%	$260	$6,510
3	Memorial	NL	99.1%	99.0%	99.3%	$169,674	0.2%	$393	$20,625
48	Regina	SK	79.4%	76.8%	76.3%	$61,494	-3.9%	($2,465)	($8,765)
49	Toronto Met/Ryerson	ON	69.9%	72.9%	73.3%	$185,938	4.8%	$8,481	($35,443)
50	Alberta	AB	73.9%	70.2%	69.7%	$253,373	-5.7%	($15,327)	($63,769)
	AVERAGE		85.2%	87.4%	87.2%	$162,503	2.3%	$3,706	
7.4) Instruction & NSR AND Library Expenditure - Average Per FTE Student									
1	British Columbia	BC	$20,374	$21,653	$24,404	$1,434,094	19.8%	$236,845	$551,118
2	Saskatchewan	SK	$23,479	$20,583	$20,880	$450,715	-11.1%	($56,113)	$126,366
3	Memorial	NL	$22,785	$19,971	$20,867	$336,517	-8.4%	($30,928)	$94,201
48	MacEwan	AB	$7,767	$7,575	$8,008	$112,178	3.1%	$3,379	($98,306)
49	Mount Royal	AB	$11,602	$7,895	$7,970	$88,933	-31.3%	($40,537)	($78,741)
50	Trent	ON	$11,817	$7,557	$7,910	$98,989	-33.1%	($48,892)	($89,041)
	AVERAGE		$15,041	$14,919	$15,026	$342,026	-0.1%	($342)	

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