



**Budgets Are About Priorities:  
It's Time to Prioritize the Academic Mission Again**

**Review of Dalhousie University Finances  
April 5, 2020**

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## DFA Commentary on the 2020 Baker Tilly Analysis of Dalhousie Finances

A few months ago, the DFA commissioned another professional analysis of University finances (its first was in [2013](#)). Like you, we are continuing to work normally as much as possible and so we are posting this analysis, recognizing that the budget process at Dalhousie is now paused under these extraordinary circumstances.

The purpose of requesting the professional analysis by Baker Tilly was to enhance transparency for the budget process at Dalhousie University. Part of this process is managed by the Budget Advisory Committee (BAC; see p. 2 of [these governance charts](#)) which communicates to the University community through various [Reports](#). Other parts are less transparent, but all fall under the oversight of the [Dalhousie Board of Governors](#). Of particular concern is the discovery that BAC Reports can include significant errors and be altered, without alterations being marked, after they're released (see our [November letter](#)).

Here are some highlights of Baker Tilly's analysis:

- Last year, Dalhousie recorded its largest Operating-Fund **surplus** in seventeen years—**nearly \$39.5 million**, enough to increase the budget allocations for Faculties and Libraries *by over 10%*.
- For the last decade, the Board's spending on academic salaries has been significantly **lower**, as a percentage, than the average among the U15 as well as our national and regional comparators;
- Between 2002-03 and 2018-19, total salaries and benefits grew **only 94%** while overall expenses increased **110%**.

We cannot reproduce key BAC Budget numbers from audited statements—not even tuition revenues.

### No, It Isn't Salaries

We have been hearing, year after year, that academic salaries are a significant problem for the BAC budget. The graphs in *Appendix D* show that the Board has consistently spent

significantly **less** on academic salaries than average for its national comparators, regional comparators, and the rest of the U15 since 2009-10, and significantly **more** on non-academic salaries (for more on Dalhousie's unusually low proportion of academic employees, [click here](#)).

We can put that claim about salaries into further context with *Appendix A* in the Baker Tilly Report on the Operating Fund. Total Expenses between 2002-03 and 2018-19 increased 110%. Salaries & Benefits increased only 94% (that's *all* salaries and benefits, not just academic). Utilities and Taxes increased 98%. General Operating increased just 48%. Where did the money go? Here are the top two: Finance Costs increased 254%; the **Surplus increased 693%**.

### Caveats and Contexts

Externally Contracted Services also saw a hefty increase, especially in the last year, but we should ignore that because it includes the recovery costs after the major building fire in Truro on 20 June 2018, early in fiscal 2018-19 (for some detail on this, including the point that "This loss is covered by University insurance," see Dalhousie's [2019 Annual Financial Report](#), p. 22).

Please also keep in mind when looking through Baker Tilly's analysis that, at any given point, the University is holding significant amounts of money that the Board does not control. These funds generally fall into two categories: donations that must be spent on particular costs (scholarships, bursaries, a building); faculty research grants and contracts.

Please also note that Dalhousie "[maintains six fund categories. The operating budget is the largest of these, accounting for 70% of Dal's financial activity.](#)" The Operating Fund's Total Revenues were just over \$760m in 2018-19 (*Appendix A*) so, if that 70% figure is accurate, the Board was responsible for about \$1.1 billion dollars that year in financial activity. The [BAC Operating Budget Plan for 2019-20](#) noted total 2018-19 Revenues of \$428.4m. Therefore the BAC funding envelope of \$428.4m was less than 56.4% of Operating Fund Revenues and under 40% of all Dalhousie financial activity.

Is this how university spending should look? Remember the BAC Operating Budget includes not only Faculties but also Libraries, Student Services, Facilities Renewal, the President's Office, Financial Services, Research Services, IT, and so on—a fairly complete list of what we expect of a university (to see better detail than in recent BAC Reports, see p. 38 of [BAC Report LIII](#)). But the BAC Operating Budget is only a little over half of Dalhousie's total Operating Fund.

Cuts to Faculties & other academic units on the order of one or two million dollars mean little to the overall financial activity of a billion-dollar operation, but a lot to our students and our work. It should surprise us that no other solution besides academic cuts and tuition increases has been found.

## Mind the Gaps

It is also a matter of some concern that, even with these details in mind, **we cannot reproduce the numbers in Reports by the Budget Advisory Committee**. See the table below, a compilation of 2018-19 numbers from the 2019-20 *BAC Operating Budget* ([BAC Report LXVIII](#)) and numbers from Baker Tilly (note that these have only slightly different dates: the BAC Report was released 21 March 2019 and the University’s audited financial statements, analyzed by Baker Tilly, are as of 31 March 2019).

Item (\$000s)	BAC Report LXVIII (Appendix A, p. 19): “2018-19 Approved Budget”	Baker Tilly Report (Appendices A & B)	Gap
Tuition	169,650	190,829 ( <i>App A</i> )	21,179
Provincial Operating	193,728	217,138 ( <i>App A</i> )	23,410
Total Expenditures	428,408	479,061* ( <i>App B</i> )	50,653

\*Total of the five Responsibility Centres that broadly correspond to BAC headings: Academic, Academic Support, Admin and General, Facilities Management, and Student Services (we don’t know what the sixth Responsibility Centre, “Institution,” is for; see *Appendix B*).

Surpluses and interfund transfers, however, are easier to see and track. According to the Baker Tilly charts, last year Dalhousie had its largest Operating-Fund surplus in seventeen years: \$39.456m (see the final line of *Appendix A*). The surplus **nearly tripled** in one year, from \$12.745m in 2008-09 to \$37.573m in 2009-10 (*Appendix A*). Since 2009-10, the Operating-Fund surplus has dipped below \$20m only once, and has been over \$30m in four different years. Most of this money is transferred out of the Operating Fund and into the Capital Fund; since 2010-11, from \$17m-\$35.9m/year has been transferred from Operating into Capital (see *Appendix C*).

## Other Choices

**It hasn't always been this way.** Between 2002-03 and 2008-09, Operating-Fund surpluses ranged from about \$5m-\$13m (*Appendix A*). There is no year in this period without a surplus. We don't know why the budget shifted so dramatically around 2009-10: the Senate Academic Priorities and Budget Committee was eliminated in Senate reform (2010-11), leaving the budget almost entirely to the Board and BAC; the Ontario double cohort had largely worked its way through the higher education system by 2008; there was a major market crash in 2008. There are lots of possibilities. But, if you look at the graph in *Appendix B*, you'll see that the steep decline in the Academic Responsibility Centre's share of the Operating Fund began much earlier.

Let's think about these numbers in context. This is what **just 10%** of the last Operating-Fund surplus of \$39.456m could have done (Baker Tilly numbers only):

- Increased spending in the Academic Responsibility Centre by 1.26% (*Appendix B*)
- Reduced total tuition fees by 2% (*Appendix A*)

With **just 20%** of the last Operating-Fund Surplus, BAC could have done **both**. In effect, the Board used to: when Operating-Fund Surpluses were under \$15m, tuition was much lower, our workloads were more manageable, and Faculties had the resources to support academic programs and research in myriad ways.

Here's another number we have from Baker Tilly: the spending on the category "Institution" has increased 1,983% since 2003, and over \$4.7m *in just the last year*, to a total of \$21.43m. \$4.7m is enough, according to [BAC Report LX](#) numbers, to increase the proposed 2020-21 budget allocation for Faculties and Units by 1.3%, more than erasing the .5% internal cut recommended in that *Report*. It's worth noting as well that BAC's Proposed Operating Budget for 2020-21 included a \$1.9m "Contingency" fund—roughly equal to the cut to Faculties (see p. 23 of [BAC Report LX](#)).

Budgets are about priorities. It's time to prioritize the academic mission again.

*The analysis completed by Baker Tilly in March 2019 is in the following pages.*

March 19, 2020

Dalhousie Faculty Association  
1443 Seymour Street  
PO Box 15000  
Halifax, NS  
B3H 4R2

Attention: Dr. Julia M. Wright, President

**RE: Specified procedures to confirm mathematical accuracy of the Dalhousie Faculty Association ('DFA') Report**

Baker Tilly Nova Scotia was engaged by DFA on January 6, 2020 to issues specified agreed-upon procedures report (the 'Report') verifying the mathematical accuracy of the tables, charts and graphs included in the DFA report '*Review of Dalhousie University Finances*'. Our procedures also included extending the data included in the tables, charts and graphs to incorporating additional years available since issuance of their initial report.

Our engagement was performed in accordance with Canadian generally accepted standards Section 9100 *Report on the Result of Applying Specified Auditing Procedures to Financial Information Other than Financial Statements*.

## Scope of Procedures Performed

### INFORMATION RELIED UPON

We have obtained the original source documents listed below and reviewed the sections contained within as they pertained to our engagement:

- DFA Report '*Review of Dalhousie University Finances*' dated April 2018 and tables and charts contained within;
- Dalhousie University Audited Financial Statements for the fiscal years ended March 31, 2013 to March 31, 2019;
- Dalhousie University Annual Reports for the fiscal years ended March 31, 2013 to March 31, 2019;
- Review of Sections 3.2 and 3.4 of the Canadian Association of University Business Officers ('CAUBO') reports for fiscal years ending 2009 to 2018;

## Specified Agreed-upon procedures

The following specified agreed-upon procedures were performed on the tables, charts and graphs included in the DFA report 'Review of Dalhousie University Finances'. As a result of performing these procedures, there are no errors to report.

TABLES/CHARTS/GRAPHS	PROCEDURES PERFORMED
<i>Appendix A - 'Trends in Revenues/Expenses and changes in operating surpluses 2010-11 to 2018-19'</i>	<ol style="list-style-type: none"> <li>1. Verified mathematical accuracy of all figures and calculations included in the table;</li> <li>2. Cross-checked table labels to source documents;</li> <li>3. Verified accuracy of Table source referencing.</li> </ol>
<i>Appendix B - 'Spending by responsibility centre: operating budget only 2002-03 to 2018-19' and 'Percentage of operating fund spending by responsibility centre 2002-03 to 2018-19'</i>	<ol style="list-style-type: none"> <li>1. Verified mathematical accuracy of all figures and calculations included in the tables;</li> <li>2. Cross-checked table labels to source documents;</li> <li>3. Verified accuracy of Table source referencing.</li> </ol>
<i>Appendix B - 'Share (%) of Total Dalhousie Operating Fund Revenue Spent on Academic Responsibility Centre 2002-03 to 2018-19'</i>	<ol style="list-style-type: none"> <li>1. Verified mathematical accuracy;</li> <li>2. Cross-checked table labels to Table - 'Percentage of operating fund spending by responsibility centre 2002-03 to 2018-19';</li> <li>3. Verified accuracy of Table source referencing.</li> </ol>
<i>Appendix C - 'Interfund Transfers 2002-03 to 2018-19 (in thousands)'</i>	<ol style="list-style-type: none"> <li>1. Verified mathematical accuracy;</li> <li>2. Verified accuracy of Table source referencing.</li> </ol>
<i>Appendix C - 'Interfund Transfers 2002-03 to 2018-19 (in thousands)'</i>	<ol style="list-style-type: none"> <li>1. Verified mathematical accuracy;</li> <li>2. Cross-checked table labels to Table;</li> <li>3. Verified accuracy of Table source referencing.</li> </ol>

<p><i>Appendix D – ‘Percentage Academic and other instruction and research by year as compared to Average U15<sup>1</sup> for the fiscal years ended 2009 to 2018’</i></p> <p><i>Appendix D – ‘Percentage Other salaries and wages by year for the fiscal years ended 2009 to 2018’</i></p> <p><i>Appendix D – ‘Percentage of Academic salaries and other instruction and research salaries by year for the fiscal years ended 2009 to 2018’</i></p> <p><i>Appendix E – ‘Percentage of Other salaries and wages by year for the fiscal years ended 2009 to 2018’</i></p> <p><i>Appendix E – ‘Percentage Academic salaries and other instruction and research by Year for the fiscal years ended 2009 to 2018’</i></p> <p><i>Appendix F – ‘Other salaries and wages by year for the fiscal years ended 2009 to 2018’</i></p>	<ol style="list-style-type: none"> <li>1. Exported Section 3.2 and 3.4 from the CAUBO reports for the fiscal years ending 2009 to 2018 for the comparator group of 23 universities;</li> <li>2. Normalized the exported data by changing format from numeric to percentage;</li> <li>3. Calculated averages for U15, Total 23 university Comparator Group Average, Average National Comparators, Average Regional Comparators;</li> <li>4. Uploaded data into Microsoft PowerBi, verified data completeness and accuracy by comparing the exported data in excel to original CAUBO reports;</li> <li>5. Generated charts listed in the left-hand section of the table based on the exported information and specific parameters;</li> <li>6. Extracted graphs as pictures to ensure no subsequent change could occur.</li> </ol>
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Information presented for the fiscal years ending 2003 to 2013 was reviewed by another accountant.

### **RESTRICTIONS AND LIMITATIONS**

We were not engaged to provide assurance or an opinion on the contents and analysis contained within the DFA report, nor on the findings, positions and/or views of the DFA in respect thereof. The scope of our review was limited to the information reviewed and cited above.

Baker Tilly Nova Scotia does not assume any duties or obligations to third parties who may obtain access to this Report. Any use that a third party makes of this Report, or any reliance or decisions made based on it, are the responsibility of such third party. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this Report.



Dalhousie Faculty Association  
Appendix A

March 19, 2020

Trends in Revenues/Expenses and changes in operating surpluses 2002-03 to 2018-19 (in thousands of dollars)

Source: Dalhousie University Audited Statement of Revenue, Expense and Changes in Operating Surplus

FISCAL YEAR	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	17 yr- trend
<b>REVENUES</b>																		
Provincial gov. operating grants	100,886	105,627	107,549	114,185	123,496	133,611	148,896	168,308	190,805	184,477	197,544	207,413	213,136	211,137	212,695	214,740	217,138	115%
Other gov. grants and contracts	51,367	55,480	62,723	60,198	65,195	63,469	69,600	68,858	75,227	81,303	94,136	75,979	79,321	88,209	86,691	96,056	100,414	95%
Corporations and foundations	20,787	24,119	22,878	22,820	23,656	22,674	23,767	25,528	29,744	31,658	27,283	33,806	28,809	28,434	28,375	29,881	28,941	39%
Tuition fees	67,419	77,933	85,716	88,800	91,996	89,013	92,138	103,081	112,153	123,243	137,009	144,808	152,705	159,875	167,475	177,685	190,829	183%
Non-credit and other fees	14,796	16,266	17,890	18,853	20,194	21,171	21,877	16,432	18,302	19,179	21,654	23,299	25,030	25,762	26,742	27,343	33,090	124%
General	5,941	5,583	5,816	6,235	11,613	8,486	8,519	19,566	6,440	9,232	11,235	13,266	9,174	9,229	10,639	9,007	9,868	66%
Gifts	8,911	8,088	10,257	8,834	9,081	6,979	9,290	18,029	9,952	7,663	6,364	6,359	9,369	8,670	13,720	10,204	10,265	15%
Investment	15,773	16,664	16,633	16,441	19,036	20,609	19,128	19,413	20,222	19,487	22,374	26,147	26,631	25,552	29,151	29,392	31,320	99%
Ancillary sales and service	29,114	32,563	33,864	35,201	36,244	39,162	39,551	38,502	39,213	41,381	42,715	44,193	45,155	43,873	43,954	45,270	48,286	66%
External cost recoveries	8,454	29,203	28,372	28,569	29,777	30,164	34,011	36,756	38,726	41,543	45,195	48,342	48,761	41,898	41,244	42,106	73,479	769%
Amortization of deferred capital contributions	5,066	5,735	6,799	9,639	8,570	9,008	9,576	10,161	12,050	14,431	16,773	14,858	14,609	14,292	14,030	16,507	16,587	227%
<b>TOTAL REVENUES</b>	<b>328,514</b>	<b>377,261</b>	<b>398,497</b>	<b>409,775</b>	<b>438,858</b>	<b>444,346</b>	<b>476,353</b>	<b>524,634</b>	<b>552,834</b>	<b>573,597</b>	<b>622,282</b>	<b>638,470</b>	<b>652,700</b>	<b>656,931</b>	<b>674,716</b>	<b>698,191</b>	<b>760,217</b>	<b>131%</b>

FISCAL YEAR	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	17 yr- trend
<b>EXPENSES</b>																		
Salaries and employee benefits	206,291	220,984	233,507	245,854	255,564	259,607	273,799	290,750	310,617	318,502	342,269	362,157	374,129	381,647	390,051	392,576	401,097	94%
Library acquisitions	4,146	3,926	3,970	4,199	4,035	4,895	5,297	5,386	5,562	5,405	5,771	5,713	5,847	7,438	7,584	8,400	8,451	104%
Lab and teaching supplies	8,753	8,890	9,108	9,335	9,792	9,866	10,589	10,957	10,272	10,936	12,282	12,552	13,778	13,883	14,427	13,487	14,961	71%
Equip and service	10,776	11,113	9,934	5,871	9,902	10,073	10,909	10,235	16,209	16,440	14,917	13,394	14,401	17,949	18,477	18,156	22,672	110%
Finance costs	1,892	2,532	3,427	3,861	4,178	4,478	4,145	3,331	3,306	4,664	6,424	7,003	6,667	5,963	5,923	5,701	6,705	254%
Utilities and taxes	10,305	9,966	10,595	12,684	13,709	15,677	15,323	15,307	14,784	13,399	16,682	20,244	21,816	21,089	19,515	19,158	20,384	98%
Externally contracted services	27,803	28,156	27,821	29,431	31,851	31,866	39,183	40,575	49,219	49,581	54,807	58,354	56,270	54,615	58,995	67,667	94,439	240%
Scholarships, bursaries and prizes	20,270	23,970	25,902	28,218	33,179	31,490	36,111	39,928	44,862	45,439	48,259	49,367	51,284	50,255	52,167	53,200	56,173	177%
Ancillary cost of sales and service	8,801	9,473	9,891	10,050	9,836	10,488	9,775	10,681	10,213	10,205	11,133	9,561	7,718	8,056	7,765	8,691	8,373	-5%
Travel	9,134	8,738	9,847	10,760	10,601	10,238	12,043	11,284	11,725	11,764	13,094	13,935	14,409	14,512	13,813	15,041	15,711	72%
Amortization of capital assets	13,859	16,277	18,173	20,863	22,051	22,896	20,707	22,476	25,627	30,998	32,924	33,613	33,737	38,316	36,681	37,362	40,016	189%
General operating	21,506	21,657	23,324	23,364	23,829	24,236	25,727	26,151	27,678	23,991	28,944	28,738	27,933	29,387	28,786	28,802	31,779	48%
<b>TOTAL EXPENSES*</b>	<b>343,536</b>	<b>365,682</b>	<b>385,499</b>	<b>404,490</b>	<b>428,527</b>	<b>435,810</b>	<b>463,608</b>	<b>487,061</b>	<b>530,074</b>	<b>541,324</b>	<b>587,506</b>	<b>614,631</b>	<b>627,989</b>	<b>643,110</b>	<b>654,184</b>	<b>668,241</b>	<b>720,761</b>	<b>110%</b>
<b>OPERATING SURPLUS</b>	<b>4,978</b>	<b>11,579</b>	<b>12,998</b>	<b>5,285</b>	<b>10,331</b>	<b>8,536</b>	<b>12,745</b>	<b>37,573</b>	<b>22,760</b>	<b>32,273</b>	<b>34,776</b>	<b>23,839</b>	<b>24,711</b>	<b>13,821</b>	<b>20,532</b>	<b>29,950</b>	<b>39,456</b>	<b>693%</b>

\*Excludes Pension expense adjustment

**Spending by responsibility centre: operating budget only (2002-03 to 2018-19)**

Source: Dalhousie University Audited Financial Statements - Schedule of Revenue and Expense - Operating (in thousands of dollars)

FISCAL YEAR	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	17 yr-trend
Academic	161,492	171,297	176,396	184,278	189,229	193,449	206,109	218,756	235,918	238,251	258,866	273,055	286,410	294,807	301,413	306,348	312,949	94%
Academic support	7,906	8,195	9,030	9,245	9,667	9,251	11,042	12,031	11,791	11,792	14,469	15,420	16,110	17,593	17,033	16,045	19,041	141%
Admin and general	16,008	17,753	18,349	19,679	20,614	22,829	26,004	28,784	30,768	31,699	36,200	39,167	40,088	41,130	40,208	41,555	43,051	169%
Facilities management	24,397	26,711	30,235	32,389	35,794	38,757	40,657	45,797	52,793	60,377	65,319	74,379	82,725	70,357	67,005	65,655	75,592	210%
Student services	8,679	9,488	10,955	13,226	14,976	16,413	17,220	18,735	21,407	21,711	23,099	24,096	25,560	25,673	26,386	27,192	28,428	228%
Institution	1,029	1,189	1,375	1,626	4,491	4,391	6,817	8,254	13,195	11,167	12,399	11,901	11,912	14,984	16,415	16,702	21,430	1983%
<b>TOTAL EXPENSE</b>	<b>219,511</b>	<b>234,633</b>	<b>246,340</b>	<b>260,443</b>	<b>274,771</b>	<b>285,090</b>	<b>307,849</b>	<b>332,357</b>	<b>365,872</b>	<b>374,997</b>	<b>410,352</b>	<b>438,018</b>	<b>462,805</b>	<b>464,544</b>	<b>468,460</b>	<b>473,497</b>	<b>500,491</b>	<b>128%</b>

**Percentage of operating fund spending by responsibility centre 2002-03 to 2018-19**

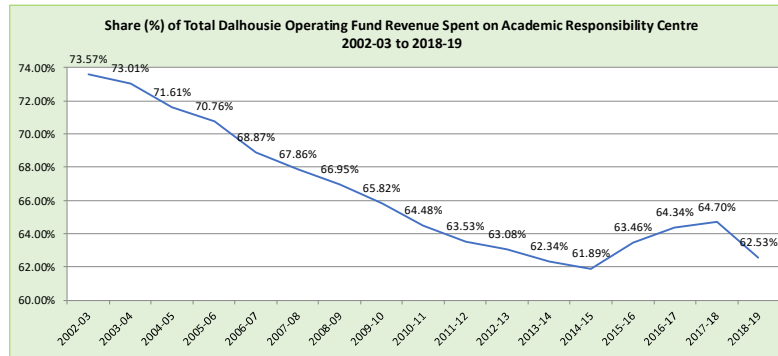
Source: Dalhousie University Audited Financial Statements - Schedule of Revenue and Expense - Operating

FISCAL YEAR	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Academic	73.57%	73.01%	71.61%	70.76%	68.87%	67.86%	66.95%	65.82%	64.48%	63.53%	63.08%	62.34%	61.89%	63.46%	64.34%	64.70%	62.53%
Academic support	3.60%	3.49%	3.67%	3.55%	3.52%	3.24%	3.59%	3.62%	3.22%	3.14%	3.53%	3.52%	3.48%	3.79%	3.64%	3.39%	3.80%
Admin and general	7.29%	7.57%	7.45%	7.56%	7.50%	8.01%	8.45%	8.66%	8.41%	8.45%	8.82%	8.94%	8.66%	8.85%	8.58%	8.78%	8.60%
Facilities management	11.11%	11.38%	12.27%	12.44%	13.03%	13.59%	13.21%	13.78%	14.43%	16.10%	15.92%	16.98%	17.87%	15.15%	14.30%	13.87%	15.10%
Student services	3.95%	4.04%	4.45%	5.08%	5.45%	5.76%	5.59%	5.64%	5.85%	5.79%	5.63%	5.50%	5.52%	5.53%	5.63%	5.74%	5.68%
Institution	0.47%	0.51%	0.56%	0.62%	1.63%	1.54%	2.21%	2.48%	3.61%	2.98%	3.02%	2.72%	2.57%	3.23%	3.50%	3.53%	4.28%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**NOTES**

- <sup>1</sup> The Academic Responsibility Centre includes Faculties and University Libraries, the Colleges of Continuing Education and Sustainability, Centres, Institutes and Special Projects, Technical Co-op Education and Career Services; Faculty-related Costs (sabbatical, travel, etc.), transfer of tuition with King's; and Academic Initiatives.
- <sup>2</sup> The Academic Support Responsibility Centre includes Information Technology Services; the Art Gallery; the Centre for Learning and Teaching; and the Printing Centre.
- <sup>3</sup> The Student Services Responsibility Centre includes the office of the Vice-President, Student Services; Counselling; Student Health and various other student services.
- <sup>4</sup> The Institution Responsibility Centre is undefined.

**Chart**

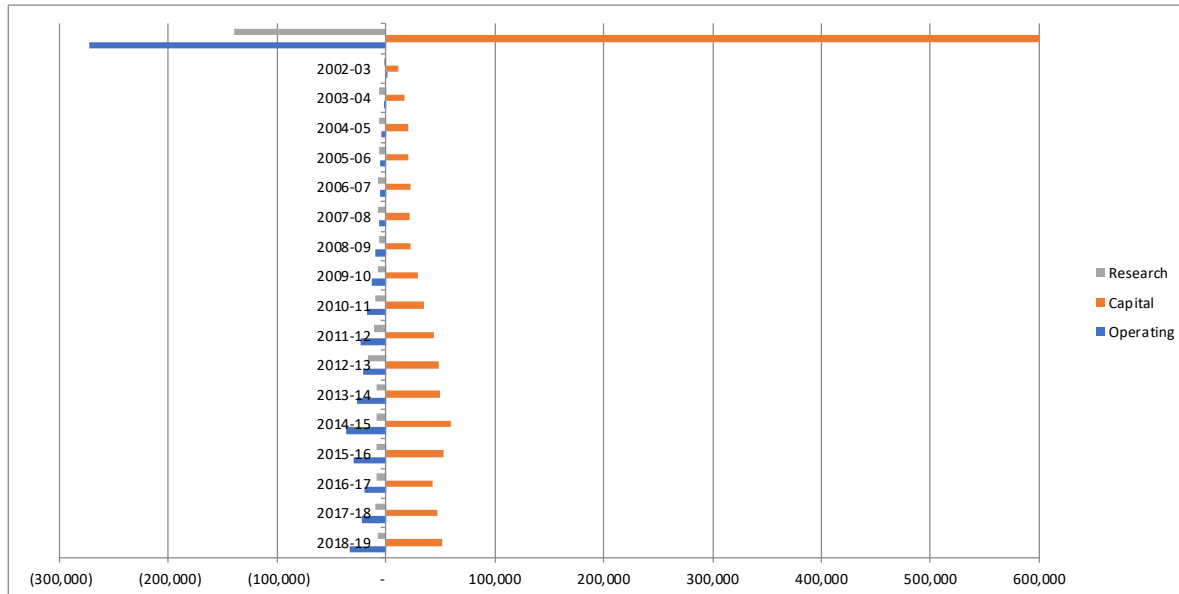


Interfund transfers 2002-03 to 2018-19 (in thousands of dollars)  
Transfer in (Transfer out)

Source	Operating	Endowment	Ancillary	Capital	Special Purpose	Research
2018-19	(32,863)	(1,929)	(13,446)	51,838	3,563	(7,163)
2017-18	(22,130)	(1,834)	(12,929)	46,952	(592)	(9,467)
2016-17	(19,323)	(2,792)	(11,748)	43,274	(546)	(8,865)
2015-16	(29,597)	(2,002)	(12,884)	53,194	(174)	(8,537)
2014-15	(35,914)	(2,244)	(11,244)	60,146	(2,620)	(8,124)
2013-14	(26,577)	(1,573)	(11,028)	49,471	(1,348)	(8,945)
2012-13	(20,855)	(829)	(8,475)	48,131	(1,389)	(16,583)
2011-12	(22,551)	(1,419)	(8,446)	44,302	(1,230)	(10,656)
2010-11	(17,003)	(1,524)	(7,745)	35,423	974	(10,125)
2009-10	(13,020)	(1,536)	(7,730)	29,663	388	(7,765)
2008-09	(9,518)	(1,739)	(7,219)	23,254	1,888	(6,666)
2007-08	(6,731)	(1,722)	(7,280)	21,343	2,177	(7,787)
2006-07	(4,589)	(1,475)	(6,152)	22,561	(3,199)	(7,146)
2005-06	(5,578)	(1,088)	(6,877)	20,921	(949)	(6,429)
2004-05	(4,127)	(1,521)	(7,302)	20,851	(1,288)	(6,613)
2003-04	(2,287)	(1,556)	(6,972)	17,445	(660)	(5,970)
2002-03	174	(1,330)	(6,878)	11,338	(1,273)	(2,031)
<b>Total</b>	<b>(272,489)</b>	<b>(28,113)</b>	<b>(154,355)</b>	<b>600,107</b>	<b>(6,278)</b>	<b>(138,872)</b>

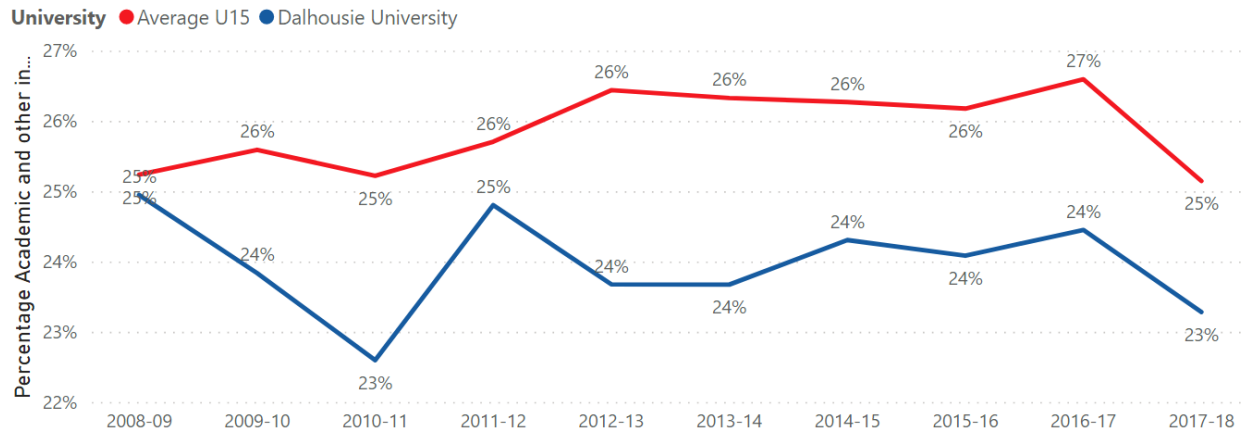
Source: Dalhousie University Audited Financial Statements - Consolidated Schedule of Revenue and Expense

Interfund Transfer at Dalhousie University 2002-03 to 2018-19 (in thousands of dollars)

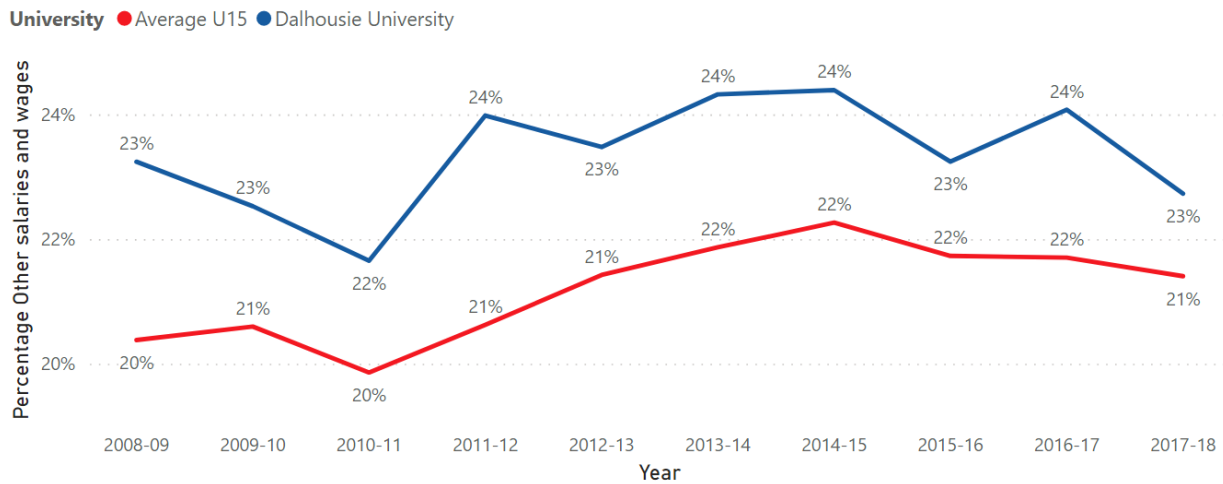


Source: Dalhousie University Audited Financial Statements - Consolidated Schedule of Revenue and Expense

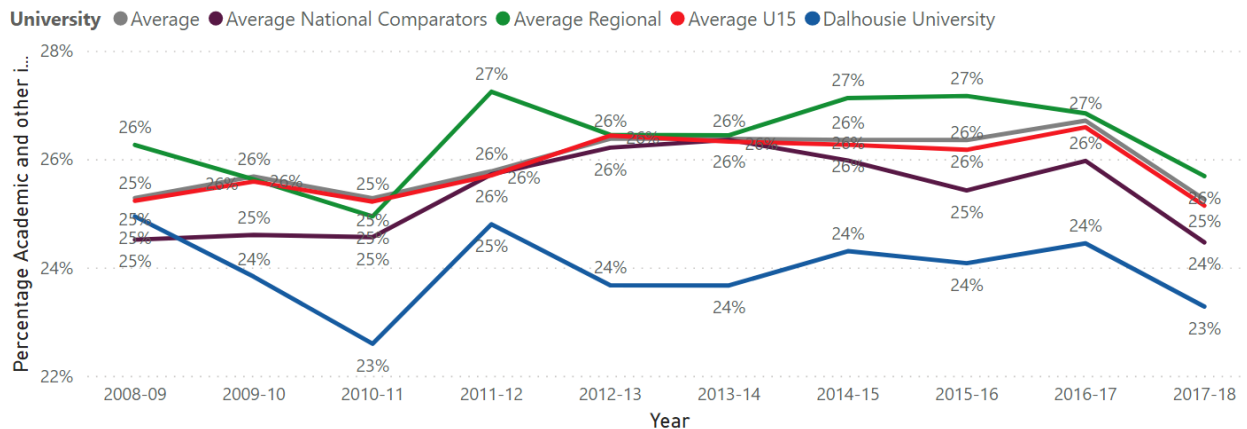
Percentage Academic salaries and other instruction and research salaries by Year



Percentage Other salaries and wages by Year

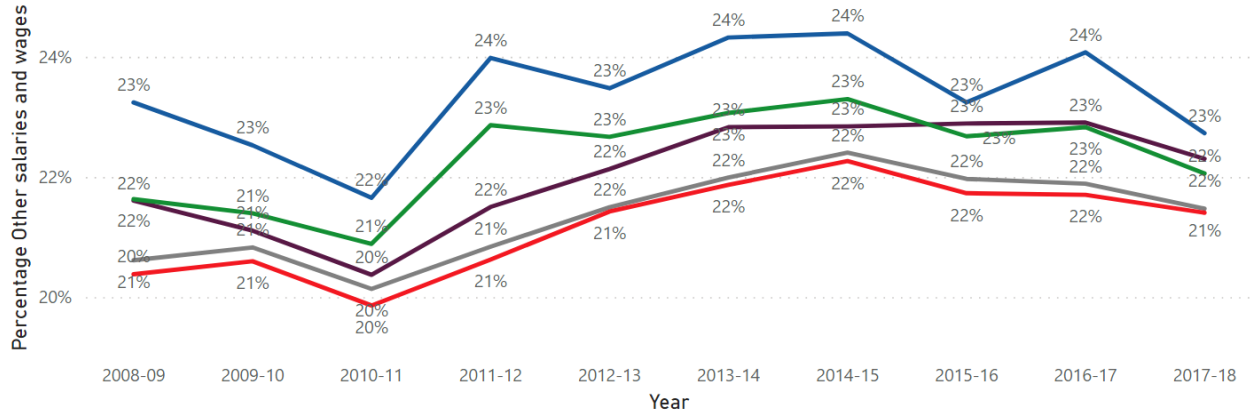


Percentage Academic salaries and other instruction and research salaries by Year



Percentage Other salaries and wages by Year

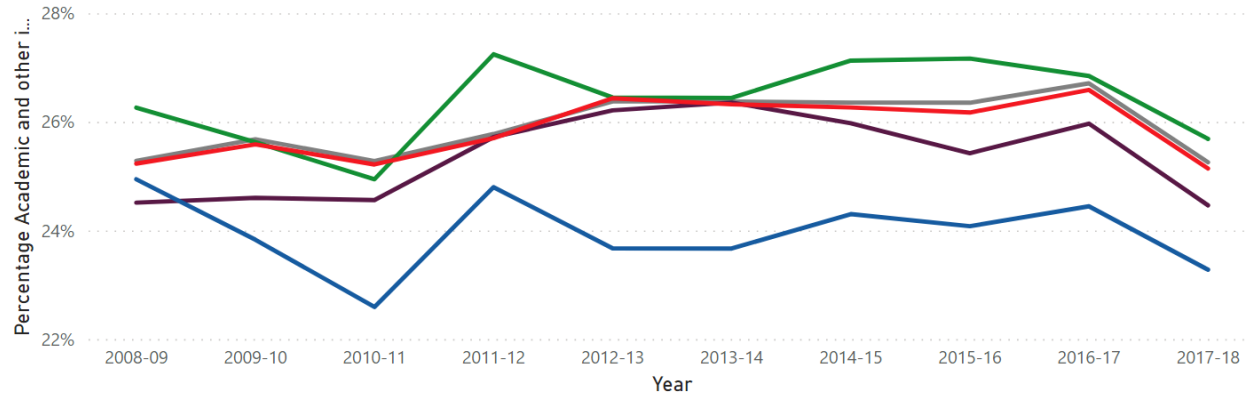
University ● Average ● Average National Comparators ● Average Regional ● Average U15 ● Dalhousie University



Same as above with no percentages showing

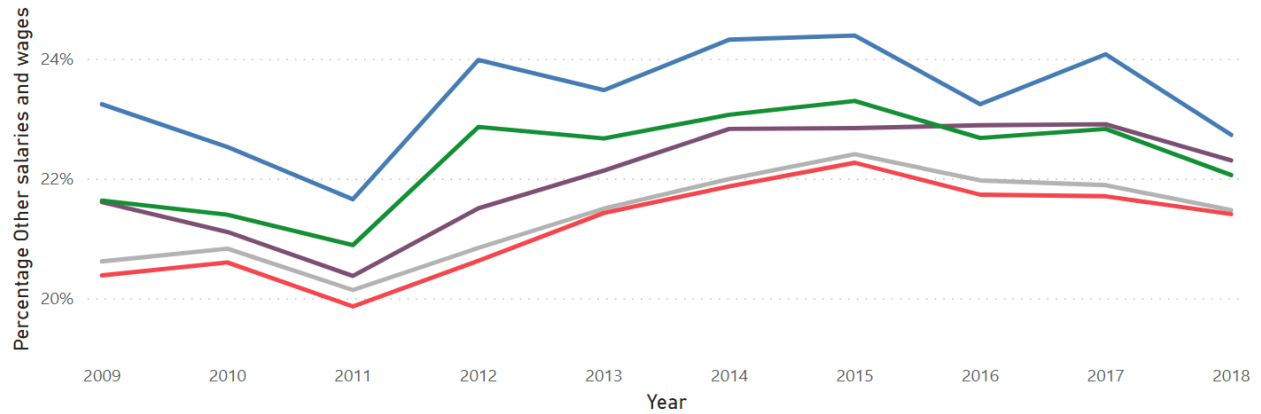
Percentage Academic salaries and other instruction and research salaries by Year

University ● Average ● Average National Comparators ● Average Regional ● Average U15 ● Dalhousie University



Percentage Other salaries and wages by Year

University ● Average ● Average National Comparators ● Average Regional ● Average U15 ● Dalhousie University



1 U15 - <http://u15.ca/>

**2 National Comparator Group**

Dalhousie University, Queens University, Windsor University, McMaster University, Memorial University of Newfoundland, Western, University of Alberta, University of Calgary, University of Manitoba, University of New Brunswick, University of Ottawa, University of Saskatchewan.  
(National Comparator Group first cited in Report of the Joint Committee on Faculty Salary Data Base, March 1990.)

**3 Regional Comparator Group**

Acadia University, Dalhousie University, Mount Allison University, St. Francis Xavier University, Saint Mary's University, University of New Brunswick, University of Prince Edward Island.