

## 1 Financial Resources Allocated to Education

### 1.13 University Spending per Student<sup>1</sup>

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In 1999-2000, spending per student by Québec universities (excluding funded research) was estimated at \$14 318, compared with \$13 647 in the Atlantic Provinces, \$14 144 in Ontario and \$15 375 in Western Canada.<sup>2</sup>

***In 1999-2000, spending per student by Québec universities was lower than the Canadian average.***

In order to ensure a fair comparison of data, the concept of spending used in this section includes the following funds: general, trust, endowment and capital.<sup>3</sup>

Previous editions of the *Education Indicators* showed that during the first half of the 1980s, spending per student rose at a much slower pace in Québec, such that in 1986-1987, it was lower in Québec than in the other regions of Canada. This slowdown in per-student spending in Québec can be explained by salary restrictions and budget cuts to Québec universities. However, in the second half of the 1980s until the mid-1990s, per-student spending rose more sharply in Québec than in the other regions of Canada. This increase was made possible because of the growth in government subsidies per student, but also owing to the increased revenues from tuition fees.

In 1996-1997, spending per student by universities was 13% higher in Québec than in the Atlantic Provinces and 16% higher than in Ontario; it was 7% lower than in Western Canada. In 1998-1999, per-student spending in Québec was

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1. The data on universities presented here has not been adjusted to take into account the organizational differences in the education systems. See Section 1.3.
  2. The calculation of university spending per student is based on data provided by Statistics Canada, and the most recent data available at the time this section was written was for 1999-2000. Because of the delays caused by the new Enhanced Student Information System (ESIS), Statistics Canada was unable to provide us with all the data necessary to calculate per-student spending for 2000-2001.
  3. A more encompassing concept of spending was used here, since there are differences in the way in which spending is accounted for between funds, from province to province (especially between the general and the capital funds). Thus, part of the spending recorded in the capital fund in Québec appears in the general fund in Ontario. For example, Québec universities record most of their furniture and equipment expenses in the capital fund, while Ontario universities enter a large proportion of these expenses in the general fund.

lower than in 1996-1997. The decrease in per-student spending in Québec can be explained by budget cuts to universities and, more specifically, by a reduction in labour costs. In 1998-1999, spending per student was lower in Québec than the average for the rest of Canada.

Between 1998-1999 and 1999-2000, per-student spending increased by 5% in Québec and by 3% in the rest of Canada. This increase in spending in Québec is primarily a result of wage indexation and measures supporting balanced budgets in universities.

In 1999-2000, spending per student by Québec universities was slightly higher than in Ontario. If the spending is broken down by item of expenditure,<sup>4</sup> there is higher per-student spending in Québec on capital and financial expenses, as well as on teaching personnel<sup>5</sup> and administration. On the other hand, there is less spending in Québec than in Ontario on other categories of personnel and on activities related to computers and communications, libraries and student services.

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4. The Statistics Canada/CAUBO database provides a breakdown of university expenses by function and type of expenditure (refer to the publication *Financial Information of Universities and Colleges (1999-2000)*, prepared by Statistics Canada for the Canadian Association of University Business Officers [CAUBO]).

5. See Section 1.14.

Table 1.13

## University operating and capital expenses per student:<sup>1</sup> Québec and the other regions of Canada (in current dollars)

	1990-1991	1992-1993	1994-1995	1996-1997	1998-1999	1999-2000 <sup>e</sup>
<b>Québec</b>	<b>12 381</b>	<b>13 085</b>	<b>13 817</b>	<b>13 931</b>	<b>13 653</b>	<b>14 318</b>
<b>Canada, excluding Québec</b>	<b>12 484</b>	<b>12 805</b>	<b>13 019</b>	<b>13 090</b>	<b>14 166</b>	<b>14 529</b>
Atlantic Provinces	11 256	11 467	11 973	12 327	13 094	13 647
Ontario	11 977	12 043	12 172	11 994	13 480	14 144
Western Canada	13 845	14 650	14 821	15 051	15 510	15 375
<b>Canada</b>	<b>12 457</b>	<b>12 877</b>	<b>13 226</b>	<b>13 301</b>	<b>14 041</b>	<b>14 478</b>

e: Estimates

1. The calculation of university spending per student is based on data from Statistics Canada. The universities considered by Statistics Canada include two types of institutions: those that are members of the Canadian Association of University Business Officers (CAUBO), and those that are not. In addition, the calculation of per-student spending is based on a standard method for counting student enrollments in all provinces, as follows: part-time enrollments are divided by 3.5 to convert them into full-time equivalents, and are then added to the full-time enrollments.

Graph 1.13

**University operating and capital expenses per student: Québec, Ontario and Western Canada (in current dollars)**

