

**INFORMATION NOTE:** Distribution of incremental tuition revenue

**PREPARED FOR:** FoM Department Heads, School and Centre Directors

**ISSUE:** **Allocation of incremental tuition income for FY 2012-13**

**BACKGROUND:**

The Faculty of Medicine receives an annual incremental increase and/or decrease of tuition from the UBC Budget office as a part of the GPO funding model. This represents changes in tuition due to changes in enrolment over the previous year. The base tuition is already included in each departmental GPO allocation, and only the incremental increase and/or decreases remain to be distributed.

**ANALYSIS:**

- The fiscal year 2011-12 is taken as the base year. The difference between tuition revenue in 2012-13 and the base year 2011-12 is the increment to be distributed in 2013-14.
- The summer tuition base allocation is done through annual transfers. Departments receiving earned revenue will receive the historical base amount plus/minus the increment from 2011-12 as a recurring transfer. All future incremental revenue will be managed through the incremental tuition allocation method.
- A decrease in tuition of less than \$10,000 will be absorbed by the Dean's Office so that the year over year impact is limited.
- The incremental revenue will be distributed as 75% for the earning Department and 25% for the Faculty, excluding Expansion-related tuition increases. The portion for the Faculty is retained to offset decreases in tuition absorbed, and to fund Faculty level distributions such as salary increases, when possible. In this distribution, the offset for decreases and the distribution to cover salary increases is greater than the Faculty portion earned. See Appendix A.
- \$250,000 of incremental tuition revenue was committed to fund the salary increases for Fiscal 13 (July 2012 increases applied in spring 2013). This allocation was in addition to \$244,000 from turn over savings.
- The current analysis does not include incremental revenue from CFIS and CLTL transfers, which remains to be calculated.

**NEXT STEPS:**

- Distribute 75% of incremental tuition revenue to each department in relation to earnings as per Appendix D.

**Attachments:**

Appendix A: Summary of incremental tuition distribution

Appendix B: Summary of tuition drivers for Faculty of Medicine as defined by UBC Budget Model

Appendix C: Breakdown of tuition drivers at Program level

Appendix D: Summary of distribution to departments by driver

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## Appendix A: Summary of incremental tuition distribution

Summary:	Amounts	to Departments	to Faculty
		75%	25%
12/13 Tuition revenue increases	\$ 1,029,279		
Distribution completed to date:			
MD Expansion Direct Distribution from UBC central	509,500		
Remaining to distribute	519,779	390,100	129,800
<b>Remaining to distribute</b>			Faculty portion used to partially cover overdistribution below
Distribute to Departments (75% of tuition increases)	390,100		
Distribute to Departments - committed for salary Increases 12/13	250,000	in process	
<b>Total to Distribute</b>	<b>640,100</b>		
Over-distributed against tuition revenue increases	(120,321)		
Write offs (>\$10k) absorbed by Dean's Office	(33,900)		
Total over-distribution absorbed by the Dean's office	\$ (154,221)		

## Appendix B: Summary of tuition drivers for Faculty of Medicine as defined by UBC Budget Model

Tuition Allocation Comparative	2011/12	2012/13	Variance	Var %	Ref
Driver 1. Domestic UG at Base Rate to Teaching Faculty	2,391,334	2,342,038	(49,297)	-2%	A
Driver 3. Domestic Post-Bacc Program Tuition to Home Faculty	12,604,325	13,286,255	681,930	5%	B
Driver 5. Program Tuition Students in Credit Courses Adjustment	412,824	427,880	15,056	4%	C
Driver 11. Graduate Program Tuition to Administering Faculty	3,380,387	3,748,701	368,313	11%	D
Driver 6a. International UG at Base Rate to Teaching Faculty	154,266	173,040	18,774	12%	E
Driver 6b. International UG at Base Rate to Home Faculty	10,358	8,156	(2,202)	-21%	F
Driver 8. International Post-Bacc Program Tuition to Home Faculty	9,921	9,494	(427)	-4%	
I. Co-op Tuition	2,869	-	(2,869)	0%	
	18,966,285	19,995,563	1,029,279	5.4%	

## Appendix C: Breakdown of tuition drivers at Program level

Driver 1a: Summer Tuition	2011/12	2012/13	Variance	Var %	Ref	DEPT ID	Department
ANATOMY	231,647	239,417	7,771	3%	1a	200201	Cellular & Physiological Sci
BIOCHEMISTRY AND MOLECULAR BIOLOGY	156,028	158,099	2,071	1%	1a	200501	Biochemistry Office
CELLULAR AND PHYSIOLOGICAL SCIENCES	1,369	-	(1,369)	-100%	1a	200201	Cellular & Physiological Sci
FAMILY PRACTICE	15,397	20,591	5,194	34%	1a	200601	Family Practice Office
MEDICAL GENETICS	-	2,094	2,094		1a	201001	Medical Genetics Office
PATHOLOGY AND LABORATORY MEDICINE	342	-	(342)	-100%	1a	201701	Pathology: Office
Summer Total	404,783	420,202	15,419	3.8%			
Driver 1b: Winter Tuition	2011/12	2012/13	Variance	Var %	Ref	DEPT ID	Department
UNCLASSIFIED	32,358	26,857	(5,501)	-17%	1b	200101	Dean's Office-Medicine
AUDI	806	349	(457)	-57%	1b	200401	Audiology & Speech Office
ANATOMY	404,635	373,086	(31,549)	-8%	1b	200201	Cellular & Physiological Sci
BIOCHEMISTRY AND MOLECULAR BIOLOGY	603,817	579,348	(24,469)	-4%	1b	200501	Biochemistry Office
CELLULAR AND PHYSIOLOGICAL SCIENCES	503,023	483,721	(19,303)	-4%	1b	200201	Cellular & Physiological Sci
FAMILY PRACTICE	160,134	175,782	15,648	10%	1b	200601	Family Practice Office
MEDICAL GENETICS	27,959	26,175	(1,783)	-6%	1b	201001	Medical Genetics Office
PATHOLOGY AND LABORATORY MEDICINE	152,232	151,468	(764)	-1%	1b	201701	Pathology: Office
PHARMACOLOGY AND THERAPEUTICS	101,588	101,909	321	0%	1b	201801	Pharmacology: Office
CELLULAR AND PHYSIOLOGICAL SCIENCES	-	3,141	3,141		1b	200201	Cellular & Physiological Sci
Winter Total	1,986,552	1,921,836	(64,716)	-3.3%			
Driver 1. Domestic UG at Base Rate to Teaching Faculty	2,391,334	2,342,038	(49,297)	-2.1%	A		
Driver 3. Domestic Post-Bacc Program Tuition to Home Faculty	2011/12	2012/13	Variance	Var %	Ref	DEPT ID	Department
Expansion	6,368,312	6,877,779	509,467	8%	3	200116	Medical School Expansion
Core	6,235,860	6,372,489	136,629	2%	3	200101	Dean's Office-Medicine
Rehab	153	35,987	35,834	23426%	3	202203	Rehab Sciences (OT)
Grand Total	12,604,325	13,286,255	681,930	5.4%	B		
Driver 5. Program Tuition Students in Credit Courses Adjustment	2011/12	2012/13	Variance	Var %	Ref	DEPT ID	Department
Foundation of Medicine	337,376	345,282	7,906	2%	5	200101	Dean's Office-Medicine
College of Health Disciplines	(2,053)	(2,094)	(41)		5	200101	Dean's Office-Medicine
Orientation to Medical School	10,949	12,099	1,150	10%	5	200101	Dean's Office-Medicine
Principles of Human Biology	65,696	72,593	6,897	10%	5	200101	Dean's Office-Medicine
Other adjustments	856	-	(856)	-100%	5	200101	Dean's Office-Medicine
Grand Total	412,824	427,880	15,056	3.6%	C		
Driver 11. Graduate Program Tuition to Administering Faculty	2011/12	2012/13	Variance	Var %	Ref	DEPT ID	Department
Master of Rehabilitation Sciences	105,440	88,934	(16,506)	-16%	11	202203	Rehab Sciences (OT)
MD/PHD Program	59,422	58,080	(1,343)	-2%	11	200101	Dean's Office-Medicine
Master of Health Administration (2011/12 \$534,193 adj to Dept)	-	-	-		11	200701	School_Population & Public Hlth
Master of Health Sciences (SPPH)	108,970	105,895	(3,075)	-3%	11	200701	School_Population & Public Hlth
Master of Occupational Therapy	459,379	509,556	50,177	11%	11	202601	Occupational Therapy
Master of Public Health (SPPH)	169,160	179,099	9,938	6%	11	200701	School_Population & Public Hlth
Master of Physical Therapy	700,921	745,174	44,253	6%	11	202301	Physical Therapy
Master of Rehabilitation Sciences	765	78	(687)	-90%	11	202201	Rehab Sciences: Office
Master of Science: Audiology and Speech Sciences	229,260	219,450	(9,809)	-4%	11	200401	Audiology & Speech Office
Master of Science: Biochemistry and Molecular Biology	64,492	68,205	3,713	6%	11	200501	Biochemistry Office
Master of Science: in Genetic Counselling	153,522	155,008	1,487	1%	11	201001	Medical Genetics Office
Master of Science: Population & Public Health	39,285	12,114	(27,171)	-69%	11	200701	School_Population & Public Hlth
Master of Science: in Medical Genetics	60,747	69,888	9,141	15%	11	201001	Medical Genetics Office
Master of Science: in Experimental Medicine	183,359	188,469	5,110	3%	11	201101	Department Of Medicine Office
Master of Science: Occupational Hygiene	-	57,444	57,444		11	200701	School_Population & Public Hlth
Master of Science: Pathology/Laboratory Medicine	67,181	93,052	25,872	39%	11	201701	Pathology: Office
Master of Science: Pharmacology	22,336	28,242	5,907	26%	11	201801	Pharmacology: Office
Master of Science: Rehabilitation Sciences	30,968	38,443	7,475	24%	11	202201	Rehab Sciences: Office
Master of Science: Reproductive Development Science	32,356	30,203	(2,153)	-7%	11	201301	Obstetrics: Dept Office
Master of Science: Population and Public Health	15,830	52,035	36,205	229%	11	200701	School_Population & Public Hlth
Master of Science: Surgery	14,904	23,101	8,198	55%	11	202401	Surgery: Office
PhD Anatomy & Cell Biology	4,984	4,161	(823)	-17%	11	200201	Cellular & Physiological Sci
PhD Audiology and Speech Sciences	14,981	12,525	(2,456)	-16%	11	200401	Audiology & Speech Office
PhD Biochemistry and Molecular Biology	80,693	101,918	21,226	26%	11	200501	Biochemistry Office
PhD in Cell & Developmental	-	1,891	1,891		11	200201	Cellular & Physiological Sci
PhD in HCEP Discontinued (most likely in SPPH)	114,334	96,858	(17,476)	-15%	11	200701	School_Population & Public Hlth
PhD in Medical Genetics	71,237	74,611	3,373	5%	11	201001	Medical Genetics Office
PhD in Experimental Medicine	293,075	318,041	24,966	9%	11	201101	Department Of Medicine Office
PhD in Occupational Hygiene	-	24,652	24,652		11	200701	School_Population & Public Hlth
PhD in Pathology/Laboratory Medicine	113,743	116,714	2,970	3%	11	201701	Pathology: Office
PhD Pharmacology	46,341	54,657	8,316	18%	11	201801	Pharmacology: Office
PhD in Physiology	6,130	2,708	(3,422)	-56%	11	200201	Cellular & Physiological Sci
PhD in Rehabilitation Sciences	59,502	68,308	8,806	15%	11	202201	Rehab Sciences: Office
PhD in Reproductive Developmental Science	31,531	43,111	11,580	37%	11	201301	Obstetrics: Dept Office
PhD in SPPH	43,770	106,075	62,305	142%	11	200701	School_Population & Public Hlth
Unknown	(18,230)	-	18,230	-100%	11	200101	Dean's Office-Medicine
Grand Total	3,380,387	3,748,701	368,314	10.9%	D		
Driver 6a. International UG at Base Rate to Teaching Faculty	2011/12	2012/13	Variance	Var %	Ref	DEPT ID	Department
UNCLASSIFIED	12,929	-	(12,929)	-100%	6a	200101	Dean's Office-Medicine
ANATOMY	37,603	39,678	2,075	6%	6a	200201	Cellular & Physiological Sci
BIOCHEMISTRY AND MOLECULAR BIOLOGY	64,185	90,598	26,413	41%	6a	200501	Biochemistry Office
CELLULAR AND PHYSIOLOGICAL SCIENCES	21,395	31,742	10,347	48%	6a	200201	Cellular & Physiological Sci
MEDICAL GENETICS	1,945	1,323	(622)	-32%	6a	201001	Medical Genetics Office
PATHOLOGY AND LABORATORY MEDICINE	7,132	7,715	583	8%	6a	201701	Pathology: Office
PHARMACOLOGY AND THERAPEUTICS	7,780	1,984	(5,796)	-75%	6a	201801	Pharmacology: Office
PSYCHIATRY	1,297	-	(1,297)	-100%	6a	202001	Psychiatry: Office
Grand Total	154,265	173,040	18,774	12.2%	E		
Driver 6b. International UG at Base Rate to Home Faculty	2011/12	2012/13	Variance	Var %	Ref	DEPT ID	Department
UNCLASSIFIED	1,930	-	(1,930)	-100%	6b	200101	Dean's Office-Medicine
ASIAN STUDIES	648	-	(648)	-100%	6b	200101	Dean's Office-Medicine
BIOLOGY	648	-	(648)	-100%	6b	200101	Dean's Office-Medicine
PATHOLOGY AND LABORATORY MEDICINE	7,132	7,274	143	2%	6b	201701	Pathology: Office
CHEMISTRY	-	882	882		6b	200101	Dean's Office-Medicine
Grand Total	10,358	8,156	(2,202)	-21.3%	F		
Driver 8. International Post-Bacc Program Tuition to Home Faculty	2011/12	2012/13	Variance	Var %	Ref	DEPT ID	Department
International Post Bacc Program	9,921	9,494	(427)	-4%	8	200101	Dean's Office-Medicine
I. Co-op Tuition	2011/12	2012/13	Variance	Var %	Ref	DEPT ID	Department
Coop	2,869	-	(2,869)	-100%	I	200101	Dean's Office-Medicine

## Appendix D: Summary of distribution to Departments by driver

### Tuition Allocation

		incremental revenue				
Row Label	Department	Sum of 2011/12	Sum of 2012/13	Sum of Variance	25% Faculty	75% to Dept
200201	Cellular & Physiological Sci	1,210,786	1,179,544	(31,241)	(7,800)	(23,400) to be absorbed by Dean's Office exceptionally
	11	11,114	8,759	(2,354)		
	1a	233,015	239,417	6,402		
	1b	907,658	859,948	(47,711)		
	6a	58,998	71,420	12,422		
200401	Audiology & Speech Office	245,047	232,325	(12,722)	(3,200)	(9,500) to be absorbed by Dean's Office
	11	244,241	231,976	(12,265)		
	1b	806	349	(457)		
200501	Biochemistry Office	969,214	998,168	28,954	7,200	21,800
	11	145,185	170,124	24,939		
	1a	156,028	158,099	2,071		
	1b	603,817	579,348	(24,469)		
	6a	64,185	90,598	26,413		
200601	Family Practice Office	175,531	196,373	20,842	5,200	15,600
	1a	15,397	20,591	5,194		
	1b	160,134	175,782	15,648		
200701	School Population & Public Hl	491,349	634,173	142,824	35,700	107,100
	11	491,349	634,173	142,824		
201001	Medical Genetics Office	315,410	329,099	13,689	3,400	10,300
	11	285,506	299,507	14,001		
	1a	-	2,094	2,094		
	1b	27,959	26,175	(1,783)		
	6a	1,945	1,323	(622)		
201101	Department Of Medicine Offi	476,434	506,509	30,076	7,500	22,600
	11	476,434	506,509	30,076		
201301	Obstetrics: Dept Office	63,887	73,314	9,427	2,400	7,000
	11	63,887	73,314	9,427		
201701	Pathology: Office	347,761	376,223	28,462	7,100	21,400
	11	180,924	209,766	28,842		
	1a	342	-	(342)		
	1b	152,232	151,468	(764)		
	6a	7,132	7,715	583		
	6b	7,132	7,274	143		
201801	Pharmacology: Office	178,045	186,792	8,747	2,200	6,500
	11	68,677	82,899	14,222		
	1b	101,588	101,909	321		
	6a	7,780	1,984	(5,796)		
202001	Psychiatry: Office	1,297	-	(1,297)	(300)	(1,000) to be absorbed by Dean's Office
	6a	1,297	-	(1,297)		
202201	Rehab Sciences: Office	91,235	106,829	15,594	3,900	11,700 to Medicine
	11	91,235	106,829	15,594		
202203	Rehab Sciences (OT)	105,593	124,921	19,328	4,800	14,500 to Medicine
	3	153	35,987	35,834		
	11	105,440	88,934	(16,506)		
202301	Physical Therapy	700,921	745,174	44,253	11,100	33,200
	11	700,921	745,174	44,253		
202401	Surgery: Office	14,904	23,101	8,198	2,000	6,200
	11	14,904	23,101	8,198		
202601	Occupational Therapy	459,379	509,556	50,177	12,500	37,700
	11	459,379	509,556	50,177		
200101	Dean's Office-Medicine	6,751,180	6,895,682	144,502	36,100	108,400
	3	6,235,860	6,372,489	136,629		
	5	412,824	427,880	15,056		
	8	9,921	9,494	(427)		
	11	41,192	58,080	16,887		
	1b	32,358	26,857	(5,501)		
	6a	12,929	-	(12,929)		
	6b	3,227	882	(2,345)		
	l	2,869	-	(2,869)		
200116	Medical School Expansion	6,368,312	6,877,779	509,467	-	509,500 already distributed
	3	6,368,312	6,877,779	509,467		
Grand Total		18,966,284	19,995,563	1,029,279	129,800	899,600 1,029,300

Medican Expansion Excluded

(509,500) (509,500)

Total to be distributed:

129,800 390,100 519,800

Negatives below \$10,000 absorbed by Dean's Office

Cellular & Physiological Sciences (exceptionally)

(23,400) (23,400)

Audiology & Speech Office

(9,500) (9,500)

Psychiatry: Office

(1,000) (1,000)

Total to be absorbed

(33,900) (33,900)