

**Canadian Association of University Business Officers (CAUBO)**

**Financial Information of Universities and Colleges**

**1999-2000**

**GENERAL INFORMATION**

Name of University (or College)

Address

Street \_\_\_\_\_

City \_\_\_\_\_

Province \_\_\_\_\_

Postal Code

Fiscal year ending:

Day

Month

Year

Name and title of respondent

Telephone

Area code

Number

Local

Fax

Area code

Number

E-mail address

Name of Senior Administrative Officer (if different from above)

**INSTRUCTIONS**

1. Please read carefully the accompanying GUIDELINES.
2. All amounts should be expressed in thousands of dollars (\$000's).
3. In the "Observations and Comments" section, please explain financial data that may not be comparable with the prior year.
4. Please do not fill in shaded areas. All non-shaded cells should be completed. A nil entry should be indicated with a zero.
5. Please complete and return the Transmittal Letter.



**Reserved for Statistics Canada**

FTE	Report Status	Institution Code	Comments

**Table 1. INCOME BY FUND**  
(thousands of dollars)

Types of income	Funds	General operating (1)	Special purpose and trust (2)	Sponsored research			Ancillary (6)	Capital (7)	Endowment (8)	Total funds (9)
				Entities Consolidated (3)	Entities not Consolidated (4)	Sub-total (5)				
Government departments and agencies - grants and contracts	Federal									
	1. Social Sciences and Humanities Research Council									
	2. Health Canada									
	3. Natural Sciences and Engineering Research Council									
	4. Medical Research Council									
	5. Canada Foundation for Innovation (CFI)									
	6. Other federal (see Table 6)									
	7. Provincial (see Table 7)									
	8. Municipal									
	9. Other provinces									
10. Foreign										
Tuition and other fees	11. Credit course tuition									
	12. Non-credit tuition									
	13. Other fees									
Donations, including bequests	14. Individuals									
	15. Business enterprises									
	16. Foundations									
	17. Not-for-profit organizations									
Non-government grants and contracts	18. Individuals									
	19. Business enterprises									
	20. Foundations									
	21. Not-for-profit organizations									
Investment	22. Endowment									
	23. Other investment									
Other	24. Sale of services and products									
	25. Miscellaneous									
<b>26. Total *</b>										

\* The total for column 4, line 26 must agree with the total in Table 2, column 4, line 24.

OBSERVATIONS AND COMMENTS	
Description (Fund and type of income)	Comments

**Table 2. EXPENDITURES BY FUND  
(thousands of dollars)**

Types of expenditures	Funds	General operating (1)	Special purpose and trust (2)	Sponsored research			Ancillary (6)	Capital (7)	Endowment (8)	Total funds (9)
				Entities Consolidated (3)	Entities not Consolidated (4)	Sub-total (5)				
Academic salaries	1. Academic ranks									
	2. Other instruction and research									
3. Other salaries and wages										
4. Benefits										
5. Travel										
6. Library acquisitions										
7. Printing and duplicating										
8. Materials and supplies										
9. Communications										
10. Other operational expenditures										
11. Utilities										
12. Renovations and alterations										
13. Scholarships, bursaries and prizes										
14. Externally contracted services										
15. Professional fees										
16. Cost of goods sold										
17. Interest										
18. Furniture and equipment purchase										
19. Equipment rental and maintenance										
20. Internal sales and cost recoveries										
<b>21. Sub-total</b>										
22. Buildings, land and land improvements										
23. Lump sum payments										
<b>24. Total *</b>										

\* The total for column 4, line 24 must agree with the total in Table 1, column 4, line 26.

OBSERVATIONS AND COMMENTS	
Description (Fund and type of expenditure)	Comments

**Table 3. STATEMENT OF CHANGES IN NET ASSETS BY FUND**  
(thousands of dollars)

Objects	Funds	General operating	Special purpose and trust	Sponsored research			Ancillary	Capital	Endowment	Total funds
				Entities Consolidated	Entities not Consolidated	Sub-total				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Net asset balances, beginning of year										
2. Income (Table 1, line 26)										
3. Expenditures (Table 2, line 24)										
4. Prior year adjustments										
5. Interfund transfers (*)										
6. Add: borrowings										
7. Deduct: principal portion of debt repayments										
8. Interfund reallocations (*)										
9. Add: capital expenditures										
10. Deduct: amortization										
11. Add or deduct: deferred income										
12. Add or deduct: benefits and vacation pay accrual										
13. Add or deduct: related or affiliated entities										
14. Add or deduct: other (provide details in space below)										
15. Net asset balances, end of year (**)										

**Net asset balances are comprised of:**

16. Unrestricted net assets										
17. Investment in capital assets										
18. Internally restricted net assets										
19. Externally restricted net assets										
20. Net asset balances, end of year (**)										

\* Total interfund transfers and interfund reallocations in column 9 must net to zero for lines 5 and 8.

\*\* The total for each column on line 20 must agree with the total for each column on line 15.

OBSERVATIONS AND COMMENTS	
Description (Fund and object)	Comments

**Table 4. GENERAL OPERATING EXPENDITURES BY FUNCTION**  
(thousands of dollars)

Types of expenditures		Functions							Total (*) functions (8)
		Instruction and non-sponsored research (1)	Non-credit instruction (2)	Library (3)	Computing and communications (4)	Administration and general (5)	Student services (6)	Physical plant (7)	
Academic salaries	1. Academic ranks								
	2. Other instruction and research								
3. Other salaries and wages									
4. Benefits									
5. Travel									
6. Library acquisitions									
7. Printing and duplicating									
8. Materials and supplies									
9. Communications									
10. Other operational expenditures									
11. Utilities									
12. Renovations and alterations									
13. Scholarships, bursaries and prizes									
14. Externally contracted services									
15. Professional fees									
16. Cost of goods sold									
17. Interest									
18. Furniture and equipment purchase									
19. Equipment rental and maintenance									
20. Internal sales and cost recoveries									
<b>21. Sub-total</b>									
22. Buildings, land and land improvements									
23. Lump sum payments									
<b>24. Total</b>									

\* The amounts in column 8 should agree with the amounts in Table 2, column 1.

OBSERVATIONS AND COMMENTS	
Description (Function and type of expenditure)	Comments

**Table 5. AFFILIATION REPORT**

Code	Category of Affiliation  Legal Name of Affiliated Institution	Health Research Institute	Other Research Institute	Affiliated Hospital	Other Affiliated Institution	Associated Hospital	Other Associated Institution	Federated Institution	Basis of Reporting		Amount Included in Annual Return (\$000's)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	I - Included (8)	E - Excluded (9)	

(For columns 1 to 9, indicate with an 'x' in the appropriate column.)

Part I: SEPARATE LEGAL ENTITIES CONSOLIDATED											
1.											
2.											
3.											
4.											
5.											
6.											
7.											
8.											
9.											
10.											

(For columns 1 to 7, indicate with an 'x' in the appropriate column.)

Part II: SEPARATE LEGAL ENTITIES NOT CONSOLIDATED											
List each separate legal entity over \$100,000											
11.											
12.											
13.											
14.											
15.											
16.											
17.											
18.											
19.		Total of all other legal entities under \$100,000									
20.		<b>Total *</b>									

\* The total for column 10 must agree with the amount reported in Table 1, line 26, column 4 as well as the amount reported in Table 2, line 24, column 4.

OBSERVATIONS AND COMMENTS	
Description	Comments

**Table 6. OTHER FEDERAL GOVERNMENT DEPARTMENTS and AGENCIES - GRANTS and CONTRACTS  
(thousands of dollars)**

Source of grant/contract	Funds	General operating (1)	Special purpose and trust (2)	Sponsored research			Ancillary (6)	Capital (7)	Endowment (8)	Total funds (9)
				Entities Consolidated (3)	Entities not Consolidated (4)	Sub-total (5)				
<b>A. Separately list each department and agency over \$100,000:</b>										
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
15.										
16.										
17.										
18.										
19.										
20.										
21.										
22.										
23.										
24.										
<b>25. B. Total of all departments and agencies under \$100,000</b>										
<b>26. Total *</b>										

\* The total of each column must agree with the appropriate column in Table 1, line 6.

OBSERVATIONS AND COMMENTS	
Description	Comments

**Table 7. PROVINCIAL GOVERNMENT DEPARTMENTS and AGENCIES - GRANTS and CONTRACTS  
(thousands of dollars)**

Source of grant/contract	Funds	General operating (1)	Special purpose and trust (2)	Sponsored research			Ancillary (6)	Capital (7)	Endowment (8)	Total funds (9)
				Entities Consolidated (3)	Entities not Consolidated (4)	Sub-total (5)				
<b>A. Ministry responsible (total grants and contracts):</b>										
1.										
2.	CFI matching funds									
<b>B. Other (list each department and agency over \$100,000):</b>										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
15.										
16.										
17.										
18.										
19.										
20.										
21.										
22.										
23.										
24.	<b>C. Total of all departments and agencies under \$100,000</b>									
25.	<b>Total *</b>									

\* The total of each column must agree with the appropriate column in Table 1, line 7.

OBSERVATIONS AND COMMENTS	
Description	Comments