

SIMON FRASER UNIVERSITY

S. 82-24

MEMORANDUM

To.....Members of Senate.....	From...K. George Pedersen.....
..... <i>FOR INFORMATION</i> .....	.....President.....
Subject.....A Comparative Analysis of Financial Statistics for Canadian Universities.....	Date...January 5, 1982.....

Enclosed is a memo, dated December 9, 1981, from Dr. E.M. Scott, Executive Director of Finance, and attached Schedules containing comparative data on operating revenues and expenditures of Canadian universities and colleges.

This material is presented for your information.

Enclosures

:ajj

cc: Dr. E.M. Scott

# SIMON FRASER UNIVERSITY

## MEMORANDUM

Dr. K. G. Pedersen

President

Subject: A Comparative Analysis of  
Financial Statistics for

Canadian Universities

From: E. M. Scott

Executive Director of Finance

Date: December 9, 1981

The attached Schedules comprising comparative data on operating revenues and expenditures of Canadian Universities and Colleges have been compiled from data collected from the Universities by Statistics Canada for the Canadian Association of University Business Officers (CAUBO). Specific data related to SFU has been added where appropriate.

As has been noted on previous occasions, the definitions of revenue and expenditure classifications used by Statistics Canada differ somewhat from those used in our own budgets and financial statements. Also, there are differences in the way various Universities maintain/report their data. These differences can and do affect comparisons among the several revenue and expenditure categories and should be kept in mind when examining the data. For example:

- 1) As compared with SFU where the very large proportion of our computing expenditures are captured in the Computing Centre, many Universities have a decentralized computing capability with the net result that much of the cost of computing in those institutions is captured within the faculty budgets and is treated as Academic expense rather than Computing expense.
- 2) At some Universities some operations are reported as Academic expenditures while at others these same expenditures are reported as non-academic expense. That is, at SFU Athletics and Recreation Department expenditures are reported under Student Services whereas at UBC, where there is a School of Physical Education, the coaches are included in the Academic expense.
- 3) While the details have not been identified, it is apparent that costs reported in some institutions as Administrative expense are not treated similarly elsewhere. UBC reports Administration and General expenditures which are among the lowest in Canada. While part of this presumably attaches to economies of scale, it is also believed that the low administrative cost is in part a result of a greater number of expenditures being classed as Academic.

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In any event, these data are the most reliable of any available.

Schedule I shows a percentage analysis of general purpose operating expenditures compared to those at other institutions. This information corresponds to our operating budget since it does not include sponsored Research Funds, Trust or Endowment Funds or Ancillary Enterprises (except as noted on the Schedule).

Some of the more significant items listed on the Schedule are:

- 1) The percentage of our total revenues represented by the Provincial Government Grant is higher in British Columbia than the Canadian average and is higher at SFU than at other Universities of comparable size (88.4%, 83.8% and 83.6% respectively). SFU's figure is also slightly higher than either U Vic (87.2%) or UBC (86.8%).

As indicated on the Schedule it is noted that the comparative data for the analysis by number of FTE students is based on 1979 reported information. The comparable data were not published in 1980.

- 2) Tuition Fees at SFU (8.6% of total revenue) is substantially lower than the Canadian average (13.0%) and is lower than either U Vic (10.6%) or UBC (10.8%). Fees at SFU are also appreciably lower than the comparable revenue source at other Universities of comparable size (14.1%).
- 3) The percentage of our operating expenditures spent on salaries and benefits is lower than the Canadian average and lower than Universities of comparable size (76.3%, 81.2% and 82.1% respectively). SFU's figure is lower than either U Vic (81.6%) or UBC (87.5%). Among the items reflected here is the fact that SFU employs external contract services for such as security and janitorial needs (which are included in the Other Expenses line), while many other institutions, which provide these services internally, reflect these expenditures in salaries.
- 4) SFU's percentage expenditures on instruction and non sponsored research (59.8%) is lower than the Canadian average (64.3%) and those Universities of comparable size (64.5%).

By comparison SFU's expenditure on non credit instruction (2.3%) is higher than the Canadian average (1.6%) and is higher than those Universities of comparable size (1.1%). The range within British Columbia, with U Vic at 1.6% and UBC at 3.0%, may reflect differences in the reporting of revenues from non-credit programs.

- 5) Our Library expenditure (7.2%) continues to exceed the Canadian average (6.8%) and that of the related FTE group (6.5%). Within British Columbia, UBC at 7.5% is close to SFU while U Vic at 10.6% continues to maintain appreciably higher allocations to this function.
- 6) Based on the data as reported, our expenditure on Computing (5.6%) continues to be significantly higher than comparable expenditures elsewhere.

As noted above this figure is not however, believed to be truly comparable.

- 7) Again, based on reported data, SFU's expenditure on Administration and General is higher than elsewhere but close to that of U Vic.
- 8) SFU's Physical Plant expenditure (10.6%) is lower than the Canadian average (13.5%), the relative FTE group average (13.6%) and is between U Vic (10.2%) and UBC (12.2%).
- 9) Our expenditure for Student Services at 5.3% continues to be substantially higher than the Canadian average (2.5%) and the relative FTE group average (3.5%) as well as U Vic (4.3%) and UBC (2.3%).

The remaining Tables which report revenue and expenditure data for the past 4 years, have been taken from the Statistics Canada report but we have added the SFU data in the right hand column of each Table for comparison purposes. In examining these Schedules, it should be noted that the term "operating" encompasses General Purpose Operating and Trust and Endowments. It will also be apparent that any comparison of 1979/80 revenue and expenditure relative to 1976/77 is significantly influenced by the pattern of revenue and expenditure which occurred in 1976/77.

These financial statistics are for fiscal years ended in 1980, and are therefore nominally one year old. More current data will not be available until well into 1982. I would be pleased to respond to any questions or to expand on the comparisons and interpretations related to this data.

EMS:nm  
Attachments

cc: Mr. Paul Cote  
Mr. G. Stuart  
Dr. J. M. Munro  
Dr. J. M. Webster

SCHEDULE 1

SIMON FRASER UNIVERSITY

Percentage Analysis of General Purpose Operating Revenues and Expenditures Relative to Other B.C. Universities and to National Average for Fiscal Years Ended in 1980

	3. ANALYSIS BY NUMBER OF FTE STUDENTS - 1979			FROM 1980		FROM 1980	
	UP TO 2999 (INCLUDES U VIC)	TO 7999 (INCLUDES U VIC)	TO 14999 (INCLUDES SFU)	15000 & OVER (INCLUDES UBC)	15000 & OVER (INCLUDES UBC)	15000 & OVER (INCLUDES UBC)	15000 & OVER (INCLUDES UBC)
<b>Revenues</b>							
1. Federal government grants	0.1	0.1	0.1	0.1	0.1	0.1	0.1
2. Provincial government grants	88.4	87.2	86.8	83.7	83.6	83.6	85.3
3. Municipal government grants	-	-	-	-	-	-	-
Total government grants	88.5	87.2	86.9	83.9	83.6	83.6	85.4
4. Fees	8.6	10.6	10.8	13.0	11.2	14.1	12.6
5. Gifts, non-government grants	0.1	-	-	0.5	0.3	0.3	0.2
6. Investment income	2.5	2.2	2.2	1.6	1.8	1.2	1.1
7. Miscellaneous, including interfund transfers	0.3	-	0.1	1.0	0.5	1.7	0.7
	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Expenditures by Object</b>							
1. Academic salaries	39.4	45.1	48.6	44.4	47.0	45.1	44.2
2. Other salaries and wages	29.4	29.2	31.1	29.3	27.2	29.2	30.4
3. Fringe benefits	7.5	7.3	8.0	7.5	7.2	7.8	8.0
Total salaries and benefits	76.3	81.6	87.5	81.2	84.5	82.1	82.6
4. Supplies and expenses	10.2	5.4	5.5	7.1	5.1	6.6	6.1
5. Library acquisitions	1.8	3.0	2.1	2.0	2.2	2.0	1.9
6. Furniture and equipment (including rentals)	2.8	5.2	2.9	2.3	2.9	2.5	2.4
7. Utilities and taxes	2.4	2.4	2.3	4.1	3.6	4.3	4.2
8. Other expenses net after cost recoveries	6.5	2.4	(0.3)	3.3	(1.3)	2.2	2.8
	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Expenditures by Function</b>							
1. Instruction and non-sponsored research	59.8	62.0	56.7	64.3	65.5	64.5	65.4
2. Non-credit instruction	2.3	1.6	3.0	1.6	2.4	1.1	1.6
3. Library	7.2	10.6	7.5	6.8	7.1	6.5	6.9
4. Computing	5.6	2.3	3.9	3.2	3.2	3.7	2.9
5. Administrative and general	9.2	9.0	4.4	8.1	6.8	7.1	7.2
6. Physical Plant	10.6	10.2	12.2	13.5	12.0	13.6	13.3
7. Student services	5.3	4.3	2.3	2.5	2.0	3.5	2.7
	100.0	100.0	100.0	100.0	100.0	100.0	100.0

1. "Financial Statistics of Universities & Colleges 1979/80". Prepared by Statistics Canada for the Canadian Association of University Business Officers.  
 2. "University Financial - Analytical tables 1976/77 to 1979/80" Statistics Canada.  
 3. "Financial Statistics of U & Co. 1978/79". Prepared by Statistics Canada for the Canadian Association of University Business Officers.  
 Note: Analysis by number of FTE Students not published in 1980, but 1979 figures are provided for comparison purposes.

TABLE 1. Summary of University Income and Expenditures for All Reporting Institutions, 1976/77 to 1979/80

	1976/77(1)†		1977/78(2)†		1978/79(3)†		1979/80		SFU 1979/80	
	\$'000	%	\$'000	%	\$'000	%	\$'000	%	\$	%
<b>Income -</b>										
<b>General operating:</b>										
Government grants (4)	1,713,415	66.2	1,913,409	65.9	2,064,297	65.4	2,242,943	64.7	2,242,943	78.4
Fees	280,560	10.9	316,202	10.3	330,777	10.4	348,292	10.0	348,292	7.7
Gifts, non-government grants	7,092	0.3	7,211	0.2	9,330	0.3	12,532	0.3	12,532	0.1
Investment income	22,582	0.9	20,674	0.7	28,474	0.9	43,101	1.3	43,101	2.1
Miscellaneous	15,975	0.6	24,149	0.9	22,815	0.8	25,652	0.8	25,652	0.2
<b>Sub-total</b>	<b>2,039,624</b>	<b>78.9</b>	<b>2,281,645</b>	<b>78.6</b>	<b>2,475,693</b>	<b>77.8</b>	<b>2,672,520</b>	<b>77.1</b>	<b>2,672,520</b>	<b>88.5</b>
Trust and endowment	66,812	2.6	75,728	2.6	94,260	3.0	104,216	3.0	104,216	0.3
Sponsored research	273,903	10.5	316,834	10.8	362,058	11.4	411,037	11.9	411,037	6.1
Ancillary enterprises	207,407	8.0	231,665	8.0	249,877	7.8	278,964	8.0	278,964	5.1
<b>TOTAL</b>	<b>2,587,746</b>	<b>100.0</b>	<b>2,905,872</b>	<b>100.0</b>	<b>3,181,918</b>	<b>100.0</b>	<b>3,466,737</b>	<b>100.0</b>	<b>3,466,737</b>	<b>100.0</b>
<b>Expenditures -</b>										
<b>General operating</b>										
Academic salaries	889,300	35.0	1,004,699	35.1	1,090,167	35.0	1,180,804	34.6	1,180,804	34.9
Other salaries	603,371	23.7	667,018	23.2	717,268	23.0	779,688	22.9	779,688	25.9
Fringe benefits	149,011	5.9	168,925	5.9	187,974	6.0	201,298	5.9	201,298	5.6
Library acquisitions (5)	40,830	1.6	46,711	1.7	48,586	1.6	53,260	1.5	53,260	1.6
Supplies and expenses	137,102	5.4	151,540	5.3	160,100	5.1	187,801	5.5	187,801	9.0
Furniture and equipment	53,996	2.1	55,159	1.9	59,089	1.9	61,495	1.8	61,495	2.5
Utilities and taxes	91,529	3.6	103,553	3.6	105,058	3.3	109,687	3.2	109,687	2.1
Other expenses	51,202	2.0	66,037	2.2	81,162	2.6	87,095	2.6	87,095	5.7
<b>Sub-total</b>	<b>2,016,341</b>	<b>79.3</b>	<b>2,254,719</b>	<b>78.9</b>	<b>2,449,404</b>	<b>78.5</b>	<b>2,661,038</b>	<b>78.0</b>	<b>2,661,038</b>	<b>88.3</b>
Trust and endowment	49,056	1.9	60,619	2.1	61,434	1.9	71,719	2.1	71,719	0.3
Sponsored research	267,496	10.5	310,430	10.8	356,568	11.4	397,690	11.7	397,690	6.0
Ancillary enterprises	210,889	8.3	233,927	8.2	250,221	8.2	281,114	8.2	281,114	5.4
<b>TOTAL</b>	<b>2,543,782</b>	<b>100.0</b>	<b>2,969,654</b>	<b>100.0</b>	<b>3,117,627</b>	<b>100.0</b>	<b>3,411,561</b>	<b>100.0</b>	<b>3,411,561</b>	<b>100.0</b>
Number of institutions	70		72		73		75		75	

(1) Dalhousie reported for a period of nine months and Mount Allison for a period of 10 months.  
 (2) Acadia University reported for a period of 11 months while Nova Scotia College of Art and Design, Universite Ste-Anne, Mount Saint Vincent University, St. Mary's University, Universite de Moncton and University of Prince Edward Island reported for a period of 10 months.  
 (3) University of New Brunswick reported for a period of 10 months.  
 (4) Includes "Foreign government grants" for 1979/80.  
 (5) Formerly "Books and periodicals". For 1979/80 "Library Acquisitions" may also be reported in the capital fund.  
 † Revised to exclude "Trust and endowment" from general revenue and expenditure.

TABLE 3. Summary of University Expenditures by Function for All Reporting Institutions, 1976/77 to 1979/80

	1976/77(1) <sup>r</sup>	1977/78(2) <sup>r</sup>	1978/79(3) <sup>r</sup>	1979/80	STU
	\$'000	\$'000	\$'000	\$'000	1979/80
General operating:					
Instruction, non sponsored research	1,282,255	1,445,908	1,573,830	1,711,711	52.8
Non-credit instruction	26,098	30,847	34,380	43,626	2.1
Library	141,179	156,252	167,304	180,881	6.4
Computing	63,234	69,993	74,425	84,594	4.9
Administration and general	167,155	185,848	202,138	214,621	8.1
Physical plant	286,564	320,496	337,774	359,303	9.4
Student services	49,856	55,375	59,553	65,692	4.7
Sub-total	2,016,341	2,264,719	2,449,404	2,661,038	88.4
Trust and endowment	49,056	60,618	61,434	71,719	2.1
Sponsored research	267,496	310,430	356,568	397,690	11.7
Ancillary enterprises	210,889	233,927	250,221	281,114	8.2
TOTAL	2,543,782	2,869,694	3,117,627	3,411,561	100.0
Number of institutions	70	72	73	75	

(1) Dalhousie reported for a period of nine months and Mount Allison for a period of 10 months.  
 (2) Acadia University reported for a period of 11 months while Nova Scotia College of Art and Design, Universite Ste-Anne, Mount Saint Vincent University, St. Mary's University, Universite de Moncton and University of Prince Edward Island reported for a period of 10 months.  
 (3) University of New Brunswick reported for a period of 10 months.  
 r Revised to exclude "Trust and endowment" from general revenue and expenditure.

TABLE 7. Analysis of University Income and Expenditures by Region for 70 Institutions Who Reported for Each of the Four Years, 1976/77 to 1979/80 (Dollars and Indices)

	1976/77(1)†		1977/78(2)†		1978/79(3)†		1979/80		SFU 1979/80	
	\$'000	Indices	\$'000	Indices	\$'000	Indices	\$'000	Indices	\$'000	Indices
Canada										
Income -										
General operating:										
Government grants	1,713,415	100.0	1,909,782	111.5	2,069,100	120.5	2,224,337	129.8	2,224,337	131.7
Fees	280,550	100.0	315,560	112.5	328,802	117.2	345,529	123.1	345,529	135.5
Gifts, non-government grants	7,092	100.0	7,211	101.7	9,330	131.6	12,510	176.3	12,510	288.2
Investment income	22,582	100.0	20,662	91.5	28,335	125.5	42,587	189.6	42,587	283.7
Miscellaneous	15,975	100.0	24,116	151.0	22,737	142.3	25,385	158.9	25,385	-
Sub-total	2,039,624	100.0	2,277,331	111.7	2,458,304	120.5	2,650,248	129.9	2,650,248	133.9
Trust and endowment	66,812	100.0	75,687	113.3	94,190	141.0	103,903	155.5	103,903	69.3
Sponsored research	273,903	100.0	316,834	115.7	362,088	132.2	410,639	149.9	410,639	183.3
Ancillary enterprises	207,407	100.0	231,665	111.7	249,877	120.5	277,519	133.8	277,519	139.3
<b>TOTAL</b>	<b>2,587,746</b>	<b>100.0</b>	<b>2,901,517</b>	<b>112.1</b>	<b>3,164,559</b>	<b>122.3</b>	<b>3,442,309</b>	<b>133.0</b>	<b>3,442,309</b>	<b>136.0</b>
Expenditures -										
General operating:										
Academic salaries	889,300	100.0	1,062,893	112.8	1,083,813	121.5	1,172,233	131.8	1,172,233	131.9
Other salaries	603,371	100.0	685,868	110.4	712,745	118.1	773,543	128.2	773,543	127.9
Fringe benefits	145,011	100.0	168,679	113.2	186,897	125.4	195,945	134.2	195,945	141.1
Library acquisitions	40,830	100.0	46,889	114.3	49,507	118.6	52,959	129.7	52,959	124.5
Supplies and expenses	137,102	100.0	151,022	110.2	159,302	116.2	185,053	135.7	185,053	187.9
Furniture and equipment	53,956	100.0	56,118	103.9	58,928	109.2	61,104	113.2	61,104	65.9
Utilities and taxes	91,529	100.0	103,459	113.1	104,535	114.3	109,000	119.1	109,000	137.2
Other expenses	51,202	100.0	65,665	128.2	77,540	152.2	83,848	163.8	83,848	102.3
Sub-total	2,016,341	100.0	2,260,432	112.1	2,432,687	120.5	2,638,700	130.9	2,638,700	129.3
Trust and endowment	49,056	100.0	60,591	123.5	61,407	125.2	71,541	145.8	71,541	120.7
Sponsored research	267,496	100.0	310,430	116.1	356,562	133.3	397,549	148.6	397,549	191.3
Ancillary enterprises	210,889	100.0	233,927	110.9	250,221	118.7	279,622	132.6	279,622	131.9
<b>TOTAL</b>	<b>2,543,782</b>	<b>100.0</b>	<b>2,865,380</b>	<b>112.6</b>	<b>3,100,883</b>	<b>121.9</b>	<b>3,387,412</b>	<b>133.2</b>	<b>3,387,412</b>	<b>131.8</b>

See footnote(s) at end of table



TABLE 7. Analysis of University Income and Expenditures by Region for 70 Institutions Who Reported for Each of the Four Years, 1976/77 to 1979/80 (Dollars and Indices) - Concluded

	1976/77(1) F		1977/78(2) F		1978/79(3) F		1979/80		SFU 1979/80	
	\$'000	Indices	\$'000	Indices	\$'000	Indices	\$'000	Indices	\$'000	Indices
Western Provinces										
Income -										
General operating:										
Government grants (4)	478,510	100.0	524,168	109.5	560,626	117.2	602,679	125.9	602,679	131.7
Fees	63,510	100.0	70,419	110.9	76,212	120.0	78,536	123.7	78,536	135.5
Gifts, non-government grants	2,102	100.0	1,688	89.8	1,911	90.9	2,077	98.8	2,077	249.2
Investment income	6,832	100.0	5,607	85.0	8,211	120.2	12,932	189.3	12,932	283.7
Miscellaneous	1,840	100.0	3,948	214.6	3,250	176.6	3,803	206.7	3,803	-
Sub-total	552,794	100.0	606,230	109.7	650,210	117.6	700,027	126.6	700,027	133.9
Trust and endowment	26,352	100.0	30,776	116.8	38,747	147.0	41,143	156.1	41,143	69.3
Sponsored research	72,296	100.0	82,064	113.5	97,193	134.4	108,701	150.4	108,701	183.3
Ancillary enterprises	51,511	100.0	57,807	112.0	63,822	123.7	69,439	134.5	69,439	139.3
<b>TOTAL</b>	<b>703,053</b>	<b>100.0</b>	<b>776,877</b>	<b>110.5</b>	<b>849,972</b>	<b>120.9</b>	<b>919,310</b>	<b>130.8</b>	<b>919,310</b>	<b>136.0</b>
Expenditures -										
General operating:										
Academic salaries	252,170	100.0	279,077	110.3	303,451	120.3	324,266	128.6	324,266	131.9
Other salaries	163,439	100.0	178,958	109.5	197,536	114.7	209,565	128.2	209,565	127.9
Fringe benefits	37,189	100.0	41,618	111.9	45,997	123.7	49,753	133.8	49,753	141.1
Library acquisitions (5)	12,045	100.0	13,294	110.4	13,252	110.0	15,368	127.1	15,368	124.5
Supplies and expenses	28,747	100.0	41,924	106.1	43,979	113.5	55,969	184.5	55,969	187.9
Furniture and equipment	17,057	100.0	17,515	102.7	21,259	124.6	19,732	115.7	19,732	65.9
Utilities and taxes	26,702	100.0	29,653	111.1	24,221	90.7	24,895	93.2	24,895	137.2
Other expenses	791	100.0	158	21.2	3,194	403.7	(9,485)	(1,172.7)	(9,485)	102.8
Sub-total	548,140	100.0	601,187	109.7	642,799	117.3	690,268	126.0	690,268	129.3
Trust and endowment	19,291	100.0	22,323	115.7	24,754	128.3	26,925	139.6	26,925	120.7
Sponsored research	67,313	100.0	77,638	115.3	91,524	136.1	105,612	156.9	105,612	191.3
Ancillary enterprises	51,944	100.0	58,223	112.1	63,742	122.7	69,007	130.9	69,007	131.9
<b>TOTAL</b>	<b>686,688</b>	<b>100.0</b>	<b>759,371</b>	<b>110.6</b>	<b>822,919</b>	<b>119.8</b>	<b>891,412</b>	<b>129.8</b>	<b>891,412</b>	<b>131.8</b>

(1) Dalhousie reported for a period of nine months and Mount Allison for a period of 10 months.  
 (2) Acadia University reported for a period of 11 months while Mount Saint Vincent University, St. Mary's University, Université de Moncton and University of Prince Edward Island reported for a period of 10 months.  
 (3) University of New Brunswick reported for a period of 10 months.  
 (4) Includes "foreign government grants" for 1979/80.  
 (5) Formerly "Books and periodicals". For 1979/80 "Library acquisitions" may also be reported in the capital fund.  
 F Revised to exclude "Trust and endowment" from general revenue and expenditures.

TABLE 9. Analysis of University Expenditures by Function and Region for 70 Institutions Who Reported for Each of the Four Years, 1976/77 to 1979/80 (Dollars and Indices)

	1976/77(1)†	1977/78(2)†	1978/79(3)†	1979/80	SFU 1979/80
	\$'000	\$'000	\$'000	\$'000	Indices
Canada					
General operating:					
Instruction, non sponsored research	1,282,255	1,443,531	1,563,690	1,698,242	131.3
Non credit instruction	26,098	30,847	34,191	43,502	290.5
Library	141,179	156,118	166,661	180,001	125.8
Computing	63,234	69,858	73,898	83,769	130.1
Administration and general	167,155	184,562	199,439	210,827	135.0
Physical plant	286,564	320,151	335,844	357,163	113.6
Student services	49,856	55,365	59,164	65,196	109.3
Sub-total	2,016,341	2,260,432	2,432,687	2,638,700	129.3
Trust and endowment	49,056	60,591	61,407	71,541	120.7
Sponsored research	267,696	310,430	356,566	397,549	191.3
Ancillary enterprises	210,639	233,927	250,221	279,672	131.9
TOTAL	2,543,782	2,865,380	3,100,883	3,387,412	131.8
Western provinces					
General operating:					
Instruction, non sponsored research	355,802	393,416	427,012	459,141	131.3
Non credit instruction	10,543	12,058	14,071	16,592	290.5
Library	39,333	43,078	44,772	49,170	125.8
Computing	18,113	18,458	19,752	22,085	130.1
Administration and general	34,597	39,437	43,057	46,810	135.3
Physical plant	77,792	81,912	80,580	82,935	113.6
Student services	11,960	12,828	13,455	14,135	109.3
Sub-total	548,140	601,187	642,799	690,868	129.3
Trust and endowment	19,291	22,323	24,754	26,925	120.7
Sponsored research	67,313	77,638	91,624	105,618	191.3
Ancillary enterprises	51,944	58,223	63,742	68,007	131.9
TOTAL	686,688	759,371	822,919	891,418	131.8

(1) Dalhousie reported for a period of nine months and Mount Allison for a period of 10 months.  
 (2) Acadia University reported for a period of 11 months while Mount Saint Vincent University, St. Mary's University, Université de Moncton and University of Prince Edward Island reported for a period of 10 months.  
 (3) University of New Brunswick reported for a period of 10 months.  
 † Revised to exclude "Trust and endowment" from general revenue and expenditure.