



Concerns with the CoSSS Fee
The Mandatory Non-Instructional Fee Report Review

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Executive Summary

In 2010 the University of Alberta introduced a new Mandatory Non-Instructional Fee (MNIF). The fee was initially titled the Common Student Space, Sustainability and Security Fee and was proposed with a cost of \$570 a year per student. This fee was meant to cover a \$20 million portion of the University's \$59 million budget gap and support a range of existing non-instructional services for students. This fee was not meant to cover new services for students, but instead was in place to make sure that the current level of service could be maintained. After initial discussions the fee was retitled the Common Student Space, Sustainability and Services Fee (CoSSS) at a reduced cost of \$290/year.

Students were concerned that the fee was approved without student consent, and opposed the fee's creation due to the high level of uncertainty around which items would be covered by the fee. After reviewing the U of A's annual MNIF report from the MNIF Budget Advisory Committee (M-BAC), students remain concerned over the continued CoSSS fee levy, and the Students' Union feels that the growing concerns with the CoSSS fee need to be addressed.

Growing Concerns with the U of A's MNIF Report

The U of A's 2012-2013 MNIF report draws heavily on data from the 2011-12 audited financial statements and the U of A Data Book. Students are concerned that within the report there is a lack of adequate information detailing what the fees are supporting, and how the units that are being supported by student fees were chosen. There is insufficient data regarding the budgets of each unit — the data provided in the report does not allow CoSSS related expenses in the units to be calculated.

Furthermore, there is a disconnect between what students were told the CoSSS fee would support, how the fee is now described, and what the fee now supports. In the fee's description and name, students were informed that they funded space on campus, the maintenance of

relevant student services as well as sustainability initiatives. However, according to the U of A's MNIF report, the CoSSS fee does not support common space or sustainability initiatives. Conversely, the name of the CoSSS fee was changed during the approval process to remove the words safety and security from the title, yet the MNIF report shows that students do indeed fund the increased role of protective services on campus through the CoSSS fee.

It is clear in the U of A's MNIF report that the CoSSS fee, a temporary fee meant to sustain existing services in response to a budgeting shortfall, is now being used for new and expanded services. It is also troubling that a fee meant to provide non-instructional services is in fact paying for essential services that should be covered by tuition.

The Provincial Government has responded to student concerns about the high price of education by freezing tuition for the 2013 – 2014 school year and ensuring that it can only be increased by inflation in other years. MNIF's like the CoSSS fee allow the U of A to ignore the tuition cap by charging increased tuition anyways, albeit by another name. Items that the CoSSS fee appears to cover include a number of actions that seem essential for instruction to occur at the U of A, such as enrolment in courses, the booking of examinations, and the processing of grades.

Recommendations for Improvement

Students have not seen enough information from the administration to justify the imposition of the CoSSS fee. The only thing that has been clear with the fee's shifting definition and purpose is that everyone seems to have a different understanding of what the CoSSS fee actually is. With this lack of clarity, students are concerned that the U of A will attempt to use the same loophole that allowed the CoSSS fee to bypass the Province's current tuition freeze and charge increased backdoor tuition to students in the coming years.

Moving forward, the Students' Union believes that the mounting concerns surrounding the CoSSS fee need to be addressed. To better understand how units are using their CoSSS provided funds, units supported through MNIF's should report annually to MBAC, and students should be part of the decision making process surrounding how much of a unit should be supported through mandatory fees. Since the CoSSS fee is only a temporary fee, it should be required to

be reassessed and reapproved every year, to ensure that it remains temporary and to assess if it is still required.

Students' need provincial support in dealing with these unfair fees. Alberta now has the highest mandatory non-instructional fees in Canada. To better distinguish what fees may pay for, tuition and fees need to be more clearly defined in the PSLA. Individual fees also need to be clearly defined, with clear areas to fund, and not simply a contribution to a "basket" of unrelated services. Finally, students need more control over MNIF's levied upon the student body.

The Imposition of the CoSSS Fee

In 2010 the University of Alberta introduced a new MNIF, the CoSSS fee. According to the documentation provided in the Common Student Space, Sustainability and Safety Fee Question and Answers document (appendix 1), this fee was meant to cover a \$20 million portion of the University's \$59 million budget gap and support a range of existing non-instructional services for students. This fee was not meant to cover new services for students, but instead was in place to make sure that the current level of service could be maintained.

After initial discussions the fee was retitled from the Common Student Space, Sustainability and Security Fee to the Common Student Space, Sustainability and Services Fee (CoSSS) at a cost of \$290/year instead of the initially proposed \$570 a year. The change in name occurred after students and members of governance committees expressed concerns with charging students a fee for safety. Despite the change in name and the reduction in the amount of the fee, students continued to oppose the fee. Students were opposed to fee due to the high level of uncertainty surrounding which items would be covered by the fee and the fact the fee was approved without student consent. Students lobbied the administration, university governance structures and the Provincial government to eliminate the fee.

The Government of Alberta produced a best practices document (appendix 2) to help provide greater oversight over Mandatory Non-Instructional Fees at all post-secondary institutions within Alberta. At the University of Alberta, this led to the formalization of the Non-Budget Advisory Committee as the MNIF Budget Advisory Committee (MBAC). As a component of both the MBAC terms of reference and the government's MNIF best practices document, the University of Alberta has put forward their annual MNIF report (appendix 3).

The first section of this write up reviews the continued concerns that the Students' Union has with the CoSSS fee. The second section of this report contains a review of the MNIF report created by the University of Alberta and highlights the various inadequacies of the report. The report concludes by providing suggested steps for moving forward with MNIFs at the University of Alberta.

Continued Concerns with the CoSSS Fee

Costs over and above the maintenance of existing services

The Students' Union maintains serious opposition to numerous aspects of the CoSSS Fee. One concern related to the ongoing collection of the CoSSS fee is the implementation and enhancement of services discussed in the report. The CoSSS fee in its description and approval was meant to temporarily sustain services in response to a budgeting shortfall. However, in the report there are new and planned service expansions in protective services, and new student services discussed, including:

- enhancements to the University's online student management system, BearTracks
- upgrades to the University's wireless network
- hiring of more peace officers
- addition of more emergency contact phones
- growth of the student success centre
- creation of a "take back the term" academic intervention conference
- additional administrative support for professional development grants
- a staff restructuring in the Office of the Registrar

This is incredibly troubling, as it goes against the spirit in which the fee was approved both in terms of services provided and the ongoing nature of the expansion of services. The wording of the motion approved by the General Faculties Council stated that the CoSSS fee would "support a range of existing non-instructional services [...]" The CoSSS fee was not be meant as a way to provide additional funding for new non-instructional services.

Misleading Information surrounding usage of the CoSSS Fee

The second concern is how each supported budget was chosen under the basket of goods known as the CoSSS fee. It is fair to say that, given the change in the name of the COSSS fee and the description in the university calendar, students were rightfully surprised to see that

a significant portion of the fee was potentially going to support safety and security. As noted above, during the initial CoSSS fee discussion security was removed from the fee's name.

The CoSSS fee is viewed by the Students' Union essentially as a "grab bag" of fees, given the data presented in the MNIF Annual Report. University units that students are expected to pay for include:

- Private information protection, and FOIP compliance
- Administrative costs for campus computing and servers
- Research ethics software management
- University administration financial management software
- The Faculty of Graduate Studies and Research
- The Office of Human Rights and Safe Disclosure
- Emergency management

The CoSSS Fee as a Tuition Fee

Additionally, the Students' Union worries that services essential for instruction are being charged to the student body as a non-instructional fee. Items listed under Registrar's activities, Environmental Health Safety and Computing seem to clearly be required for instruction to occur and should not be covered by a non-instructional fee. Within the Registrar's budget, students are responsible for supporting timetabling on campus, the booking of examinations, enrolment in courses, and the processing of grades. These items are not services provided to students — they are necessary actions for instruction to occur at the University.

Secondly, the calculation provided for items within the Environmental Health and Safety section clarifies that they are services that are components of instruction. An example of an item that is clearly a component of instruction would be the Hazardous Waste Facility. The calculation of student support is actually based on the percentage of reduction in the waste sent to the facility while undergraduates are not in lectures. What is clear from this, is that students are paying a second fee to deal with waste directly tied to their instruction. A second example would be costs undergraduate students are expected to pay for ensuring that cabinets in

undergraduate labs are compliant with bio safety best practices. Adequate bio-safety measures in labs are not only necessary for instruction in those teaching labs, but also a major risk-mitigating service that students should not be charged a fee for. A student at the University of Alberta should not pay a separate fee, so that they can be safe during instruction; that should be an expectation of studying at the University.

An additional area of concern is the support for computing items that are necessary components for instruction. The two primary pieces of the CoSSS fee report that are highlighted in this are Bear Tracks (the student management system) and the support for Campus Computing IDs. Students require both of these tools to enroll in classes, connect with instructors, gain access to course materials and submit work for classes. In regards to these areas it is inappropriate to charge a fee separate from, and in addition to, the tuition fee that students pay for instruction.

Lack of Data in the MNIF Annual Report

The University of Alberta developed an annual reporting mechanism through the MBAC terms of reference. This report is also a component of the best practices guidelines set forth by the Provincial Government. The intent of the report, according to the institution, is to provide an understanding of total revenues generated through MNIFs relative to the expenses of supported units, the enhancements that are paid for by the fees and issues that supported units are facing. Much of this data, as stated in the report, is developed from the 2011-12 audited financial statements and the U of A Data Book.

The University of Alberta Students' Union has maintained a number of concerns since the initial draft of the MNIF report. While many of these concerns have been brought up through the M-BAC Committee, many concerns remain unanswered. Additionally, there are numerous concerns with the report that the Students' Union raised but feels were not addressed adequately by the university administration. The primary concerns with the MNIF Annual Report include a lack of adequate information detailing what fees are supporting, insufficient data regarding the budgets of each unit and a disconnect between what students were told fees would support and what is now being reported.

Information regarding supported units

One of the most troubling issues evident in the MNIF report is that the University cannot clearly detail where student dollars are dispersed within the operating budget. While it is certainly clear that the fund accounting system makes it difficult to report where each dollar is spent once it is collected, funds can be collected for specific items. Indeed, the four MNIFs collected preceding the introduction of the CoSSS fee were all collected for a specific purpose. While the first four fees are dispersed to units in various manners, one can demonstrate, for example, that the \$5,754,000 collected from the Registration and Transcript Fee was collected to support the Registrar's Office.

The first major concern with the report on MNIFs is that it provides almost no detail regarding the units supported by student fees and how it was decided that they would be selected as non-instructional services to be supported by fees. Within the MNIF report there are twelve units listed as being supported through a student fee. Each of these fees has a calculation attached for how much of the reported budget might be supported by a MNIF. The units themselves, without input from student leaders, determined the percentages that might be supported through a fee. The calculations are based on anything from estimated student usage, percentage of the campus population that are students, to the amount that usage declines when students are not being instructed. Students were not included in the discussions regarding how these units were selected to be supported, nor were they included in the discussions around how their support for these units would be calculated. Students were informed, not consulted.

Data regarding each unit's budgets

A second major area of concern for the Students' Union relates to the lack of information provided for each unit's budget. This has been an issue for the Students' Union even before the initial draft of the report was presented by the University of Alberta administration. In meetings leading up to the draft being presented, the Students' Union began providing input into the type of information that they would want to see in the final document. After receiving the final report, the Students' Union once again brought forward concerns regarding the reporting of financial information.

The University of Alberta administration did provide some additional information. After it was requested, students were provided information related to departmental calculations for services provided and some additional information regarding the budgets supported. Students, however, are still lacking crucial information necessary to calculate where the fees are going.

The primary piece of information that students are missing is the work behind Table 2 of the report. Table 2 of the MNIF report highlights the revenue from each fee, the expenses of the units supported and the difference for each unit. After repeated requests to show where the expenses came from for each unit, the Students' Union was provided a breakdown of the departmental calculations, the total expenditure budget, the total expenditures actuals and the operating budgets for supported units. Unfortunately, even with this information, the related expenses cannot be calculated. This is especially troubling when attempting to calculate the CoSSS related expenses, which is an area where the Students' Union has significant concern.

An additional note of frustration is that without the missing revenue information, it appears that many of the ancillary units supported by student fees were well over their expenditure budgets. The Registrar's Office, University Health Centre, Athletics Fee and Dean of Students and Student Services were all over budget. The Dean of Students, for instance, was 34% over budget. Surely in a report that is meant to illuminate information into units supported by student fees that the unit that is potentially completely supported by two student fees would provide information explaining why it is substantially over budget.

Disconnect between calendar and report

The primary ways that students can find information about their fees is through the Office of the Registrar website and the University Calendar. It is important, then, that these fees statements are accurate. The initial description of fees laid out in the report, not surprisingly, relies on the definitions used within the calendar to describe all of the University's MNIFs except for the CoSSS Fee. The problems within the fee descriptions is how different the CoSSS fee description is from what students were told it is and how certain fees go beyond these descriptions.

Regarding the CoSSS fee reporting, it seems clear that what students were told they paid for over the past two years has either been dramatically changed or was just incorrect. In the description and name of the fee, students were informed that they funded space on campus, the maintenance of relevant student services and sustainability initiatives. Unfortunately, the report makes it clear that the CoSSS fee does not support common space or sustainability initiatives. Instead, students fund the continuation of student services and the increased role of protective services on campus. This is additionally troubling as the name of the CoSSS fee was changed during the approval process to remove safety from the title.

Beyond the difficulties related to the discrepancies surrounding the CoSSS fee's description and what it funds, there are also concerns around the items supported by the CoSSS Fee and the Registration and Transcript Fee. While the description of the fee describes support for students through "admission, student records management, academic certification including official transcripts, convocation and relative services..." the larger write up of the services provided is troubling. The description of the work supported within the Registrar's Office includes support for recruitment of students, and admission of students. Support for recruitment is troubling, both because it is not described within the list of services to be supported, but also because recruitment activities should not be considered a student service.

Concerns with the MBAC Process

Since before the CoSSS fee was created, the MBAC process has not been the way that the Students' Union believes that ancillary fees should be managed and communicated with student representatives. Instead, the Students' Union has supported a mechanism that gives students a level of control over the fees that they are charged to support student services. This was seen in the Board of Governors Church/Mingos motion that was repealed by the Board of Governors in 2012. However, given the direction from the Board of Governors and the Province, the Students Union attempted to work within the MBAC process to gain more information about the MNIFs that students are charged. Additionally, the Students' Union attempted to use this mechanism to discuss their disapproval with certain components of the fees that students are charged.

Despite the optimism that the Students' Union entered the MBAC process with, they have mounting concerns about how the committee and its work was been managed this year.

The level of transparency and openness at MBAC has been lackluster. The MNIF annual report initially consisted only of a list of budgets that students may or may not have funded through their fees. Only upon repeated questioning and requests was administration willing to provide some data that would allow the Students' Union to calculate where student fees were going. University administration was hostile when asked to provide information and initially denied requests to provide actual expenditures covered by the CoSSS fee. Provision of calculations of percentages of unit operating budgets which students fund required substantial lobbying by the SU. While government guidelines recommend providing students with sufficient accounting data to make informed decisions, these provincial guidelines were not followed.

While the MNIF Budget Advisory Committee continues to provide insufficient information to student representatives, it also doesn't provide students any form of oversight over the fees collected. Students weren't involved in determining the handful of units that the CoSSS fee supports, and were misled during presentations to Students' Council with statements that the CoSSS fee would not fund new projects and would instead fund common space. Furthermore, meetings with student representatives are strictly confidential which inhibits broader student awareness of what they are funding.

Recommendations for Improvement

From accessing the problems with the MNIF Report, the continued concerns surrounding the CoSSS fee and the issues that the Students' Union had with the MBAC process this year, it is clear that work must be done to improve the way that fees are collected and assessed at the University of Alberta. A better way forward for MNIFs will require changes at the Provincial and institutional level.

Provincial

1) Properly define types of Fees

Currently there is very little in terms of definitions of fees. This is problematic, because it leaves room for the tuition cap to be

circumvented by having students fund operations that are clearly components of instruction through non-instructional fees. A greater understanding of what can be funded through tuition, non-instructional fees and operating grants would protect the legitimacy of the provincial tuition cap.

2) Remove basket fees

The definition of MNIFs should be clear, so that a student knows the specific unit or service that they are paying for through the fee. This would protect students from institutions levying confusing fees that do not properly layout where funding goes.

3) Provide Students with greater control over the approval of new fees

During the approval of the Post-Secondary Learning Act, language related to the collection of fees was amended in the legislation. At the time, it was stated by the Minister that this was done to protect students from Universities circumventing the tuition cap. A review of the CoSSS fee makes it clear that the tuition cap has been circumvented. In order to protect the spirit of the PSLA and protect students from unfair fees, more control over MNIFs should be provided to students.

Institutional

1) Have each unit supported through an MNIF report annually to MBAC

The majority of units that were supported through the CoSSS fee did not report how they were using their funds to maintain the support they provide to students. They should provide student representatives with sufficient accounting records to justify these fees on an annual basis.

2) Involve students with the calculation of supported units

Students should be part of the decision making process surrounding how much of a unit should be supported through mandatory fees.

3) Have the CoSSS fee formally re-approved annually

The CoSSS fee was one component of a process to deal with a budgetary shortfall. The institution has since eliminated furlough days, which was the staff component of the process, however, students continue to be charged the CoSSS fee. To demonstrate that

the CoSSS fee remains temporary, it should be slated for annual approval separate from other fees.

*Appendix 1: The Common Student Space,
Sustainability and Safety Fee Question and
Answers Document*

General Faculties Council
Common Student Space, Sustainability and Safety (CoSSS) Fee

Questions and Answers

Background

The following questions and answers have been developed as background information in support of the recommendation of administration to implement a new mandatory non-instructional Common Student Space, Sustainability and Safety (CoSSS) fee.

CoSSS Fee QUESTIONS AND ANSWERS

What is the proposed mandatory non-instructional CoSSS fee?

The CoSSS fee is a new mandatory non-instructional fee that is being proposed by administration as part of its strategy in helping to close the University's \$59 million budget gap and in supporting a range of existing non-instructional services provided for the benefit of students.

Why is the University proposing this CoSSS fee?

The University has identified a forecast budget gap of \$59 million for 2010-11. The University has proposed a balanced approach to resolving the budget gap. The approach involves a combination of revenue enhancements, moderating the rate of expenditure increases and achieving budget efficiencies across the University. One of the University's proposals for revenue enhancement is to introduce the CoSSS fee.

What are some examples of non-instructional services that will be supported by the CoSSS fee?

The University provides an extensive range of non-instructional services that are provided in support of the students. Examples of these non-instructional services include support through the Registrar's Office to students accessing scholarships and awards, the support of student groups through the office of insurance and risk assessment, and the provision of common study space, lounges and open spaces for students.

How much is the CoSSS fee and who will pay the fee?

It is proposed that the CoSSS fee will be no more than \$570 per year or \$285 per term. The fee would be applied in the same way as all other University mandatory non-instructional fees, whereby all full and part-time graduate and undergraduate students will pay the fee with part-time students paying half of the fee.

Will the CoSSS fee apply to all students, even those in co-op programs or on internships?

Yes, the CoSSS fee will apply to all students, with off-campus students paying the part-time student rate.

When would the CoSSS fee take effect?

It is proposed that the CoSSS fee would take effect May 1, 2010.

How much revenue is expected to be generated from the CoSSS fee?

The University is forecasting that the CoSSS fee will generate \$20 million in revenue for 2010-11.

Some programs and services that would be supported by the CoSSS fee also benefit the University community beyond just students. How is that fair?

The University has looked at all of these non-instructional services very carefully and has developed formulas for each area that separate out the cost of those services that may benefit groups other than students.

Has consultation been undertaken with students and the University community regarding the proposed fee?

Yes. Extensive consultation has taken place with the students and the University community. Consultation on the proposed fee began with the students and the University community in October, 2009 with ongoing consultations and presentations to date.

Doesn't the provincial government already provide funding for these services?

Yes. The challenge faced by the University is that the provincial government's annual grant adjustment to the University is forecast to be at best zero percent in 2010-11. Costs for these programs and services continue to increase. The University is endeavoring to maintain these services at a time when the level of annual grant increases to the University is forecast to decline significantly.

Why is GFC only being asked to recommend the establishment of the CoSSS fee and not the proposed market modifiers?

The CoSSS fee is a new mandatory non-instructional fee that is being proposed. Under GFC guidelines any new fee that is to be levied on a substantial group of students must go before GFC before a recommendation by GFC Academic Planning Committee to the Board. The market modifiers are differential on tuition fees and therefore not within the mandate of GFC.

If the CoSSS fee is not approved, what happens?

Without the CoSSS fee revenue, a further 3.4 percent cut to the operating budget will likely be required. This will have an effect on the quality of the services now provided and the quality of the student experience.

How do we know that the revenue collected from the CoSSS fee will be directed to those non-instructional services?

CoSSS revenue would go to the general revenue fund and would form part of the University's operating budget. Allocations would be made to support the University's vision and academic plan as contained in *Dare to Discover* and *Dare to Deliver*. Ultimately the University's Board of Governors is responsible for approving the University's budget.

What type of annual review would there be of the CoSSS fee?

The CoSSS fee will be brought forward each year as part of the normal process of presenting RACF fees to the GFC (APC), Board Finance and Property Committee and the Board for their recommendation and approval.

Do other post-secondary institutions have similar fees?

Each post-secondary institution is different in the types of non-instructional fees they charge. The University of Saskatchewan has a special non-instructional fee that is used to support the Student's Union Building. Dalhousie University has a non-instructional fee to support deferred maintenance at the University. Other institutions are looking at something similar to the University's proposed CoSSS fee.

Why not reduce the staff base?

As the University has worked through these budget challenges it has been driven by a fundamental principle of endeavoring to protect both support and academic positions in an effort to maintain the quality of the educational experience. This has led, through broad consultations with the University community, to the proposed approach of revenue enhancement and expenditure reductions. As the University continues to manage these budget challenges, every effort will be made to avoid involuntary staff layoffs.

How many positions could be lost if the CoSSS fee is not approved?

The CoSSS fee has been budgeted to generate \$20 million in revenue. If this revenue is not generated position losses involving both AASUA and NASA could be in the range of 216 to 260 positions.

If the fee is adopted will this mean that there will not be any changes to staffing or level of services with the noted administrative units?

The goal through the introduction of the CoSSS fee is to mitigate, to the extent possible, the impact of the University's budget challenges on the quality of the educational experience. However, the proposed CoSSS fee is only one component of the University's complex operating budget. Other factors that impact the budget include the level of grant support by the government, other sources of revenue such as interest income, and the ability of the University to reduce the rate of expenditure increases. Only after all of these variables have been confirmed and the final operating budget approved will the University know the impact on programs and services across the institution.

Will the CoSSS fee be a permanent fee or is it a temporary measure?

The CoSSS fee is being proposed as part of the strategy in resolving the University's forecast budget gap of \$59 million for 2010-11 and is being introduced to support ongoing base expenditures in the University's operating budget. Each year, when the Board of Governors approves fee increases and the University's budget, they do so for that specific fiscal year. The Board will be asked to approve a CoSSS fee to be introduced for the 2010-11 fiscal year. At this time there are too many fiscal variables to know what the status of the 2011-12 budget will be or what decisions the Board may make regarding any changes to mandatory non-instructional fees or tuition.

Further Questions and Answers

GFC members are invited to submit any further questions on the proposed CoSSS fee to avprms@uhall.ualberta.ca (prior to Friday, January 22, 2010 at 4:00 p.m.).

*Appendix 2: Student Consultation on
Mandatory Non-Instructional Fees Policy Best
Practices*

STUDENT CONSULTATION ON MANDATORY NON-INSTRUCTIONAL FEES POLICY

BEST PRACTICES

	Best Practice
Preamble	<ol style="list-style-type: none"> 1. Boards have a student consultation policy in place for consulting students on fee increases for both instructional and non-instructional fees prior to the board approving new fee schedules. 2. The policy should ensure that there be at least two formal consultation meetings with students including feedback processes prior to the middle of December. This would ensure that budget deliberations are not impeded. 3. The policy should include another consultation meeting just prior to the recommended fee schedule/budget approval meeting of the board. 4. The policy should provide for a formal Consultation Committee as the mechanism for consultation between the administration and the student association representatives on non-instructional fees. The Committee's Terms of Reference should be an attachment to the policy. 5. All fees are to be reported to the department through the normal processes of submitting financial reports and in their calendars.
Rationale	<ol style="list-style-type: none"> 1. Both institutions and students know that a policy and procedures for consultations exist. 2. Consultations provide a meaningful forum for the institutions to share budget concerns and the ability of students to see that any proposed increases in fees are reasonable and provide the services for the services provide under those fees.
Expectations	<ol style="list-style-type: none"> 1. All mandatory non-instructional fees are to cover only the services provide under those fees. 2. Through the consultation process, institutions should provide that information and students recognize those services provided. 3. In the interest of transparency and accountability, institutions should report to the Consultation Committee in the following year on actual expenditures from non-instructional fee revenue. 4. Students need to respect institutional budget preparation confidentiality. 5. Consultations are not on fees controlled by the Student Associations or fees provided by a third party such as transit/bus passes.
The variety of mandatory non-instructional fees	<ol style="list-style-type: none"> 1. All mandatory non-instructional fees need to be clearly identified. 2. Each type of fee will have its own fee level. 3. Each institutional mandatory non-instructional fee is to fund specific identifiable services for the students. 4. The institutional calendar should clearly identify each non-instructional fee and identify which fee is an institutional fee and which fee is a student association fee. 5. If an institution wishes to introduce a new mandatory non-instructional fee, the objective of the services to be provided by that fee need to be clearly displayed. 6. Students can request additional institutional services and their willingness to pay for these services. 7. Institutions would have the option of having a student referendum on a new fee. However, the ultimate decision on setting/approving non-instructional fees will rest with the Board of Governors. Student associations have representation on the Board of Governors.

*Appendix 3: University of Alberta Mandatory
Non-Instructional Fees 2011-12 Annual Report*

**University of Alberta
Mandatory Non-Instructional Fees
2011-12 Annual Report**

Background

The University of Alberta is committed to openness and transparency in its planning and budgeting processes, including the identification and reporting of student fees generated through tuition, fees and Mandatory Non-Instructional Fees (MNIFs). As part of this commitment, in the spring of 2012, University Administration formalized the tuition and fee consultation process with the students as reflected in the terms of reference of the Tuition Budget Advisory Committee (T-BAC), the Residence Budget Advisory Committee (R-BAC) and Mandatory Non-Instructional Fee Budget Advisory Committee (M-BAC). These terms of reference were also forwarded for information to the Ministry of Enterprise and Advanced Education. These committees are used as the primary form of communication and consultation with student representatives regarding University operating budget matters relating to specified tuition and fees. The terms of reference for M-BAC are attached as Appendix 1.

Purpose of Report

As outlined in the M-BAC terms of reference, the University agreed to provide to representatives of the Students' Union and Graduate Students' Association an annual report on mandatory non-instructional fees. The purpose of the report is to provide students on a yearly basis an accounting of the total revenues generated through MNIFs relative to the expenses of the unit, an overview of the student services supported by the fees and a summary of the benefits to students as a result of the fees.

Using the University's 2011-12 audited financial statements and the U of A Data Book (<http://www.ualberta.ca/~idosa/databook/>) the report identifies the total revenue collected by fee type, the total expenses incurred by units providing the student services, an overview of the enhancements to the services in the past year and issues that the units may be facing in continuing to provide quality services to the students.

Type of Mandatory Non-Instructional Fees

The University has five mandatory non-instructional fees including the Athletics and Recreation fee; Common Student Space, Sustainability and Services Fee (CoSSS); Health Services Fee; Registration and Transcript Fee; and Student Services Fee. These MNIFs have been introduced over time in response to specific budget pressures and the desire by both undergraduate and graduate students and the University to sustain services that were identified as important to the student experience, that responded to student demand and supported student wellness and wellbeing. The following is a description of the services each fee supports.

Athletics and Recreation Fee:

This fee supports the provision of recreation, sport and wellness services, access to recreation and sport facilities and the administrative support for these services that benefit students, including varsity athletics, recreation facility access, group exercise, intramural sports, aquatics, instructional recreation, special events, sport clubs, personal training, and sport development. This fee is assessed to all on-campus graduate and undergraduate students, full-time and part-time.

Common Student Space, Sustainability and Services (CoSSS) Fee:

This fee sustains and supports the provision of an extensive range of non-instructional services of direct benefit to students including such services as Bear Tracks, administrative support for

information technology, risk management programs such as Protective Services and the University's emergency notification systems and a broad range of services provided through the Registrar's Office and Dean of Students. This fee is assessed to all on-campus graduate and undergraduate students, full-time and part-time.

Health Services Fee:

This fee supports the provision of health and wellness services available to students, including medical clinic services, mental health counselling, an on-site pharmacy, sexual assault services and health promotion initiatives. This fee is assessed to all on-campus graduate and undergraduate students, full-time and part-time and all students completing English as a second language programs.

Registration and Transcript Fee:

This fee supports the provision of services for admission, student records management, academic certification including official transcripts, convocation, and related services from the Office of the Registrar, Financial Services, and Faculty offices. This fee is assessed to all on-campus and off-campus, graduate and undergraduate students, full-time and part-time.

Student Services Fee:

This fee supports the provision of ongoing services from the Office of the Dean of Students and associated offices such as Aboriginal Student Services Centre, Academic Support Centre, Augustana Student Services, CAPS: Your UofA Career Centre, Math and Applied Sciences Centre, Specialized Support and Disability Services, University Wellness Centre which includes the Sexual Assault Centre and the Mental Health Centre, Student Success Centre, Student Ombud Service, University Bursaries and Emergency Funding. The fee also entitles students to services from the International Centre. This fee is assessed to all on-campus and off-campus, graduate and undergraduate students, full-time and part-time.

The University's Operating Budget Structure

The University receives two primary sources of revenue in support of its operating budget; the Campus Alberta Grant and tuition and fees. These two sources of revenue account for approximately 90 percent of the University's operating revenues. The remaining 10 percent is derived through internal sales and interest income.

The University operates under a fund accounting system. This means that all operating revenue goes into a single operating fund and is then accounted for and transferred to the unit in the form of revenue or allocated to a unit through the establishment of an operating budget. In the case of the athletics and recreation fee and the health services fees, this revenue is tracked and allocated to athletics and recreation services and health services as revenue. In the case of the CoSSS fee, registration and transcript fee and student services fee, these revenues remain in the University's general operating revenue and are then allocated to the units in the form of their annually approved operating budgets. The University is a highly complex and decentralized organization with budget responsibility delegated to the unit level. Therefore, once a unit receives revenue or its operating budget, they have the capacity to allocate those resources in a manner that is within their overall budget and in response to unit objectives and the priorities of the University.

The final year-end accounting of the University's revenue and expenditures are reflected in its year-end financial statements which are audited by the Alberta Auditor General.

Summary of 2011-12 MNIF Revenue and Expenditures by Fee

Table 1 is a summary of the total MNIF revenue and related unit expenses for the fiscal year ending March 2012. The budgets for all of the units that are supported by MNIFs as reported in the Data Book can be found in Appendix II.

Table 1
Mandatory Non-Instructional Fees Summary
Year Ended March 31st, 2012 (\$,000)

Fee	Actuals
CoSSS	\$ 11,085
Registration and Transcripts	5,754
Athletics and Recreation Fee	4,482
Student Services	4,288
Health Services	1,832
Total	\$ 27,441
Related Expenses	\$ (41,188)
(Difference Funded by Other Sources)	\$ (13,747)

For the fiscal year 2011-12 the University generated a total of \$27.4 million in MNIF revenue and incurred related unit expenses of \$41.2 million in the delivery and provision of those services of direct benefit to students. This resulted in a difference of just over \$13.7 million. This difference was offset by transfers to the units through the allocation of that unit’s operating budget.

Figure 1 provides a breakdown of the fee by both dollar amount and percentage. The figure illustrates related MNIF expenses of \$41.2 million, the dollar amount and percentage derived from the specific fee and the dollar amount and percentage of the difference between related expenses and total MNIF revenue.

Table 2 provides a breakdown by MNIF of the revenue generated through the fee and the related expenses for that unit or group of units supported by the fee. When the CoSSS fee was introduced it was designed to sustain services in a broad range of areas including the Registrar’s Office and Student Services. To ensure transparency and reconciliation back to the audited financial statements all expenses have been reported within the primary unit in which the expenses were incurred. Although the CoSSS fee supports services that are provided within the RO and Student Services those expenses are shown within those units and not under the CoSSS fee. The related expenses associated with the CoSSS fee are services such as Protective Services and student health and safety initiatives, resulting in a difference of \$329,000. The funding difference associated with the RO and student services is shown below the line within the CoSSS Fee Summary as “Difference from RO and Student Services expenditures funded from other sources” resulting in an adjusted CoSSS fee difference funded by other sources of \$7.1 million.

Figure 1
Mandatory Non-Instructional Fees Summary
Year Ended March 31st, 2012
Percentage of Fee and Dollar Amount Relative to Total MNIF Expenses of \$41.2 Million

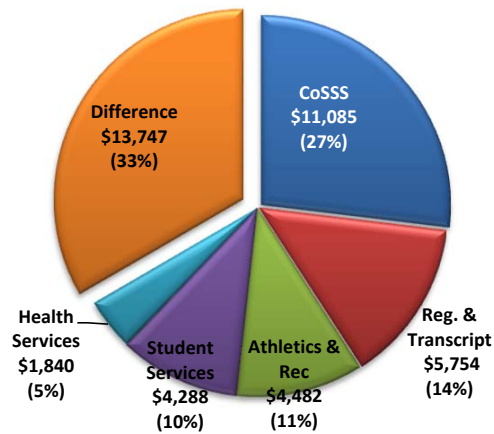


Table 2
Mandatory Non-Instructional Fees Summary
Year Ended March 31st, 2012 (\$,000)
Summary of Revenue, Expenses and Deficiency by Fee Type

CoSSS Fee Summary	
CoSSS Revenue	\$11,085
CoSSS Related Expenses:	<u>(11,414)</u>
(Difference)	<u>(329)</u>
Difference from RO and Student Services expenditures funded from other sources	<u>(6,760)</u>
Total Difference Funded by Other Sources	<u><u>(7,089)</u></u>
Registration and Transcripts Fee Summary	
Registration and Transcripts Fees Revenue	\$5,754
Registrar's Office Related Expenses	<u>(9,594)</u>
(Difference Funded by Other Sources)	<u><u>(3,839)</u></u>

Health Services Fee Summary	
Health Services Fees Revenue	\$1,832
Health Services Related Expenses	(2,407)
	<hr/>
(Difference Funded by Other Sources)	(575)
Athletic and Recreation Fee Summary	
Athletics and Recreation Fee Revenue	\$4,482
Athletics and Recreation Related Expenses	(10,565)
	<hr/>
(Difference Funded by Other Sources)	(6,083)
Student Services Fees	
Student Services Fee Revenue	\$4,288
Student Services Related Expenses	(7,209)
	<hr/>
(Difference Funded by Other Sources)	(2,921)

Summary of Services Provided and Benefit to Students

Athletics and Recreation Services

Recreation Services and Facility Operations provide recreation, sport, exercise, instructional and wellness programs for students. The programs offer team and individual competition, group exercise classes, aquatics, climbing, personal training, nutrition, instructional classes, sport clubs, and special events. The fee ensures additional and extended hours of recreational use spaces available to students, the provision of additional upgrades and enhancements to facilities and required staff support for recreation services and facility operations.

Athletics provides students an opportunity to experience high performance sport as participants and spectators. There are also volunteer, employment, and practicum opportunities for students. Golden Bears and Pandas Athletics are also a great sense of pride for many students.

Enhancements to programs and services in 2011-2012 included increased recreation use times and new group exercise classes and intramural sports. There has also been the establishment of several "Legacy" games, to which all students gained free admission.

The benefits of services to the students are extensive. Physical activity, wellness and health have been found to be integral to managing stress and promoting overall well-being. The recreation centre also provides demonstrated social benefits: a safe place to engage with other students; the chance to develop a sense of belonging; a key to building a sense of community; and overall improvement in the quality of student life. These attributes have been found to have a direct impact academically, resulting in a higher grade point average.

The Faculty of Physical Education and Recreation will continue to face challenges in attempting to meet the needs of students for recreational facilities, time/space availability and sports opportunities. The University of Alberta has one of the lowest levels of Athletics and Recreation fees in the country, and there has been no significant increase in the A & R fee for nearly a decade. As student numbers have grown there has been a commensurate demand for recreational use,

programs and opportunities, but funding challenges make it difficult to extend recreation services and facility hours.

Common Student Space, Sustainability and Services (CoSSS)

The CoSSS fee provides funding for a broad range of services provided to students in the areas of student service and safety and security. In the area of student services the CoSSS fee supports activities in the RO's office, Academic Information and Communications Technology, the Dean of Students, Faculty of Graduate Studies and Research, and Administrative Information Systems – Bear Tracks. In terms of safety and security, the CoSSS fee helps support services in the areas of Protective Services, Environment, Health and Safety, safe disclosure, emergency notification and office of emergency management. As some of these services also benefit the broader University community, in each case analysis was undertaken and calculations made to only allocate those expenses that were of direct support and benefit to the students. A breakdown on the methodologies used for each area can be found in Appendix III.

These services offer substantial benefits to the students some of which have already been identified in the sections describing the ROs office and the Dean of Student services. Additional examples include programs through Protective Services such as the personal safety and security handbook, escort services 24 hours a day, the lone worker program, server intervention training, verbal judo and the Don't Feed the Thieves campaign. Enhancements to Bear Tracks are ongoing as are continuous upgrades to the University's information technology systems such as the wireless network across campus. Finally, the University works continuously at updating and upgrading its emergency notification and safety systems to enhance student safety on our campuses.

Some of the enhancements over the last year include the placement of a full-time Peace Officer in HUB Mall to provide greater access to Protective Services and offer higher levels of security to the students who work, study, shop and live in HUB Mall. Plans are underway to add additional resources enabling a dedicated Peace Officer to be assigned to Lister Hall and to the Student's Union Building. In the last two years, extensive planning has taken place to add additional emergency phone across the University's campuses. There are now 19 emergency phones in place for easier access and improved security. The continuing efforts by Protective Services to develop more proactive programs and services and increase the number of Peace Officers on patrol through changes in shift design resulted in a 40% drop in crime activities across the University in 2011-12 from the previous year. These are just a few examples of enhancements to the services that benefit students.

Challenges faced by the University include increasing student demands for many of these services within an environment of constrained resources.

Health Services

The health services fee supports a broad range of health and wellness services provided by a comprehensive team of caring and professional staff. Collectively identified as University Wellness Services, health and support services are provided through the University Health Centre, Sexual Assault Centre, Mental Health Centre and the University Health Centre Pharmacy. In addition there are a number of specialty programs offered such as the health and wellness team and the community wellness program. Examples of specific services provided by these units include, family physician services including subsidized de-insured medical services, an on-site pharmacy including subsidized pricing on some pharmacy products and prescription medications, services in support of sexual assault, and services to promote and improve the mental health of students.

In the last year a number of significant enhancements have been made in the delivery of student health services. In response to an identified need for increased mental health support resources, a two-year soft-funded psychiatric nurse position, one soft-funded psychologist position and three

soft-funded student intern positions were created. This initiative has nearly doubled the number of mental health resources available to the student community.

A new Community Wellness Program was introduced to campus during 2011-12. The program provides direct social wellness support to international students, students living in residence and the general campus community via on-the-ground counselling and a community helpers program. The Community Helpers Program is a provincially developed program that identifies natural *helpers* within the campus community and provides them with training and resources with which to assist students in distress.

Further enhancements to service were the creation of the Health & Wellness Volunteer Coordinator position and the restructuring of the Health & Wellness Team program. This team is tasked with promoting prevention and health resiliency on campus. The addition of the coordinator position in conjunction with the restructuring has allowed the program to more effectively promote wellness on campus while building stronger collaborative ties with other wellness stakeholders on campus.

The primary challenge for Wellness Services is the provision of adequate mental health services. Although the University has invested one-time funding to address service needs a long-term base funding solution must be found for the continuing provision of these services.

Student Services

The Dean of Students is the contact point of the University as an engaged and responsive voice to concerns from students, parents, alumni, and community members. It provides services to all students (undergraduate, graduate, domestic, international, Aboriginal, students with disabilities, full- and part-time) by coordinating, managing, developing and implementing a wide array of programs and services to help students succeed. Services within the Dean of Students' portfolio include CAPS: Your U of A Career Centre, University Wellness Services (including the University Health Centre, Mental Health Centre, Sexual Assault Centre), Student Success Centre (including Specialized Support and Disability Services, Math and Applied Sciences Centre), University Bursaries and Emergency Funding, Aboriginal Student Services Centre, Ombud Service, and the Office of Student Judicial Affairs.

Over the last year a series of substantial enhancements were made in the delivery of programs and services to students. The Student Success Centre has implemented two positions (social worker, student advisor) to provide services to support student learning and provide alternative delivery, which play a critical role in enhancing student development and success. Take Back the Term conferences were held in October 2011 and February 2012 targeted at undergraduate and graduate students facing difficulties following their first midterm exams. This will be an ongoing event.

Student services have directed a great deal of time and energy into new programs or enhancements that provide leadership, development and engagement opportunities. These include the Undergraduate Research Initiative that organizes successful events focusing on student involvement and providing funding through grant competitions. The Green and Gold Student Leadership and Professional Development Grant is designed to encourage and assist students to develop professional and leadership skills. The Emerging Leaders Program, organized by the Office of the Dean of Students in conjunction with Residence Services and the Students' Union is designed to develop and enhance leadership and citizenship skills and knowledge among student leaders. There is the Heroes for Health Program which saw more than 100 students and staff participate in the annual healthy campus challenge and symposium. Finally the Office of the Dean of Students assumed a leadership role in supporting the SU in engaging 4,979 students, staff, and faculty in retaking the record of the world's largest dodge ball game.

The mental health of our students remains a high priority in the University and is a key contributor to students' success. While significant attention has been directed towards this issue, we are still

unable to adequately serve our students in a timely and appropriate manner. We are working towards securing increased resources (counselors) to improve the mental health of students, focusing on prevention, education, early intervention timely diagnosis and treatment, and follow-up. Provost Fellow Dr. Robin Overall has been identifying best practices across North America post-secondary institutions and is working to develop a campus-wide strategy to improve mental health services and augment student wellness.

Registration and Transcript (Registrar's Office)

The Office of the Registrar and Student Awards (RO) at the University of Alberta is often the first and on-going point of contact for University of Alberta students. The RO directs its attention to the core areas of attracting students to the University, engaging and retaining students and running the convocation ceremonies for students and their families. The registration and transcript fee funds a large array of services including recruitment, admissions and registration services, student records management, academic certification including the provision of official transcripts, and convocation.

In 2010-11, the RO received over 42,000 undergraduate applications for admission and readmission, managed approximately 300,000 grades and graduated more than 8,600 students.

While the RO continues to fulfill its traditional role, it is evolving into an integrated *Student First* enrolment services office with the planned launch of Student Connect, a transformative, one-stop centre for student services which will greatly reduce the need for students to visit several units within the university. Services to students and clarity as to where to find the services they need, is the primary focus. The RO is working to ensure students have a clear understanding of where respective services are delivered across the university campus and ensuring a smooth transition for students requiring services elsewhere.

The project will be a catalyst for the entire University community to come together and transform the nature of service delivery for our students. Already, much has been accomplished in relation to this project such as articulation of a new service delivery model and significant progress on a supportive organizational structure for the RO.

Staff work continuously to improve the delivery of services in ways that encourage and promote student engagement and improve services to students. The RO has led the review of internal domestic and international admissions processes developed new recruitment and award strategies, redeveloped its website and eliminated sick notes required for student absences from course work.

The RO has been a leader in Campus Alberta with both the provincial online application system (ApplyAlberta) and the Alberta Council on Admissions and Transfer (ACAT). After several years of development, ApplyAlberta was launched for the 2010-11 application cycle. The RO now receives most applications through this provincial process. With respect to ACAT, the University receives the most transfer students and supports the largest number of course and block exchange agreements. These are all managed by the RO to facilitate and make easier the transfer of students to the University.

Conclusion

The University provides to students an extensive range of non-instructional services vital to meeting student needs, essential to enhancing the student experience while providing a safe and secure environment for all students. The University strives to provide the highest quality in the delivery of these services and continues to respond to new and growing demands within the limited resources available. The revenue from the University's Mandatory Non-Instructional Fees is essential if the University is to continue to provide these services and respond to the changing and increasing demands of students.

Appendix I

Office of the Provost and Vice-President (Academic)

Student/University Administration – Mandatory Non-Instructional Fee Budget Advisory Committee (M-BAC)

Terms of Reference

1. Purpose

The Student/University Administration – Mandatory Non-Instructional Fee Budget Advisory Committee (M-BAC) is the student and senior administrative committee that ensures open and effective communication between the students and senior administration, in relation to the establishment of new Mandatory Non-Instructional Fees (MNIF), any increase in existing MNIF above Alberta Consumer Price Index (CPI), and the annual reporting associated with existing MNIF.

MNIF decisions will be fed into the University's budget process which follows the University of Alberta Integrated Planning and Budgeting Policy, found in UAPPOL.

2. Committee Mandate

The Student/University Administration – M-BAC will:

- Consult, review, consider and discuss issues concerning a University proposal to establish a new MNIF at either the institutional or Faculty level
- Consult, review, consider and discuss issues concerning a University proposal to implement an increase to any existing MNIF above the Alberta CPI.
- Review and accept for information the MNIF annual report as prepared by administration that will include total annual revenue collected by MNIF type, the published budgets of the unit(s), as per the University Data Book, that are supported in part by MNIF, and outline the benefits to students of the services provided by those units.
- Ensure the effective communication between the organizations and offices represented on the Committee.
- The MNIF annual report will be brought forward to the Board of Governors on an annual basis.

3. Committee Composition

The committee shall consist of the following standing and resource members:

Standing Members

Provost as delegated to the Vice-Provost and Associate Vice-President (Academic), **Chair**

Dean of Students or Designate

Vice President (Finance and Administration) as delegated to the Associate Vice President (RMS)

Director Academic Budget Planning Office of the Provost

President, Graduate Students' Association (GSA), plus one additional executive member of the GSA

President, Students' Union (SU), plus one additional executive member of the SU

Resource Personnel

As required

4. Committee Meetings

The Student/University Administration – M-BAC will meet at least two times annually, at the call of the Chair, with meetings to coincide with the budget planning cycle of the University. At one of those meetings, the MNIF will review the annual report as prepared by University administration. Any additional meetings required to fulfill the committee's mandate will be at the call of the Chair.

Meetings of M-BAC may be supplemented by meetings of the Provost with stakeholders.

5. Secretariat

The Office of the Provost and Vice-President (Academic) will provide secretariat support to the committee.

Official records of the committee's deliberations will be held by the Office of the Provost and Vice-President (Academic). The records of the Committee will be subject to the provincial FOIPP legislation and comply with the records retention schedule of the Office of the Provost and Vice-President (Academic).

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**Appendix II
Unit Operating Budgets Supported In Part by MNIF**

Fee	Department ID	Department ID Description	Total 2011-12 Operating Budget \$
1. Unit Budgets Supported by CoSSS Fee			
A. Non-Instructional Student Services			
Registrar's Office (see # 2 Registrar's Office)			
Dean of Students (see # 5 Dean of Students)			
Information and Privacy Office			
	210 500149	Information and Privacy Office	\$264,550
Academic Information and Communications Technology			
	210 730210 73201	AICT Administration	\$1,516,713
Administrative Information Systems (AIS)			
	210 730900	Administrative Information Systems	8,107,083
	210 730900 73901	AIS Development	2,300,000
	210 730900 73902	AIS Upgrades	1,983,000
	210 730900 73906	Research Ethics (HERO)	327,716
	210 730900 73907	Financials	727,608
	210 730900 73909	AIS HCM CS	111,702
		Total	\$13,557,109
Faculty of Graduate Studies and Research			
	210 220100	Faculty of Graduate Studies and Research	2,235,274
	210 220100 22004	Research Assistants	115,363
	210 220100 22009	External Examinations	67,840
		Total	\$2,418,477
		Total Non-Instructional Student Services	\$17,756,849
B. Safety and Security			
	210 700201	Safe Disclosure & Human Rights Office	\$221,944
	210 710601	Integrated Emergency Management Program	\$298,952
	210 710602	University of Alberta Protective Services	3,361,856
	210 710602 71062	UofA Protective Services Augustana	201,812
		Total	\$3,563,668

210 710603	Environment Health and Safety	2,355,572
210 710603 71064	EHS Hazardous Waste Facility	598,020
	Total Safety and Security	\$7,038,176
	Total A & B Operating Budgets	\$24,795,025

2. Registrar's Office Budget (supported by reg and transcript fee)

Registrar		2,172,615
Enrolment Management		3,136,230
Enrolment Services		3,016,685
Administrative Systems		2,090,543
	Total	\$10,416,073

3. Health Services Operating Budget (supported by health services fee)

310 550500	University Health Center	\$ 5,707,765
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Note: Represents Revenue Budget. For Ancillary Operations the expense budget equals revenue budget

4. Athletics and Recreation Operating Budget (supported by athletics and rec fee)

210 324050	PER A & R Central Administration	1,013,316
210 324100	PER Interuniversity Athletics	100,000
210 324300	PER Campus Recreation	374,977
210 326000	PER Facilities Operations	753,246
	Total	\$2,241,539

5. Dean of Students and Student Services Operating Budget (supported by student services fee)

210 550100	Dean of Students	1,098,728
210 550100 55108	Academic Guidance Centre	100,000
210 550100 55109	Orientation	75,000
210 550100 55113	Student Engagement	210,000
210 550100 55114	Elder's Council	50,000
210 550170	Augustana Student Services	466,366
210 550190	Student Judicial Affairs	246,272

210 550200	Specialized Support and Disability	705,960
210 550300	Sexual Assault Centre	141,218
210 550400	Student Counselling Services	1,159,985
210 550600	Aboriginal Student Services Centre	357,615
210 550700	Career and Placement Services	1,098,770
210 550800	University Bursary and Emergency Funding	178,665
210 550900	Academic Support Centre	333,726
210 550900 55092	Learning Resources	30,950
	Total	\$6,253,255
	GRAND TOTAL ALL UNIT BUDGETS	\$49,413,657¹

Note Total all unit base budgets are net of budgeted revenues

**Appendix III
MNIF Expense Allocation Methodology**

1. Common Student Space, Sustainability and Services (CoSSS) Fee

Allocation Methodology

Expenditures supported by the CoSSS fee were allocated using several different methodologies including student vs. staff ratio, net budgets of units or calculations from the unit to determine what percentage of their activity is in direct support of students.

The calculation in determining the student vs. staff ratio was made as follows:

2011-12 Student vs. Staff FTE Ratio

		Ratio	Data Book
Staff @ 85% Sab/Holiday /Mat Leave	8,562	24.5%	Table 4.1
Students On Campus	26,361	75.5%	
Total	34,923	100%	

	Total	On Campus Average	Adjusted FTE	Data Book
UG	31,300	67%	20,867	Tables 2.1.2, 2.2
Grad less PGME	6,593	83%	5,494	Table 2.1.3
	37,893	70%	26,361	

The allocation of expenditures for each unit supported by the CoSSS fee was calculated using the following methodologies

Unit	Calculation Methodology
AICT	Department calculation
AIS	Percentage of AIS budget supporting Bear Tracks
Dean of Students	Net Budget
EHS	Department calculation
Electronic Notification	Student vs. staff ratio
Emergency Management	Student vs. staff ratio
Graduate Studies	Department calculation
Privacy Office	Student vs. staff ratio
RO	Net Budget
Safe Disclosure Office	Department calculation
UAPS	Student vs. staff ratio

Note

Indirect cost ratio of 27% applied to all CoSSS related expenditures to reflect support of central services

2. Registration and Transcripts Fee

Allocation Methodology

Non-direct student related expenditures are determined using the following ratios as identified annual by the RO. For 2011-12 there was a weighted average of 10.8% of expenses non-direct student related. All other expenditures are associated with student services.

	Ratio
Salaries	
RO Operating	33%
Information Systems	33%
Academic Awards & Ceremonies	20%
Benefits	11%
Program and Operating Funding	
General Operating	20%
Information Systems	33%
Academic Awards	
Awards Facilitation	100%
Celebration of Teaching and Learning	100%

Note

Does not capture costs of graduate studies in Faculties and departments

3. Health Services Fee

University Health Services, in addition to the health services fee, collects revenue from physician billings and pharmacy operations. These revenues are used to pay for these services and offset resources used by Physicians. All revenue collected from the health services fee is transferred directly to the University Health Centre.

Revenues		\$	%
Pharmacy ¹		2,096,381	
Donations & Other		45,474	
Physician Billings Revenue		2,003,100	100%
Physician Expenses		(1,338,466)	67%
Net Revenue ²		664,634	33%

Notes

1. Pharmacy operations expected to be self-sustaining with 2011-12 expenditures of \$2,123,566 resulting in a difference of \$27,185
2. An average of 25% of physician billings is retained by the UHC as overhead to cover expenses associated with operating the centre.

4. Athletics and Recreation Fee

Allocation Methodology

Expenditures directly related to students based on one card usage staff (20%) and students (80%). All revenue collected from the athletics and recreation fee is transferred directly to the Athletics and Recreation.

5. Student Services Fee

Allocation Methodology

All expenditures within the Dean of Students and Student Services are identified.



Who is the University of Alberta Students' Union?

The Students' Union is a student-centric organization that serves as a strong advocate for students at all levels of government and at the university. We provide access to a range of businesses designed to appeal to student needs, and offer a variety of student services to meet the needs of all of our members. We also operate the Students' Union Building.

University of Alberta Students' Union
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