

**NOTICE OF MEETING**

**There will be a meeting of the  
Board of Governors  
Tuesday, April 25, 2023  
at 4:00 pm  
Freed-Orman Commons, Assumption Hall**

**AGENDA**

<b>ITEM</b>	<b>DOCUMENT/ACTION</b>
<i>Land Acknowledgement</i>	
<i>Declaration of conflict of interest</i>	
<b>1 Approval of the Agenda</b>	
<b>2 Minutes of the meetings of February 28, 2023 and March 28, 2023</b>	<b>Reidel-Approval</b> BG230228M BG230328M
<b>3 Business arising from the minutes</b>	
<b>4 Outstanding Business/New Business</b>	
<b>4.1 Reports:</b>	
<b>4.1.1 Remarks from the Chair</b>	<b>Reidel-Information</b>
<b>4.1.2 President's Report</b>	<b>Gordon-Information</b>
<b>4.1.2.1 Annual Report on Sexual Misconduct Policy (2022-2023) (p. 3)</b>	<b>Johnstone-Information</b> BG230425-4.1.2.1
<b>4.1.3 Questions Arising from Vice-Presidents' Reports (p. 5)</b>	<b>Vice-Presidents-Information</b> BG230425-4.1.3
<b>4.2 Audit Committee</b>	
<b>*4.2.1 Whistleblower Safe Disclosure Policy – Minor Revisions (p. 12)</b>	<b>Cowell-Approval</b> BG230425-4.2.1
<b>*4.2.2 Fraud Risk Management Policy and Procedures – Minor Revisions (p. 17)</b>	<b>Cowell-Approval</b> BG230425-4.2.2
<b>*4.2.3 Internal Audit Plan for 2023-2024 (p. 24)</b>	<b>Cowell-Information</b> BG230425-4.2.3
<b>4.2.4 Internally Restricted Endowments for Debt Repayment: Proposed Financial Reporting Change (p. 25)</b>	<b>Cowell-Approval</b> BG230425-4.2.4

**\*4.2.5 Enterprise Risk Management Dashboard and Update** **Cowell-Information**  
(p. 29) BG221122-4.2.5

**4.3 Executive Committee**

**4.4 Governance Committee**

**4.4.1 Board and Board Committee Competencies and Board Member** **Tucker-Approval**  
**Attributes** (p. 36) BG230425-4.4.1a  
[AGO Audit – Recommendation 12] BG230425-4.4.1b

**\*4.4.2 Board Bylaw 1 – Revisions** (p. 42) **Tucker-Approval**  
BG230425-4.4.2

**\*4.4.3 Code of Conduct and Conflict of Interest – Revisions** (p. 43) **Tucker-Approval**  
BG230425-4.4.3

**4.5 Human Resources Committee**

**4.6 Investment Committee**

**4.7 Pension Committee**

**4.8 Resource Allocation Committee**

**4.8.1 2023-2024 Proposed Operating Budget** **Tucker-Approval**  
4.8.1a Tuition and Compulsory Ancillary Fees (p. 44) BG230425-4.8.1a  
4.8.1b Operating Budget (p. 63) BG230425-4.8.1b

**4.8.2 Transforming Windsor Law Project – Update** (p. 101) **Tucker-Approval**  
BG230425-4.8.2

**5 In Camera**

**6 Adjournment**

[Bylaw 1, Section 2.6 – Consent Agenda: Items that normally do not require debate or discussion either because they are routine, standard, or noncontroversial, shall be “starred” (identified by an asterisk (\*)) on the agenda. “Starred” items will not be discussed during a meeting unless a member specifically requests that a “starred” agenda item be ‘unstarred’, and therefore open for discussion/debate. A request to “unstar” an agenda item can be made at any time before (by forwarding the request to the Secretary) or during the meeting. By the end of the meeting, agenda items which remain “starred” (\*) will be deemed approved or received by the Board, as the case may be. No individual motion shall be required for the adoption of “starred” agenda items.

**University of Windsor  
Board of Governors**

**4.1.2.1: Annual Report on Sexual Misconduct Policy (2022-2023)**

Item for: **Information**

Forwarded by: **Director of Sexual Violence Prevention, Resistance, and Support**

Bill 132 section 17, subsections 7 and 7.1 state that universities are to provide annual reports to their Boards containing the following information:

**1. The number of times supports, services and accommodation relating to sexual violence were requested and obtained by students enrolled at the university, and information about the supports, services and accommodations.**

- The Office of Sexual Violence Prevention, Resistance, and Support (OSVPRS) is the central site for the coordination of support, services, and accommodation relating to sexual assault. Of the 101 new cases opened by the OSVPRS in 2022-2023, 17 resulted in the provision of academic accommodation, 5 resulted in the coordination of financial support, and 2 resulted in the coordination of emergency buttons.
- Within the institution, the following offices were variably consulted: Student Accessibility Services, Student Counselling, Campus Community Police, Student Emergency Medical Services, Student Health Services, Office of Student Experience, International Students Centre, Human Resources, Occupational Health and Safety, Residence Services, the Office of Human Rights, Equity, and Accessibility, the Office of Equity, Diversity, and Inclusion, the University Secretariat; and the Office of the Provost.
- The OSVPRS has collaborated with a variety of community organizations including: Windsor Police, Victims Services, and the Violence Against Women Coordinating Committee of Windsor-Essex.

**2. Any initiatives and programs established by the university to promote awareness of the supports and services available to students.**

- 2022-2023 was the second year that the Bystander Initiative to End Sexual Violence has been under the administration of the OSVPRS. Workshop delivery has been extremely successful with 133 workshops offered to 1936 members of the campus community across the Fall and Winter semesters.
- The return to campus in Fall 2022 allowed us to offer *Flip the Script with EAAA™* sexual assault resistance education for the first time since Winter 2020. In 2020-2023, 40 women completed the Flip the Script program.
- We have continued to offer a variety of workshops, events, and guest lectures to advance public education. These covered topics such as: responding to disclosures of sexual violence; self- defense for women; consent, dating, and relationships; and queer sex-education.
- The Prevent Resist Support podcast began in January 2021, with the goal of providing a flexible, asynchronous educational tool. To date we have produced 29 episodes with a total of 1750 listens across Apple and Spotify.
- During the pandemic, we relied on social media as an accessible tool for community engagement. We continue to use Instagram, TikTok, and Facebook to facilitate awareness of the OSVPRS services and educational programming available on campus. We had more than 35,000 views for posts to the Bystander Initiative Instagram and almost 8000 views on Instagram reels. We had more than 12,000 views on TikTok this year and have received 58.5K cumulative likes on our videos to date.

**3. The number of incidents and complaints of sexual violence reported by students, staff, or faculty and information about such incidents and complaints.**

- 101 new cases were opened by the OSVPRS in 2022-2023. Of these, 97 involved the provision of guidance, emotional support, and access to resources. In the remaining 4 cases we provided education to persons who have caused harm.

- Two cases were filed as reports with the OSVPRS and 10 were filed as formal complaints that resulted in investigation. Of the complaints, 7 were against fellow students, one complaint against a Graduate Assistant, and two against faculty members.
- 28 of the concerns presented involved incidents of sexual assault or rape. There were 26 incidents of sexual and gender-based harassment; 5 incidents of historical childhood sexual abuse; 5 incidents of online harassment or sexual exploitation; 3 incidents of stalking; and 8 incidents of other various forms of misconduct. In 9 cases, the survivor chose not to disclose; and in 5 cases, we were called for guidance on how to support a friend or family member who had been assaulted. We observed a noted increase in intimate partner violence and family violence with 13 incidents of intimate partner violence and two of family violence. *Note: the total is greater than 97 as some people reported more than one experience.*
- Consistent with previous years, the overwhelmingly majority of clients were students. 86 of the clients seeking support were students, 8 were employees, 1 was alumni, and 2 were not members of the campus community. Each of the four persons who had caused harm were students.
- Beyond direct client support, the OSVPRS was involved in supporting staff and/or faculty in the management of 19 cases across various units and faculties.

#### 4. The implementation and effectiveness of the policy.

- The Policy on Sexual Misconduct was implemented in 2016. The policy has been reviewed by the Board in 2019 and 2022. Revisions are currently underway to ensure that the policy will be compliant with the legislation outlined in Bill 26, the Strengthening Post-Secondary Institutions and Students Act, which received royal assent in December 2022 and will come into effect July 1, 2023.
- The number of cases that have been opened and complaints filed annually are reported in the chart below.

Year	New Cases	Complaints
2016-2017	17	1
2017-2018	66	10
2018-2019	70	11
2019-2020	90	14*
2020-2021	33	2
2021-2022	51	3
2022-2023	101	10

\*some cases involved multiple complainants

- During the pandemic there was a sharp decline in service seeking, particularly in 2020. By 2021 service seeking began to increase and since the return to campus in Fall 2022 service seeking has exceeded pre-pandemic levels. We believe this is a consequence of increased awareness of the OSVPRS, and more frequent referrals from other departments within the campus community. The number of formal complaints is consistent with the years preceding the pandemic, suggesting that the policy continues to be effective at providing a mechanism for formal reporting.

**University of Windsor  
Board of Governors**

4.1.3: **Vice-Presidents' Reports**

Item for: **Information**

**Report of the Vice-President, Equity, Diversity, and Inclusion (Interim)**

*Clinton Beckford*

**1. Employee Engagement Survey Results (2022)**

University Wide Action Planning

- The recommended actions emerging from the work of the Employee Engagement Survey Action Group were presented to the Executive Leadership Team in March 2023.
- Communication materials are currently under development with a goal to share with faculty and staff in April – May 2023.

Faculty/Department Specific Action Planning

- March 30, 2023 was the deadline for faculties/departments to send action plans to their respective Vice-President.

**2. Mental Health Strategy for Employees**

- The Campus Mental Health Advisory Committee has completed drafting the Purpose, Vision, and Guiding Principles to guide the overarching way in which we approach mental health.
- The Employee Mental Health Strategy Steering Committee has completed an organizational review/assessment. This process was grounded on the 13 factors that are part of the National Standard of Canada for Psychological Health & Safety. The assessment was informed by the data gathered through the University's strategic planning process, Employee Engagement Survey, and review of policies and programs. This process resulted in the identification of areas of strengths and opportunities for improvement.
- Next steps include the identification of key actions to address emerging opportunities.
- A comprehensive website is under development to keep faculty and staff informed and engaged. More details to follow.

**3. Equity, Diversity and Inclusion Awards**

- On March 30<sup>th</sup>, over 150 faculty, staff, students came together to celebrate inspiring students, faculty, staff, and alumni who have gone above and beyond their roles to advance equity, diversity, and inclusion at the University of Windsor and beyond.
- Awards were presented to the following individuals/teams:
  - Faculty – Dr. Richard Douglass-Chin, Associate Professor, Departments of English and Women's & Gender Studies
  - Staff – Jaimie Kehego, Learning Specialist, Indigenization, Centre for Teaching and Learning (nominated for her former staff role)
  - Student – Tyrone Sequeira, Dual JD student, Faculty of Law
  - Alumni – Jermain Franklin, Anchor, SportsCentre TSN, Alumnus BA '99
  - Team/Committee – UWindsor Pride
- The Equity, Diversity, and Inclusion Committee will be meeting later this month to evaluate the awards program and identify any required changes to enhance the program for 2024.

## Report of the Vice-President, Finance and Operations

Gillian Heisz

### Ancillary, Capital and Cash Flow Budgeting

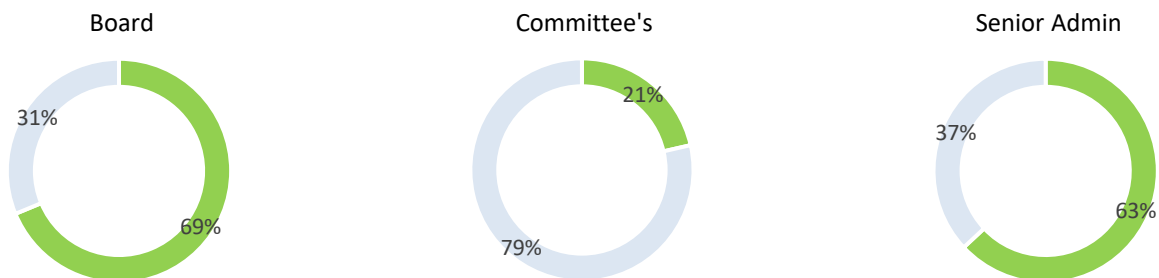
With the institution's Operating Budget delivered this month, the teams have shifted towards working on the next three critical documents for Board approval for 23/24: the Ancillary Budgets (including fees for Residence, Food, and Parking), the Annual Capital Budget, and new for this year, a Cash Flow Budget. The Cash Flow Budget file will address one of the Auditor General of Ontario (AGO) findings and is a good opportunity to see how all the various Funds work together. In both preparing fees and budgets, and planning for capital projects, the team is balancing the pressures of inflation with the ultimate goals of improving the student experience and maximizing financial sustainability.

### Parking Optimization Study

The AVP Operations has launched a Parking Optimization Study to review campus parking supply and demand, pricing and parking offerings, and overall model of how parking services are delivered to University students, faculty, staff, and visitors to campus. The University has partnered with *Traff Mobility*, who are experts in parking and have extensive experience in completing these studies with higher education clients. The study launched on March 29, 2023, with the Parking Advisory Committee expecting a full report by Summer 2023. The results of this study will be shared with key stakeholders, with feedback to help inform how parking services will be further optimized and enhanced for the campus community. Completion of this study will also position the University well to be able to accommodate growing campus parking needs, including the pending addition of WECHU and respond to the flexible nature of our parking patrons in a post-COVID context.

### Financial Sustainability and Credit Rating Update

We have been thrilled to provide two opportunities for senior leaders and Board and Committee members to attend financial literacy training over the past few months. We expect to report back to the AGO on the success of the training. The stats on participation to date are summarized here, with individuals who attended in green. To achieve 100% participation across the three groups, 36 people need to attend training. Another date will be set for Summer 2023; please plan to attend if you have not already done so.



On a related matter, we received some excellent news this Winter – **Moody's credit rating agency has reviewed the institution's credit rating and has decided to return the rating outlook to Aa3 (stable) from Aa3 (negative)**. You may recall the outlook was moved to negative in 2020. In a press release in February 2023, Moody's states *"the change in outlook to stable from negative reflects Moody's view that the university successfully mitigated the impacts of the coronavirus pandemic and has a sustainable plan to ensure that key performance metrics remain in line with the Aa3 metrics. [...]. The outlook also reflects Moody's view that the university's 30-year agreement to provide occupancy payments to Tilbury Capital [...] will have only a limited impact on the university's financial metrics.[...]"*. Congratulations!

## Report of the Provost and Vice-President, Academic (Acting)

*Patti Weir*

### 1. Office of Experiential Learning – J. Bornais

#### a) Hire UWindsor:

Co-operative Education and Workplace Partnerships and Career Development and Experiential Learning, in partnership with the alumni relations department launched a new program aimed at spreading awareness around the benefits of hiring University of Windsor graduates: **Hire UWindsor** on Wednesday, March 22. The launch event included remarks from representatives of partner businesses Valiant TMS, Vista, and TD Bank Group as well as computer science graduate Noah Campbell (BSc 2020).

Hire UWindsor highlighted the benefits of hiring University of Windsor graduates and engaging with the co-operative education program. It will connect local, provincial, and national employers with the University while delivering to them unique perks. For program updates and opportunities see [uwindsor.ca/hireuwindsor](http://uwindsor.ca/hireuwindsor).

#### b) Co-op Employer of the year and Rising Star Student Awards:

Co-operative Education and Workplace Partnerships announced their Co-op & Internship Employer of the Year Award for 2023 which was TD Bank Group. Hosting 62 UWindsor co-op students in 2022 and 60 more in 2023, TD's commitment to the University of Windsor and believing in the benefit of hiring our students make them a worthy recipient. Geraldine Ymana, Team lead for early talent acquisition at TD Bank Group accepted the award on Campus. Geraldine is also a proud UWindsor Alumni!

Rising Star Awards recognizing the outstanding achievements, contributions, and performances of co-op and internship students and their employers, went to:

- **Selina Pescara**, business co-op student and three-time intern working in both advisor sales and exchange traded funds at Fidelity Investments Canada;
- **Celia Liburdi**, electrical engineering co-op student and former distribution design engineer at Entegrus Inc.;
- **Angel Grace Salomi Richard Samuel**, a graduate of the Master of Applied Computing program and former developer for RBC Canada;
- **Julie Israel**, kinesiology co-op student and former student therapist at Schlegel Villages who will be completing her final co-op work term this summer as a student ergonomist with Hotel Dieu Grace Healthcare; and
- **Brandon Mailloux**, a computer science co-op student, former programmer with Health Canada and active member of Students Helping Students, an open learning organization on campus.

#### c) Nursing Career Fair:

A collaborative effort between the Faculty of Nursing and Career Development and Experiential Learning (CDEL), Friday March 31<sup>st</sup> we hosted our first in-person Nursing Career Fair since 2019 today! 100 students had the opportunity to meet with over 30 hospitals and organizations on campus with many students being interviewed and even hired while at the fair.

### 2. Search – Dean of the Odette School of Business

The Odette Dean search has been completed, and unfortunately did not result in the identification of a new Dean. An Acting Dean will be named in accordance with Bylaw 10.

### 3. Pronoun Project

The pronoun project complete by Fei Qin is now live on the Provost's website. The project garnered significant media interest over the last several weeks.

<https://www.uwindsor.ca/provost/415/understanding-pronouns>

#### 4. Black Scholars

12 faculty searches are shortlisted and the library search has commenced.

#### 5. UWill Discover – Dr. T. Brunet

Top UWill Discover Sustainable Futures students celebrated!

After a successful weeklong conference, the UWill Discover Sustainable Futures project celebrated the gold medalists and then ranked three presenters for the top honours of the conference week. UWill Discover facilitators selected three among the group to have the top honours:

- **Leah Levy** - Faculty of Arts, Humanities and Social Sciences, Constraint Poetry on Disability and Disability as Constraint.
- **Lila Iriburiro Happy** - Faculty of Arts, Humanities and Social Sciences for her presentation on African Indigenous Knowledge at the Intersect of Environmental Sustainability and Legal Precedent.
- **Emmanuel Boujeke** - Faculty of Science - for his presentation titled: Spy1-Mediated Cell Cycle Effects Enhance Oncogenic Transformation by Selected Drivers in Human Glioblastoma

The full roster of award winners is posted at the [UWill Discover Sustainable Futures website](#). With over 160 presentations given during the conference week, it was extraordinarily competitive to be among the top presenters.

Lila Iriburiro Happy was able to connect multiple Sustainable Development Goals through her presentation titled African Indigenous Knowledge at the Intersect of Environmental Sustainability and Legal Precedent. “Who we consider as experts starts to diversify when intersectional approaches are encouraged. My research centers African Indigenous Knowledge Systems at the intersection of environmental sustainability and legal precedent. To bridge the current gap in achieving the SDGs, I recommend inclusive consultations to partner for intergeneration, sustainable, and equitable solutions. The UWill Discover conference epitomizes how effective education can be from theory-based to practical application,” says Lila Iriburiro Happy, Law & Politics student).

The next exciting steps in the UWill Discover Sustainable Futures project include launching the first UWill Discover journal and selecting four participants from the conference to lead a team to the Model United Nations experience in Washing DC in November of 2023. The team's participation is funded through the UWill Discover Sustainable Futures project.

#### 6. Graduate Studies – Dr. D. Kane

Ontario Graduate Scholarships (OGS) have been awarded for 2023-2024. 95 scholarships were awarded across all Faculties. 81 OGS (including 3 awarded to Indigenous students), 10 QEII-GSST, 4 International. The allocation for Indigenous students (minimum of 2) and International students (n=4) is defined by the Ministry.

The Canada Graduate Scholarships for Masters students from the Tri-Agencies have been distributed (NSERC - 9; SSHRC - 10; CIHR - 2).

Doctoral award announcements have not been made.

#### 7. Bill 26 – D. Johnstone

Bill 26 – Strengthening Post-Secondary Institutions and Students Act comes into effect July 1, 2023. The SPSI outlines amendments to the Ministry of Training, Colleges, and Universities Act that pertain to sexual misconduct committed by employees of post-secondary institutions.

The changes include a broad definition of “sexual misconduct”, the ability to discharge or discipline an employee who has committed an act of sexual misconduct, a prohibition on re-employing an individual who has been



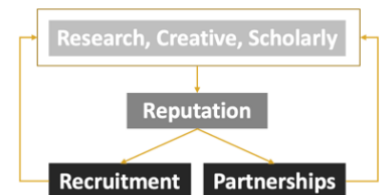
discharged or who has resigned as a result of sexual misconduct, a prohibition on non-disclosure agreements (unless requested by a student), and a requirement that all publicly-assisted universities have a sexual misconduct policy that specifically addresses employee sexual misconduct. This policy must include the institution’s rules with respect to sexual behaviour involving employees and students and must contain examples of disciplinary measures that may be imposed on employees who contravene the policy.

To date, we have sought guidance from legal experts in gender-based violence and have begun consultations with key stakeholders campus wide. We will be updating the existing Policy on Sexual Misconduct and Intimate Relations Policy to ensure compliance with Bill 26 and will be bringing the proposed changes to the Board at the June meeting.

**Report of the Interim Vice-President, Research, and Innovation**

*Chris Houser*

Research, scholarship, and creative activity are critical to the reputation of the University of Windsor and have a significant influence on our ability to recruit and retain undergraduate and graduate students.

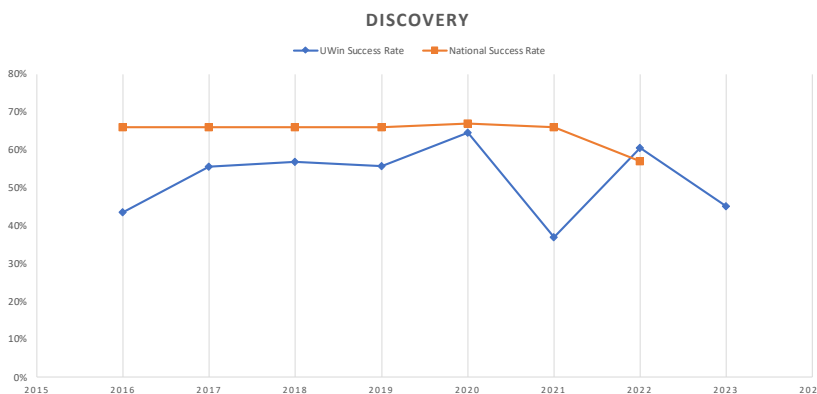


**SAVE THE DATE: May 9, 2023, for the Indigenous Research and Scholarship Forum**

The focus of this forum is to educate the university campus about Indigenous Research, Scholarship, and Methodologies, and to highlight the work of Indigenous Scholars and Students on campus. Keynote addresses will include “Two-eyed seeing” (Elder Albert Marshall), “Indigenous Ways of Coming to Know” (Dr. Kathleen Absolon), and “Decolonizing the Academy: Indigenous Knowledge and Research” (Dr. Marie Battiste). The agenda for the event is attached to this report - please watch for an email with information on how to register for this important forum.

**NSERC Discovery Grant Results**

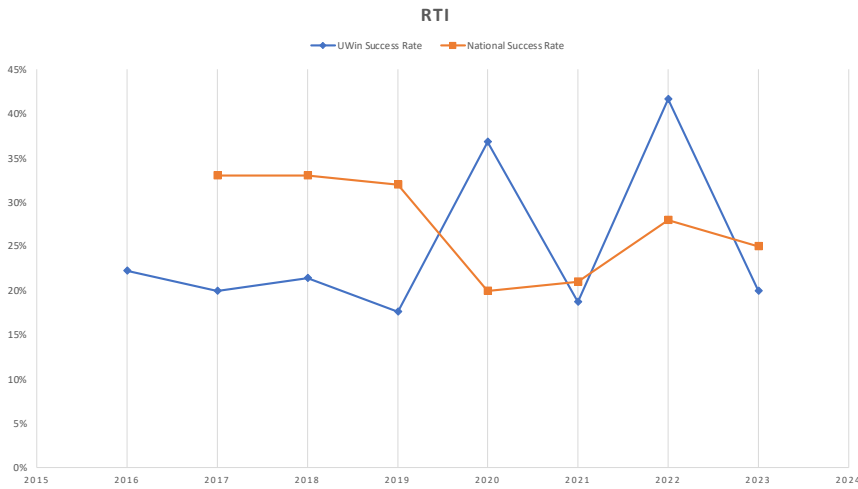
Results from this year’s NSERC Discovery Grant competition were announced at the end of March. While the results are still embargoed, we wanted to share institutional statistics on our success rate.



**NSERC Discovery Grants Results April 1 2023**

<b>Overall</b>	
Submissions	31
Awarded	14
Percent success	45%
<b>Science</b>	
Submissions	17
Awarded	8 1 ECR
Percent success	47%
<b>Engineering</b>	
Submissions	14
Awarded	6 0 ECR
Percent success	43%

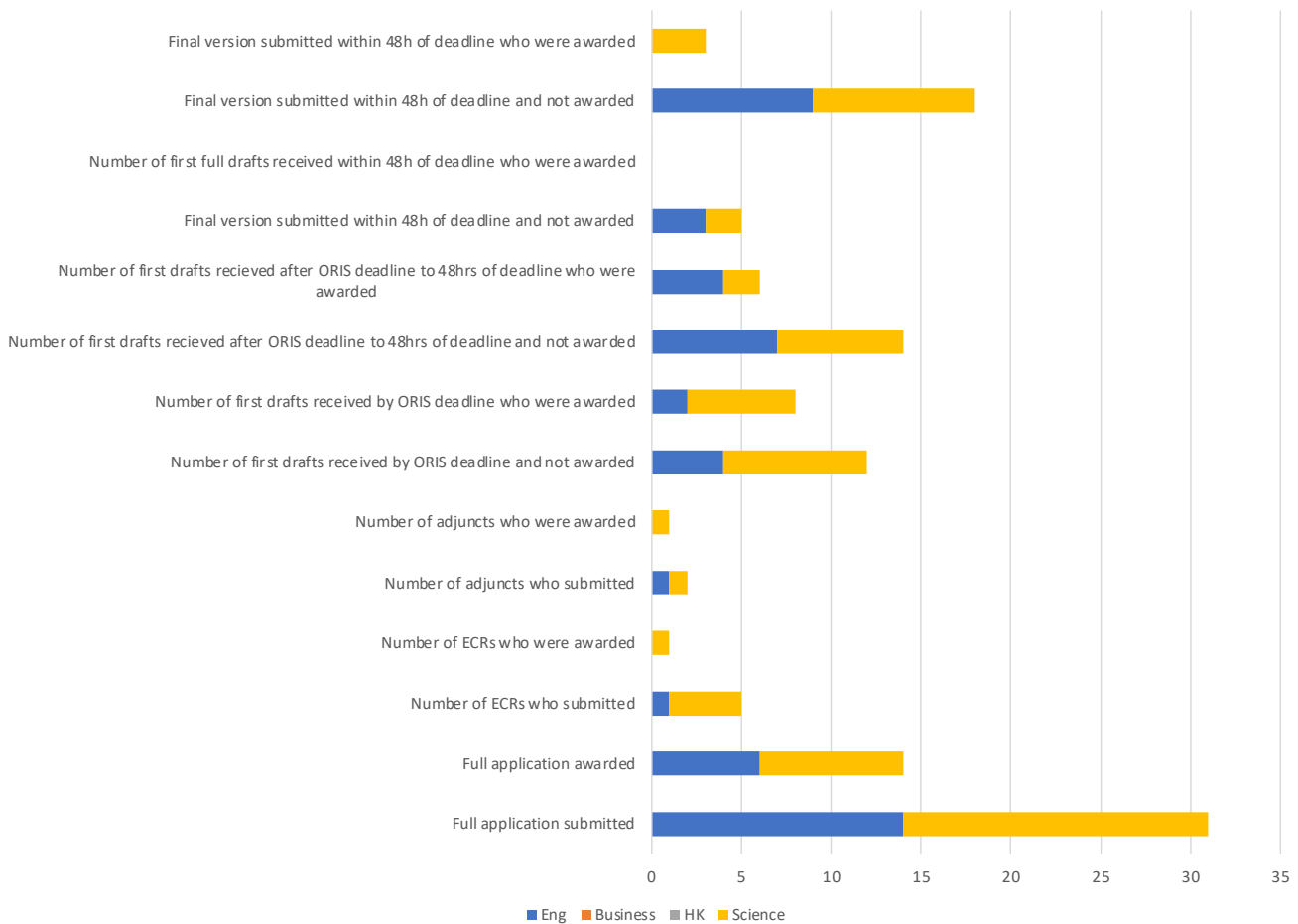
**NSERC RTI Results Competition April 1 2023**



<b>Overall</b>	
Submissions	5
Awarded	1
Percent success	20%
<b>Science</b>	
Submissions	2
Awarded	1
Percent success	50%
<b>Engineering</b>	
Submissions	3
Awarded	0
Percent success	0%

While individual success is partly dependent on the proposed research (discovery versus applied), success is largely dependent on whether a faculty member participates in the internal (Faculty-based) and ORIS reviews of their application. As shown in the chart below, it is important to submit your proposal early to ORIS and participate in internal review programs:

- Only 14% success rate for proposals submitted to ORIS within 48 hours of the application deadline
- Only 30% success rate for proposals submitted after the internal ORIS deadline and 48 hours of the application deadline
- 60% success rate for proposals that were reviewed by ORIS before the internal deadline
- 80% success rate for proposals that were reviewed by ORIS and were part of a Faculty-based internal review program



Indigenous Research and Scholarship Forum

AGENDA

May 9, 2023

**The focus is to educate the university campus about Indigenous Research, Scholarship and Methodologies.  
This forum will also highlight the work of Indigenous Scholars and Students on campus.**

Sunrise Ceremony – Light the Sacred Fire

Breakfast Immediately following Sunrise Ceremony

8:30 AM - 9:00 AM	OPENING ADDRESS AND WELCOME Elder – Myrna Kicknosway Opening President Rob Gordon Chris Houser, VP Research, and Innovation Beverly Jacobs, Senior Advisor to the President on Indigenous Relations and Outreach
9:00 AM – 9:45 AM	Keynote Address #1 – Virtual – Elder Albert Marshall “Two-Eyed Seeing”
9:45 AM – 10:00 AM	Q&A
10:00 am – 12:00 PM	Scholarship from Indigenous Faculty, Staff & Students Part 1 (Each Indigenous faculty/staff member/Student will explain their own Indigenous research, scholarship and/or methodology)
12:00 PM – 12:30 PM	LUNCH BREAK
12:30 PM – 1:15 PM	Keynote Address Recording Dr. Kathleen Absolon “Indigenous Ways of Coming to Know”
1:15 PM – 1:30 PM	Q&A
1:30 PM – 3:00 PM	Scholarship from Indigenous Faculty, Staff & Students Part 2 (Each faculty/staff member/student will explain their own Indigenous research, research scholarship and/or methodology)
3:00 PM – 3:15 PM	BREAK
3:15 PM – 4:00 PM	Keynote Address #3 – Dr. Marie Battiste “Decolonizing the Academy: Indigenous Knowledge and Research”
4:15 PM – 4:30 PM	Q & A
4:30 PM – 4:45 PM	CLOSING REMARKS - Beverly Jacobs, Senior Advisor to the President on Indigenous Relations and Outreach
4:45 PM – 5:00 PM	CLOSING PRAYER – Elder Myrna Kicknosway

University of Windsor  
Board of Governors

\*4.2.1: **Whistleblower Safe Disclosure Policy – Minor Revisions**

Item for: **Approval**

Forwarded by: **Board Audit Committee**

**MOTION: That the Board approve the proposed revisions to the Whistleblower Safe Disclosure Policy.**

**Rationale:**

- As administration prepared to launch the whistleblower program and conducted final meetings with all staff and faculty unions, some minor amendments to both Policies approved at the October 2022 Board of Governors meeting we have identified.

*See attached.*



**Policy Title:** Whistleblower Safe Disclosure Policy

**Policy Number:** N/A

**Date Established:** October 18, 2022

**Office with Administrative Responsibility:** Office of the Vice President, Finance & Operations

**Approver:** Board of Governors

**Revision Date(s):** [April 25, 2023](#)

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### **1. Introduction**

The purpose of this Policy is to:

- Provide a mechanism for the University community to confidentially and, if required, anonymously disclose concerns about suspected improper activity; and
- Protect those individuals who make good faith disclosures of suspected improper activity from reprisal.

### **2. Application / Scope of Policy**

This Policy applies to all employees of the University of Windsor with respect to suspected improper activity as defined below.

This Policy does not modify or supersede the terms of any collective agreement. In such case where this Policy directly conflicts with a term or terms of an applicable collective agreement, that term or those terms of that applicable collective agreement shall prevail for that case.

### **3. Definitions**

**Good Faith Disclosure:** a disclosure concerning suspected improper activity that is determined to be based on reasonable belief and is not malicious or irresponsible.

**Improper Activity:**

- a. A breach of University policy, procedures, or programs;
- b. A violation of a legal or regulatory requirement;
- c. Research misconduct; or
- d. Financial misconduct, including but not limited to:
  - Theft or misappropriation of University funds, supplies, inventory, equipment or other assets
  - Unauthorized use or sale of University assets for personal benefit
  - Intentional distortion or concealment of information
  - Forging or falsifying documents or signatures
  - Inappropriate use of University credit cards, including use for personal purchases
  - Authorization of payment to vendors for goods not received or services not performed
  - Creation of fictitious invoices and/or payments to fictitious vendors/suppliers

- Fraudulent expense reporting such as overstated or fictitious expenses
- Falsification of employment records related to salaries and benefits
- Creation of ineligible, fictitious or ghost employees to receive payroll payments
- Intentional misrepresentation or unauthorized alteration of financial reports/financial information
- Acceptance of bribes, kickbacks, or anything of material value from vendors or other business partners
- False reports to University donors
- Conflicts of interest

**Reprisal:** any act of intimidation, harassment, discipline, or retaliation as a result of a good faith disclosure and includes, without limitation, any demotion, suspension, termination, or any actual or threatened action that adversely affects the whistleblower.

#### **4. Roles and Responsibilities**

- 4.1.** The Executive Leadership Team is responsible for creating and promoting an ethical culture and an atmosphere of trust and respect at the institution.
- 4.2.** Employees of the University are responsible for reporting in good faith when they have reason to believe unethical or fraudulent activities have occurred or are occurring.
- 4.3.** The University's Internal Auditor is responsible for receiving, triaging and prioritizing whistleblower reports based on consistent criteria (excluding research misconduct).
- 4.4.** The Whistleblower Operational Committee is responsible to support the Whistleblower program when serious allegations are reported and will assist with the operational aspects of the investigation process. The Committee will track key performance indicators and develop quarterly reports for review by the Whistleblower Governance Committee and the Audit Committee.
- 4.5.** The Whistleblower Governance Committee is responsible for governance and oversight of the whistleblower program to ensure that policies and procedures are being followed and the program is operating as intended. The Committee receives and reviews whistleblower program quarterly reports of key performance indicators.
- 4.6.** The Audit Committee of the Board of Governors is the independent oversight body for the whistleblower program. The Committee receives and periodically reviews whistleblower program reports of key performance indicators.
- 4.7.** The Vice-President, Finance & Operations is responsible for the interpretation and application of this policy. The Vice-President, Finance & Operations is also the Chair of the Whistleblower Governance Committee.

#### **5. Policy Statement**

The University is committed to conducting its activities and managing its resources with integrity and in accordance with all applicable legislative and regulatory requirements and University policies. All employees, volunteers, contractors, and suppliers of the University are expected to act with honesty and integrity and to comply with applicable legislative and regulatory requirements and University policies.

To support the University's commitment to integrity and accountability, any employee who has reasonable grounds to believe that improper activity has occurred or will occur is encouraged to make a good faith disclosure. Good faith disclosures may be made directly to an academic or administrative unit or supervisor, Legal Services, Campus

Community Police, the Office of the Vice-President, Equity, Diversity & Inclusion, Internal Audit, or Human Resources.

Where an individual does not wish to disclose directly to the relevant unit or supervisor, or the other channels noted above, the individual may make a safe disclosure under this policy in accordance with the Whistleblower Safe Disclosure Procedures (refer to Appendix 1).

The University will keep the details of a good faith disclosure confidential, including the identity of the individual making the disclosure, to the extent possible. The University will make reasonable efforts to investigate and respond to good faith disclosures of improper activity, in accordance with any applicable legislative and regulatory requirements, University policies and collective agreements.

## **6. Review By**

This policy will be reviewed every five (5) years. There may be certain circumstances which prompt a review of the policy prior to that date, such as changes in legislation, a specific incident, or if there is a request made by the Executive Leadership Team or the Board of Governors to review the policy.

## **7. Appendices**

Appendix 1: Whistleblower Safe Disclosure Procedures

## **8. Cross References**

- ~~Employee Code of Conduct (under development)~~
- Enterprise Risk Management Policy
- Fraud Risk Management Policy and Procedures
- Research Integrity and the Responsible Conduct of Research Policy

## **Appendix 1: Whistleblower Safe Disclosure Procedures**

These procedures support the Whistleblower Safe Disclosure Policy.

### **1. Making a safe disclosure**

The University has partnered with Grant Thornton, to provide a platform for employees to make safe disclosures. The Grant Thornton CARE program is a confidential third-party service which provides a secure channel for employees to bring forth concerns about suspected misconduct anytime, day or night, 365 days a year. The program supports and accepts anonymous disclosures.

Employees may make a disclosure using one of the following methods:

- o Phone – by calling the 1-800-484-CARE
- o Online – by submitting a report at <https://www.grantthorntoncare.ca>
- o E-mail – by sending an email to [usecare@ca.gt.com](mailto:usecare@ca.gt.com)
- o Mail – by sending a letter to the CARE PO box address

### **2. Receipt of disclosures**

A disclosure made through one of the options above will be received into a secure database. The University will endeavour to protect the confidentiality/anonymity of the individual making a disclosure, subject to any requirements of collective agreements, other University policies or legislative/regulatory requirements.

### **3. Investigations**

Disclosures will be released to the University's Internal Auditor for review and triage, in consultation with the Whistleblower Operational Committee as required. The Internal Auditor will review the disclosure to assess whether the allegation is legitimate and made in good faith. If the disclosure is determined to have reasonable grounds, the University will investigate as necessary. All investigations will be conducted in a fair, impartial and timely manner. Disclosures related to research misconduct will be directed to the Office of the Vice-President, Research and Innovation to triage and investigate in accordance with the Research Integrity and Responsible Conduct of Research Policy.

Should a Vice-President, the President or other member of the Whistleblower Operational Committee be the subject of an investigation, then the Chair of the Audit Committee will assume responsibility for the investigation.

If a disclosure is determined to lack reasonable grounds to investigate, whistleblower personnel may decline to investigate further and will notify the discloser of this decision if a mechanism for contacting the discloser is available.

### **4. Investigation Reports and Corrective Actions**

Any investigation conducted in response to a whistleblower disclosure will result in a written report including corrective actions taken. The report will be provided to the applicable administrators and the Audit Committee of the Board of Governors, who will assess the adequacy of the actions taken. If the investigation reveals a significant incident of fraud, the formal report will also be directed to the Executive Leadership Team.

The individual who submits the disclosure will be provided with a summary of the results of the investigation if contact information or a mechanism for contacting the discloser is available.

All reasonable steps will be taken to protect the identity of the accused. Should a report against an accused be deemed to lack basis or merit, all those individuals who were made aware of the allegation against the accused will also be made aware that no evidence was found to support the allegation, to restore the good name of the erroneously accused.

### **5. Protection for Whistleblowers**

The University's whistleblower program has been designed to safeguard the identity of the whistleblower to the extent possible. If, due to unforeseen factors, the confidentiality or anonymity of a whistleblower is not maintained, the University is committed to protecting those individuals from retaliation and to investigating any potential reprisals in a transparent manner to demonstrate that the institution will protect those individuals who come forward with valuable information.

Any individual who experiences a reprisal or threat of reprisal as a result of a good faith disclosure made in accordance with this policy should inform the University's Internal Auditor who shall ensure that the matter is investigated, and appropriate action taken.

Any individual who is found to have been involved in any act of reprisal in contravention of this policy may be subject to disciplinary action up to and including termination of employment.

### **6. Knowingly False or Malicious Reporting**

Any identifiable person who knowingly makes an allegation of improper activity which is determined to be knowingly false, irresponsible or malicious or vexatious will may be subject to disciplinary action up to and including termination of employment. Such disciplinary action shall follow the appropriate procedures in a collective agreement, as applicable.



University of Windsor  
Board of Governors

\*4.2.2: **Fraud Risk Management Policy and Procedures – Minor Revisions**

Item for: **Approval**

Forwarded by: **Board Audit Committee**

**MOTION: That the Board approve the proposed revisions to the Fraud Risk Management Policy and Procedures.**

**Rationale:**

- As administration has prepared to launch the whistleblower program and has conducted final meetings with all staff and faculty unions, we have identified some minor amendments to both Policies approved at the October 2022 Board of Governors meeting.

*See attached.*



BG230425-4.2.2

**Policy Title:** Fraud Risk Management Policy and Procedures

**Policy Number:** N/A

**Date Established:** October 18, 2022

**Office with Administrative Responsibility:** Office of the Vice President, Finance & Operations

**Approver:** Board of Governors

**Revision Date(s):** [April 25, 2023](#)

**1. Introduction**

The purpose of this policy and related procedures is to provide the foundation for preventing, detecting and deterring instances of fraud at the University of Windsor (University). It aims to provide a framework for decision-making, which will lead to a stronger governance and control framework.

**2. Application / Scope of Policy**

This policy and related procedures apply to all University employees at all levels including Senior Administration, faculty, staff, students, contractors, and any other individuals granted access to institutional assets or resources.

The scope of this policy is limited to fraudulent activities related to funds, resources, assets, or property owned by, or in the care of, the University, and services performed by the University. Incidents of fraud or theft of non-University owned assets or property are not covered by this policy.

**3. Definitions**

Fraud is defined as any intentional act or omission designed to deceive others, resulting in the victim (the University) suffering a loss and/or the perpetrator achieving a gain. Refer to Appendix 1 for a detailed list of specific examples of fraudulent acts.

**4. Roles and Responsibilities**

**4.1.** The Executive Leadership Team is responsible for setting the right tone at the top to develop a culture of ethical behaviour in the organization, and to ensure the existence and implementation of a robust, comprehensive fraud risk management policy for the University.

**4.2.** Administrators at all levels of management are responsible for establishing and maintaining control frameworks that reasonably identify fraud risks in their respective areas of responsibility and creating controls to deter, prevent and detect fraud.

**4.3.** The Fraud Risk Management Committee is responsible for conducting an annual fraud risk assessment to identify and address the University's vulnerabilities to internal and external fraud.

**4.4.** Members of the University community are responsible for reporting immediately in good faith when they have suspicions that fraud may have occurred or is occurring.

**4.5.** The University's Internal Auditor is responsible for receiving allegations of fraud, directing the process of fraud investigations and managing the fraud protocol.

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4.6. The University's Internal Auditor, in collaboration with the Office of the Vice President, Equity, Diversity and Inclusion, is responsible for developing training and awareness activities pertaining to fraud risks for the campus community.

4.7. The Whistleblower Operational Committee is responsible for managing the fraud protocol workflow, investigations, and remedial action, where required.

4.8. The ~~Vice-President, Finance and Operations (VPFO)~~ is the Chair of the Whistleblower Operational Committee. ~~As designate of the VPFO, the Internal Auditor~~ shall be responsible for reporting to the Audit Committee of the Board of Governors periodically, as required, on identified fraud and the corrective action undertaken.

Deleted: Associate Vice-President, Finance (AVP, Finance)

Deleted: The AVP, Finance or designate thereof,

Deleted: . The AVP, Finance is also responsible for managing the fraud protocol process.

4.9. The Audit Committee of the Board of Governors is responsible for support and oversight with respect to risk management pertaining to the potential for fraud. The Audit Committee is further responsible for receiving reports of identified fraudulent activities and confirming the adequacy of the corrective action taken to prevent or detect future occurrences.

4.10. The Office of the VPFO is responsible for the interpretation and application of this policy.

## 5. Policy Statement

The University of Windsor is committed to maintaining the highest standards of honesty, integrity, and transparency. As a publicly funded institution, the University has a responsibility to take appropriate measures to protect itself against fraudulent activity and to develop processes and internal controls to prevent and detect fraud.

The University expects its employees and those doing business with the institution to carry out their responsibilities ethically and to safeguard funds and property owned by, or in the care of, the University. Employees are encouraged to report suspected instances of wrongdoing without fear of reprisal. It is the University's practice to protect those individuals who make good faith disclosures and to investigate objectively any alleged theft, fraud or other misappropriation of University assets or resources in accordance with the fraud protocol process and the procedures associated with this policy (refer to Appendix 1). Investigations performed under this policy will be in accordance with the procedures and provisions of any applicable Collective Agreement, legislation, and University policy.

## 6. Review By

This policy will be reviewed every five (5) years. There may be certain circumstances which prompt a review of the policy prior to that date, such as changes in legislation, a specific incident, or if there is a request made by the Executive Leadership Team or the Board of Governors to review the policy.

## 7. Appendices

Appendix 1: Fraud Risk Management Procedures

## 8. Cross References

- ~~Enterprise Risk Management Policy~~
- Whistleblower Safe Disclosure Policy and Procedures
- Research Integrity and the Responsible Conduct of Research Policy

Deleted: <#>Employee Code of Conduct (under development)¶

## **Appendix 1: Fraud Risk Management Procedures**

These procedures support the Fraud Risk Management Policy.

### **1. Categories of Fraud**

For purposes of these procedures, fraud can be classified into four basic types:

- Misappropriation of assets
- Corruption
- Fraudulent financial reports
- Research misconduct

Examples of fraudulent activities include, but are not limited to, the following:

- Theft or misappropriation of University funds, supplies, inventory, equipment or other assets
- Unauthorized use or sale of University assets for personal benefit
- Intentional distortion or concealment of information
- Forging or falsifying documents or signatures
- Inappropriate use of University credit cards, including use for personal purchases
- Authorization of payment to vendors for goods not received or services not performed
- Creation of fictitious invoices and/or payments to fictitious vendors/suppliers
- Fraudulent expense reporting such as overstated or fictitious expenses
- Falsification of employment records related to salaries and benefits
- Creation of ineligible, fictitious or ghost employees to receive payroll payments
- Intentional misrepresentation or unauthorized alteration of financial reports/financial information
- Acceptance of bribes, kickbacks or anything of material value from vendors or other business partners
- False reports to University donors
- Conflict of interest

### **2. Fraud Risk Assessment**

Fraud risk assessments are conducted as a preventive measure to help minimize fraud risk exposure. On an annual basis, the Fraud Risk Management Committee proactively identifies, assesses and reviews fraud risks across the University in accordance with the Fraud Risk Management Framework. Existing controls are mapped to fraud risks and where current controls are insufficient to prevent fraud risk, further risk response measures are identified and implemented to mitigate risk to an acceptable level.

### **3. Training and Awareness**

Training and awareness are effective tools in preventing and detecting fraud. On an annual basis, the Office of Internal Audit, in collaboration with the Office of the VP, Equity, Diversity and Inclusion, will provide employee fraud risk training, workshops, and communications to foster awareness and understanding of fraud risk management and its related policies and procedures. The training will provide guidance to employees on identifying fraud risks and managing internal controls to prevent and detect fraud. Training will further encourage confidential reporting of suspected wrongdoing and reinforce the University's commitment to protecting those who make good faith disclosures.

### **4. Fraud Detection/Reporting**

While the previously discussed prevention measures aim to help reduce the occurrence of fraud, detection measures must also be implemented to detect potentially fraudulent activities in a timely manner.

As mentioned in the policy, it is the responsibility of all University employees to report in good faith when they have suspicions that fraud may have occurred or be occurring. Good faith reporting of potential fraud

allegations may be made to a Supervisor, Manager, Internal Audit or through the University's Whistleblower reporting program (refer to the University's Whistleblower Safe Disclosure Policy for further details).

The Grant Thornton CARE program provides a secure communication channel for reporting confidential and/or anonymous tips or suspicions of fraud. Reports received through the whistleblower reporting program will be referred to the University's Internal Auditor for triage and investigation, in consultation with the Whistleblower Operational Committee as required.

The University is committed to protecting employees who raise concerns in good faith. Members of the University community will not be subject to any discrimination, threats, reprisals, or disciplinary action as a consequence of reporting a suspected fraud and/or cooperating in an investigation in relation to an alleged fraud. Reprisals, threats of reprisal, or **knowingly** false reports will be subject to sanctions under the Whistleblower Safe Disclosure Policy, as circumstances require.

## 5. **Fraud Response**

Fraud response measures are designed to critically assess allegations of fraud, investigate the extent of any such fraud, take corrective actions where required and report to oversight bodies.

### 5.1 **Receipt of Allegation**

- 5.1.1 Following the receipt of an allegation of fraudulent activity, whether from Management, Internal Audit or the whistleblower program, the University's Internal Auditor will conduct an inquiry to establish whether an allegation is based upon reasonable grounds. Allegations of research misconduct will be directed to the Office of the Vice-President, Research and Innovation to manage in accordance with the Research Integrity and Responsible Conduct of Research Policy (refer to Figure 1: Receipt of Allegations and Investigation Process). In cases of urgent events or high-risk situations, the normal protocol will be by-passed. Appropriate and immediate action will be taken to address the concern.
- 5.1.2 In matters deemed necessary for further review, the Internal Auditor will convene the Whistleblower Operational Committee, and an internal audit will be conducted to determine the potential loss associated with the incident. The audit will gather relevant information and details to determine if a fraud incident has occurred.
- 5.1.3 At the completion of the audit, an initial report will be prepared and shared with the Whistleblower Operational Committee. If the audit does not uncover irregularities the case will be closed. If irregularities are identified, the Whistleblower Operational Committee will decide upon the next course of action.

### 5.2 **Investigation**

- 5.2.1 If the internal audit identifies that the case is of a criminal nature, the University will report the incident to the Windsor Police Service for investigation by the appropriate unit/division.
- 5.2.2 If the case is determined to not be of a criminal nature, an internal investigation may be conducted using a cross-functional approach with Internal Audit, Campus Community Police, Human Resources, Academic Labour Relations (where applicable), the AVP, Finance and other members of the Whistleblower Operational Committee as required. Investigations of research misconduct will be conducted in accordance with the procedures defined in the [Windsor University Faculty Association \(WUFA\) collective agreement and the Research Integrity and Responsible Conduct of Research Policy](#).

The internal investigation team will interview the victim, suspects, witnesses and any other individual as deemed necessary to the investigation. Information obtained from these interviews will be documented and used to update the audit/investigation report. All investigations will be conducted in a fair, impartial and

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timely manner. Investigations protocols shall be respectful of individuals and their presumption of innocence and ensure that appropriate and acceptable evidence is obtained. Investigations will be conducted in strict confidentiality, informing only those individuals who are required to know for purposes of investigation or who require the information to discharge their duties and responsibilities.

- 5.2.3** Where irregularities involve a non-academic employee(s), Human Resources will be contacted. Where irregularities involve an academic employee(s), the Office of the Provost and Academic Labour Relations will be contacted. The employee(s) will be placed on suspension with pay during the investigation to ensure preservation of records and evidence. Relevant unions will be notified where applicable.
- 5.2.4** For investigations which require specialized expertise, the University may engage forensic accountants, technology experts, or other subject matter specialists.
- 5.2.5** For allegations involving potential misconduct related to research, academic, or equity, diversity and inclusion the matter will be referred to the Vice President of the respective area for assistance with investigations in accordance with established policies.
- 5.2.6** Should a Vice-President, the President or other member of the Whistleblower Operational Committee be the subject of an investigation, then the Chair of the Audit Committee will assume responsibility for the investigation.

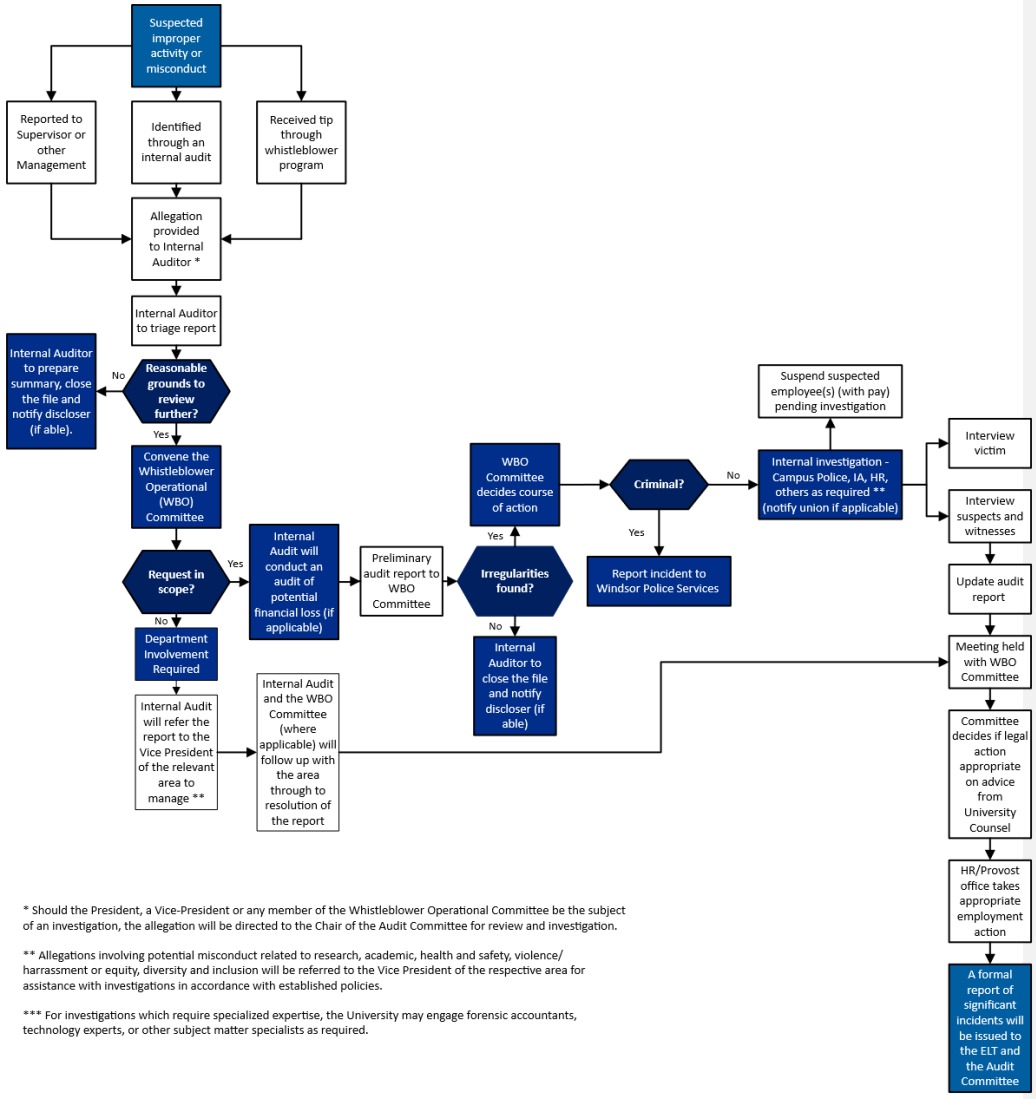
### **5.3 Remedial Action**

At the conclusion of an investigation under this policy, a meeting will be held with the Whistleblower Operational Committee who, upon advice of University Counsel, will decide if legal action is appropriate. Human Resources and/or the Office of the Provost will take appropriate employment action and/or other disciplinary actions as required and recommended per the investigation. The Whistleblower Operational Committee will further assess the need for additional management actions, such as the amendment of policies, procedures, and/or internal controls to prevent future occurrences of fraud. Any action taken to remedy the impact from fraud incidents will be promptly performed to demonstrate the commitment to solve fraud related issues.

### **5.4 Reporting**

A formal report of significant incidents of fraud and the corrective actions taken will be issued to the Executive Leadership Team and the Audit Committee, who will assess the adequacy of the actions taken.

Figure 1: Receipt of Allegations and Investigation Process



\* Should the President, a Vice-President or any member of the Whistleblower Operational Committee be the subject of an investigation, the allegation will be directed to the Chair of the Audit Committee for review and investigation.

\*\* Allegations involving potential misconduct related to research, academic, health and safety, violence/harassment or equity, diversity and inclusion will be referred to the Vice President of the respective area for assistance with investigations in accordance with established policies.

\*\*\* For investigations which require specialized expertise, the University may engage forensic accountants, technology experts, or other subject matter specialists as required.

**University of Windsor  
Board of Governors**

\*4.2.3: **Internal Audit Plan for 2023-2024**

Item for: **Information**

Forwarded by: **Board Audit Committee**

**Report of the Board Audit Committee:**

The Board Audit Committee met on April 11, 2023 to review and approve the annual internal audit plan. The purpose of the internal audit plan is to establish priorities for the allocation of Internal Audit resources. The plan is based on a risk assessment framework and consistent with the Enterprise Risk Management (ERM) plan. Projects identified were determined with consideration to the institution's risk environment, objectives, outcomes of the report from the Auditor General of Ontario, and risks identified in the higher education industry. The plan details how the hours of Internal Audit will be allocated between audits, special projects, and other activities. The specific audit areas were selected by the Internal Auditors in consultation with members of senior management. In addition, the plan was reviewed by the University's external auditing firm, KPMG. Audit areas were finalized following discussion with the Board Audit Committee. Any significant changes to the plan will be brought to the attention of the Board Audit Committee.

To ensure that Internal Audit functions, as much as possible, as an independent office, Internal Audit reports directly to the Board Audit Committee, then to the President. For administrative matters only, Internal Audit reports to the Vice-President, Finance and Operations.

In addition to the annual internal audit plan, the Audit Committee also reviewed:

- 1) the results of several internal audits, as well as progress on follow-up actions stemming from the audits;
- 2) KPMG's Audit Planning Report for the year-ending April 30, 2023;
- 3) progress on the cybersecurity workplan and roadmap;
- 4) minor revisions to the fraud management and whistleblower policies;
- 5) a proposal for financial reporting change relating to internally restricted endowments for debt repayment; and
- 6) updates on the ERM dashboard.



University of Windsor  
Board of Governors

4.2.4: **Internally Restricted Endowments for Debt Repayment: Proposed Financial Reporting Change**

Item for: **Approval**

Forwarded by: **Board Audit Committee**

**MOTION:** That the three (3) Board of Governors restricted sinking funds be established for the sole purpose of repayment of the principal of Series A, B and C debentures, and that the market value of the endowments established for the repayment of the debentures be transferred as of April 30, 2023.

**Rationale:**

*See attached.*



## Finance Department

401 Sunset Avenue, Windsor  
Ontario, Canada N9B 3P4  
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**To:** Board of Governors

**From:** Rachel McRae, Controller and Vincent Yeung, AVP Finance

**Date:** April 25, 2023

**Subject:** Financial Statement Presentation – Net Assets – April 30, 2023

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### **Purpose**

The purpose of this memo is to review financial accounting and reporting for the internally restricted endowments which have been established for the purpose of repayment of principal for the Series A, B and C Unsecured Debentures.

### **Background and Current Situation**

As of April 30, 2022, the University has issued three separate debentures (classified as Long-Term Debt for Financial Statement purposes), including:

- Series A Senior Unsecured Debentures
- Series B Senior Unsecured Debentures
- Series C Senior Unsecured Debentures

The details of these debentures are outlined on Note 7 of the University's audited Financial Statements. A summary of each of the Debentures has been provided below, specifically highlighting the principal repayment strategy, which includes the use of a Board of Governors internally restricted endowment fund.

### **Series A Senior Debenture and Repayment Strategy**

The University issued its **Series A Debentures** in June 2006. The proceeds from the bond were \$108.3M. The bond is due on June 29, 2046, in a single bullet payment. Interest payments are due on December 29<sup>th</sup> and June 29<sup>th</sup> of each year at annual rate of 5.37%.

As the Board of Governors is aware, a portion of the Bond's proceeds were immediately invested into an externally restricted sinking fund (recorded against Debt as per CPA Canada Part II Handbook rules). These funds are entirely out of scope from the proposal in this memorandum.

A portion of the bond's proceeds (\$3.125M) were used to fund student-oriented projects (Lancer Stadium and the St. Denis Centre). At the time, the undergraduate student association (UWSA) passed a referendum for a capital ancillary fee to fund these projects and the repayment of the associated debt. The University is collecting the fee for 25 years (until fiscal 2028/29). The fee has been earmarked partially for interest (annual costs), and partially for the repayment of principal upon maturity.

The University maintains the amounts for principal in an internally restricted Endowment fund (approximately \$70K per year). The expectation was that interest income earned will help contribute with the bullet payment in 2046. The market value of this internally restricted endowment fund will be reported annually to the Investment Committee.

This endowed fund is disclosed in our Notes to the Financial Statements as part of the Internally Endowed category, (Note 9: Endowment).

### **Series B and C Senior Debenture and Repayment Strategy**

The University issued the **Series B debentures** on July 14, 2017, and the **Series C debentures** on July 3, 2020.

In both instances, an internally restricted Board of Governors approved Endowment was established for the sole purpose of repaying the debentures. Within the Endowment Fund, there are three Endowments for repayment of debt, each individually accounted for: Series A, B, and C. Annual contributions are made to all three Endowments consistent with the Board-approved repayment strategies at time of issuance.

These endowed funds are disclosed in our Notes to the Financial Statements as part of the Internally Endowed category (Note 9: Endowment). As they are not an externally restricted sinking fund, they are not netted against the debt. The market value of this internally restricted endowment fund will be reported annually to the Investment Committee.

### **Current Financial Statement Presentation & Disclosure – April 30, 2022**

As mentioned above these Endowed Sinking Funds for Series A, B and C debentures are disclosed in the audited Financial Statements as part of the total Endowment, within Net Assets. The value of each of the Series A, B and C funds as at April 30, 2022 are as follows:

Internally Endowed - Series A Bond	\$1,853,237
Internally Endowed - Series B Bond	\$3,669,478
<u>Internally Endowed - Series C Bond</u>	<u>\$1,372,609</u>
Total Internally Endowed for Debt Repayment (“Endowed Sinking Funds”)	\$6,895,325

### **Recommendation**

An Endowment is a permanent fund on which the earnings are available for spending by the University, while the principal (the amount deposited into the fund) is expected to remain intact. Each year, only a portion of the income earned is spent while the remainder is added to the principal for growth. In this respect, an endowment has a perpetual nature.

When considering the endowments established for the repayment of the Series A, B and C debentures, they would not be considered perpetual in nature, as the principal/capital amount of the endowment will eventually be used to repay these debentures. Therefore, to classify these as part of the Endowment for Financial Statement purposes could be misleading to readers of the University’s Financial Statements.

These funds are essentially invested alongside our Endowment Fund assets as a repayment strategy for the University’s long-term debt, and not to provide a perpetual benefit to the institution in terms of internally or externally restricted spending. When these funds are withdrawn from the Endowment (upon maturity of the debentures), it may appear to financial statement readers (including University donors) that there is material change in our endowment funds, causing unnecessary concerns. This could also have potential negative impacts on various financial metrics on which the University is evaluated by external stakeholders (i.e.: Endowment per FTE). Finally, as the sinking funds are classified as Endowment rather than Restricted Net Assets, the average user of the University’s financial statements may review the Internally Restricted Net Assets note (Note 8) and be alarmed by the lack of savings for repayment of debt.

For transparency purposes, **the University is proposing for the April 30, 2023 fiscal year end, that the Endowed Sinking Funds be transferred from Endowment Net Assets into Internally Restricted Net Assets for Financial Statement presentation purposes.** As both categories fall within Net Assets on the Statement of Financial Position, total Net Assets would remain unchanged.

The transfer of these fund from the Endowment will provide for greater transparency into the University’s financial sustainability as an institution, specifically in terms of our long-term debt repayment strategy. This will also allow the University to further align our financial sustainability strategy with the Ministry of Colleges and Universities proposed Financial Accountability Framework, making our financial statements more easily comparable to peers.

**Proposed Accounting Entry**

The entry to achieve the transfer would be conducted as of April 30, 2023 is:

DR Endowment Net Assets  
CR Internally Restricted Net Assets

Within the general ledger system, the funds would continue to be tracked individually, and reporting would continue to the Investment Committee annually by Series.

**Financial Statement Presentation**

If approved, the transfer would appear within the Statement of Net Assets as of April 30, 2023 as a transfer of Endowment into Internally Restricted. A new line within Note 8 would appear, entitled “Board of Governors restricted sinking funds”. No prior year figures would be adjusted.

**Impact on Restriction of Funds for Debt Repayment**

If the University’s recommendation is accepted by the Audit Committee and the Board, the motion proposed would ensure that the funds (including future deposits and earned interest income) remained entirely restricted for the repayment of each of the three respective bonds. Only through Board of Governors motion could administration redeploy those savings for other purposes.

**Impact on Investments**

There is no impact on Investments (Assets). The Series A, B and C internally restricted funds will continue to remain invested alongside the other University endowed investments within the University’s investment portfolio. Any potential changes to the Investment products used for these sinking funds would be proposed to the Investment Committee of the Board for consideration. All investment income earned will continue to be re-invested into each fund until the maturity of the related debentures.

From an investment perspective, investing the fund alongside the Endowment Fund is permitted by our investment managers, and administration is not proposing a change at this time. However, as the maturity date of the debentures approaches, the Board may wish to invest the sinking funds entirely in fixed income instruments, and this could not be achieved under the current structure and Endowment SIPP. Administration will be discussing this in more detail with the Investment Committee at future meetings.

**Feedback from KPMG**

We have shared this memo with our external auditors to explain our rationale for the transfer. They are in agreement with our proposed position, and concur that comparative information would not be re-presented.

**University of Windsor  
Board of Governors**

\*4.2.5: **Enterprise Risk Management Dashboard and Update**

Item for: **Information**

Forwarded by: **Board Audit Committee**

*See attached.*

# Enterprise Risk Management Update

*Board of Governors  
April 25, 2023*



University  
of Windsor

**WINDSOR  
PROUD.**

## UWindsor ERM: Update and Context

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As the Audit Committee is aware, the Board of Governors approved a refreshed list of Top Ten Enterprise Risks in October 2022. Work is ongoing on the transition to the new Top Ten Risks, including planning to sunset previously monitored risks from our Audit Committee reporting. The team has required some time to complete this transition successfully.

**For the Spring 2023 report, administration has presented three documents for your review:**

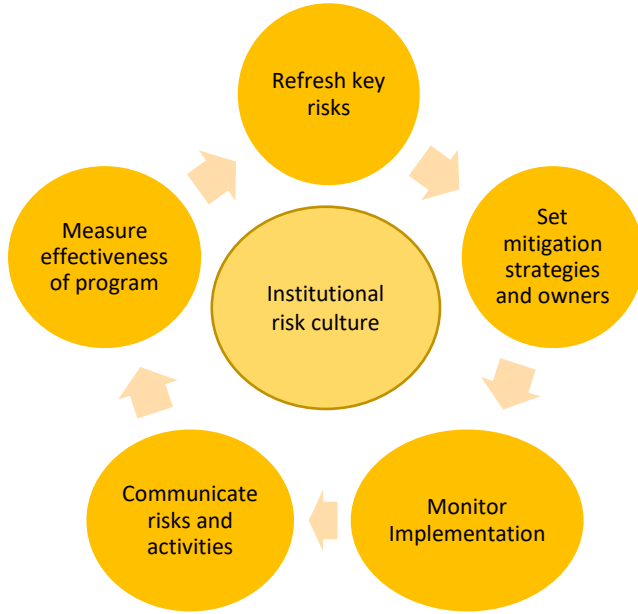
1. The final ERM Dashboard (Q4 2022) following the former Top Ten Risks (page 3);
2. The ERM Dashboard that was reviewed by Audit Committee most recently, for reference purposes (Q3 2022) (page 4); and
3. An update on the status of the new Top Ten Risks, including assigned Risk Champions (page 5)

The Audit Committee is scheduled to review the ERM Dashboard next at its November 2023 meeting. At that meeting, the Dashboard will reflect the new Top Ten Risks, and progress against those actions.



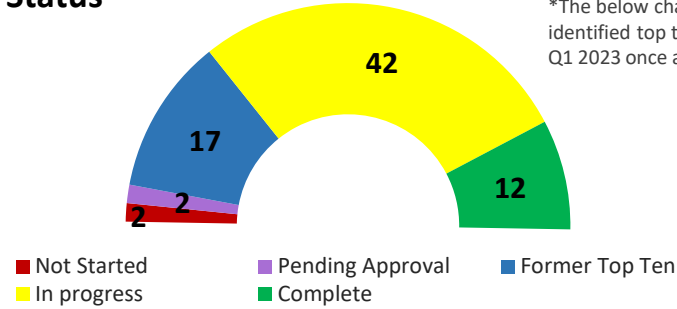
# UWindsor ERM Dashboard (Q4 2022)

## UWindsor ERM Framework



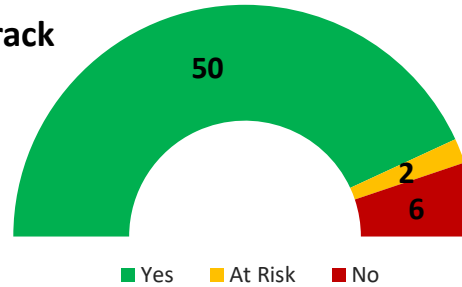
## Risk Mitigation Actions - Key Indicators

### Action Status



\*The below charts do not include the newly identified top ten risks, which will be added in Q1 2023 once actions have been identified.

### Status: On Track



## Actions to be Concluded in Q4 2022 (sample)

Undertake Social Media Performance Audit, and Social Media Policy Review (**Brand and Reputation**)

Explore the business case for a Bachelor of Arts in Engineering program (**Academic Program and Services**)

Continue to develop stakeholder relevant programs (e.g., curriculum revision, microprograms, new degree programs) (**Academic Program and Services**)

Explore international academic programs and opportunities (e.g., Global Skills Mobility, Internationalization at Home) (**Academic Program and Services**)

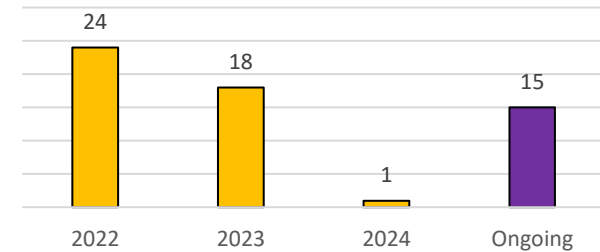
## Top Risk Refresh Update

Cyber Security Risk	<input checked="" type="checkbox"/>	<input type="radio"/>	Environmental Scan and Related Emergency Preparedness	<input checked="" type="checkbox"/>	<input type="radio"/>
Enrolment Targets and Recruitment	<input checked="" type="checkbox"/>	<input type="radio"/>	Recruitment and Retention of Staff	<input checked="" type="checkbox"/>	<input type="radio"/>
Human Resources Capacity	<input checked="" type="checkbox"/>	<input type="radio"/>	Academic Program/Services Development	<input checked="" type="checkbox"/>	<input type="radio"/>
Labour Relations	<input checked="" type="checkbox"/>	<input type="radio"/>	Student Satisfaction and Retention	<input checked="" type="checkbox"/>	<input type="radio"/>
Government Policy/Direction	<input checked="" type="checkbox"/>	<input type="radio"/>	Performance Measurement (Faculty & Staff)	<input checked="" type="checkbox"/>	<input type="radio"/>

## Emerging Risk Check In

Emerging Risk Identified
Cyber Security Risk
Enrolment Targets and Recruitment
Human Resources Capacity
Labour Relations
Government Policy/Direction

## Action Status Expected Completion Year



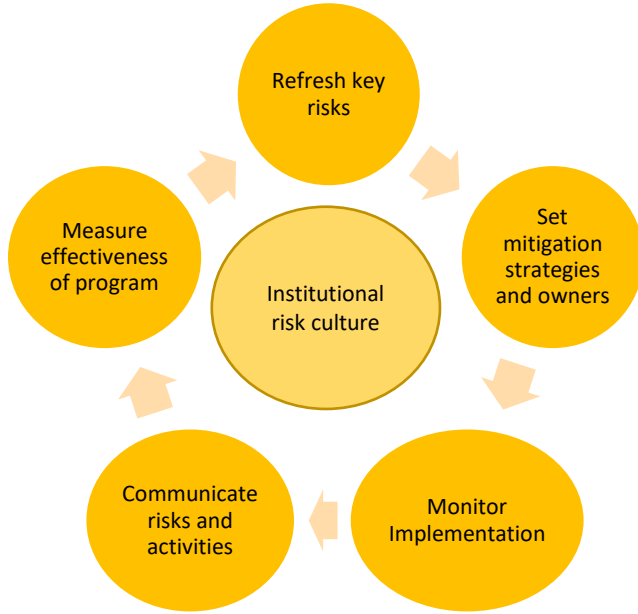
- Executive Leadership Team agrees the risk remains of top significance for institution
- Risk significance and/or likelihood is increasing (pointing up), decreasing (pointing down), or about the same (flat)



# UWindsor ERM Dashboard (Q3 2022)

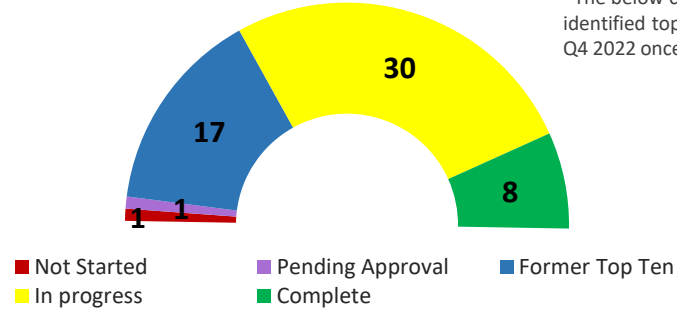
Dashboard from previous Board meeting for quick reference

## UWindsor ERM Framework



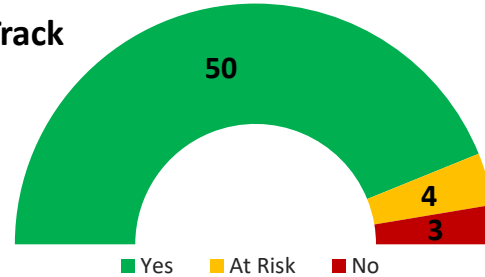
## Risk Mitigation Actions - Key Indicators

### Action Status



\*The below charts do not include the newly identified top ten risks, which will be added in Q4 2022 once actions have been identified.

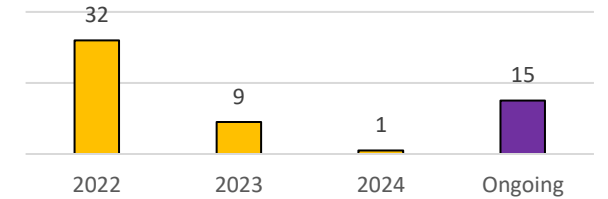
### Status: On Track



## Actions to be Concluded in Q3 2022 (sample)

- Hiring of a GHTA Enrolment Advisor (**Enrolment targets and recruitment**)
- Development of an international risk strategy and registry (**Enrolment targets and recruitment**)
- Establish an effective Budget Model Governance structure with regular performance reporting and evaluation (**Budget and Planning**)

### Expected Completion Year



## Top Risk Refresh Update (October 2022)

Cyber Security Risk	<input checked="" type="checkbox"/> <input style="color: red;" type="radio"/>	Environmental Scan and Related Emergency Preparedness	<input checked="" type="checkbox"/> <input style="color: red;" type="radio"/>
Enrolment Targets and Recruitment	<input checked="" type="checkbox"/> <input style="color: gray;" type="radio"/>	Recruitment and Retention of Staff	<input checked="" type="checkbox"/> <input style="color: gray;" type="radio"/>
Human Resources Capacity	<input checked="" type="checkbox"/> <input style="color: red;" type="radio"/>	Academic Program/Services Development	<input checked="" type="checkbox"/> <input style="color: gray;" type="radio"/>
Labour Relations	<input checked="" type="checkbox"/> <input style="color: gray;" type="radio"/>	Student Satisfaction and Retention	<input checked="" type="checkbox"/> <input style="color: gray;" type="radio"/>
Government Policy/Direction	<input checked="" type="checkbox"/> <input style="color: gray;" type="radio"/>	Performance Measurement (Faculty & Staff)	<input checked="" type="checkbox"/> <input style="color: red;" type="radio"/>

## Emerging Risk Check In

Emerging Risk Identified	Next Steps
Cyber Security Risk	Risk Champions to develop mitigating actions and timelines for each of the new risks
Enrolment Targets and Recruitment	
Human Resources Capacity	
Labour Relations	
Government Policy/Direction	

- Executive Leadership Team agrees the risk remains of top significance for institution
- Risk significance and/or likelihood is increasing (pointing up), decreasing (pointing down), or about the same (flat)



University of Windsor

**WINDSOR PROUD.**

# UWindsor ERM Dashboard (Q1 2023)

## UWindsor ERM Risk Refresh – New Top Ten Risks

New Top Ten Risk	Risk Champion
Cyber Security Risk	Interim Executive Director, ITS
Enrolment Targets and Recruitment	AVP, Enrolment Management
Human Resources Capacity	TBD
Labour Relations	Director, Staff and Labour Relations & Executive Director, Academic Labour Relations
Government Policy and Direction	AVP, External
Environmental Scan and Related Emergency Preparedness	Environmental Health And Safety Manager Director, Campus Community Police Director, Strategic Initiatives & Business Enterprise Enterprise Risk & Controls Coordinator
Recruitment and Retention of Staff	Director, Talent Acquisition and Retention
Academic Program/Services Development	AVP, Academic
Student Satisfaction and Retention	Acting AVP, Student Experience (Non-Academic Side) & AVP, Academic (Academic side)
Performance Measurement (Faculty & Staff)	AVP, Academic (Faculty) & VP, HR (Staff)

## Key Upcoming ERM Dates

- **April 2023** - ERM Report to Audit Committee
- **June 2023** – ERM Committee Meeting
- **July 2023** - Report to ELT
- **September 2023** - ERM Committee Meeting
- **November 2023** - Report to Audit Committee and Board of Governors
- **December 2023** - ERM Committee Meeting (Joint meeting with Fraud Risk Management Committee)

## Next Steps

- Risk Champions to develop mitigating actions and timelines for each of the new risks
- New Enterprise Risk Management Dashboard to be implemented in Team Dynamix (Project Portfolio Management Software)



# Enterprise Risk Management Update

*Board of Governors  
April 25, 2023*



University  
of Windsor

**WINDSOR  
PROUD.**

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**University of Windsor  
Board of Governors**

4.4.1a: **Board and Board Committee Competencies and Board Member Attributes**  
[AGO Audit – Recommendation 12]

Item for: **Approval**

Forwarded by: **Board Governance Committee**

**MOTION: That the proposed revisions to the Board of Governors Competencies and Board Member Attributes and the proposed Board and Board Committee Skills Matrix/Competencies & Rating Definitions be approved.\***

*\*If approved, the relevant sections of the Policy and Process for Filing External Board Member Positions will be revised accordingly.*

**Rationale:**

- One of the recommendations from the AGO audit focusses on Board skills and competencies:  
**Recommendation 12**  
To have a board with essential skills and competencies for effective oversight, and to promote effective board member succession planning, we recommend that the Board of the University of Windsor:
  - prioritize and track competencies using competency matrices and other competency tracking tools;
  - confirm the Board and its committees possess demonstrably requisite competencies, in order to fulfill its terms of reference; and
  - strengthen university financial and accounting literacy among Board members by providing them with either an internal or external training opportunity to increase the effectiveness of their oversight of the operations of the university.
- Among the key competencies required, the AGO identified the following as five core competencies for any university board: finance, accounting, executive management, risk management and cybersecurity. The AGO noted that UWindsor did not track the competency of members relating to cybersecurity (as opposed to the more general IT/Digital Knowledge competency).
- While the tracking of competencies using competency matrices and other tracking tools has been in place for over a decade, there is a need to review the Board's skills matrix and prioritize key competencies, while understanding that a Board that oversees an institution as complex as a university must have diverse skills represented in light of the number of issues and proposals that come before it.
- Proposed revisions to the policy outlining the required board competencies and Board member attributes are attached. The revisions prioritize 10 competencies and merge or remove others which, while useful, are not strictly required for a governing board.
- A proposal for clearer rating definitions, as well as a chart outlining the Board and Board Committee competencies and skills matrix is also attached.
- As always, competency tracking will be maintained in the University Secretariat and used to identify the competencies for which the Board or a Committee is recruiting at the time of a vacancy.

**Next steps:** If approved, members will be asked to rate their level of experience/expertise based on the new competencies and the new rating definitions. The Governance Committee will review the results and identify any skills gaps on the Board or Committees.



**Policy Title:** Board of Governors Competencies and Board Member Attributes

**Date Established:** May 26, 2009<sup>1</sup>

**Office with Administrative Responsibility:** University Secretariat

**Approver:** Board of Governors

**Revision Date(s):** February 22, 2011, June 22, 2021, April 25, 2023

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## 1. Core competencies/experience/skills set required of the Board of Governors as a whole

Five core competencies for a board include accounting, cybersecurity, finance, leadership and executive management, and risk management, with near-to-all Board members being competent in financial literacy (accounting/finance and investments).<sup>2</sup> In addition to these top five competencies, the Board has identified governance, human resources, legal and regulatory, real estate development and facilities management, and strategic planning as required core competencies. These ten core competencies ensure that the Board is able to fulfill its oversight and fiduciary obligations.

### COMPETENCIES AND EXPERIENCE

**Accounting:** Understanding financial reporting, considerations and issues associated with the auditing requirements of a complex public sector institution. CPA designation an asset.

**Cybersecurity:** Experience with cybersecurity strategy and management, including oversight or management of appropriate risk mitigation strategies, systems, processes, and controls.

**Finance and investments:** Understanding of financial operational management of a complex not-for-profit institution, including resource allocation, institutional investment oversight, pensions, and reporting; reading and interpreting financial statements and financial performance indicators.

**Governance:** Experience and understanding of good governance practices for public and not-for-profit boards; experience serving on public sector, private sector or not-for-profit boards or committees; experience serving as committee or board chair.

**Human Resources:** Experience and appreciation for the best practices in human resources management with familiarity with Human Rights, employment legislation, ~~and~~ labour relations, and performance management.

**Leadership and executive ~~Senior~~ management:** Experience dealing with the issues and challenges facing a complex institution. Demonstrated strategic thinking and creative problem solving in a complex and competitive environment.

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<sup>1</sup> formerly: "Policy for Identification of Board Members"

<sup>2</sup> [https://www.auditor.on.ca/en/content/annualreports/arreports/en22/AR\\_FinancialMgmtUniversities\\_en22.pdf](https://www.auditor.on.ca/en/content/annualreports/arreports/en22/AR_FinancialMgmtUniversities_en22.pdf)

**Legal and regulatory:** Experience and familiarity with relevant legislation as it relates to corporations and business or non-profit activities; legal practice and/or background.

**Real estate, facilities management, and environmental sustainability:**—~~Experience with the management of existing, and planned construction of new physical plant facilities, within a dynamic urban environment. Experience with commercial and residential real estate development within a dynamic urban environment; appreciation for management of risk and opportunity assessment in the context of developing and sustaining long-term economic return; knowledge about appropriate property return; financial analysis for capital development and assessment of market conditions and opportunities; appreciation for community relations and issue/reputation management in relation to real estate development; experience with commercial leasing, facilities management, and deferred maintenance; and/or knowledge and experience in environmental sustainability as relates to real estate, capital projects, and facilities management.~~

**Risk management, audit, and compliance:** Experience in planning, implementing, ~~and evaluating, and monitoring~~ Enterprise Risk Management; experience in assessing auditing procedures, risk management, financial and operational risks, internal controls and fraud management, cybersecurity/IT information technology controls, business process design, compliance requirements, and governance processes; understanding performance and regulatory standards.

**Strategic Planning:** Experience with strategic planning management and oversight, including and evaluation of implementation of the plan; strategic planning concepts, process, importance of clear strategic direction, and monitoring and evaluation of strategic plan implementation.

## 2. Preferred knowledge and experience for Board members

In addition to the core Board competencies, the following are areas which, while not required, would provide board members with a deeper understanding of the factors and risk considerations impacting matters brought before the Board and a more nuanced lens for making Board decisions:

**Government Relations:** Experience in strategic government relations planning and implementation; expertise or experience in the public sector and particularly with federal or provincial governments, at a senior and strategic level.

~~Community service and Nnot-for-profit:~~ Community involvement, with eExperience in, or familiarity with the public and not-for-profit sectors, particularly with the post-secondary education sector.

**Public Affairs/Communication/Marketing:** Experience in communications, public relations and media; Understanding of the unique requirements of effective marketing and communication planning and implementation in a University setting.

~~General education sector knowledge:~~ Experience or familiarity with the post-secondary education sector. [Merged with not-for-profit]

~~Information Technology/Digital knowledge:~~ Experience with IT strategy and digital transformation; expertise with large-scale IT project oversight, assessment, or implementation, as well as an understanding of IT requirements and related risk oversight considerations within large, complex organizations; understanding the intersection of innovation, technology, and strategy for competitive advantage and risk management. [management. Can obtain feedback from Board, but not a required competency]

~~Advancement and philanthropy/Fundraising:~~ Experience evaluating the momentum and success of a fundraising program; experience in stewardship and profile-raising activities for community organizations; experience with the planning and implementation of friend-raising and fundraising strategies and major campaigns; and providing

insight and oversight for both aspirational and actual change [management. Can obtain feedback from Board, but not a required competency]

~~Innovation and entrepreneurship:~~ Demonstrated strategic thinking and creative problem solving in a complex and competitive environment [Merged with leadership and executive management]

### **2.3. Core requirements, values, and personal attributes required to serve as a member on the Board of Governors**

#### CORE REQUIREMENTS

- Strategic thinking
- Critical thinking
- Demonstrated individual accountability (influence, leadership, collaboration, judgment)
- Commitment to the mission of the University and its Strategic Plan, with personal values aligned with the values of the University of Windsor.
- Desire to serve, willingness and ability to commit the time and effort required to carry out duties as a member of the Board of Governors.
- Equity, Diversity, Inclusion oriented; ability and commitment to employ EDI lens to decisions; active participant in building relationships and commitment to a community where everyone feels accepted, valued, and respected.
- Ability and commitment to employ a lens of Indigeneity and decolonization to decisions. The Board recognizes that Indigenous Peoples are distinct peoples with constitutional and inherent rights to land and territory as well as historic and current treaty relationships.
- Understand and respect fiduciary duty; as a fiduciary, the Board member's sole responsibility is to the financial and operational well-being of the University.
- Encourage, foster and participate in fundraising and friend-raising.
- Maintain confidentiality requirements and declare any and all perceived or actual conflicts of interest.

#### PERSONAL ATTRIBUTES

- Courage, respect, and integrity
- Teamwork orientation
- Ability to contribute to the Board's effective and appropriate working relationship with administration.
- Energy and drive
- Engagement and enthusiasm for overseeing the fulfilment of the University's mission and strategic priorities

### **3.4. Other Factors Requiring Consideration**

#### **Diversity Factors (to be self-declared)**

- Indigenous persons
- ~~Ethnicity~~
- ~~Gender Identity~~
- Persons with Disabilities
- Persons who identify as LGBTQIA2S
- ~~Sexual orientation~~
- Racialized persons/~~visible minorities~~
- Women-identified persons

#### **Cross-References:**

Policy and Process for Filling External Board Member Positions (Approved June 22, 2021)

### **Groups**

- ~~Artistic community~~
- ~~Education~~
- ~~Environment~~
- ~~Health~~
- ~~Labour organization~~
- ~~Large industry~~
- ~~Municipal government~~
- ~~Not for profit~~
- ~~Small business~~

### **Geographic Location**

- ~~City of Windsor~~
- ~~County of Essex~~
- ~~GTA~~
- ~~Other~~

### **Cross-References:**

[Policy and Process for Filling External Board Member Positions \(Approved June 22, 2021\)](#)



**Board and Board Committee Skills Matrix/Competencies & Rating Definitions**

	<b>Required Competencies</b>									
	Accounting	Cybersecurity	Finance and Investment	Governance	Human Resources	Leadership and Exec. Mgmt.	Legal and Regulatory	Real Estate, Facilities Mgmt, & Environmental Sustainability	Risk Mgmt, Audit, & Compliance	Strategic Planning
Board	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Audit Committee	✓	✓	✓						✓	
Executive Committee						✓	✓		(✓)	✓
Governance Committee				✓			(✓)			
Human Resources Committee					✓	✓	(✓)			
Investment Committee			✓						✓	
Pension Committee	(✓)						✓			
Resource Allocation Committee			✓					✓	✓	(✓)

✓ = competencies that must be present on the Board or Board Committee.

(✓) = competencies that should be present on the Board Committee, but could be covered by appropriate support from management.

**Level of Expertise/Experience for Each Competency – Rating Definitions**

Rating	Level of Expertise/Experience	Definition
4	Expert	You possess a degree/certificate/diploma in the skill area and/or have significant work experience in that field.
3	Strong	You have direct experience, or significant familiarity with the field as part of your employment or volunteer activities.
2	Competent	You understand the fundamentals and concepts that are encountered in this skill area.
1	Basic	You have some knowledge of the competency.

**University of Windsor  
Board of Governors**

\*4.4.2: **Board Bylaw 1 – Revisions**

Item for: **Approval**

Forwarded by: **Board Governance Committee**

**MOTION: That the proposed revisions to Board Bylaw 1 be approved.**

Proposed Revisions:

*[revisions are in bold]*

1.13 “Officer of the University”, means any of the President, the Provost and Vice-President, Academic, the Vice-President, Finance and Operations, **the Vice-President, People, Equity, and Inclusion**, the Vice-President, Research and Innovation, the Associate Vice-President, Academic, the Associate Vice-President, Finance, **the Associate Vice-President, Human Resources**, the Controller, the University Secretary, the University Counsel, the Director of Legal Services, and such other officers as the Board may designate from time to time from among University staff;

[...]

4.2 **In addition to Officers of the University**, the Board may, by resolution, appoint any other person or persons on behalf of the University to sign contracts, documents or instruments in writing generally, or to sign specific contracts, documents, or instruments in writing, or to affix the University's corporate seal, or any combination of the preceding.

**Rationale:**

- The proposed revisions include a minor change to 4.2 which adds clarification regarding , the addition of the VP, PEI as an “Officer of the University” authorized to sign documents, particularly in light of the addition of the human resources portfolio to the position, and the addition of the new position of Associate VP, Human Resources.

**University of Windsor  
Board of Governors**

\*4.4.3: **Code of Conduct and Conflict of Interest – Revisions**

Item for: **Approval**

Forwarded by: **Board Governance Committee**

**MOTION: That the proposed revisions to the Code of Conduct and Conflict of Interest Policy be approved.**

Proposed Revisions

*[revisions are in red underline and strikethrough]*

5.2.2 ~~Any~~ When the Chair of the Board or Board Committee, or a Board or Board Committee member who considers that there may be a conflict of interest ~~a conflict exists on the part of another,~~ but the Board or Board Committee member shall report the matter to the Chair of the Board or Board Committee, or the University Secretary. Where it cannot be informally resolved with the member, the matter shall proceed to the Board or Board Committee for consideration. ~~considered to have the conflict not disclose the conflict,~~ The Chair of the Board or Board Committee shall declare that a conflict exists, describe the nature and extent of the alleged conflict, and provide the rule that the Board or Board Committee member shall absent themselves from the meeting while the matter that is the subject of the conflict is discussed or a vote taken. The Board or Board Committee member considered to have the conflict the opportunity to address the alleged conflict, prior to the Board or Board Committee making a determining on the question of conflict of interest, ~~may challenge the Chair by asking that a resolution be carried by the majority vote of the members present and voting.~~ The Board or Board Committee member considered to have the conflict shall absent themselves from the meeting while the conflict is discussed or a vote taken.

5.4 Specific Matters and Exceptions

5.4.1 In the case of matters relating to remuneration, benefits, terms of employment, and rights or privileges related to employment (*e.g.*, collective agreements) and pensions which affect a Board or Board Committee member who is an employee or retiree of the University or a Close Relative of an employee or retiree of the University, the Board or Board Committee member may not participate in such matters and shall absent themselves from the portion of the meeting when the matter is being discussed and voted upon. ~~the chair of the Board or Board Committee shall determine the member's level of participation on the matter taking into consideration the nature and extent of the conflict.~~

**Rationale:**

- Revisions to 5.2.2 allows a member to choose to whom to report a possible conflict of interest on the part of another board member and allows for an informal resolution. It could simply be that the member was unaware of the conflict and when approached offers to leave the meeting at the time of consideration of the matter, for example. Also, rather than the board member having to challenge the Chair's ruling, the new procedure allows the member to first speak to the matter, after the Chair has presented the nature and extent of the possible conflict, and then have the Board or Committee as a whole consider and decide on the matter.
- For 5.4.1: Rather than having the Board and Board Committee rule at every meeting on these types of conflicts, it would be more transparent and provide consistency across committees and regardless of member, to specify the course of action. This is similar to the language from the per June 2022 Conflict of Interest policy, which in hindsight makes more sense as it provides the desired transparency and consistency in application. The language has been revised to remove members with such clear and direct conflicts from participation, which provides for a cleaner process.

University of Windsor  
Board of Governors

4.8.1a: **2023-2024 Tuition and Compulsory Ancillary Fees**

Item for: **Approval**

Forwarded by: **Board Resource Allocation Committee**

**MOTION: That the Board of Governors approve the proposed 2023-2024 Tuition and Compulsory Ancillary Fees.**

**Rationale:**

- A comprehensive presentation will be posted to the portal prior to the meeting and presented at the meeting.
- Compulsory Ancillary fees have been approved by the Ancillary Fee Board.
- In March 2023, the Ministry of Colleges and Universities confirmed a continuation of a domestic (Ontario) tuition freeze during the 2023/24 academic year but have allowed out of province tuition increases up to 5%.
- Administration is recommending a 5% increase for all out of province student tuition rates for regulated programs.
- International tuition rate increases are consistent with the International Student Tuition Guarantee (ITG), are based on recommendations from the Tuition and Financial Aid Steering Committee, and have been reviewed with all Faculty deans and student leaders.

*See attached.*



# University of Windsor

## 2023/24 Tuition and Ancillary Fee Schedule

Domestic Undergraduate Full Time .....	1
Domestic Undergraduate Part Time .....	2
Domestic Undergraduate Out of Province Full Time.....	3
Domestic Undergraduate Out of Province Part Time .....	4
International Undergraduate Full Time .....	5
International Undergraduate Part Time .....	6
International Undergraduate US Neighbour .....	7
Domestic Graduate Full Time & Part Time .....	8
Domestic Graduate Cohort Based Masters .....	9
Domestic Graduate Out of Province Full Time & Part Time .....	10
Domestic Graduate Out of Province Cohort Based Masters .....	11
International Graduate Masters Full Time & Part Time .....	12
International Graduate PhD Full Time & Part Time .....	13
International Graduate US Neighbour .....	13
International Graduate Cohort Based Masters.....	14
Compulsory Ancillary Fees .....	15

## 2023/24 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

UNDERGRADUATE TUITION FEES - DOMESTIC		2023/24 PER SEMESTER (PROPOSED)	2022/23 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
<b>FULL TIME</b>					
Business	1st year <sup>20</sup>	4,513.30	4,381.85	131.45	3.0%
Business	2nd year	4,340.15	4,340.15	0.00	0.0%
Business	3rd year	4,298.80	4,298.80	0.00	0.0%
Business	4th year	4,298.80	4,298.80	0.00	0.0%
Computer Science	1st year	4,512.15	4,512.15	0.00	0.0%
Computer Science	2nd year	4,469.15	4,469.15	0.00	0.0%
Computer Science	3rd year	4,426.60	4,426.60	0.00	0.0%
Computer Science	4th year	4,426.60	4,426.60	0.00	0.0%
Education	1st year	3,410.70	3,410.70	0.00	0.0%
Education	2nd year	3,410.70	3,410.70	0.00	0.0%
Concurrent Education programs	1st year	3,054.05	3,054.05	0.00	0.0%
Concurrent Education programs	2nd year	3,054.05	3,054.05	0.00	0.0%
Concurrent Education programs	3rd year	3,054.05	3,054.05	0.00	0.0%
Concurrent Education programs	4th year	3,054.05	3,054.05	0.00	0.0%
Engineering	1st year <sup>20</sup>	4,897.30	4,754.70	142.60	3.0%
Engineering	2nd year	4,709.40	4,709.40	0.00	0.0%
Engineering	3rd year	4,664.55	4,664.55	0.00	0.0%
Engineering	4th year	4,664.55	4,664.55	0.00	0.0%
Human Kinetics	1st year	2,985.95	2,985.95	0.00	0.0%
Human Kinetics	2nd year	2,985.95	2,985.95	0.00	0.0%
Human Kinetics	3rd year	2,985.95	2,985.95	0.00	0.0%
Human Kinetics	4th year	2,985.95	2,985.95	0.00	0.0%
Science (excl. Computer Science)	1st year	2,985.95	2,985.95	0.00	0.0%
Science (excl. Computer Science)	2nd year	2,985.95	2,985.95	0.00	0.0%
Science (excl. Computer Science)	3rd year	2,985.95	2,985.95	0.00	0.0%
Science (excl. Computer Science)	4th year	2,985.95	2,985.95	0.00	0.0%
Social Work	1st year	2,985.95	2,985.95	0.00	0.0%
Social Work	2nd year	2,985.95	2,985.95	0.00	0.0%
Social Work	3rd year	2,985.95	2,985.95	0.00	0.0%
Social Work	4th year	2,985.95	2,985.95	0.00	0.0%
Other	1st year	2,899.90	2,899.90	0.00	0.0%
Other	2nd year	2,899.90	2,899.90	0.00	0.0%
Other	3rd year	2,899.90	2,899.90	0.00	0.0%
Other	4th year	2,899.90	2,899.90	0.00	0.0%
Law	1st year <sup>20</sup>	9,436.50	8,778.15	658.35	7.5%
Law	2nd year	8,694.50	8,694.50	0.00	0.0%
Law	3rd year	8,611.70	8,611.70	0.00	0.0%
Dual JD	1st year <sup>20</sup>	9,436.50	8,778.15	658.35	7.5%
Dual JD	2nd year	8,360.10	8,360.10	0.00	0.0%
Dual JD	3rd year	7,962.05	7,962.05	0.00	0.0%

<sup>20</sup> Proposed increase subject to Ministry approval, otherwise would follow Domestic tuition framework for 2023/24.

## 2023/24 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

UNDERGRADUATE TUITION FEES - DOMESTIC		2023/24 PER COURSE (PROPOSED)	2022/23 PER COURSE (APPROVED)	\$ INCREASE	% INCREASE
<b><u>PART TIME</u></b>					
Business	1st year <sup>20</sup>	902.66	876.37	26.29	3.0%
Business	2nd year	868.03	868.03	0.00	0.0%
Business	3rd year	859.76	859.76	0.00	0.0%
Business	4th year	859.76	859.76	0.00	0.0%
Computer Science	1st year	902.43	902.43	0.00	0.0%
Computer Science	2nd year	893.83	893.83	0.00	0.0%
Computer Science	3rd year	885.32	885.32	0.00	0.0%
Computer Science	4th year	885.32	885.32	0.00	0.0%
Education	1st year	682.14	682.14	0.00	0.0%
Education	2nd year	682.14	682.14	0.00	0.0%
Concurrent Education programs	1st year	610.81	610.81	0.00	0.0%
Concurrent Education programs	2nd year	610.81	610.81	0.00	0.0%
Concurrent Education programs	3rd year	610.81	610.81	0.00	0.0%
Concurrent Education programs	4th year	610.81	610.81	0.00	0.0%
Engineering	1st year <sup>20</sup>	979.46	950.94	28.52	3.0%
Engineering	2nd year	941.88	941.88	0.00	0.0%
Engineering	3rd year	932.91	932.91	0.00	0.0%
Engineering	4th year	932.91	932.91	0.00	0.0%
Human Kinetics	1st year	597.19	597.19	0.00	0.0%
Human Kinetics	2nd year	597.19	597.19	0.00	0.0%
Human Kinetics	3rd year	597.19	597.19	0.00	0.0%
Human Kinetics	4th year	597.19	597.19	0.00	0.0%
Science (excl. Computer Science)	1st year	597.19	597.19	0.00	0.0%
Science (excl. Computer Science)	2nd year	597.19	597.19	0.00	0.0%
Science (excl. Computer Science)	3rd year	597.19	597.19	0.00	0.0%
Science (excl. Computer Science)	4th year	597.19	597.19	0.00	0.0%
Social Work	1st year	597.19	597.19	0.00	0.0%
Social Work	2nd year	597.19	597.19	0.00	0.0%
Social Work	3rd year	597.19	597.19	0.00	0.0%
Social Work	4th year	597.19	597.19	0.00	0.0%
Other	1st year	579.98	579.98	0.00	0.0%
Other	2nd year	579.98	579.98	0.00	0.0%
Other	3rd year	579.98	579.98	0.00	0.0%
Other	4th year	579.98	579.98	0.00	0.0%
Law - Part Time	1st year <sup>20</sup>	4,718.25	4,389.08	329.18	7.5%
Law - Part Time	2nd year	4,347.25	4,347.25	0.00	0.0%
Law - Part Time	3rd year	4,305.85	4,305.85	0.00	0.0%

<sup>20</sup> Proposed increase subject to Ministry approval, otherwise would follow Domestic tuition framework for 2023/24.

## 2023/24 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

UNDERGRADUATE TUITION FEES - DOMESTIC OUT OF PROVINCE		2023/24 PER SEMESTER (PROPOSED)	2022/23 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
<b>FULL TIME</b>					
Business	1st year	4,830.90	4,600.90	230.00	5.0%
Business	2nd year	4,785.00	4,557.15	227.85	5.0%
Business	3rd year	4,739.35	4,513.70	225.65	5.0%
Business	4th year	4,739.35	4,513.70	225.65	5.0%
Computer Science	1st year	4,974.60	4,737.75	236.85	5.0%
Computer Science	2nd year	4,927.20	4,692.60	234.60	5.0%
Computer Science	3rd year	4,880.25	4,647.90	232.35	5.0%
Computer Science	4th year	4,880.25	4,647.90	232.35	5.0%
Education	1st year	3,760.25	3,581.20	179.05	5.0%
Education	2nd year	3,760.25	3,581.20	179.05	5.0%
Concurrent Education programs	1st year	3,367.05	3,206.75	160.30	5.0%
Concurrent Education programs	2nd year	3,367.05	3,206.75	160.30	5.0%
Concurrent Education programs	3rd year	3,367.05	3,206.75	160.30	5.0%
Concurrent Education programs	4th year	3,367.05	3,206.75	160.30	5.0%
Engineering	1st year	5,242.00	4,992.40	249.60	5.0%
Engineering	2nd year	5,192.05	4,944.85	247.20	5.0%
Engineering	3rd year	5,142.60	4,897.75	244.85	5.0%
Engineering	4th year	5,142.60	4,897.75	244.85	5.0%
Human Kinetics	1st year	3,291.95	3,135.20	156.75	5.0%
Human Kinetics	2nd year	3,291.95	3,135.20	156.75	5.0%
Human Kinetics	3rd year	3,291.95	3,135.20	156.75	5.0%
Human Kinetics	4th year	3,291.95	3,135.20	156.75	5.0%
Science (excl. Computer Science)	1st year	3,291.95	3,135.20	156.75	5.0%
Science (excl. Computer Science)	2nd year	3,291.95	3,135.20	156.75	5.0%
Science (excl. Computer Science)	3rd year	3,291.95	3,135.20	156.75	5.0%
Science (excl. Computer Science)	4th year	3,291.95	3,135.20	156.75	5.0%
Social Work	1st year	3,291.95	3,135.20	156.75	5.0%
Social Work	2nd year	3,291.95	3,135.20	156.75	5.0%
Social Work	3rd year	3,291.95	3,135.20	156.75	5.0%
Social Work	4th year	3,291.95	3,135.20	156.75	5.0%
Other	1st year	3,197.05	3,044.85	152.20	5.0%
Other	2nd year	3,197.05	3,044.85	152.20	5.0%
Other	3rd year	3,197.05	3,044.85	152.20	5.0%
Other	4th year	3,197.05	3,044.85	152.20	5.0%
Law	1st year	9,677.90	9,217.05	460.85	5.0%
Law	2nd year	9,585.65	9,129.20	456.45	5.0%
Law	3rd year	9,494.35	9,042.25	452.10	5.0%
Dual JD	1st year	9,677.90	9,217.05	460.85	5.0%
Dual JD	2nd year	9,217.00	8,778.10	438.90	5.0%
Dual JD	3rd year	8,778.15	8,360.15	418.00	5.0%



## 2023/24 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

UNDERGRADUATE TUITION FEES - DOMESTIC OUT OF PROVINCE		2023/24 PER COURSE (PROPOSED)	2022/23 PER COURSE (APPROVED)	\$ INCREASE	% INCREASE
<b><u>PART TIME</u></b>					
Business	1st year	966.18	920.18	46.00	5.0%
Business	2nd year	957.00	911.43	45.57	5.0%
Business	3rd year	947.87	902.74	45.13	5.0%
Business	4th year	947.87	902.74	45.13	5.0%
Computer Science	1st year	994.92	947.55	47.37	5.0%
Computer Science	2nd year	985.44	938.52	46.92	5.0%
Computer Science	3rd year	976.05	929.58	46.47	5.0%
Computer Science	4th year	976.05	929.58	46.47	5.0%
Education	1st year	752.05	716.24	35.81	5.0%
Education	2nd year	752.05	716.24	35.81	5.0%
Concurrent Education programs	1st year	673.41	641.35	32.06	5.0%
Concurrent Education programs	2nd year	673.41	641.35	32.06	5.0%
Concurrent Education programs	3rd year	673.41	641.35	32.06	5.0%
Concurrent Education programs	4th year	673.41	641.35	32.06	5.0%
Engineering	1st year	1,048.40	998.48	49.92	5.0%
Engineering	2nd year	1,038.41	988.97	49.44	5.0%
Engineering	3rd year	1,028.52	979.55	48.97	5.0%
Engineering	4th year	1,028.52	979.55	48.97	5.0%
Human Kinetics	1st year	658.39	627.04	31.35	5.0%
Human Kinetics	2nd year	658.39	627.04	31.35	5.0%
Human Kinetics	3rd year	658.39	627.04	31.35	5.0%
Human Kinetics	4th year	658.39	627.04	31.35	5.0%
Science (excl. Computer Science)	1st year	658.39	627.04	31.35	5.0%
Science (excl. Computer Science)	2nd year	658.39	627.04	31.35	5.0%
Science (excl. Computer Science)	3rd year	658.39	627.04	31.35	5.0%
Science (excl. Computer Science)	4th year	658.39	627.04	31.35	5.0%
Social Work	1st year	658.39	627.04	31.35	5.0%
Social Work	2nd year	658.39	627.04	31.35	5.0%
Social Work	3rd year	658.39	627.04	31.35	5.0%
Social Work	4th year	658.39	627.04	31.35	5.0%
Other	1st year	639.41	608.97	30.44	5.0%
Other	2nd year	639.41	608.97	30.44	5.0%
Other	3rd year	639.41	608.97	30.44	5.0%
Other	4th year	639.41	608.97	30.44	5.0%
Law - Part Time	1st year	4,838.95	4,608.53	230.42	5.0%
Law - Part Time	2nd year	4,792.83	4,564.60	228.22	5.0%
Law - Part Time	3rd year	4,747.18	4,521.13	226.05	5.0%

## 2023/24 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

UNDERGRADUATE TUITION FEES - INTERNATIONAL		2023/24 PER SEMESTER (PROPOSED)	2022/23 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
<b>FULL TIME</b>					
Business	Cohort 2023-24 <sup>19</sup>	17,170.00	17,170.00	0.00	0.0%
Business	Cohort 2022-23 <sup>15</sup>	17,170.00	17,170.00	0.00	0.0%
Business	Cohort 2021-22 <sup>1</sup>	16,200.00	16,200.00	0.00	0.0%
Business	Pre-Cohort	15,000.00	15,000.00	0.00	0.0%
Education, Engineering & Nursing	Cohort 2023-24 <sup>19</sup>	19,460.00	19,460.00	0.00	0.0%
Education, Engineering & Nursing	Cohort 2022-23 <sup>15</sup>	19,460.00	19,460.00	0.00	0.0%
Education, Engineering & Nursing	Cohort 2021-22 <sup>1</sup>	18,360.00	18,360.00	0.00	0.0%
Education, Engineering & Nursing	Pre-Cohort	17,000.00	17,000.00	0.00	0.0%
Computer Science	Cohort 2023-24 <sup>19</sup>	17,745.00	17,745.00	0.00	0.0%
Computer Science	Cohort 2022-23 <sup>15</sup>	17,745.00	17,745.00	0.00	0.0%
Computer Science	Cohort 2021-22 <sup>1</sup>	16,740.00	16,740.00	0.00	0.0%
Computer Science	Pre-Cohort	15,500.00	15,500.00	0.00	0.0%
Science (excl. Computer Science)	Cohort 2023-24 <sup>19</sup>	16,530.00	16,530.00	0.00	0.0%
Science (excl. Computer Science)	Cohort 2022-23 <sup>15</sup>	16,530.00	16,530.00	0.00	0.0%
Science (excl. Computer Science)	Cohort 2021-22 <sup>1</sup>	15,595.00	15,595.00	0.00	0.0%
Science (excl. Computer Science)	Pre-Cohort	14,440.00	14,440.00	0.00	0.0%
Other	Cohort 2023-24 <sup>19</sup>	15,100.00	15,100.00	0.00	0.0%
Other	Cohort 2022-23 <sup>15</sup>	15,100.00	15,100.00	0.00	0.0%
Other	Cohort 2021-22 <sup>1</sup>	14,660.00	14,660.00	0.00	0.0%
Other	Pre-Cohort	13,575.00	13,575.00	0.00	0.0%
Law	Cohort 2023-24 <sup>19</sup>	24,615.00	24,615.00	0.00	0.0%
Law	Cohort 2022-23 <sup>15</sup>	24,615.00	24,615.00	0.00	0.0%
Law	Cohort 2021-22 <sup>1</sup>	23,220.00	23,220.00	0.00	0.0%
Dual JD	Cohort 2023-24 <sup>19</sup>	12,895.00	12,895.00	0.00	0.0%
Dual JD	Cohort 2022-23 <sup>15</sup>	12,895.00	12,895.00	0.00	0.0%
Dual JD	Cohort 2021-22 <sup>1</sup>	12,165.00	12,165.00	0.00	0.0%

<sup>1</sup> Cohort 2021-22 refers to students who commence their degree either the Spring/Summer 2021, Fall 2021 or Winter 2022 semesters.

<sup>15</sup> Cohort 2022-23 refers to students who commence their degree either the Spring/Summer 2022, Fall 2022 or Winter 2023 semesters.

<sup>19</sup> Cohort 2023-24 refers to students who commence their degree either the Spring/Summer 2023, Fall 2023 or Winter 2024 semesters.

## 2023/24 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour

UNDERGRADUATE TUITION FEES - INTERNATIONAL		2023/24 PER COURSE (PROPOSED)	2022/23 PER COURSE (APPROVED)	\$ INCREASE	% INCREASE
<b><u>PART TIME</u></b>					
Business	Cohort 2023-24 <sup>19</sup>	3,434.00	3,434.00	0.00	0.0%
Business	Cohort 2022-23 <sup>15</sup>	3,434.00	3,434.00	0.00	0.0%
Business	Cohort 2021-22 <sup>1</sup>	3,240.00	3,240.00	0.00	0.0%
Business	Pre-Cohort	3,000.00	3,000.00	0.00	0.0%
Engineering, Education, Nursing	Cohort 2023-24 <sup>19</sup>	3,892.00	3,892.00	0.00	0.0%
Engineering, Education, Nursing	Cohort 2022-23 <sup>15</sup>	3,892.00	3,892.00	0.00	0.0%
Engineering, Education, Nursing	Cohort 2021-22 <sup>1</sup>	3,672.00	3,672.00	0.00	0.0%
Engineering, Education, Nursing	Pre-Cohort	3,400.00	3,400.00	0.00	0.0%
Computer Science	Cohort 2023-24 <sup>19</sup>	3,549.00	3,549.00	0.00	0.0%
Computer Science	Cohort 2022-23 <sup>15</sup>	3,549.00	3,549.00	0.00	0.0%
Computer Science	Cohort 2021-22 <sup>1</sup>	3,348.00	3,348.00	0.00	0.0%
Computer Science	Pre-Cohort	3,100.00	3,100.00	0.00	0.0%
Science (excl. Computer Science)	Cohort 2023-24 <sup>19</sup>	3,306.00	3,306.00	0.00	0.0%
Science (excl. Computer Science)	Cohort 2022-23 <sup>15</sup>	3,306.00	3,306.00	0.00	0.0%
Science (excl. Computer Science)	Cohort 2021-22 <sup>1</sup>	3,119.00	3,119.00	0.00	0.0%
Science (excl. Computer Science)	Pre-Cohort	2,888.00	2,888.00	0.00	0.0%
Other	Cohort 2023-24 <sup>19</sup>	3,020.00	3,020.00	0.00	0.0%
Other	Cohort 2022-23 <sup>15</sup>	3,020.00	3,020.00	0.00	0.0%
Other	Cohort 2021-22 <sup>1</sup>	2,932.00	2,932.00	0.00	0.0%
Other	Pre-Cohort	2,715.00	2,715.00	0.00	0.0%
Law - Part Time	Cohort 2023-24 <sup>19</sup>	12,307.50	12,307.50	0.00	0.0%
Law - Part Time	Cohort 2022-23 <sup>15</sup>	12,307.50	12,307.50	0.00	0.0%
Law - Part Time	Cohort 2021-22 <sup>1</sup>	11,610.00	11,610.00	0.00	0.0%

<sup>1</sup> Cohort 2021-22 refers to students who commence their degree either the Spring/Summer 2021, Fall 2021 or Winter 2022 semesters.

<sup>15</sup> Cohort 2022-23 refers to students who commence their degree either the Spring/Summer 2022, Fall 2022 or Winter 2023 semesters.

<sup>19</sup> Cohort 2023-24 refers to students who commence their degree either the Spring/Summer 2023, Fall 2023 or Winter 2024 semesters.

**2023/24 Tuition Fees: Undergraduate - Domestic, Out of Province, International & US Neighbour**

		2023/24 PER SEMESTER (PROPOSED)	2022/23 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
<b>UNDERGRADUATE TUITION FEES - INTERNATIONAL - US NEIGHBOUR - FULL TIME</b>					

<b>FULL TIME</b>					
US Neighbour Fee -First Entry Programs	1st year	8,000.00	7,300.00	700.00	9.6%
US Neighbour Fee -First Entry Programs	2nd year	8,000.00	7,300.00	700.00	9.6%
US Neighbour Fee -First Entry Programs	3rd year	8,000.00	7,300.00	700.00	9.6%
US Neighbour Fee -First Entry Programs	4th year	8,000.00	7,300.00	700.00	9.6%
US Neighbour Fee -Dual JD	1st year	10,700.00	9,800.00	900.00	9.2%
US Neighbour Fee -Dual JD	2nd year	10,700.00	9,800.00	900.00	9.2%
US Neighbour Fee -Education	1st year	10,700.00	9,800.00	900.00	9.2%
US Neighbour Fee -Education	2nd year	10,700.00	9,800.00	900.00	9.2%

		2023/24 PER COURSE (PROPOSED)	2022/23 PER COURSE (APPROVED)	\$ INCREASE	% INCREASE
<b>UNDERGRADUATE TUITION FEES - INTERNATIONAL - US NEIGHBOUR - PART TIME</b>					

<b>PART TIME</b>					
US Neighbour Fee -First Entry Programs	1st year	1,600.00	1,460.00	140.00	9.6%
US Neighbour Fee -First Entry Programs	2nd year	1,600.00	1,460.00	140.00	9.6%
US Neighbour Fee -First Entry Programs	3rd year	1,600.00	1,460.00	140.00	9.6%
US Neighbour Fee -First Entry Programs	4th year	1,600.00	1,460.00	140.00	9.6%

## 2023/24 Tuition Fees: Graduate - Domestic, Out of Province, International & US Neighbour

GRADUATE TUITION FEES - DOMESTIC	2023/24 PER SEMESTER (PROPOSED)	2022/23 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
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**FULL TIME**

Master's Qualifying		All Masters Qualifying tuition rates equal to undergraduate tuition rates			
Master's Candidate	1st year	2,393.10	2,393.10	0.00	0.0%
Master's Candidate	2nd year	2,393.10	2,393.10	0.00	0.0%
Master's Candidate	3rd year	2,393.10	2,393.10	0.00	0.0%
Master's Candidate	4th year & beyond	2,393.10	2,393.10	0.00	0.0%
Master's Candidate -Social Work	1st year	3,081.75	3,081.75	0.00	0.0%
Master's Candidate -Social Work	2nd year	3,081.75	3,081.75	0.00	0.0%
Master's Candidate -Social Work	3rd year	3,081.75	3,081.75	0.00	0.0%
Master's Candidate -Social Work	4th year & beyond	3,081.75	3,081.75	0.00	0.0%
Master's Candidate -Economics	1st year	2,795.35	2,795.35	0.00	0.0%
Master's Candidate -Economics	2nd year	2,795.35	2,795.35	0.00	0.0%
Master's Candidate -Economics	3rd year	2,795.35	2,795.35	0.00	0.0%
Master's Candidate -Economics	4th year & beyond	2,795.35	2,795.35	0.00	0.0%
PhD - General Base Tuition	1st year	2,393.10	2,393.10	0.00	0.0%
PhD - Social Work	1st year	3,081.75	3,081.75	0.00	0.0%

**PART TIME**

Master's Qualifying		All Masters Qualifying tuition rates equal to undergraduate tuition rates			
Master's Candidate - Part Time	1st year	1,196.55	1,196.55	0.00	0.0%
Master's Candidate - Part Time	2nd year	1,196.55	1,196.55	0.00	0.0%
Master's Candidate - Part Time	3rd year	1,196.55	1,196.55	0.00	0.0%
Master's Candidate - Part Time	4th year & beyond	1,196.55	1,196.55	0.00	0.0%
Master's Candidate -Social Work - Part Time	1st year	1,540.88	1,540.88	0.00	0.0%
Master's Candidate -Social Work - Part Time	2nd year	1,540.88	1,540.88	0.00	0.0%
Master's Candidate -Social Work - Part Time	3rd year	1,540.88	1,540.88	0.00	0.0%
Master's Candidate -Social Work - Part Time	4th year & beyond	1,540.88	1,540.88	0.00	0.0%
PhD - General Base Tuition - Part Time	1st year	1,196.55	1,196.55	0.00	0.0%
PhD - Social Work - Part Time	1st year	1,540.88	1,540.88	0.00	0.0%

## 2023/24 Tuition Fees: Graduate - Domestic, Out of Province, International & US Neighbour

		2023/24 PER SEMESTER (PROPOSED)	2022/23 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
<b>GRADUATE TUITION FEES - DOMESTIC</b>					
<b><u>DOMESTIC GRADUATE - COHORT BASED MASTERS</u></b>					
<b><u>Government Regulated Programs</u></b>					
Master of Applied Economics and Policy	1st year	2,795.35	2,795.35	0.00	0.0%
Master of Applied Economics and Policy	2nd year	2,795.35	2,795.35	0.00	0.0%
Master of Business Administration (4 semester assessment)	1st year	4,675.25	4,675.25	0.00	0.0%
Master of Business Administration (4 semester assessment)	2nd year	4,675.25	4,675.25	0.00	0.0%
Master of Business Administration -Accounting (3 semester assessment)	1st year	8,977.50	8,977.50	0.00	0.0%
Master of Business Administration -Accounting (3 semester assessment)	2nd year	8,977.50	8,977.50	0.00	0.0%
Master of Business Administration for Managers and Professionals <sup>3</sup>	1st year	5,250.00	5,250.00	0.00	0.0%
Master of Business Administration for Managers and Professionals <sup>3</sup>	2nd year	5,250.00	5,250.00	0.00	0.0%
Master of Engineering Management	1st year	2,795.35	2,795.35	0.00	0.0%
Master of Engineering Management	2nd year	2,795.35	2,795.35	0.00	0.0%
Master of Engineering -Full Time	1st year	2,795.35	2,795.35	0.00	0.0%
Master of Engineering -Full Time	2nd year	2,795.35	2,795.35	0.00	0.0%
Master of Engineering -Full Time	3rd year	2,795.35	2,795.35	0.00	0.0%
Master of Engineering -Full Time	4th year & beyond	2,795.35	2,795.35	0.00	0.0%
Master of Engineering -Part Time	1st year	1,397.68	1,397.68	0.00	0.0%
Master of Engineering -Part Time	2nd year	1,397.68	1,397.68	0.00	0.0%
Master of Engineering -Part Time	3rd year	1,397.68	1,397.68	0.00	0.0%
Master of Engineering -Part Time	4th year & beyond	1,397.68	1,397.68	0.00	0.0%
Master of Science in Translational Health Science <sup>16</sup>	1st year	3,516.66	3,516.66	0.00	0.0%
<b><u>Unregulated Programs</u></b>					
Master of Actuarial Sciences <sup>2,4</sup>	1st year	8,925.00	8,500.00	425.00	5.0%
Master of Actuarial Sciences <sup>2,4</sup>	2nd year	8,728.13	8,312.50	415.63	5.0%
Master of Applied Computing <sup>2,4</sup>	1st year	9,500.00	8,700.00	800.00	9.2%
Master of Applied Computing <sup>2,4</sup>	2nd year	9,076.87	8,312.50	764.37	9.2%
Master of Management <sup>2,4</sup>	1st year	10,750.00	9,800.00	950.00	9.7%
Master of Management <sup>2,4</sup>	2nd year	10,283.80	9,375.00	908.80	9.7%
Master of Medical Biotechnology <sup>2,4</sup>	1st year	9,375.00	8,700.00	675.00	7.8%
Master of Medical Biotechnology <sup>2,4</sup>	2nd year	8,957.44	8,312.50	644.94	7.8%
Master of Materials Chemistry and Engineering <sup>2</sup>	1st year	8,125.00	8,000.00	125.00	1.6%
Master of Materials Chemistry and Engineering <sup>2</sup>	2nd year	8,125.00	8,000.00	125.00	1.6%

<sup>2</sup> Charged per semester over 4 semesters

<sup>3</sup> Charged per semester over 6 semesters

<sup>4</sup> All cohort-based masters programs will charge a per course fee where a student registers for a course following completion of four full-time semesters.

The per course fee will be determined by dividing the program fee by the number of required courses.

<sup>16</sup> Charged per semester over 3 semesters

## 2023/24 Tuition Fees: Graduate - Domestic, Out of Province, International & US Neighbour

GRADUATE TUITION FEES - DOMESTIC OUT OF PROVINCE	2023/24 PER SEMESTER (PROPOSED)	2022/23 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
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### FULL TIME

Master's Qualifying		All Masters Qualifying tuition rates equal to undergraduate tuition rates			
Master's Candidate	1st year	2,512.75	2,393.10	119.65	5.0%
Master's Candidate	2nd year	2,512.75	2,393.10	119.65	5.0%
Master's Candidate	3rd year	2,512.75	2,393.10	119.65	5.0%
Master's Candidate	4th year & beyond	2,512.75	2,393.10	119.65	5.0%
Master's Candidate -Social Work	1st year	3,235.80	3,081.75	154.05	5.0%
Master's Candidate -Social Work	2nd year	3,235.80	3,081.75	154.05	5.0%
Master's Candidate -Social Work	3rd year	3,235.80	3,081.75	154.05	5.0%
Master's Candidate -Social Work	4th year & beyond	3,235.80	3,081.75	154.05	5.0%
Master's Candidate -Economics	1st year	2,935.10	2,795.35	139.75	5.0%
Master's Candidate -Economics	2nd year	2,935.10	2,795.35	139.75	5.0%
Master's Candidate -Economics	3rd year	2,935.10	2,795.35	139.75	5.0%
Master's Candidate -Economics	4th year & beyond	2,935.10	2,795.35	139.75	5.0%
PhD - General Base Tuition	1st year	2,393.10	2,393.10	0.00	0.0%
PhD - Social Work	1st year	3,081.75	3,081.75	0.00	0.0%

### PART TIME

Master's Qualifying		All Masters Qualifying tuition rates equal to undergraduate tuition rates			
Master's Candidate - Part Time	1st year	1,256.38	1,196.55	59.83	5.0%
Master's Candidate - Part Time	2nd year	1,256.38	1,196.55	59.83	5.0%
Master's Candidate - Part Time	3rd year	1,256.38	1,196.55	59.83	5.0%
Master's Candidate - Part Time	4th year & beyond	1,256.38	1,196.55	59.83	5.0%
Master's Candidate -Social Work - Part Time	1st year	1,617.90	1,540.88	77.03	5.0%
Master's Candidate -Social Work - Part Time	2nd year	1,617.90	1,540.88	77.03	5.0%
Master's Candidate -Social Work - Part Time	3rd year	1,617.90	1,540.88	77.03	5.0%
Master's Candidate -Social Work - Part Time	4th year & beyond	1,617.90	1,540.88	77.03	5.0%
PhD - General Base Tuition - Part Time	1st year	1,196.55	1,196.55	0.00	0.0%
PhD - Social Work - Part Time	1st year	1,540.88	1,540.88	0.00	0.0%

## 2023/24 Tuition Fees: Graduate - Domestic, Out of Province, International & US Neighbour

GRADUATE TUITION FEES - DOMESTIC OUT OF PROVINCE	2023/24 PER SEMESTER (PROPOSED)	2022/23 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
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### DOMESTIC GRADUATE - COHORT BASED MASTERS

#### Government Regulated Programs

Master of Applied Economics and Policy	1st year	2,935.10	2,795.35	139.75	5.0%
Master of Applied Economics and Policy	2nd year	2,935.10	2,795.35	139.75	5.0%
Master of Business Administration (4 semester assessment)	1st year	4,909.00	4,675.25	233.75	5.0%
Master of Business Administration (4 semester assessment)	2nd year	4,909.00	4,675.25	233.75	5.0%
Master of Business Administration -Accounting (3 semester assessment)	1st year	9,426.35	8,977.50	448.85	5.0%
Master of Business Administration -Accounting (3 semester assessment)	2nd year	9,426.35	8,977.50	448.85	5.0%
Master of Business Administration for Managers and Professionals <sup>3</sup>	1st year	5,788.13	5,512.50	275.63	5.0%
Master of Business Administration for Managers and Professionals <sup>3</sup>	2nd year	5,788.13	5,512.50	275.63	5.0%
Master of Engineering Management	1st year	2,935.10	2,795.35	139.75	5.0%
Master of Engineering Management	2nd year	2,935.10	2,795.35	139.75	5.0%
Master of Engineering -Full Time	1st year	2,935.10	2,795.35	139.75	5.0%
Master of Engineering -Full Time	2nd year	2,935.10	2,795.35	139.75	5.0%
Master of Engineering -Full Time	3rd year	2,935.10	2,795.35	139.75	5.0%
Master of Engineering -Full Time	4th year & beyond	2,935.10	2,795.35	139.75	5.0%
Master of Engineering -Part Time	1st year	1,467.55	1,397.68	69.88	5.0%
Master of Engineering -Part Time	2nd year	1,467.55	1,397.68	69.88	5.0%
Master of Engineering -Part Time	3rd year	1,467.55	1,397.68	69.88	5.0%
Master of Engineering -Part Time	4th year & beyond	1,467.55	1,397.68	69.88	5.0%
Master of Science in Translational Health Science <sup>16</sup>	1st year	3,692.49	3,516.66	175.83	5.0%

#### Unregulated Programs

Master of Actuarial Sciences <sup>2,4</sup>	1st year	8,925.00	8,500.00	425.00	5.0%
Master of Actuarial Sciences <sup>2,4</sup>	2nd year	8,728.13	8,312.50	415.63	5.0%
Master of Applied Computing <sup>2,4</sup>	1st year	9,500.00	8,700.00	800.00	9.2%
Master of Applied Computing <sup>2,4</sup>	2nd year	9,076.87	8,312.50	764.37	9.2%
Master of Management <sup>2,4</sup>	1st year	10,750.00	9,800.00	950.00	9.7%
Master of Management <sup>2,4</sup>	2nd year	10,283.80	9,375.00	908.80	9.7%
Master of Medical Biotechnology <sup>2,4</sup>	1st year	9,375.00	8,700.00	675.00	7.8%
Master of Medical Biotechnology <sup>2,4</sup>	2nd year	8,957.44	8,312.50	644.94	7.8%
Master of Materials Chemistry and Engineering <sup>2</sup>	1st year	8,125.00	8,000.00	125.00	1.6%
Master of Materials Chemistry and Engineering <sup>2</sup>	2nd year	8,125.00	8,000.00	125.00	1.6%

<sup>2</sup> Charged per semester over 4 semesters

<sup>3</sup> Charged per semester over 6 semesters

<sup>4</sup> All cohort-based masters programs will charge a per course fee where a student registers for a course following completion of four full-time semesters.  
The per course fee will be determined by dividing the program fee by the number of required courses.

<sup>16</sup> Charged per semester over 3 semesters



## 2023/24 Tuition Fees: Graduate - Domestic, Out of Province, International & US Neighbour

GRADUATE TUITION FEES - INTERNATIONAL - MASTERS	2023/24 PER SEMESTER (PROPOSED)	2022/23 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
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### FULL TIME

Master's Qualifying		All Masters Qualifying tuition rates equal to undergraduate tuition rates			
Master's Candidate <sup>5</sup>	Cohort 2023-24 <sup>19</sup>	7,820.00	7,665.00	155.00	2.0%
Master's Candidate <sup>5</sup>	Cohort 2022-23 <sup>15</sup>	7,665.00	7,665.00	0.00	0.0%
Master's Candidate <sup>5</sup>	Cohort 2021-22 <sup>1</sup>	7,665.00	7,665.00	0.00	0.0%
Master's Candidate <sup>5</sup>	Pre-Cohort	7,665.00	7,665.00	0.00	0.0%
Master's Candidate -Economics	Cohort 2023-24 <sup>19</sup>	8,245.00	8,085.00	160.00	2.0%
Master's Candidate -Economics	Cohort 2022-23 <sup>15</sup>	8,085.00	8,085.00	0.00	0.0%
Master's Candidate -Economics	Cohort 2021-22 <sup>1</sup>	8,085.00	8,085.00	0.00	0.0%
Master's Candidate -Economics	Pre-Cohort	8,085.00	8,085.00	0.00	0.0%
Master's Candidate -Computer Science	Cohort 2023-24 <sup>19</sup>	8,280.00	8,120.00	160.00	2.0%
Master's Candidate -Computer Science	Cohort 2022-23 <sup>15</sup>	8,120.00	8,120.00	0.00	0.0%
Master's Candidate -Computer Science	Cohort 2021-22 <sup>1</sup>	8,120.00	8,120.00	0.00	0.0%
Master's Candidate -Computer Science	Pre-Cohort	8,120.00	8,120.00	0.00	0.0%
Master's Candidate -Education <sup>5</sup>	Cohort 2023-24 <sup>19</sup>	8,600.00	8,430.00	170.00	2.0%
Master's Candidate -Education <sup>5</sup>	Cohort 2022-23 <sup>15</sup>	8,430.00	8,430.00	0.00	0.0%

### PART TIME

Master's Qualifying		All Masters Qualifying tuition rates equal to undergraduate tuition rates			
Master's Candidate - Part Time	Cohort 2023-24 <sup>19</sup>	3,910.00	3,832.50	77.50	2.0%
Master's Candidate - Part Time	Cohort 2022-23 <sup>15</sup>	3,832.50	3,832.50	0.00	0.0%
Master's Candidate - Part Time	Cohort 2021-22 <sup>1</sup>	3,832.50	3,832.50	0.00	0.0%
Master's Candidate - Part Time	Pre-Cohort	3,832.50	3,832.50	0.00	0.0%
Master's Candidate -Economics - Part Time	Cohort 2023-24 <sup>19</sup>	4,122.50	4,042.50	80.00	2.0%
Master's Candidate -Economics - Part Time	Cohort 2022-23 <sup>15</sup>	4,042.50	4,042.50	0.00	0.0%
Master's Candidate -Economics - Part Time	Cohort 2021-22 <sup>1</sup>	4,042.50	4,042.50	0.00	0.0%
Master's Candidate -Economics - Part Time	Pre-Cohort	4,042.50	4,042.50	0.00	0.0%
Master's Candidate -Computer Science - Part Time	Cohort 2023-24 <sup>19</sup>	4,140.00	4,060.00	80.00	2.0%
Master's Candidate -Computer Science - Part Time	Cohort 2022-23 <sup>15</sup>	4,060.00	4,060.00	0.00	0.0%
Master's Candidate -Computer Science - Part Time	Cohort 2021-22 <sup>1</sup>	4,060.00	4,060.00	0.00	0.0%
Master's Candidate -Computer Science - Part Time	Pre-Cohort	4,060.00	4,060.00	0.00	0.0%
Master's Candidate -Education <sup>5</sup> - Part Time	Cohort 2023-24 <sup>19</sup>	4,300.00	4,215.00	85.00	2.0%
Master's Candidate -Education <sup>5</sup> - Part Time	Cohort 2022-23 <sup>15</sup>	4,215.00	4,215.00	0.00	0.0%

<sup>1</sup> Cohort 2021-22 refers to students who commence their degree either the Spring/Summer 2021, Fall 2021 or Winter 2022 semesters.

<sup>5</sup> The Master of Education program, previously offered as two separate degree programs (one cohort-based and exclusively for international students and one for any student with options for either research-based or course-based studies), has been merged into a single M.Ed. program. All students continuing in either stream have been grandfathered into their tuition rate.

<sup>12</sup> List of applicable programs can be found at [www.uwindsor.ca/finance/788/fees-and-charges](http://www.uwindsor.ca/finance/788/fees-and-charges)

<sup>15</sup> Cohort 2022-23 refers to students who commence their degree either the Spring/Summer 2022, Fall 2022 or Winter 2023 semesters.

<sup>19</sup> Cohort 2023-24 refers to students who commence their degree either the Spring/Summer 2023, Fall 2023 or Winter 2024 semesters.

## 2023/24 Tuition Fees: Graduate - Domestic, Out of Province, International & US Neighbour

		2023/24 PER SEMESTER (PROPOSED)	2022/23 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
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### GRADUATE TUITION FEES - INTERNATIONAL - PhD

<b>FULL TIME</b>					
PhD General Base Tuition <sup>5</sup>	Cohort 2023-24 <sup>19</sup>	7,665.00	7,665.00	0.00	0.0%
PhD General Base Tuition <sup>5</sup>	Cohort 2022-23 <sup>15</sup>	7,665.00	7,665.00	0.00	0.0%
PhD General Base Tuition <sup>5</sup>	Cohort 2021-22 <sup>1</sup>	7,665.00	7,665.00	0.00	0.0%
PhD General Base Tuition <sup>5</sup>	Pre-Cohort	7,665.00	7,665.00	0.00	0.0%
PhD -Computer Science	Cohort 2023-24 <sup>19</sup>	8,120.00	8,120.00	0.00	0.0%
PhD -Computer Science	Cohort 2022-23 <sup>15</sup>	8,120.00	8,120.00	0.00	0.0%
PhD -Computer Science	Cohort 2021-22 <sup>1</sup>	8,120.00	8,120.00	0.00	0.0%
PhD -Computer Science	Pre-Cohort	8,120.00	8,120.00	0.00	0.0%
PhD -Education	Cohort 2023-24 <sup>19</sup>	8,430.00	8,430.00	0.00	0.0%
PhD -Education	Cohort 2022-23 <sup>15</sup>	8,430.00	8,430.00	0.00	0.0%

<b>PART TIME</b>					
PhD General Base Tuition - Part Time	Cohort 2023-24 <sup>19</sup>	3,832.50	3,832.50	0.00	0.0%
PhD General Base Tuition - Part Time	Cohort 2022-23 <sup>15</sup>	3,832.50	3,832.50	0.00	0.0%
PhD General Base Tuition - Part Time	Cohort 2021-22 <sup>1</sup>	3,832.50	3,832.50	0.00	0.0%
PhD General Base Tuition - Part Time	Pre-Cohort	3,832.50	3,832.50	0.00	0.0%
PhD -Computer Science - Part Time	Cohort 2023-24 <sup>19</sup>	4,060.00	4,060.00	0.00	0.0%
PhD -Computer Science - Part Time	Cohort 2022-23 <sup>15</sup>	4,060.00	4,060.00	0.00	0.0%
PhD -Computer Science - Part Time	Cohort 2021-22 <sup>1</sup>	4,060.00	4,060.00	0.00	0.0%
PhD -Computer Science - Part Time	Pre-Cohort	4,060.00	4,060.00	0.00	0.0%
PhD -Education - Part Time	Cohort 2023-24 <sup>19</sup>	4,215.00	4,215.00	0.00	0.0%
PhD -Education - Part Time	Cohort 2022-23 <sup>15</sup>	4,215.00	4,215.00	0.00	0.0%

### GRADUATE TUITION FEES - INTERNATIONAL - US NEIGHBOUR <sup>12</sup>

<b>FULL TIME</b>					
US Neighbour Fee - Masters	1st year	6,710.00	6,100.00	610.00	10.0%
US Neighbour Fee - Masters	2nd year	6,710.00	6,100.00	610.00	10.0%
US Neighbour Fee - PhD	1st year	6,710.00	6,100.00	610.00	10.0%
US Neighbour Fee - PhD	2nd year	6,710.00	6,100.00	610.00	10.0%
<b>PART TIME</b>					
US Neighbour Fee - Masters	1st year	3,355.00	3,050.00	305.00	10.0%
US Neighbour Fee - Masters	2nd year	3,355.00	3,050.00	305.00	10.0%
US Neighbour Fee - PhD	1st year	3,355.00	3,050.00	305.00	10.0%
US Neighbour Fee - PhD	2nd year	3,355.00	3,050.00	305.00	10.0%

<sup>1</sup> Cohort 2021-22 refers to students who commence their degree either the Spring/Summer 2021, Fall 2021 or Winter 2022 semesters.

<sup>12</sup> List of applicable programs can be found at [www.uwindsor.ca/finance/788/fees-and-charges](http://www.uwindsor.ca/finance/788/fees-and-charges)

<sup>15</sup> Cohort 2022-23 refers to students who commence their degree either the Spring/Summer 2022, Fall 2022 or Winter 2023 semesters.

<sup>19</sup> Cohort 2023-24 refers to students who commence their degree either the Spring/Summer 2023, Fall 2023 or Winter 2024 semesters.

## 2023/24 Tuition Fees: Graduate - Domestic, Out of Province, International & US Neighbour

		2023/24 PER SEMESTER (PROPOSED)	2022/23 PER SEMESTER (APPROVED)	\$ INCREASE	% INCREASE
<b>INTERNATIONAL GRADUATE - COHORT BASED MASTERS</b>					
Master of Applied Economics and Policy <sup>2,4</sup>	Cohort 2023-24 <sup>19</sup>	8,662.50	8,250.00	412.50	5.0%
Master of Applied Economics and Policy <sup>2,4</sup>	Cohort 2022-23 <sup>15</sup>	8,250.00	8,250.00	0.00	0.0%
Master of Business Administration (4 semester assessment)	Cohort 2023-24 <sup>19</sup>	12,000.00	11,100.00	900.00	8.1%
Master of Business Administration (4 semester assessment)	Cohort 2022-23 <sup>15</sup>	11,100.00	11,100.00	0.00	0.0%
Master of Business Administration -Accounting (3 semester assessment)	Cohort 2023-24 <sup>19</sup>	16,956.00	15,700.00	1,256.00	8.0%
Master of Business Administration -Accounting (3 semester assessment)	Cohort 2022-23 <sup>15</sup>	15,700.00	15,700.00	0.00	0.0%
Master of Business Administration for Managers and Professionals <sup>3</sup>	Cohort 2023-24 <sup>19</sup>	11,655.00	11,100.00	555.00	5.0%
Master of Business Administration for Managers and Professionals <sup>3</sup>	Cohort 2022-23 <sup>15</sup>	11,100.00	11,100.00	0.00	0.0%
Master of Engineering Management	Cohort 2023-24 <sup>19</sup>	8,750.00	8,000.00	750.00	9.4%
Master of Engineering Management	Cohort 2022-23 <sup>15</sup>	8,000.00	8,000.00	0.00	0.0%
Master of Engineering (charged per course -8 courses)	Cohort 2023-24 <sup>19</sup>	5,187.50	4,800.00	387.50	8.1%
Master of Engineering (charged per course -8 courses)	Cohort 2022-23 <sup>15</sup>	4,800.00	4,800.00	0.00	0.0%
Master of Actuarial Sciences <sup>2,4</sup>	Cohort 2023-24 <sup>19</sup>	8,925.00	8,500.00	425.00	5.0%
Master of Actuarial Sciences <sup>2,4</sup>	Cohort 2022-23 <sup>15</sup>	8,500.00	8,500.00	0.00	0.0%
Master of Applied Computing <sup>2,4</sup>	Cohort 2023-24 <sup>19</sup>	9,500.00	8,700.00	800.00	9.2%
Master of Applied Computing <sup>2,4</sup>	Cohort 2022-23 <sup>15</sup>	8,700.00	8,700.00	0.00	0.0%
Master of Management <sup>2,4</sup>	Cohort 2023-24 <sup>19</sup>	10,750.00	9,800.00	950.00	9.7%
Master of Management <sup>2,4</sup>	Cohort 2022-23 <sup>15</sup>	9,800.00	9,800.00	0.00	0.0%
Master of Medical Biotechnology <sup>2,4</sup>	Cohort 2023-24 <sup>19</sup>	9,375.00	8,700.00	675.00	7.8%
Master of Medical Biotechnology <sup>2,4</sup>	Cohort 2022-23 <sup>15</sup>	8,700.00	8,700.00	0.00	0.0%
Master of Materials Chemistry and Engineering <sup>2</sup>	Cohort 2023-24 <sup>19</sup>	8,125.00	8,000.00	125.00	1.6%
Master of Materials Chemistry and Engineering <sup>2</sup>	Cohort 2022-23 <sup>15</sup>	8,000.00	8,000.00	0.00	0.0%
Master of Science in Translational Health Science <sup>16</sup>	Cohort 2023-24 <sup>19</sup>	8,125.00	8,000.00	125.00	1.6%
Master of Science in Translational Health Science <sup>16</sup>	Cohort 2022-23 <sup>15</sup>	8,000.00	8,000.00	0.00	0.0%

<sup>2</sup> Charged per semester over 4 semesters

<sup>3</sup> Charged per semester over 6 semesters

<sup>4</sup> All cohort-based masters programs will charge a per course fee where a student registers for a course following completion of four full-time semesters. The per course fee will be determined by dividing the program fee by the number of required courses.

<sup>5</sup> The Master of Education program, previously offered as two separate degree programs (one cohort-based and exclusively for international students and one for any student with options for either research-based or course-based studies), has been merged into a single M.Ed. program. All students continuing in either stream have been grandfathered into their tuition rate.

<sup>15</sup> Cohort 2022-23 refers to students who commence their degree either the Spring/Summer 2022, Fall 2022 or Winter 2023 semesters.

<sup>16</sup> Charged per semester over 3 semesters

<sup>19</sup> Cohort 2023-24 refers to students who commence their degree either the Spring/Summer 2023, Fall 2023 or Winter 2024 semesters.

## 2023/24 Compulsory Ancillary Fees

	2023/24 RATES (PROPOSED)	2022/23 RATES (APPROVED)	\$ INCREASE	% INCREASE
<b><u>COOPERATIVE EDUCATION FEE</u><sup>6</sup></b>				
Domestic	460.00	455.00	5.00	1.1%
International	570.00	565.00	5.00	0.9%
<b><u>ISC OHIP EQUIVALENT HEALTH PLAN</u><sup>11</sup></b>				
Single coverage <sup>8</sup>	729.65	729.65	0.00	0.0%
Couple coverage (additional premium) <sup>8</sup>	1,341.10	1,341.10	0.00	0.0%
Family coverage (additional premium) <sup>8</sup>	1,651.10	1,651.10	0.00	0.0%
<b><u>STUDENT ASSOCIATION FEES</u></b>				
UWSA - Operating Fee <sup>7</sup>	35.38	33.13	2.25	6.8%
UWSA - Other Fees <sup>7</sup>	25.65	25.65	0.00	0.0%
UWSA - Third Party Fees <sup>7</sup>	27.32	26.71	0.61	2.3%
UWSA - Transit Windsor UPass Administration Fee <sup>14</sup>	2.50	2.50	0.00	0.0%
UWSA - Drug and Dental Plan <sup>8</sup>	293.72	293.72	0.00	0.0%
OPUS - Awards and Bursaries <sup>7</sup>	10.22	9.57	0.65	6.8%
OPUS - Social Events and Workshops <sup>7</sup>	11.83	11.08	0.75	6.8%
OPUS - Part Time Student Service <sup>7</sup>	11.33	10.61	0.72	6.8%
OPUS - CFS - Third Party <sup>7</sup>	5.63	5.27	0.36	6.8%
OPUS - Student Support Program <sup>7</sup>	2.22	2.08	0.14	6.8%
OPUS - Benefits Plan <sup>8</sup>	340.97	340.97	0.00	0.0%
GSS - Capital Fee <sup>7</sup>	7.10	6.65	0.45	6.8%
GSS - Operations Fee <sup>7</sup>	7.09	6.64	0.45	6.8%
GSS - Student Advocate Fee <sup>7</sup>	2.86	2.68	0.18	6.8%
GSS - Opportunity Fee (Full-Time) <sup>7</sup>	17.23	16.13	1.10	6.8%
GSS - Opportunity Fee (Part-Time) <sup>7</sup>	15.24	14.27	0.97	6.8%
GSS - OPIRG Fee (Full-Time) <sup>7</sup>	0.00	2.00	-2.00	-100.0%
GSS - OPIRG Fee (Part-Time) <sup>7</sup>	0.00	1.00	-1.00	-100.0%
GSS - CFS (Winter & Fall Full-Time) <sup>7</sup>	9.71	9.09	0.62	6.8%
GSS - CFS (Winter & Fall Part-Time) <sup>7</sup>	5.61	5.25	0.36	6.8%
GSS - Transit Windsor UPass Administration Fee <sup>14</sup>	2.50	2.50	0.00	0.0%
GSS - Supplemental Benefits Plan (12 Month Fee) <sup>8</sup>	548.76	524.62	24.14	4.6%
GSS - Supplemental Benefits Plan (16 Month Fee) <sup>9</sup>	726.90	693.49	33.41	4.8%
GSS - Supplemental Benefits Plan Administration Fee <sup>8</sup>	9.00	9.00	0.00	0.0%
Transit Windsor UPass <sup>7</sup>	79.91	75.39	4.52	6.0%
<b><u>STUDENT SOCIETY FEES</u><sup>7</sup></b>				
Commerce (Business)	50.00	50.00	0.00	0.0%
Computer Science	20.00	20.00	0.00	0.0%
Creative Arts	5.00	5.00	0.00	0.0%
Dramatic Arts	5.00	5.00	0.00	0.0%
Education	2.25	2.25	0.00	0.0%
Engineering	20.00	20.00	0.00	0.0%
Human Kinetics	5.00	5.00	0.00	0.0%
International Student (full time students only)	3.50	3.50	0.00	0.0%
Law	12.50	12.50	0.00	0.0%
Law - Part Time	12.50	12.50	0.00	0.0%
Nursing	15.00	15.00	0.00	0.0%
Nursing - Part Time	10.00	10.00	0.00	0.0%
Science	10.00	10.00	0.00	0.0%
Social Science	2.50	2.50	0.00	0.0%
Social Work	5.00	5.00	0.00	0.0%
M.B.A.	27.13	24.66	2.47	10.0%
M.B.A. - Part Time	13.56	12.33	1.23	10.0%
Graduate Nursing	15.00	15.00	0.00	0.0%
Graduate Nursing -Part Time	10.00	10.00	0.00	0.0%
<b><u>CAPITAL FEES</u><sup>7</sup></b>				
Lancer Sports and Recreation Centre Fee (max of two semester assessments per year) <sup>10</sup>	65.63	62.50	3.13	5.0%
Sports and Recreation Capital Fee -Undergraduate (maximum of two semester assessments per year)	22.04	20.64	1.40	6.8%
Sports and Recreation Capital Fee -Graduate (maximum of two semester assessments per year)	16.95	15.87	1.08	6.8%

## 2023/24 Compulsory Ancillary Fees

	2023/24 RATES (PROPOSED)	2022/23 RATES (APPROVED)	\$ INCREASE	% INCREASE
<b><u>OTHER ANCILLARY FEES</u></b> <sup>7</sup>				
Student Wellness Fee -Full Time	36.58	34.25	2.33	6.8%
Student Wellness Fee -Part Time	16.62	15.56	1.06	6.8%
Athletics and Recreation Fee -Full Time	121.90	110.86	11.04	10.0%
Athletics and Recreation Fee -Part Time	50.48	45.63	4.85	10.6%
CAW Student Centre Operating - Full time	63.38	59.35	4.04	6.8%
CAW Student Centre Operating - per course (max of 5 course assessments per semester)	12.68	11.87	0.81	6.8%
Human Kinetics Undergraduate Lounge Fee	10.00	10.00	0.00	0.0%
Human Kinetics Technology Fee	15.00	15.00	0.00	0.0%
Engineering Students' Endowment Fund	22.03	20.63	1.40	6.8%
Law Duplicating -Full Time	17.50	17.50	0.00	0.0%
Law Duplicating -Part Time	8.75	8.75	0.00	0.0%
Law - Career Development Officer -Full Time	130.00	130.00	0.00	0.0%
Law - Career Development Officer -Part Time	65.00	65.00	0.00	0.0%
Education Learning Centre Fee	33.14	31.03	2.11	6.8%
Nursing Lab Fee 1st Year	101.97	92.70	9.27	10.0%
Nursing Lab Fee 2nd Year	103.62	94.20	9.42	10.0%
Nursing Lab Fee 3rd Year	51.97	47.25	4.72	10.0%
Nursing Lab Fee 4th Year	25.98	23.62	2.36	10.0%
<b><u>OTHER MISCELLANEOUS FEES</u></b>				
UWin Card Fee (assessed first semester only)	30.00	30.00	0.00	0.0%
First Year Transition Support Fee (assessed first semester only)	74.57	69.82	4.75	6.8%
English Academic Preparation Program	1,650.00	1,650.00	0.00	0.0%
English Language Improvement Program (ELIP)	4,150.00	5,070.00	-920.00	-18.1%
English Language Improvement Program - Fast Track (ELIP Fast Track)	3,650.00	5,550.00	-1,900.00	-34.2%
MMB - Lab Fee <sup>17</sup>	1,000.00	1,000.00	0.00	0.0%
MMCE - Lab Fee <sup>17</sup>	1,000.00	1,000.00	0.00	0.0%
MAC - Lab Fee <sup>17</sup>	500.00	500.00	0.00	0.0%
MOM Data Analytics Stream - Lab Fee <sup>17</sup>	1,500.00	1,500.00	0.00	0.0%
MSW Practicum Fee <sup>7</sup>	412.00	412.00	0.00	0.0%
<b><u>OTHER ADDITIONAL COST RECOVERY COURSE FEES</u></b>				
<b><u>Science</u></b>				
Field Measurement and Mapping Techniques (ESCI3745-01)	500.00	500.00	0.00	0.0%
Field Methods in Environmental Science (ESCI3735-01)	500.00	500.00	0.00	0.0%
Global Perspective in Science - N. Europe (ESCI3806-22)	2,500.00	3,000.00	-500.00	-16.7%
Global Perspective in Science - Costa Rica (EICI3806-20)	3,000.00	3,000.00	0.00	0.0%
Global Perspective in Science - Iceland (ESCI3806-21)	3,000.00	3,000.00	0.00	0.0%
Great Lakes Field Biology (BIOL4864-11)	750.00	750.00	0.00	0.0%
Great Lakes Field Biology (BIOL4864-XX) all other sections	350.00	350.00	0.00	0.0%
Special Topics - Global Perspectives - Scotland (FRSC4018-20)	3,000.00	3,000.00	0.00	0.0%
Traditional Ecological Knowledge (BIOL4208) - New in 2023/24	1,500.00	0.00	NEW	NEW
Global Perspectives in Science - Destination Mexico (ESCI3806-23) - New in 2023/24	3,000.00	0.00	NEW	NEW
<b><u>Human Kinetics</u></b>				
Kinesiology - Outdoor Education (KINE-4770)	450.00	450.00	0.00	0.0%
Kinesiology - PTA of Basketball (KINE-3920)	25.00	25.00	0.00	0.0%
Kinesiology - PTA of Football (KINE-3880)	25.00	25.00	0.00	0.0%
Kinesiology - PTA of Golf (KINE-3820)	125.00	125.00	0.00	0.0%
Kinesiology - PTA of Hockey (KINE-3830)	125.00	125.00	0.00	0.0%
Kinesiology - PTA of Squash (KINE-XXXX)	50.00	50.00	0.00	0.0%
Kinesiology - PTA of Track & Field (KINE-3980)	25.00	25.00	0.00	0.0%
Kinesiology - PTA of Volleyball (KINE-3940)	25.00	25.00	0.00	0.0%
Kinesiology - Special Topics in PTA of Sport (KINE-4880)	25.00	25.00	0.00	0.0%
Kinesiology - Sports Therapy (Physical Fitness) (KINE-3980)	55.00	55.00	0.00	0.0%
Kinesiology - Functional Anatomy (KINE-1650)	30.00	30.00	0.00	0.0%
Kinesiology - Functional Anatomy II (KINE-1660)	30.00	30.00	0.00	0.0%
Kinesiology - Laboratory Experience in Biomechanics & Ergonomics (KINE-4910)	25.00	25.00	0.00	0.0%
Kinesiology - Laboratory Experience in Human & Exercise Physiology (KINE-4920)	25.00	25.00	0.00	0.0%
Kinesiology - Laboratory Experience in Motor Learning & Psychology of Physical Activity (KINE-4930)	25.00	25.00	0.00	0.0%
<b><u>Business</u></b>				
MBA - Professional Accounting Specialization - Exam prep package (ACCT-8080)	1,322.61	1,322.61	0.00	0.0%

## 2023/24 Compulsory Ancillary Fees

	2023/24 RATES (PROPOSED)	2022/23 RATES (APPROVED)	\$ INCREASE	% INCREASE
<b>Arts, Humanities, and Social Sciences</b>				
Advanced Photography (VSAR-3530)	0.00	50.00	-50.00	-100.0%
Aeronautics Flight - (AERO-1970) - First Year Students <sup>18</sup>	10,594.00	10,594.00	0.00	0.0%
Aeronautics Flight - (AERO-2970) - Second Year <sup>18</sup>	10,594.00	10,594.00	0.00	0.0%
Aeronautics Flight - (AERO-3970) - Third Year <sup>18</sup>	10,594.00	10,594.00	0.00	0.0%
Aeronautics Flight - (AERO-4970) - Fourth Year <sup>18</sup>	10,594.00	10,594.00	0.00	0.0%
BioArt (VSAR-3860)	110.00	110.00	0.00	0.0%
Cinematography I (FILM-2400)	30.00	30.00	0.00	0.0%
Cinematography II (FILM-3400)	30.00	30.00	0.00	0.0%
Cinematography III (FILM-4400)	30.00	30.00	0.00	0.0%
Commercial & Industrial Film Production (FILM-4110)	30.00	30.00	0.00	0.0%
Directing (FILM-3700)	30.00	30.00	0.00	0.0%
Documentary (FILM-2200)	30.00	30.00	0.00	0.0%
Documentary Production (FILM-3200)	30.00	30.00	0.00	0.0%
Experimental Film & Video (FILM-2050)	30.00	30.00	0.00	0.0%
Film Editing I (FILM-2600)	30.00	30.00	0.00	0.0%
Film Editing II (FILM-3600)	30.00	30.00	0.00	0.0%
Film Production (FILM-2100)	30.00	30.00	0.00	0.0%
Film Production IV (FILM-3100)	30.00	30.00	0.00	0.0%
Film Production V (FILM-4100)	30.00	30.00	0.00	0.0%
Film Production VI (FILM-4105)	30.00	30.00	0.00	0.0%
Green Corridor (VSAR-3850)	55.00	55.00	0.00	0.0%
Independent Studio (VSAR-3650)	84.00	84.00	0.00	0.0%
Introductory Photography (CMAF-2530)	0.00	100.00	-100.00	-100.0%
Introductory Photography (VSAR-2530)	100.00	100.00	0.00	0.0%
Introductory Printmaking Intaglio (VSAR-2230)	80.00	80.00	0.00	0.0%
Introductory Printmaking Lithography (27-224)	0.00	80.00	-80.00	-100.0%
Introductory Sculpture (VSAR-2330)	50.00	33.50	16.50	49.3%
Music Fee - Private Instruction (1/2 hour)	534.00	525.00	9.00	1.7%
Music Fee - Private Instruction (full hour)	1,068.00	1,050.00	18.00	1.7%
Photography (VSAR-2900/3460/3470/3480)	66.00	66.00	0.00	0.0%
Printmaking (VSAR-3230)	80.00	80.00	0.00	0.0%
Production Planning & Development (FILM-3800)	30.00	0.00	30.00	0.0%
Sculpture (VSAR-3330)	75.00	55.00	20.00	36.4%
Sound I (FILM-2500)	30.00	30.00	0.00	0.0%
Studio Practice & Ideas/Space (VSAR-1050)	50.00	33.00	17.00	51.5%
Studio Practice I (VSAR-4800)	90.00	90.00	0.00	0.0%
Studio Practice II (VSAR-4810)	90.00	90.00	0.00	0.0%
Style in Theatre (DRAM-4000)	100.00	90.00	10.00	11.1%
The Art of Photo-blogging (CMAF-2210)	0.00	30.00	-30.00	-100.0%
VABE Transportation Fee	1,000.00	1,000.00	0.00	0.0%
Applied Composition - Western Classical (MUSP-3720) (full hour) - New 2023/24	1,068.00	0.00	NEW	NEW
Applied Composition/Arranging - Jazz/Pop (MUSP-3730) (full hour) - New 2023/24	1,068.00	0.00	NEW	NEW
Directed Studies in Performance (DRAM-4530) - New 2023/24	40.00	0.00	NEW	NEW
Scene Painting for the Theatre (DRAM-2130) - New 2023/24	100.00	0.00	NEW	NEW
Stage Makeup (DRAM-2500) - New 2023/24	150.00	0.00	NEW	NEW
Studies in Design (DRAM-3190)- New 2023/24	100.00	0.00	NEW	NEW

<sup>6</sup> Fee charged per semester -Students approved to complete work semesters in excess of the standard number out in their program, will incur a supplemental co-op fee for each additional work-semester.

<sup>7</sup> Fee charged per semester

<sup>8</sup> Fee charged annually

<sup>9</sup> Charged to Cohort Based Masters 4 Semester programs only

<sup>10</sup> The Lancer Sports and Recreation Centre opened during 2022-23 academic year.

<sup>11</sup> Fee includes 8% RST

<sup>14</sup> Fee charged per semester; charged as 8-month in Fall term

<sup>17</sup> Fee charged over 4 semesters

<sup>18</sup> Flight Training Vendor Fee currently under negotiation and subject to change.

University of Windsor  
Board of Governors

4.8.1b: **2023-2024 Operating Budget**

Item for: **Approval**

Forwarded by: **Board Resource Allocation Committee**

**MOTION:** That the Board of Governors approve the 2023-2024 Operating Budget.

**Rationale:**

- A comprehensive presentation will be posted to the portal prior to the meeting and presented at the meeting.

*See attached.*



University  
of Windsor

# Operating Budget

2023-2024



To the University of Windsor Campus Community,

As the 2023/24 University of Windsor Operating Budget is released, most of our faculty and staff will have returned to campus life and community while students continue learning through enhanced modes of program delivery including face-to-face, hyflex, and online. Despite domestic tuition remaining primarily frozen for the 2023/24 budget and a few other uncertainties, we are pleased to present a balanced budget for 2023/24.

We are proud that this year's budget includes salary and benefit improvements consistent with all staff collective agreements ratified in 2022. Inflationary and unavoidable items have resulted in cost increases that are captured in the 2023/24 budget, along with a select few new investments in key areas including our virtual environment, international graduate scholarships, and the Registrar's office.

The budget continues to include a number of strategic reserve funds to ensure the institution is ready for the unexpected – be it a change in enrolment patterns, or unexpected costs – as well as investments in our financial future.

Institutional financial sustainability is critical to our ability to fulfil our academic mission, to serve communities, and to create knowledge. Many factors impact the sustainability of our University. These include provincial funding models, changing regional demographics, fundraising, post-pandemic enrolment patterns, evolving competition in the postsecondary sector, cost pressures, and institutional financial management.

Thoughtful and strategic approaches to fiscal responsibility, fundraising, cost management, alternate revenue generation, and enrolment planning are critical to creating the stability that enables future planning, possibility, and innovation. The priorities of the *Aspire* strategic plan will provide direction and guidance for human, capital, and financial resource allocations and revenue generation planning to ensure that we reach our goals over the next five years.

Financial planning must be nimble in order to respond to shifting provincial funding frameworks, changes in demand, and the international context. The strategic investment funds have been carefully designed to support the *Aspire: Together for Tomorrow* strategic plan and to mitigate institutional risk.

Robert Gordon, PhD  
President and Vice-Chancellor

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## 2023/24 Operating Budget

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## I. THE UWINDSOR ACTIVITY BASED BUDGET MODEL

This is now the third year that the University of Windsor (UWindsor) has budgeted under the Activity Based Budget (ABB) model. A budget model is a management tool used to assist with resourcing decisions. It does not, in and of itself, create additional revenue for the institution. Rather, it is a vehicle employed to help achieve the strategic mission of the institution. At UWindsor, the ABB model was developed by a diverse Budget Model Redesign Committee (BRC) in 2020 and has been monitored since by an ABB Governance Committee. The model is designed to achieve the following vision and operates under the four philosophy pillars described below.

### 1. MODEL VISION AND PHILOSOPHY

#### Vision

The UWindsor ABB Model is aligned with four main aspirations for the institution:

1. The desire to be a comprehensive institution,
2. The desire to be innovative,
3. The desire to be competitive on a local and global scale, and
4. The desire for our culture to be research intensive.

#### Model Philosophy

The UWindsor ABB Model's philosophy has four pillars:

1. A long-term view, and incentivize long term enrolment planning, stability, and strategic growth where it makes sense.
2. Fairly, consistently applied and fully transparent.
3. Flexibility for the Deans to make their own financial plans, with progress against individual plans incentivized.
4. Support the core academic and research mission and align activities with institutional strategy.

### 2. HOW THE UWINDSOR ABB MODEL WORKS

The UWindsor ABB Model is organized such that the major revenue-generating departments (i.e. the Faculties) are identified as 'Revenue Centres' with all revenues flowing through them and all expenses of the institution allocated against them. In simple terms, the budget model calculates a "notional" financial position for each of the Revenue Centres using the formula below.

*Image 1: The ABB Net Position Calculation*

$\text{Budgeted Revenues} - \text{Direct and Allocated Expenses} = \text{Net Position (of the Revenue Centre)}$
---

## Revenues in the UWindsor ABB Model

### **1. Student Fees**

Student fees include tuition fees, tuition adjustments (for service teaching) and student incidental fees. Tuition is assigned directly to the Revenue Centre (Faculty) where the students major. The UWindsor ABB Model incorporates a 'created rate' for domestic undergraduate tuition at 3% premia to the general base rate to account for historical tuition rate increase inequities under prior government tuition frameworks. All other tuition fees are assigned according to their actual rates.

Tuition revenue is then adjusted for service teaching to account for courses students take outside their home Faculty. Students in joint major programs are counted as enrolled 50% in each program meaning their service teaching adjustment will now be based on an average of both home Faculty tuition rates whereas students taking a minor would observe the tuition rate of the Faculty where they are majoring.

Student incidental fees in the Operating Budget include Athletics and Recreation fees, Co-op fees, Student Health fees, Student Late Payment fees, among others. Where possible, these fees are assigned in the model directly to the department they are supporting. In some cases, they are assigned against the University Fund which supports institutional strategic initiatives and central reserve funds.

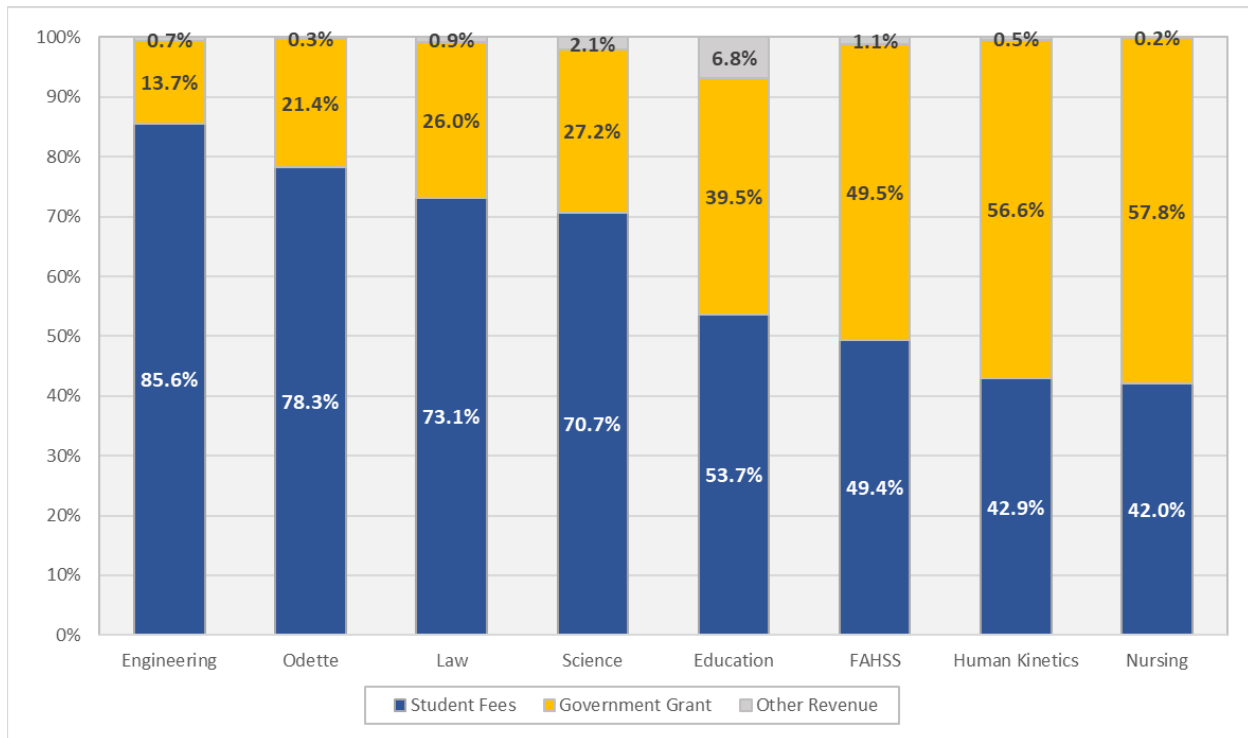
### **2. Government Operating Grants**

The Core Operating Grant and the Performance Grant for the institution are allocated to all Faculties based on Weighted Grant Units (WGUs). This is the same activity driver the government uses when calculating institutional grants. New for 2023/24 is a SMA3 Contingency Reserve to mitigate against the risk of possible grant claw backs as a result of missing on Strategic Mandate Agreement (SMA) metrics. The SMA3 Contingency Reserve is also allocated in the ABB model using WGUs. Special purpose grants (i.e. Nursing Collaborative Grant) are assigned directly to the Faculty or department they are supporting.

### **3. Other Revenues**

All other revenues generated by the institution are allocated, where possible, to the Revenue Centres. This includes application fees, direct faculty revenues (i.e. lab fees), etc. Indirect Research revenues are allocated 70% to the Revenue Centres and 30% to support strategic research activities under the direction of the Vice-President, Research and Innovation. Investment income, foreign exchange and other small levies are not easily allocated and are directed towards the University Fund. The chart below illustrates the percentage of total revenues generated by each of the Revenue Centres (i.e. Faculties). Faculties on the left side of the graph tend to have higher tuition rates (domestic and visa), and except for Law, have a higher concentration of international students. The Faculties towards the right are generally less diversified and more focused on domestic students and, therefore, rely more on government grant funding.

Chart 1: 2023/24 Faculty Sources of Revenue (under UWindsor ABB)



Expenditures in the UWindsor ABB Model

**1. Direct Costs**

These are the direct costs of academic delivery where each Faculty has ‘direct control’ and include faculty and staff salaries and benefits, GA/TA support, sessional instruction, office expenses, lab costs, Faculty research support and all other discretionary costs of each Faculty. In order to balance the budget for 2023/24, every Faculty and department across campus is required to realign 1% of their salary and benefits budget. This realignment is netted against each Faculty salary and benefits budget.

**2. Other Assigned Direct Costs**

These are direct costs that are hosted outside of Faculty budgets but are directly assigned as part of the cost of individual Faculties. These include Research Institute expenses that are assigned directly to the Faculty that aligns with the home Faculty of the Chair of the institute. The ABB Governance committee has set as a top priority the review of the allocation methodology for Research institutes in the ABB model. The Law Library is assigned as a direct cost for the Faculty of Law. It should be noted that Law does not participate in the allocation of Leddy Library costs. International student recovery and international student recruitment partner costs are assigned as direct costs of the international student’s home Faculty.

### 3. Allocated Costs

Allocated costs represent each Faculty’s portion of the institution’s shared-service costs. For ease of allocation, the shared-service costs are grouped together into eight ‘Cost Pools’. The grouping of similar costs into cost pools is done only for the purpose of ease of allocation within the UWindsor ABB Model and does not represent any type of reporting reorganization within the institution. Each cost pool is allocated to the Revenue Centres using ‘Cost Driver(s)’ that are selected to best represent the activities that drive costs within the shared-service unit. Hence, an “activity-based budget.”

The table below provides details of the cost pools and the cost drivers used to allocate these costs to the Revenue Centres.

*Table 1: Cost Pools and Cost Pool Drivers in the UWindsor ABB Model*

<b>Cost Pool</b>	<b>Cost Driver</b>	<b>Shared-service Units (Examples)</b>
<b>Financial Costs</b>	50% Tuition & Operating Grant 50% Direct Operating Budget	Debt costs; Finance Department
<b>Central Administrative Costs</b>	Campus FTEs (Student + Faculty + Staff)	Office of the President, Provost, VP, EDI, VP Finance & Operations; Institutional Support services; Other Central costs
<b>Occupancy Costs</b>	Net Assignable Square Meters	Utilities; Facility Services Department
<b>Operating Scholarship Costs</b>	70% Actual Scholarship Usage 30% Student FTEs	All Operating Budget-funded scholarships and bursaries awarded
<b>Campus Community Support Costs</b>	Campus FTEs (with slight adjustments for the Leddy Library)	Human Resources; Campus Police; Centre for Teaching & Learning/Open Learning; Information Technology; Leddy Library; Public Affairs & Communications
<b>Student Experience Costs</b>	Student FTEs	Student & Academic Services; Student Experience; Athletics & Recreation Services; Faculty of Graduate Studies
<b>Pre-/Post Student Development Costs</b>	30% Student Offers 70% Student Registrations	Enrolment Management; Admissions & Registrations; Student Recruitment; Advancement and Alumni
<b>Research Support Costs</b>	55% External Research Revenue 35% Research Applications 10% Tenured Faculty Counts	Office of the VP Research & Innovation; Research Services; Research Finance

The ABB Governance committee performed a preliminary review of the cost pools prior to the development of the 2023/24 budget. The committee brought forward the following recommended changes that were accepted by Provost Budget Committee:

- i. Small reclassifications of departments/costs within the following cost pools
- ii. An update to the cost allocation methodology for cost pool 7-Pre-/Post Student Development as follows:
  - 70% based on the # of Registrations (was 50%)
  - 30% based on the # of Student Offers (was 50%)
- iii. A recommendation to cross-allocate cost pool 3-Occupancy Costs to the other cost pools. This recommendation essentially creates a more accurate reflection of the total cost of space at the University by assigning space costs to the Cost Centres (in addition to the Revenue Centres). It should be noted that, due to the complexity of this change, it will be implemented in the 2024/25 budget year.
- iv. A recommendation to phase out Revenue Centre (Faculty) support for the Profit Centres (i.e. Continuing Ed and Centre for English Language Development) that had previously been affiliated with cost pool 6-Student Experience. This recommendation will be implemented over multiple years (not exceeding five) based on the submission of a sustainability business plan proposal.

### Service Level Agreements

The allocation of shared-service costs to Faculties in the UWindsor ABB Model has created a new, more transparent accountability between the shared service provider departments and the Faculties. Because Faculties are now allocated the shared-service costs, academic leaders are eager to better understand the services provided by the shared service units.

Service Level Agreements (SLAs) specifying the terms of service provided by shared-service units to their 'customers' will be drafted to answer these questions. An SLA Guiding Committee has formed and established the parameters for the completion of SLAs. SLAs are expected to provide several benefits across campus, including:

- Providing a better awareness and understanding of the shared services provided,
- Identifying where service volumes should change to better support changing academic programming,
- Providing an accountability link in the allocation of costs in the UWindsor ABB model,
- Providing a better understanding of the boundaries/constraints to providing services,
- Creating efficiencies and improvements in the services provided to the campus community, and
- Better aligning service delivery towards supporting the academic and research mission of the institution.

The preparation of SLAs is ongoing and expected to be completed by all services areas across campus during the 2023/24 budget year.

#### 4. Initial Contribution to the University Fund

The University Fund is the mechanism within the UWindsor ABB Model that provides the institution with the ability to act as one entity for key initiatives. It is used to support institutional strategic investments, contingencies, and reserve funds (the “first contribution”) and finally, provides balancing across the Revenue Centres, with the Faculties in a positive net position under the model supporting those in a negative net position (the “second contribution”, discussed in the Calculating the Net Position section below).

Each Faculty makes a first contribution to the University Fund based on a percentage of their revenue generation. This is a significant strategic “lever” available to the Executive Leadership Team within the budget model, which has been used in 2023/24 again to prioritize domestic student growth. The table below provides a year-over-year comparison of University Fund contribution rates by revenue category. Note 2023/24 has a lower overall effective rate as the costs in the Fund have decreased.

*Table 2: University Fund Contribution Rates by Revenue Category*

<b>Fiscal Year</b>	<b>Domestic Student Tuition</b>	<b>International Student Tuition</b>	<b>Government Operating Grant</b>	<b>Effective Rate</b>
<b>2021/22</b>	2.75%	2.75%	2.75%	<b>2.75%</b>
<b>2022/23</b>	0.00%	8.25%	5.00%	<b>4.95%</b>
<b>2023/24</b>	0.00%	6.15%	3.50%	<b>3.70%</b>

#### Calculating Net Position

After working through the net position formula, each Faculty will either be in a positive or negative net position.

Faculties in positive net positions will receive base budget investments and will contribute towards subsidizing the negative net position Faculties. Faculties in negative net positions will receive subsidies and will be required to realign their base budgets. These base budget investments and realignments will be based on approved Faculty Financial Sustainability Plans (FFSPs).

#### Faculty Financial Sustainability Plans (FFSPs)

Faculty Financial Sustainability Plans (FFSPs) are strategic financial documents prepared by the Deans and approved by PBC that will include, but are not limited to, the following details:

- Identification of financial challenges facing the Faculty, including previously unaddressed realignments, accumulated debt to the institution and negative net positions under the UWindsor ABB Model,
- Enrolment Planning for all categories of students, including risk mitigation and diversification strategies,
- Other revenue opportunities,
- Planning for faculty and staff positions,



- Strategic initiatives,
- Long term capital planning, and
- Additional requests customized for each Faculty.

FFSPs will form the foundation for decision making related to budget investments and realignments for each Faculty and will align with the *Aspire* strategic plan.

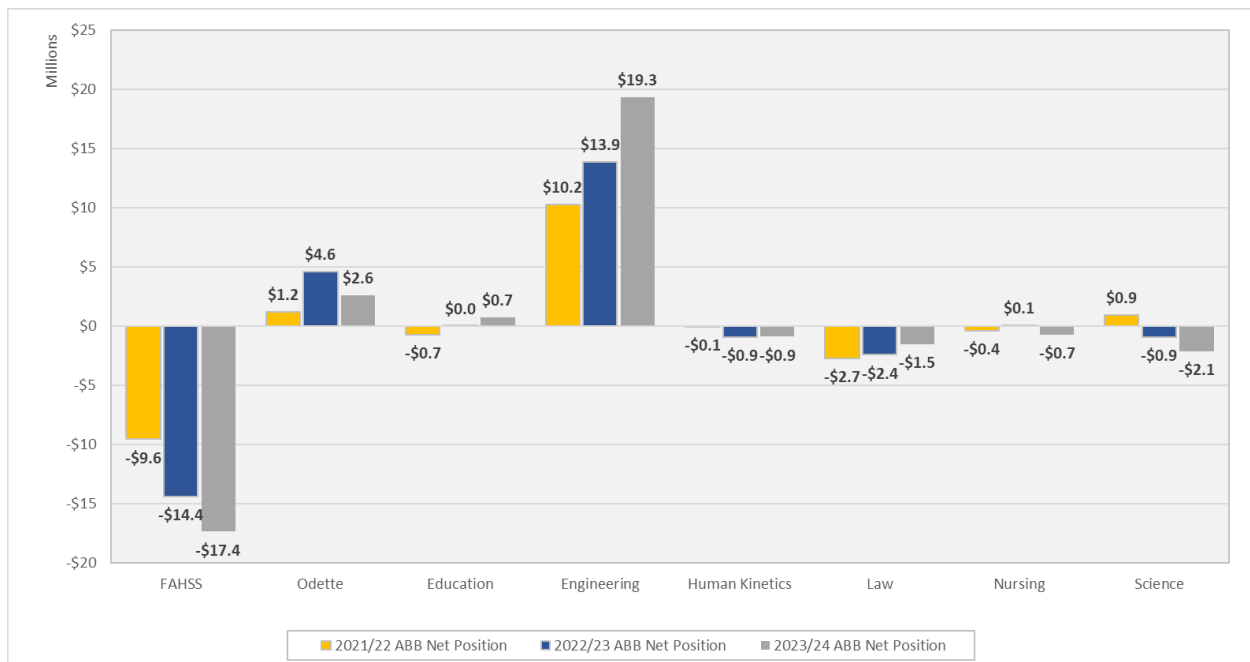
The institution’s philosophy is that no negative budget position be considered truly permanent, rather, Faculties should be striving to ensure that they are consistently showing progress towards a neutral or predetermined net position. As noted above, UWindsor is a comprehensive university, hence it is expected that certain Faculties will be in net negative positions with other Faculties financially supporting them on a regular basis.

### 3. FACULTY POSITIONS UNDER THE UWINDSOR ABB MODEL FOR 2023/24

In 2023/24, the UWindsor ABB Model has produced a result where three Faculties – Education, Engineering, and the Odette School of Business – are in positive net positions, with the other five Faculties – Arts, Humanities & Social Science, Human Kinetics, Law, Nursing and Science – in negative net positions. Appendix C provides the net position calculation for the eight UWindsor Revenue Centres and the chart below provides a graphical representation of these positions.

The chart below provides a year-over-year comparison of Faculty net positions under the UWindsor ABB Model.

Chart 2: Faculty Net Position Comparison (in \$M)



## **II. BUDGETING ENROLMENT**

Student enrolment continues to drive almost all operating revenue for UWindsor. Faculties concentrate their efforts on achieving their enrolment management strategies as base budgets are directly impacted by enrolment levels under the UWindsor ABB Model.

### **1. MANAGING ENROLMENT WITHIN THE FACULTIES**

Enrolment is classified into four main components: 1) undergraduate domestic; 2) undergraduate international; 3) graduate domestic; and 4) graduate international.

There has been a shift over the past several years towards graduate international students and away from undergraduate domestic students as a percentage of the total student population at UWindsor. This shift can be primarily attributed to the continuing growth in international student enrolment in cohort-based Masters' programs in Engineering, Science, and Business.

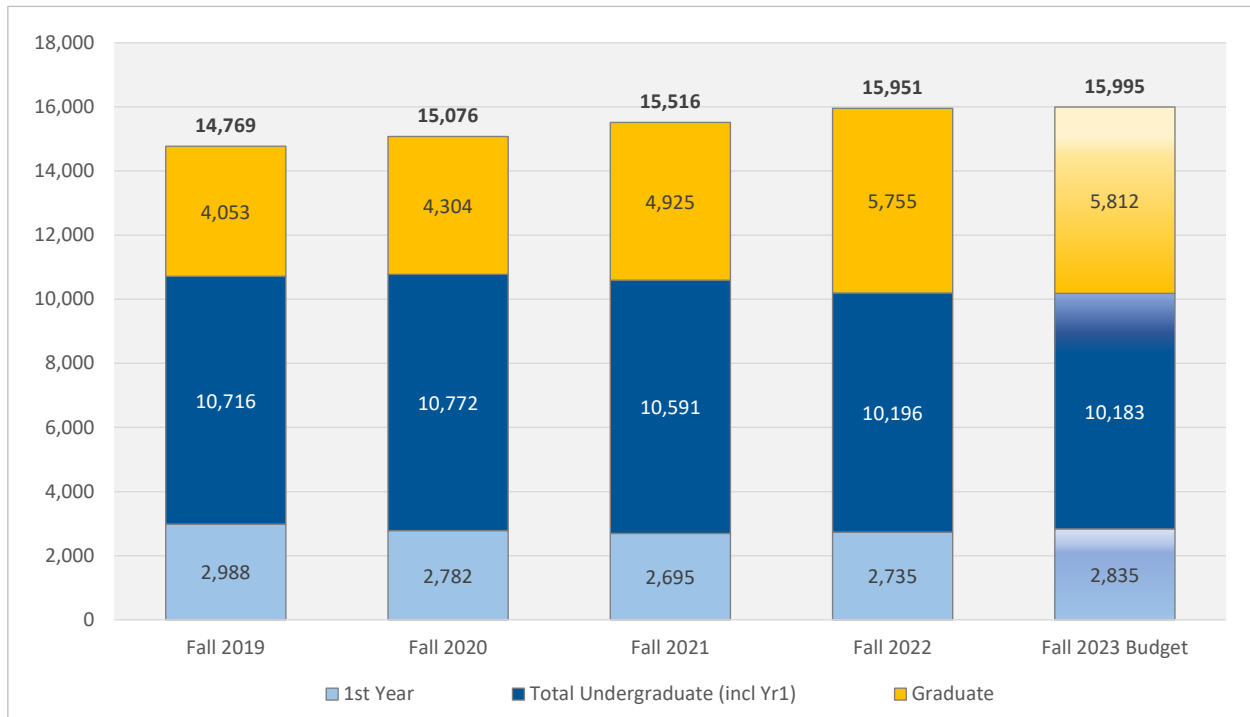
Under the UWindsor ABB Model, Faculties receive a share of the Provincial Operating Grant proportionate to their eligible domestic student enrolment, which is an important element to motivate Faculties to grow domestically, both at the undergraduate and graduate levels.

### **2. ENROLMENT PROJECTIONS**

UWindsor's total full-time enrolment is budgeted at 15,995 in Fall 2023. The budgeted totals for undergraduate and graduate students are 10,183 and 5,812, respectively, which represents an overall 0.3% increase over Fall 2022 levels. It is anticipated that 32% of the full-time UWindsor student body will be comprised of international students in Fall 2023.

In Fall 2022, there were a high number of international cohort-based Masters' graduate enrolment as programs increased capacity as a response to the extraordinarily high number of students who had deferred their term of admission during the pandemic. The decrease in the graduate student enrolment from Fall 2022 is expected as enrolments return to previous intake levels.

Chart 3: Enrolment Retrospective Fall 2019 to Fall 2023

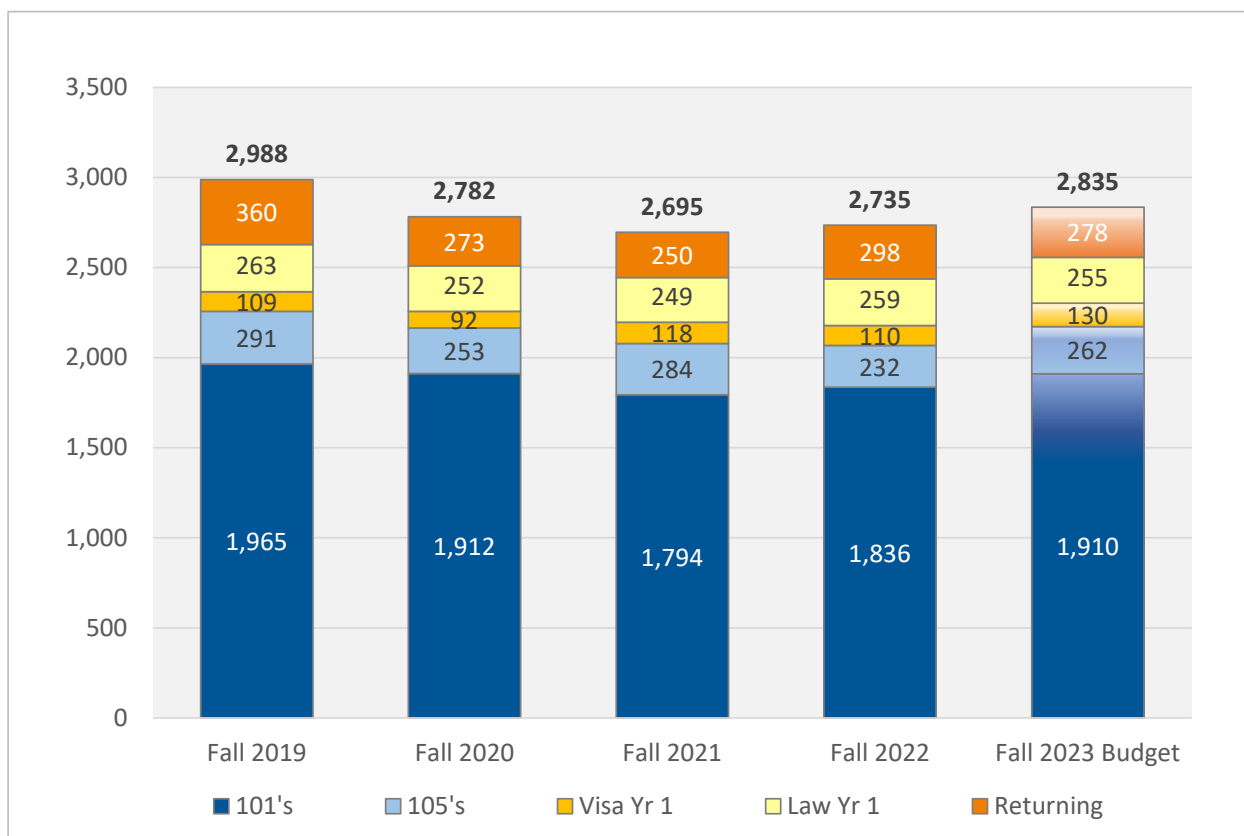


i) Undergraduate Students

First-year enrolment has a multi year effect on the undergraduate enrolment as the cohort of students moves through their program of study. Year 1 in Fall 2023 is budgeted to increase by 100 students over Fall 2022 levels.

First-year enrolment has several components, including 101s (students entering university directly from high school), 105s (college transfers and out of province Canadian students), international students, students entering Law School, and returning students (those who are continuing at the year 1 level).

Chart 4: First Year Undergraduate Enrolment



The Faculty of Education has an intake counted as part of the fourth-year undergraduate number for students in the Consecutive Education program and is not presented in *Chart 4*. The budgeted intake for Fall 2023 for Consecutive Education students is stable at 290 (290 in Fall 2022).

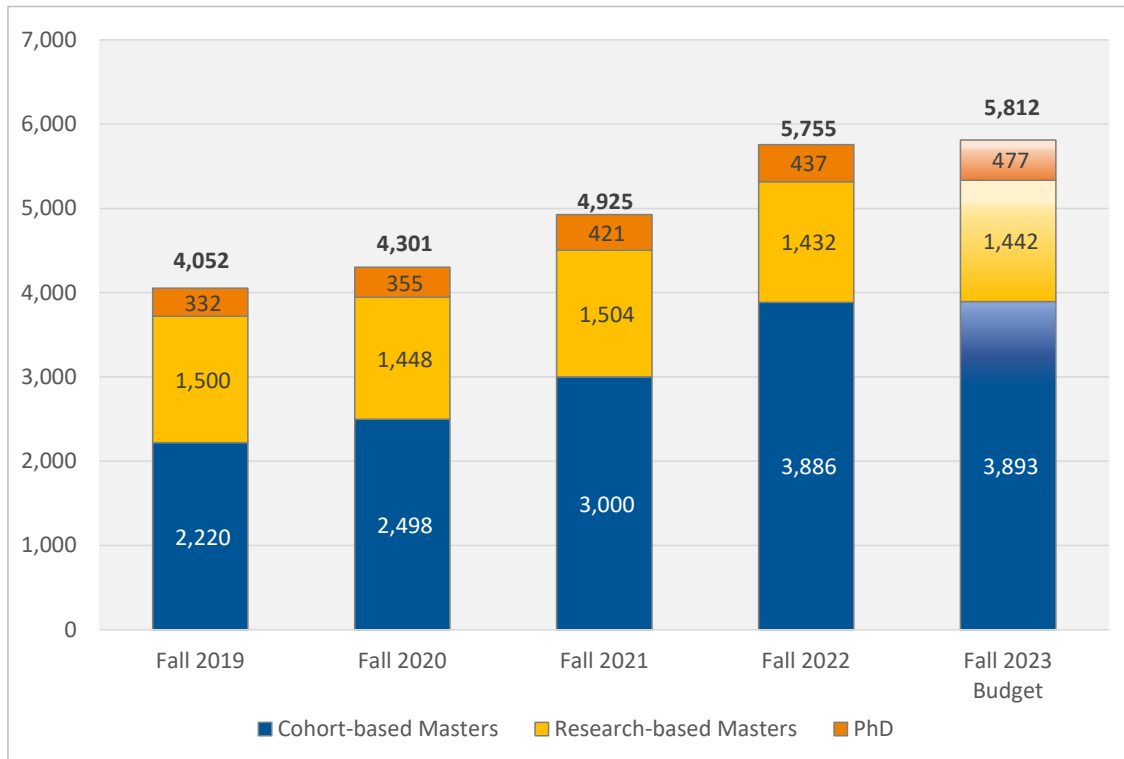
ii) Graduate Students

Total full-time graduate student enrolment headcount is budgeted for 5,812 for Fall 2023. This figure includes 5,335 Masters and 477 PhD students.

Last year, UWindsor’s international cohort-based Masters’ program growth had increased due to higher program intake decisions to address deferrals and increased demand that developed in the COVID-19 pandemic. Demand for the cohort-based Masters’ programs continues to be very strong; however the projections for 2023/24 show a small decline as enrolments transition back to a pre-pandemic number of cohorts.

Domestic enrolment at the graduate level increased in 2021/22 and this budget shows a continuing increase in both PhD and Masters’ students. Most domestic students are enrolled in research-based graduate programs, as well as the Master of Social Work (FAHSS), MBA (Odette) and the Master of Engineering Management (Odette/Engineering) programs.

Chart 5: Graduate Enrolment (Domestic and International students)



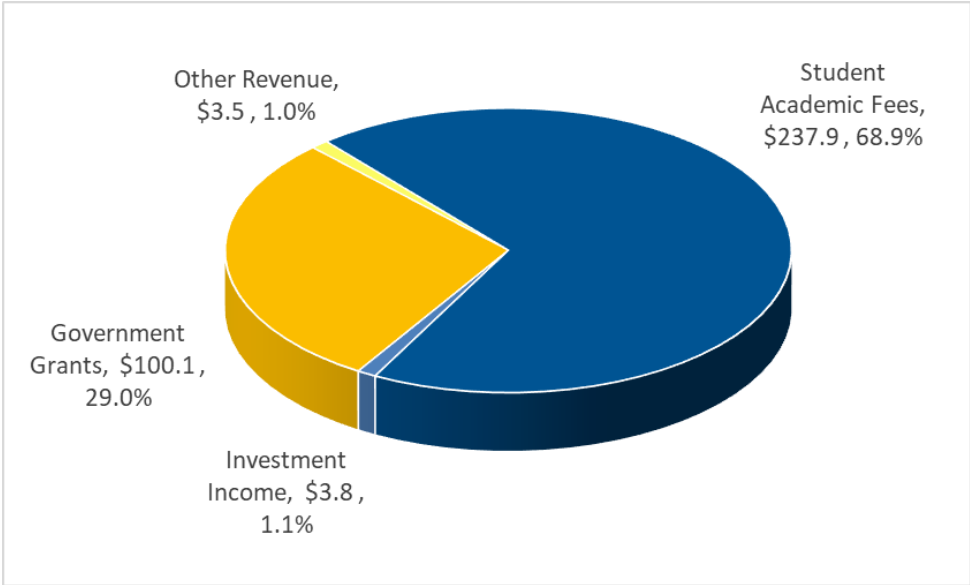
The cohort-based Masters’ programs are globally recognized, and demand is strong. The most significant cohort-based Masters’ program continues to be the Master of Engineering program.

### III. OPERATING REVENUE

Operating revenue for 2023/24 is budgeted at \$345.3M, an increase of 2.7% (or \$9.2M) versus last year (see Appendix A for further details).

The chart below provides a breakdown of the four major categories of UWindsor operating revenue

Chart 6: 2023/24 Operating Revenue (in \$M)



#### 1. STUDENT ACADEMIC FEES

In January 2019, the Ministry of Colleges, and Universities (MCU) announced a 10% reduction of all domestic tuition rates effective for the 2019/20 academic year and a tuition rate freeze for the 2020/21 academic year. An extension of the freeze was later announced for the 2021/22 and 2022/23 academic years.

On March 2, 2023 MCU announced the extension of the domestic student tuition rate freeze for 2023/24. Once again, an exception is included allowing tuition rate increases of no more than 5% (all years) for domestic students from outside the province of Ontario.

In 2023/24, MCU has afforded an opportunity for institutions to apply for Tuition Anomaly Adjustments for up to 3 programs where current domestic rates are 15% (or more) below the sector average for comparable programs. UWindsor has three undergraduate programs which meet the criteria and has submitted applications accordingly. Budget assumptions related to the anomaly opportunity are minimal.

Lobbying efforts are continuing with MCU to support post-secondary institutions by providing reasonable increases to regulated tuition rates.

### International Student Tuition Guarantee

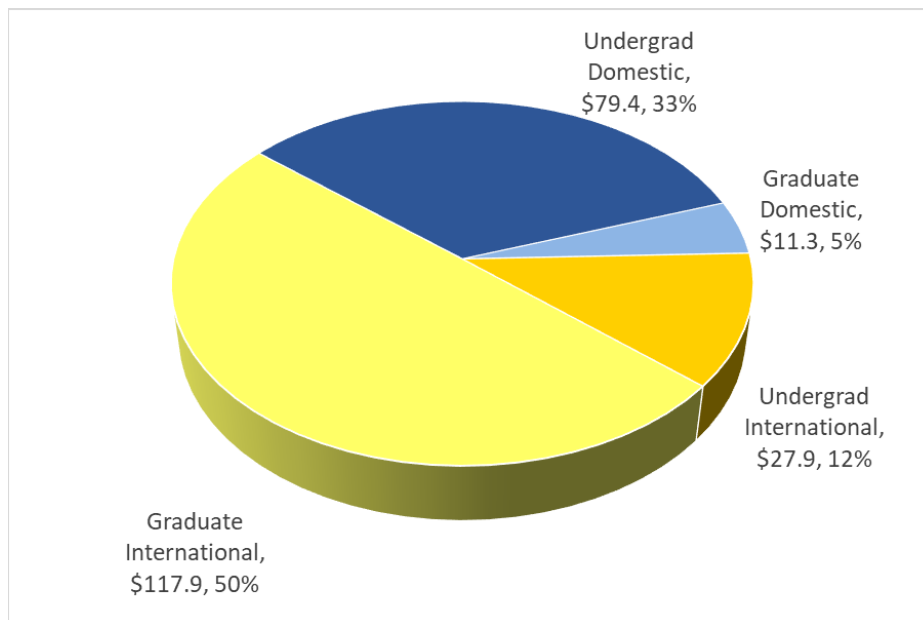
In 2021/22, UWindsor announced the International Student Tuition Guarantee (ITG) providing both undergraduate and graduate international students with a commitment to hold tuition rates consistent as the rate they pay in their first term of study (assuming their degree takes the typical number of years to complete). Considerations for the ITG have been included in the 2023/24 tuition fee budget.

### Institutional Tuition Fees

Total gross institutional tuition fee revenue is budgeted at \$236.5M, up \$3.4M (or 1.5%) compared with the prior year budget of \$233.1M. This small increase was consistent with the institution’s long term budget planning as the domestic tuition rate freeze continues and international enrolment levels begin to normalize.

The chart below provides details of the tuition fee budget by major student category:

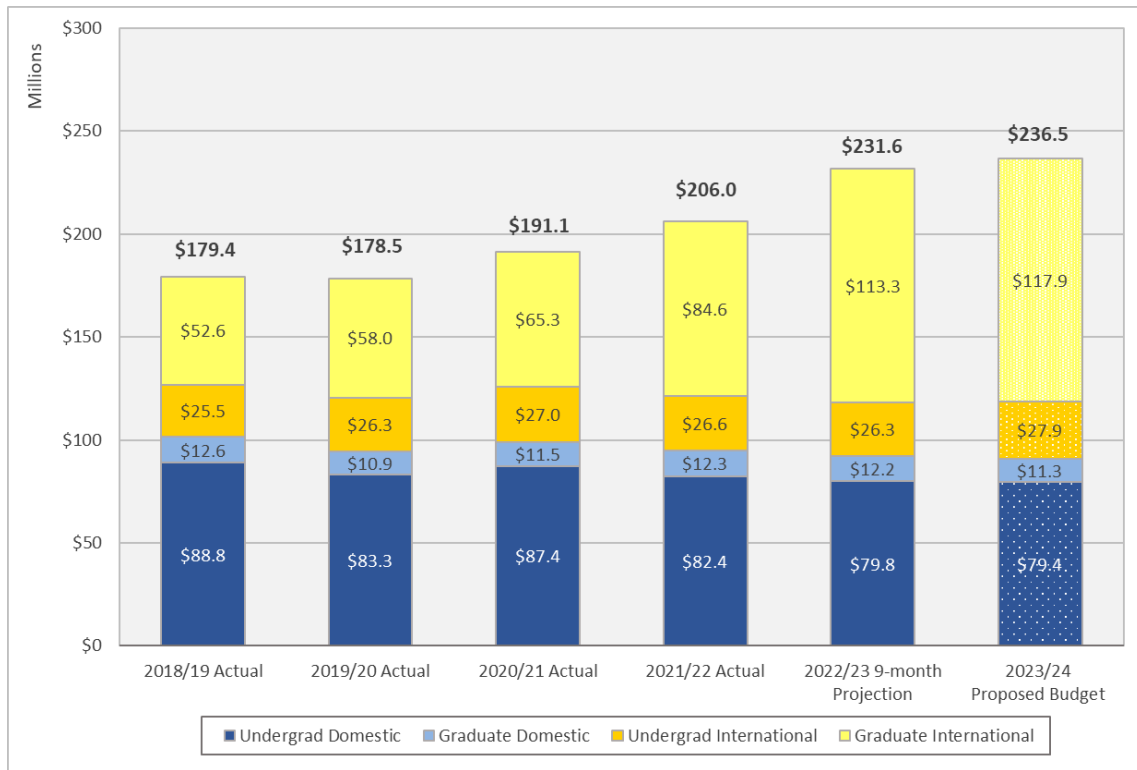
*Chart 7: 2023/24 Tuition Fee Revenue Budget by Student Category (in \$M)*



### Historical Tuition Trends

The shift in reliance on tuition from international students can be linked to provincial funding policies controlling UWindsor revenue generating capabilities. Please see Table 3: Degree of Revenue Generating Flexibility included in the “Understanding the Impact of Provincial Policy and Funding on UWindsor” section to better understand exactly how these policies (and other factors) are contributing to changes in UWindsor and other Ontario university tuition generating trends.

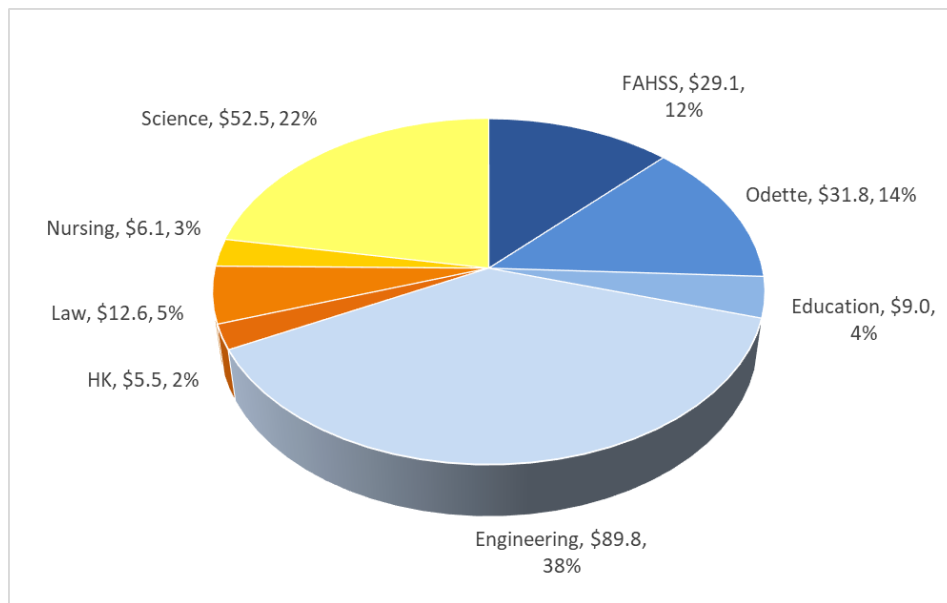
**Chart 8: Historical Tuition Revenue by Student Category (in \$M) – Stacked Bar Graph Format**



**Tuition by Faculty**

The following chart provides the distribution of total tuition revenue for each UWindsor Faculty:

**Chart 9: 2023/24 Tuition Fee Revenue Budget by Faculty (in \$M)**





The Faculty of Engineering leads the way, earning 38% of the total institutional tuition budget.

As recently as 2019/20 the Faculty of Arts, Humanities & Social Sciences accounted for 19% of the total tuition budget. However, FAHSS has seen its share of the UWindsor tuition pie eroded down to only 12% as a result of their reliance on domestic students with frozen tuition rates.

When further examining the tuition revenue budget, UWindsor Faculties can be broadly organized into two distinctive groups: 1) Faculties with significant international cohort-based graduate program tuition revenue and 2) Faculties that rely primarily (and almost exclusively) on domestic student tuition revenues.

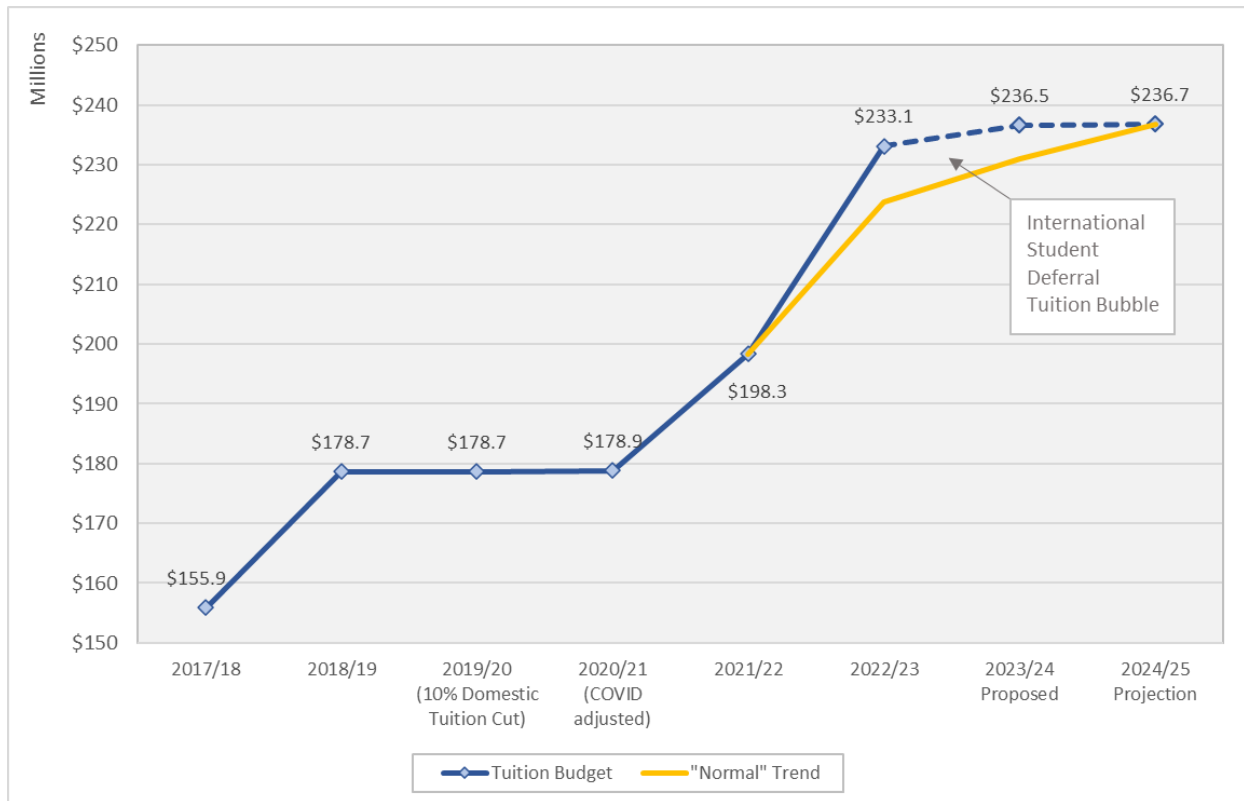
The Faculties of Engineering and Science, and the Odette School of Business generate a significant amount of their tuition fee revenue from graduate international students. The Faculties of Education, Human Kinetics, Nursing, and Arts, Humanities & Social Sciences rely heavily on domestic tuition revenues and receive only a small portion of their tuition fees from international students while the Faculty of Law relies almost entirely on domestic tuition fees.

#### *Managing International Student Extraordinary Enrolment in 2023/24*

In 2022/23, UWindsor Faculties offering international cohort-based masters programs made the decision to offer additional cohorts of their programs to accommodate the significant number of international students who had deferred their acceptance into those programs during the COVID-19 pandemic. This effectively created a temporary tuition revenue “bubble” where revenue expectations exceeded “normal” tuition revenue trends (i.e. excess graduate international tuition revenues not anticipated to be consistently maintained into the future).

The chart below graphically depicts the international student tuition bubble by forecasting tuition revenue ahead to the 2024/25 academic year and comparing the budget against a more “normal” growth trend if the increased cohorts of international students had not been offered.

Chart 10: Tuition Revenue Trends and the International Student Deferral Tuition Bubble (in \$M)



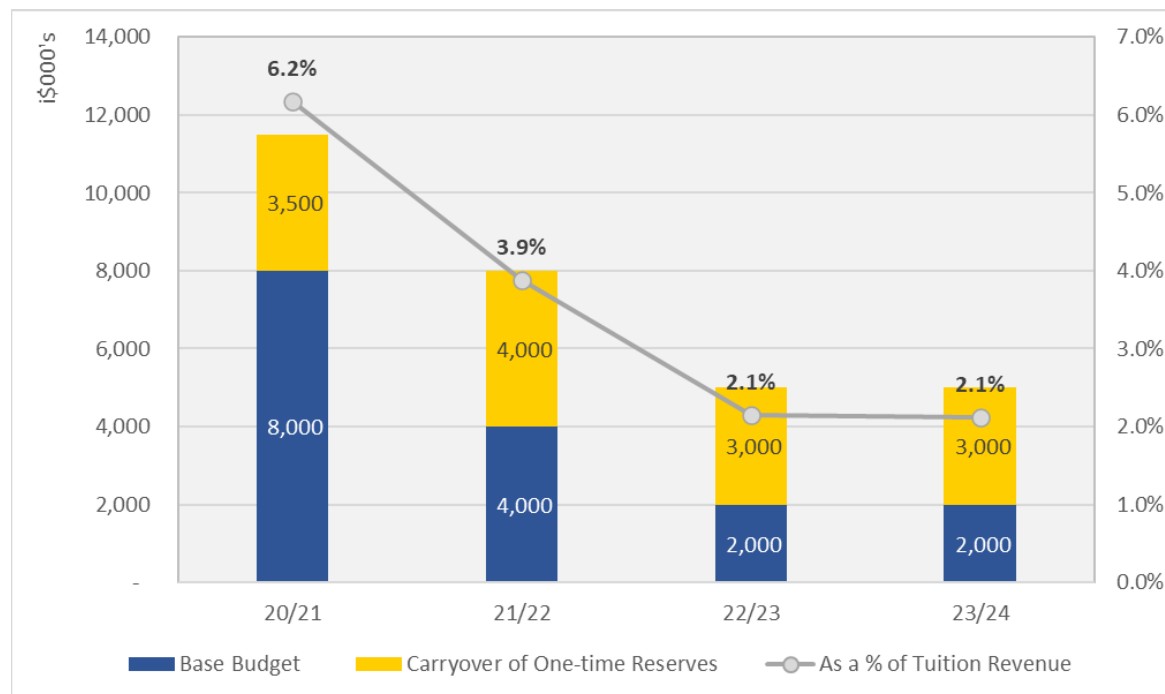
In 2022/23, an Extraordinary Enrolment Offset fund was established at \$9M representing an offset against tuition budgeted above the normal trend. Investment in the Offset fund continues in 2023/24, at \$5.5M, representing the remainder of those students still enrolled above normal levels. It is anticipated that the Offset fund will be eliminated, returning the budget to normal levels once the extra cohort students have graduated, in 2024/25.

One-time funding generated in-year while the Extraordinary Enrolment Offset fund is in place during 2022/23 and 2023/24 and will be invested into international student priority areas in the Faculties of Engineering, Science, and the Odette School of Business. Priority projects from 2022/23 include classroom renovations, renovations of international student lounges, and technical infrastructure investment in the UWindsor advanced computing innovation hub at 300 Ouellette. In this way, we are mitigating the risk of international student tuition fluctuations that will not necessarily become part of the base Operating Budget, while at the same time, continuing to support international students during their time at the University.

### Enrolment Contingency Reserve (ECR)

Originally introduced as a COVID-19 pandemic risk mitigation tool, the Enrolment Contingency Reserve (ECR) is being maintained in the 2023/24 operating budget as a risk mitigation strategy (in effect, an allowance). The ECR will be funded at \$5M again in 2023/24 (\$2M base plus \$3M one-time reserves) or about 2% of the gross tuition revenue budget.

Chart 11: Enrolment Contingency Reserve Planning (in \$000's)



Student Incidental Fees

Compulsory student incidental fees budgeted within the UWindsor Operating Budget include Student Late Payment Fees, Student Health Fees, Co-op Fees, and Athletics & Recreation Service Fees among others. In 2023/24, these fees are budgeted at \$8.9M, up \$1.1M from prior year as a result of changes including a \$600K increase to Co-op fees as a result of increased enrolments in co-op programs, and a \$450K increase to Athletics & Recreation Fees based on an approved rate increase and CPI-driven changes. Revenues generated against these budgets is either specifically designated in support of relevant expenditures or directed to non-academic units to fund costs associated with supporting academic programs.

**2. GOVERNMENT OPERATING GRANTS**

Core Operating Grant

The Core Operating Grant (COG) is governed by an enrolment corridor in which the University receives a base level of funding by maintaining eligible enrolment within +/- 3% of the corridor midpoint. First established in 2016/17, the University’s corridor midpoint has grown from 26,337 Weighted Grant Units (WGUs) to 27,046 WGUs in 2023/24. This change reflects the roll-in of WGUs associated with the growth of Education and Graduate enrolments relative to associated targets. UWindsor is within the corridor as of the last reported enrolment data to MCU (Fall 2022).

In the 2019 Ontario budget, the government announced that the next round of Strategic Mandate Agreements (SMA3) would see a substantial portion of funding tied to performance by way of 10 metrics. This would be accomplished using existing levels of funding and reallocating a portion of the Core Operating Grant into the newly renamed Performance Grant (previously referred to as the Differentiation envelope). In 2023/24 we are budgeting to receive \$56.5M (up from \$47.4M last year) in Performance funding representing 60% of our total grant allocation with only \$36.5M (or 40%) remaining in the COG.

The ten metrics were phased in over three years, with all ten now in place.

- Graduate Employment rate in a related field
- Institutional Strength/focus\*
- Graduation Rate
- Community/Local Impact of student enrolment
- Economic Impact\*
- Research Funding: Federal Tri-Agency Funding
- Experiential Learning
- Innovation: Industry Funding
- Graduate Employment Earnings
- Skills and Competency\*

The government determined and defined all but three of the metrics denoted with an asterisk. The three metrics were to be institution-specific but were required to meet guidelines and fall within the parameters established by the Ministry.

Initially, the intention was to link 25% of funding to performance, increasing to 60% by 2024/25 at a 'steady state' when all metrics have been developed and activated, however, the beginning of the pandemic coincided with the proposed start of the SMA3, pushing the signing of the agreement to the summer of 2020. Given the uncertainty of the COVID-19 impacts, the ministry delayed the planned activation of the performance-based funding for the first two years of the SMA3, and later continued the delay into year 3. The Ministry intended to assess the sector's readiness to activate the funding in year 4 at a revised system-wide proportion of 10%. In late March 2023, it was confirmed that the funding would indeed be activated at 10% with two model adjustments to support implementation: annual metric reweighting, and a "stop-loss" mechanism to cap funding losses. Currently, the sector awaits further communication on the details of the "stop-loss" mechanism.

Any expected decrease in the Operating grant due to anticipated performance in the metrics is accommodated within the budget, although the actual transfer payments on a cash basis are not impacted until at least Year 5 of SMA3 (i.e., 2024/25).

### Special Purpose Grants

Special Purpose Grants are grants provided to address government and system-wide priorities, including a Municipal Tax Grant, the Clinical Nursing Grant, and Grants for students with disabilities.

The 2023/24 budget for Special Purpose grants totals approximately \$1.825M and includes the following:

1. Funding for Students with Disabilities - \$457,000;
2. Municipal Tax Grant - \$841,000;
3. Clinical Nursing Grant - \$427,000; and
4. Mental Health Services - \$100,000.

### Other Grants

In addition to the above grants, UWindsor has budgeted \$5.5M for the Collaborative Nursing Grant, based on prior year enrolment levels. This separate envelope supports a Collaborative Nursing program currently offered jointly with St. Clair and Lambton Colleges. During 2022, the dissolution of the collaborative agreement with Lambton College was negotiated with the last intake by Lambton College in Fall 2022. The plan outlines the commitment for the students to complete their studies without disruption through the collaborative program and has been approved by the Ministry. The collaborative program with St. Clair College will continue uninterrupted.

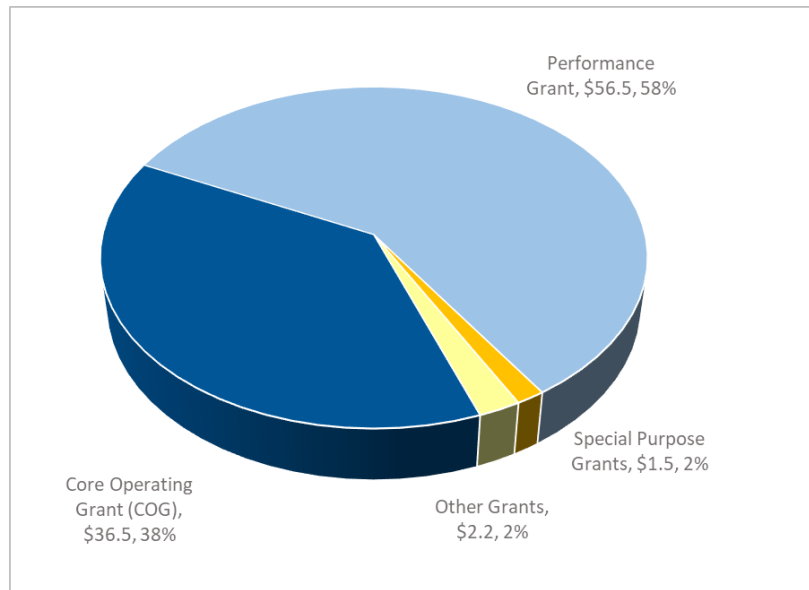
Please note that special purpose grants extended by the Provincial government that are finite in nature are not included in the base budget of the institution. This includes incremental clinical education funding for the Faculty of Nursing announced in 2022.

### MCU International Student Recovery

The International Student Recovery (ISR) effectively reduces the COG by \$750.00 for each international undergraduate and Masters' student enrolled at the institution (PhDs are excluded) and is budgeted at \$3.72M (expense) for 2023/24, representing 4% of the institution's total Core and Performance grant. Since the tuition decrease and freeze in budget year 2019/20, UWindsor has spent approximately \$11.7M on the ISR.

The chart below provides a breakdown by category of the Provincial Operating Grants budgeted for UWindsor in 2023/24 with details provided in Appendix B.

Chart 12: 2023/24 Provincial Operating Grants (in \$M)



Please note the International Student Recovery cost has been net against “Other Grants”.

### Blue Ribbon Panel

On March 2, 2023, the Ontario government announced the launch of a Blue-Ribbon Panel on financial sustainability on the post-secondary education sector. The Panel is Chaired by Dr. Alan Harrison, former Provost and Vice-Principal (Academic) at Queen's University and is made up of leaders from the business and academic communities, including Bonnie Patterson, former President and Vice-Chancellor of Trent University and the President and CEO of the Council of Ontario Universities.

The Panel is mandated with providing advice and recommendations to the Minister of Colleges and Universities to improve the financial sustainability of the postsecondary education sector, and its works will be guided by the following principles:

- Enhancing student experience and access
- Rewarding excellence and financial sustainability
- Improving labour market alignment
- Promoting economic growth and prosperity
- Keeping education affordable for lower- and middle-income families

Over the spring and summer, the panel will conduct research and consultations with key stakeholders about the actions Ontario can take to improve the financial sustainability of the postsecondary sector.

### **3. OTHER SOURCES OF OPERATING REVENUE**

#### Investment Income

The 2023/24 Operating Budget includes \$3.8M for revenue raised through the investment of working capital funds which are actively managed within the constraints of the Statement of Investment Policies and Procedures for Working Capital Funds (the SIPP). Working capital will continue to be managed and reinvested in response to changing market conditions within the constraints of the SIPP.

### Other Operating Revenue

Other miscellaneous sources of operating revenue, including application fees and recoveries from the ancillary operations of the institution, are budgeted at \$3.5M. The institution remains focused on the development and implementation of alternative revenue strategies.

## 4. UNDERSTANDING THE IMPACT OF PROVINCIAL POLICY AND FUNDING ON UWINDSOR

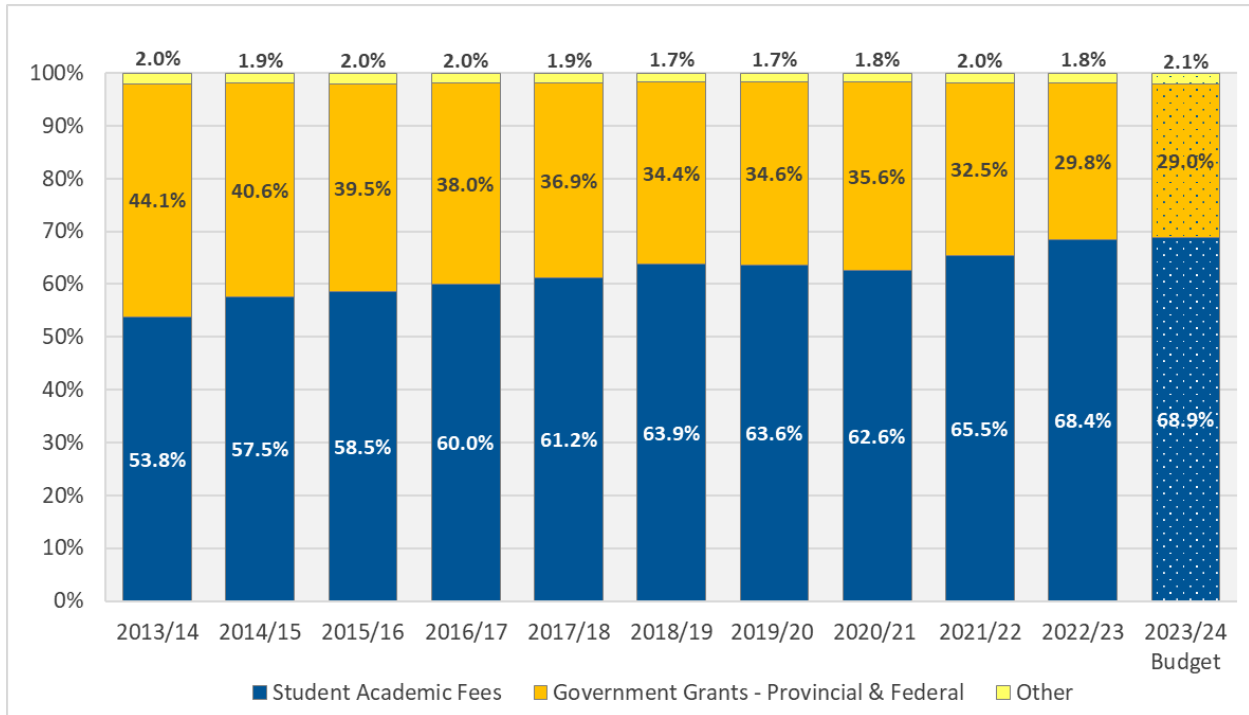
The University is reliant on financial support from the Province of Ontario for the Operating Grant and other strategic grant-funded initiatives that align with the priorities of the government. These grants now comprise only 29% of the UWindsor Operating Budget. The table below provides a detailed examination of the ability to influence or change the various components of the UWindsor operating revenue alternatives.

Table 3: Degree of Revenue Generating Flexibility

Revenue Component	Degree of Flexibility	Primary Constraint(s)
Provincial Operating Grant	None	MCU controlled through the WGU funding corridor and SMA3 agreement with the institution.
Domestic Enrolment	Low	Limited incentive to recruit past our grant corridor. Declining local population for university-aged demographic challenges domestic enrolment from traditional catchment, but opportunity exists within the Greater Toronto and Hamilton areas.
Domestic Tuition Rates	Very Low	Regulated under MCU Tuition and Ancillary Fee Framework. Reduced by 10% in 2019/20 then frozen for the past 4 years by the current Ontario government.
International Enrolment	High	Internally restricted based on operating capacity. Strong demand for program offerings and proven ability to recruit students.
International Tuition Rates	Moderate	Not regulated, however offset by the MCU international student recovery expense. Restricted by market competition. Influenced by UWindsor international student tuition guarantee (ITG).
Other Revenues	Moderate (but limited)	Most are not regulated. Requires investment in and development of new business activities that align with our core competencies.

This shift in revenue sources, from 1:1 student academic fees-to-government operating grant, is now more than 2:1 and represents the foundation of structural financial challenges facing post-secondary institutions in Ontario. UWindsor, Council of Ontario Universities (COU) and Universities Canada continue to engage with all levels of government to advocate for stable funding for the sector, and fair and equitable access to post-secondary education for Ontario students.

Chart 13: UWindsor’s Shifting Operating Revenue Pattern





## IV. OPERATING EXPENDITURES

UWindsor is presenting a balanced budget for 2023/24 as operating expenditures – including investment and reserve funds – are budgeted at \$345.3M, up \$9.3M (or 2.8%) from last year and equal to institutional operating revenues (see Appendix A for further details).

The single largest component of the institutional budget, comprising \$257.6M, or approximately 74.6% of all budgeted expenditures, is the cost of employee salaries, wages, and benefits.

### 1. FACULTY & STAFF SALARIES, WAGES & BENEFITS

UWindsor operates with eight bargaining units and a non-union group as follows:

- 1) Windsor University Faculty Association – Faculty, librarians, ancillary academic staff, and sessional instructors;
- 2) UNIFOR Local 444 – Campus Community Police & Parking Services;
- 3) UNIFOR Local 2458 Full-time – Office & Clerical Staff;
- 4) UNIFOR Local 2458 Part-time – Office & Clerical Staff;
- 5) UNIFOR Local 2458 Engineers – Stationary Engineers;
- 6) CUPE Local 1001 – Full- & Part-time Food Services, Housekeeping & Grounds;
- 7) CUPE Local 1393 – Technical Staff, trades, and professional staff; and
- 8) CUPE Local 4580 – Graduate and Teaching Assistants.

Collective agreements for all CUPE and UNIFOR unions were negotiated and ratified in 2022. The 2023/24 budget includes increases to salaries and benefits consistent with the terms of all the newly ratified collective agreements.

The benefit cost to the institution, which amounts to approximately 21.7% of budgeted salaries and wages (prior year was 20.3%), can be classified into three main areas:

- i) Legislated Benefits
- ii) Negotiated Benefits
- iii) Pension Contributions

Of these three areas, contributions to the University's two pension plans: 1) the Employees' Plan, and 2) the Faculty Plan, which provides post-retirement support to faculty and staff, are budgeted at approximately 8.2% of budgeted salaries and wages. Legislated benefits are budgeted at 6.8% and negotiated benefit costs at 6.7% of budgeted salaries and wages.

#### Pension Plan Costs

Planning for pension plan contributions is continuous due to their volatile nature and the significant cost to the institution's expenditure budget. The Financial Services Regulatory Authority of Ontario requires tri-annual actuarial valuations. These actuarial valuations dictate contribution levels required by members of the Plans and by UWindsor.

Valuations were filed for both Plans as of July 1, 2021, due to preferential market conditions over the previous January 1, 2020 valuations. The new valuations have had significant positive outcomes for required contributions. The next valuations for both Plans will be required on or before July 1, 2024.

*The Employees' Plan* is fully cost-shared between UWindsor and the Plan membership. As of July 1, 2021 valuation, the Employees' Plan is showing a going concern surplus (118%) as well as a solvency surplus (103%). Contributions to the plan are shared evenly between the members and the University. In 2022, each group contributed a blended rate of approximately 6.8% of earnings to the pension plan. During collective bargaining, the University and members of the Employees' Plan agreed to amend early retirement provisions enabling employees who have reached the age of 63 (was 65) and have 25 years of credited service to retire with unreduced pensions. This change will result in an increase to average contributions of approximately 0.1% or 6.9% of earnings. The total budgeted cost of the Employees' Plan (current service costs) for the University in 2023/24 is \$4.6M.

*The Faculty Plan* is a hybrid plan comprised of two components: 1) a Money Purchase Plan component (MPP); and 2) the Minimum Guaranteed Benefit (MGB). Contributions to the MPP component for the Faculty Plan are currently 9% of pensionable earnings for plan members and 6% for UWindsor, subject to Income Tax Act annual contribution limits. UWindsor is solely responsible for funding the MGB liability, of 5.4% of earnings which represents the amount paid to ensure pensions are at the defined benefit level as prescribed in the Plan. The total budgeted cost of the Faculty Plan (current service cost) for the University for 2023/24 is \$11.5M.

A key financial impact for UWindsor filing the July 1, 2021 valuation is that the Faculty Plan moved into a surplus position on a going concern basis, and thus, the special payments were eliminated. The Faculty Plan, which until the latest valuation had a going concern deficit, has a going concern surplus (105%) and a solvency surplus (124%, 266% when excluding the money purchase component) as of July 1, 2021.

As valuations are not required again until July 1, 2024 (though the University can elect to file early if desired), the new contribution rates and elimination of special payments for the Faculty Plan has provided much needed stability for the institution's benefit budget for several budget years. Administration continues to actively monitor market trends with the Plan's actuary.

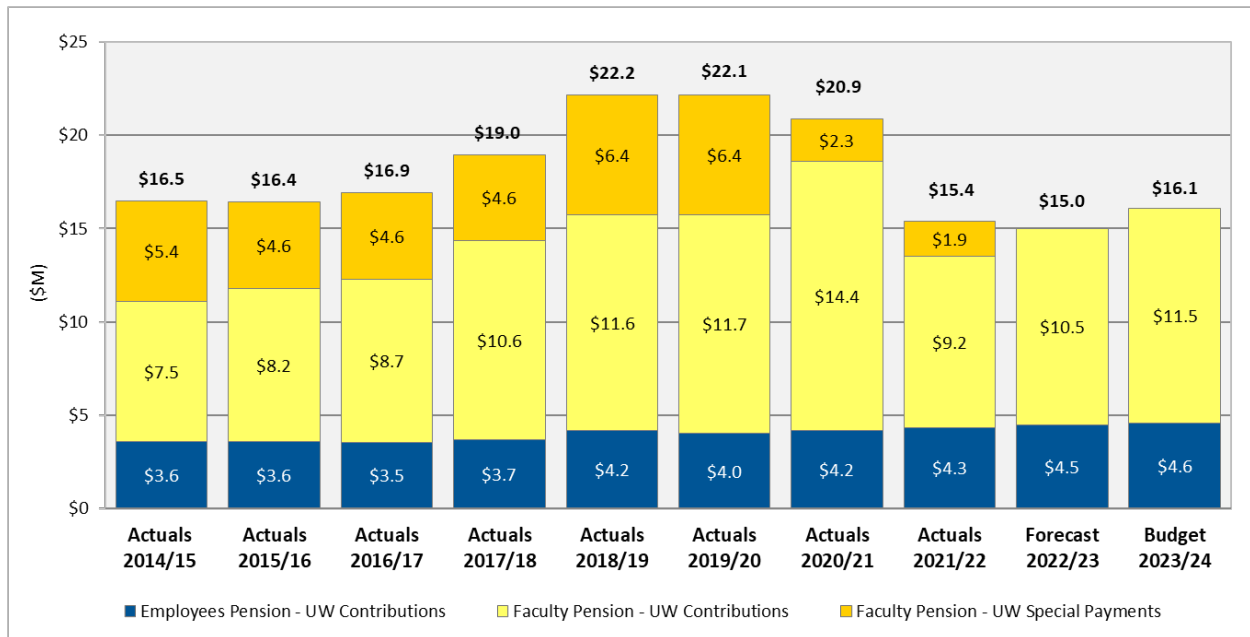
### *Pension Stabilization Reserve*

As has been seen over time, pension plan valuations can fluctuate dramatically, and the risk of future pension special payments remains. In addition, we have seen volatile and at times, extraordinary market conditions in the shadow of the COVID-19 pandemic, which increases the risk that the expenses could change dramatically at the next valuation date.

During the 2021/22 Operating Budget, when Faculty Plan pension special payments decreased materially, UWindsor established a Pension Sustainability Reserve. The Operating Budget includes continued investment in the Pension Stabilization Reserve at the current \$2.8M level, with the objective of ensuring that within the next three years, the institution has sufficient base budget available to manage special payments in the event they were to return to historically high rates, or a material increase in contributions was to return for the Employees' Plan. This strategy creates stability within the

base budget for the coming years, while ensuring the institution is prepared for a potential material adverse change in the contribution amounts at the next valuation date (July 1, 2024).

Chart 14: UWindsor Pension Contributions (Employees' and Faculty Plans) (in \$M)



## 2. DIRECT COSTS OF ACADEMIC DELIVERY

Salaries, wages and benefits for faculty and staff working within Faculty units comprise approximately 89.5% of the direct Faculty expenditure budgets. Graduate and undergraduate teaching assistantship funding accounts for 6.5% of Faculty budgets leaving 5.4% in discretionary budget and 0.7% Research Investment in Faculties.

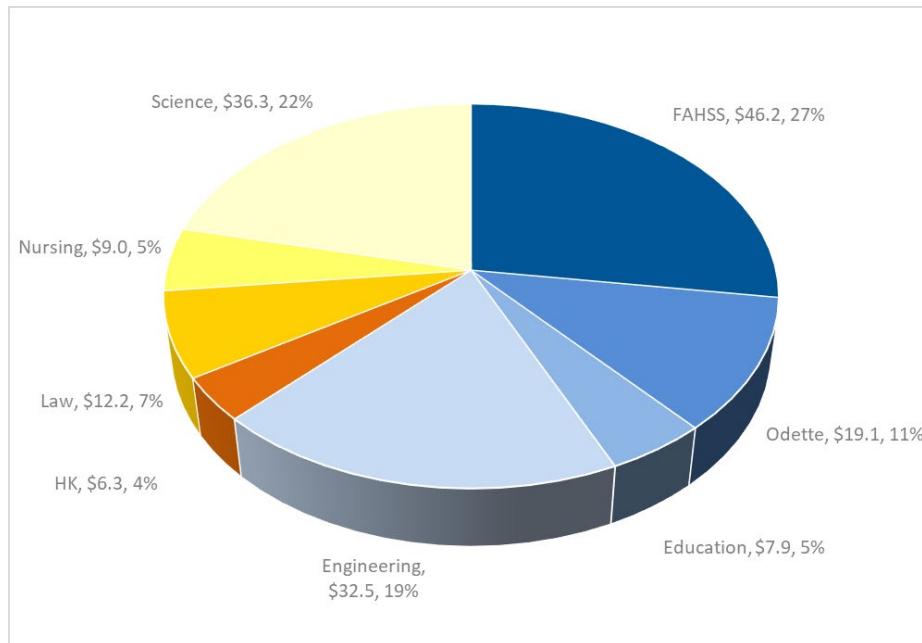
The table below provides the aggregate Direct Cost of Academic Delivery budget by major category with a comparison to the prior year while the chart provides the 2023/24 budget by Faculty.

Table 4: Aggregate Direct Cost of Academic Delivery Comparison (in \$000s)

Description	2022/23 Budget	2023/24 Budget	% of Total	Variance
Direct Faculty Revenues	(\$1,889)	(\$1,889)	-1.1%	\$0
Salaries, Wages & Benefits*	147,958	151,016	89.5%	4,889
GA/TA Funding	10,648	10,998	6.5%	350
Discretionary Funding	7,864	9,099	5.4%	1,235
Research Investment in Faculties	1,250	1,250	0.7%	0
Realignment (1% Salary, Wages & Benefits)	0	(1,592)	-0.9%	-1,592
<b>Total</b>	<b>\$164,730</b>	<b>\$169,612</b>	<b>100%</b>	<b>\$4,882</b>

\*any free base and/or untreated budget cuts are netted into salaries, wages, and benefits

Chart 15: Direct Cost of Academic Delivery by Faculty (in \$M)



As previously explained, Faculties will continue to see their base expenditure budgets adjusted – invested in or realigned against – based on their respective ABB Net Position and as governed by their respective approved Faculty Financial Sustainability Plans (FFSPs).

### 3. SHARED SERVICE COSTS

Costs of delivering key services in support of academic and research activities of the institution can be broadly divided into two categories:

- 1) Costs directly linked to supporting the student experience; and
- 2) Costs indirectly linked that provide the infrastructure from which services are provided.

Within the first category are costs related to Academic & Student Support, the Library, Outreach and Communications, and Scholarships. The second category includes the costs of Facilities (including Utilities), Information Technology Services, Equity, Diversity, Inclusion and Decolonialization, Administration, and Debt Financing. Investments in these shared service areas can be broadly split into two categories:

- 1) Unavoidable cost increases, and
- 2) New Investments that align with the strategic priorities of the institution.

Unavoidable cost increases are related to the following:

- Labour-related costs – salary annual increases and benefit improvements consistent with recently ratified collective agreement.

- Inflationary pressures – examples include utility costs, library resources, IT system licenses and maintenance agreements.
- Maintaining current service levels – costs required to service the increasing student population (i.e. international recruitment partner costs).

A selection of the new investments into the base budgets of the shared service areas in 2023/24 include:

- \$300K to fund new and existing positions in the Registrar’s Office
- \$250K investment into Campus Police to expand services
- \$250K for strengthening of the security of the institution’s digital infrastructure
- \$200K to support new positions related to the implementation of *Aspire*
- \$120K to support a new Research Partnerships position
- \$100K to support international research-based Masters student scholarships

All new investments are made according to specific strategic priority criteria and are approved by the Provost Budget Committee.

When we examine year-over-year budget changes by shared service cost category, the most noticeable cost increase of 13.1% is observed in the Outreach and Communications area as we continue to increase the budget in support of international student recruitment partnership fees. The Academic and Student Service area budget is increasing 7.7% over prior year due to the new investments in the Registrar’s office and Campus Police discussed above. In addition, the budgeting of increased student incidental fees for Athletics and Recreation Services and Co-op Education programming creates new funding for this area. The third largest year-over-year cost increase of 5.0% is in Facilities as a result of inflationary pressures on our utility costs coupled with increasing ‘carbon tax’ fees.

#### **4. BUDGET REALIGNMENT**

##### *Budget Realignment (1% Salary, Wage & Benefit Tax)*

Balancing the operating budget continues to present challenges as government constraints limit opportunities for revenue growth while inflationary pressures, collective agreements and other costs strain the expenditure budget. As the University emerges from the post-COVID extraordinary enrolment trends experienced, assuming no change in the domestic tuition framework, long term forecasting is suggesting that expenses may outpace revenues. Under the leadership of the President, the institution will start to reduce budgets now, in 2023/24, both to provide a base-balanced budget in 2023/24 and to reduce pressures in future fiscal years.

An “across-the-board” base budget realignment equal to 1% of the eligible salary, wage & benefit budget has been enforced as part of this budget. This represents a reduction of approximately \$2.4M in expenses, spread across the institution. Budget managers, including Deans, are responsible for determining the most appropriate way to reduce budgets without adversely impacting service.

## V. STRATEGIC INVESTMENT & RESERVE FUNDS

Strategic Investment Funds are established to support institutional strategic priorities and enable the institution to execute key initiatives. Potential uses include:

- Support initiatives integral to the *Aspire: Together for Tomorrow* strategic plan,
- Prioritize performance against the metrics reported as part of the Strategic Mandate Agreement,
- Ensure subsidies are available to support the operating model structure,
- Providing start-up funding for priority programs,
- Directly underwrite new initiatives that do not naturally fall under one of the Faculties, and
- Reserve funds intended to mitigate institutional risk by setting aside funding to meet potential future financial obligations, especially those that might arise unexpectedly.

The table below provides a year-over-year comparison of UWindsor Strategic Investment and Reserve Funds held in the Operating Budget:

Table 5: Strategic Investment & Reserve Funds (in \$000s)

Fund Name	2022/23 Budget	2023/24 Budget	Variance
<i>Strategic Investment Funds</i>			
Strategic Priority Fund*	\$5,308	\$2,500	\$(2,808)
Research Support Fund	200	-	(200)
Strategic Research Activity Fund	700	998	298
Deferred Maintenance Fund	2,000	2,000	-
Environmental Sustainability Small Projects Fund	-	100	100
	<b>\$8,208</b>	<b>\$5,598</b>	<b>\$(2,610)</b>
<i>Reserve Funds</i>			
For the Future Fund	\$3,000	\$3,500	\$500
Pension Stabilization Fund	2,800	2,800	-
Energy Sustainability Reserve	2,000	1,800	(200)
SMA3 Protection Reserve	0	100	100
	<b>\$7,800</b>	<b>\$8,200</b>	<b>\$400</b>
<b>Total Investment &amp; Reserve Funds</b>	<b>\$16,008</b>	<b>\$13,798</b>	<b>\$(2,210)</b>

\* 2022/23 Strategic Priority Fund budget of \$5.3M includes prior year commitments of \$2.5M. For Fiscal 2023/24, we have allocated out commitments made as of March 31, 2023 to the related faculties/departments.

### Strategic Priority Fund

The SPF will be deployed to support initiatives that align with the institution's new *Aspire: Together for Tomorrow* strategic plan.

The Aspire strategic plan begins with a fundamental commitment towards our people: students, staff, faculty, alumni, and communities. The areas framing the strategic plan fall into three distinct categories:

1. **Foundational Commitments** – specific actions that address gaps in campus practices that are either not working well or take too much time and effort to accomplish.
2. **Strategic Priorities** – goals and transformative priorities within specific areas of institutional practice that will help us to further our mission, achieve our vision, live our values, and capitalize on our untapped potential.
3. **Strategic Opportunities** – ambitious, multi-disciplinary opportunities that have transformative possibilities beyond our strategic priorities.

There are 6 areas of Foundational Commitments highlighted in *Aspire*:

1. Improving Communications and Knowledge Transfer
2. Connecting, Reconnecting and Enhancing Collaboration
3. Improving Institutional Processes and Coordination of Services
4. Collecting and Using Meaningful and Reliable Data
5. Supporting People Through Enhanced Human Resources and Leadership Development
6. Enhancing Infrastructure to Support our People

*Aspire* includes 6 Strategic Priorities:

1. Advancing Bold, Impactful Research and Creative Activity
2. Becoming an Equitable, Diverse, Inclusive and Just Campus
3. Continuing the Journey towards Truth and Reconciliation
4. Ensuring High Quality, Effective, Relevant Teaching, Learning and Student Experience for Everyone
5. Fostering an Engaged, Healthy, and Sustainable Campus
6. Generating Local and Global Partnership and Community Engagement

The strategic plan also outlines a framework for future planning of ambitious, multi-disciplinary and multi-area opportunities that have transformative possibilities that extend beyond our strategic priorities. These Strategic Opportunities or “Moon Shots” are the kinds of projects that can change us. They require everyone to pull together collaboratively in support of initiatives that can clearly demonstrate alignment with several criteria to be prioritized for investment and development. The following key areas have been identified that could significantly enhance the impact of strategic opportunities:

- Multi and interdisciplinary research,
- For-credit curriculum and life-long learning programs,
- Indigenization and decolonization initiatives,
- Equity, diversity, and inclusion lens,
- Experiential learning opportunities, and
- Community engagement and partnerships.

The Executive Leadership Team will deploy funds from the SPF through strategic investments (both base and one-time) in activities happening across campus that align with the strategic plan.

### Strategic Research Activity Funds

This is year three of a three-year transition plan to fund the Strategic Research Activity Fund to a \$1M level – approximately 30% of the research incentive funding received by UWindsor. These funds are managed under the direction of the VP, Research and Innovation.

In addition to these centrally managed research activity funds, it is important to remember that under UWindsor ABB, each Faculty receives a percentage share of the indirect research incentive grant received by the institution for use by the Faculty in year to stimulating and supporting research. The total strategic funds available for research purposes, both centrally and within the Faculties, in the 2023/24 Operating Budget are \$2.25M, including the Strategic Research Activity Funds described above.

### Deferred Maintenance Fund

The Deferred Maintenance Fund was established to focus on the maintenance of our existing campus physical assets. Ongoing improvements and maintenance of existing buildings is of utmost importance as properly maintained facilities reflect the pride of the institution. The investment from the Operating Budget, along with Facility Renewal Project funds from the MCU not included in the Operating Budget, are together invested in areas of priority across campus.

### Environmental Sustainability Small Projects Fund

While drafting and achieving the institution's carbon neutrality goals is primarily work that is funded by the institution's Capital Budget, it is recognized that small, grass roots projects happening across campus that support our environmental sustainability are also high value in the fight against climate change. A Small Projects Fund has been established in this budget to provide seed funding to student, staff or faculty-led initiatives, and to support efforts around communicating the institution's priorities around the environment.

### For the Future Fund

The Budget Model Redesign Committee set a goal of establishing a Base Fund approximately equal to 1% of total revenues in the first five years of implementation. In 2023/24, the For the Future Fund is budgeted at \$3.5M or 1% of total institutional revenues.

### Pension Stabilization Reserve

The Pension Stabilization Reserve is explained in *Section IV. Operating Expenditures*.



### Savings for Long-Term Debt

As is customary for the institution, the cost of investing in Board-restricted funds for the repayment of the debentures of the institution are captured in the budget for Debt costs, rather than as an investment in a Reserve. The amount of funds budgeted for this purpose in 2023/24 are \$1.25M.

## **VI. CONCLUSION**

As the world emerges from the shadows of the COVID-19 pandemic, a new reality begins for UWindsor. The Operating Budget 2023/24, balanced without the use of reserves, helps to prepare the institution for long-term financial sustainability.

## APPENDIX A: 2023/24 OPERATING BUDGET

	2022/23 RECLASSIFIED BUDGET (\$000s)	2023/24 PROPOSED BUDGET (\$000s)	% OF TOTAL 2022/23 BUDGET	\$ INCREASE/ (DECREASE) TO 2022/23 (\$000s)	% INCREASE/ (DECREASE) TO 2022/23
<b>OPERATING REVENUE</b>					
Student Academic Fees	\$ 233,090	\$ 236,500	68.5%	\$ 3,410	1.5%
Less: Enrolment Contingency Reserve	(2,000)	(2,000)	(0.6%)	-	0.0%
Less: Extraordinary Enrolment Offset	(9,000)	(5,500)	(1.6%)	3,500	(38.9%)
Student Incidental Fees	7,775	8,874	2.6%	1,100	14.1%
Government Grant - Provincial	96,665	96,684	28.0%	19	0.0%
Government Grant - Federal	3,327	3,444	1.0%	116	3.5%
Investment Income	2,734	3,772	1.1%	1,038	38.0%
Other Revenue	3,418	3,528	1.0%	110	3.2%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 336,009</b>	<b>\$ 345,302</b>	<b>100.0%</b>	<b>\$ 9,293</b>	<b>2.8%</b>
<b>OPERATING EXPENDITURES</b>					
Faculty Expenditures	\$ 164,730	\$ 169,613	49.1%	\$ 4,882	3.0%
Research Services	7,040	7,361	2.1%	321	4.6%
Outreach & Communications	12,499	14,140	4.1%	1,641	13.1%
Academic & Student Services	26,989	29,075	8.4%	2,087	7.7%
Library	13,717	14,037	4.1%	320	2.3%
Scholarships	14,198	14,352	4.2%	154	1.1%
Administration	26,018	26,187	7.6%	169	0.6%
Information Technology	14,809	15,323	4.4%	514	3.5%
Facility Costs (including Utilities)	29,023	30,463	8.8%	1,440	5.0%
Debt Costs	10,979	10,954	3.2%	(25)	(0.2%)
<i>Subtotal Base Operating Expenditures</i>	<b>\$ 320,001</b>	<b>\$ 331,504</b>	<b>96.0%</b>	<b>\$ 11,503</b>	<b>3.6%</b>
<b>STRATEGIC INVESTMENT &amp; RESERVE FUNDS</b>					
Strategic Investment Funds	\$ 8,208	\$ 5,598	1.6%	\$ (2,610)	(31.8%)
Reserve Funds	7,800	8,200	2.4%	400	5.1%
<i>Subtotal Strategic Investment &amp; Reserve Funds</i>	<b>\$ 16,008</b>	<b>\$ 13,798</b>	<b>4.0%</b>	<b>\$ (2,210)</b>	<b>(13.8%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 336,009</b>	<b>\$ 345,302</b>	<b>100.0%</b>	<b>\$ 9,293</b>	<b>2.8%</b>
<b>BASE OPERATING POSITION</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>	<b>\$ 0</b>	<b>100.0%</b>

## APPENDIX B: 2023/24 PROVINCIAL GRANTS

	2022/23 RECLASSIFIED BUDGET (\$000s)	2023/24 PROPOSED BUDGET (\$000s)	% OF TOTAL 2023/24 BUDGET	\$ INCREASE/ (DECREASE) TO 2022/23 (\$000s)	% INCREASE/ (DECREASE) TO 2022/23
<b>PROVINCIAL GRANT</b>					
Core Operating Grant (COG)	\$ 45,634	\$ 36,545	10.6%	\$ (9,089)	(19.9%)
Performance (Differentiation) Grant	47,444	56,534	16.4%	9,090	19.2%
Sub-Total	\$ 93,078	\$ 93,079	27.0%	\$ 1	0.0%
Special Purpose Grants	\$ 1,435	\$ 1,453	0.4%	\$ 18	1.3%
Collaborative Nursing	5,500	5,500	1.6%	0	0.0%
Other Provincial Brants	372	372	0.1%	0	0.0%
International Student Recovery	(3,720)	(3,720)	(1.1%)	0	0.0%
<b>TOTAL PROVINCIAL GRANTS</b>	<b>\$ 96,665</b>	<b>\$ 96,684</b>	<b>28.0%</b>	<b>\$ 19</b>	<b>0.0%</b>

## APPENDIX C: 2023/24 ABB FACULTY NET POSITION CALCULATION

	Faculty of Arts, Humanities & Social Sciences	Odette School of Business	Faculty of Education	Faculty of Engineering	Faculty of Human Kinetics	Windsor Law	Faculty of Nursing	Faculty of Science
	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)
<b>OPERATING REVENUE</b>								
Student Fees	\$ 30,576	\$ 29,431	\$ 8,667	\$ 84,970	\$ 4,856	\$ 12,554	\$ 6,082	\$ 54,739
Government Operating Grant	31,015	8,457	6,334	13,537	6,219	4,491	8,227	20,627
Other Revenue	709	104	1,095	700	56	152	21	1,603
<b>TOTAL BUDGETED REVENUE</b>	<b>\$ 62,300</b>	<b>\$ 37,992</b>	<b>\$ 16,096</b>	<b>\$ 99,207</b>	<b>\$ 11,131</b>	<b>\$ 17,197</b>	<b>\$ 14,330</b>	<b>\$ 76,969</b>
<b>OPERATING EXPENDITURES</b>								
Direct Faculty Expenses	\$ 46,820	\$ 19,092	\$ 9,009	\$ 32,511	\$ 6,276	\$ 12,261	\$ 9,006	\$ 36,527
Other Direct Expenses	368	1,080	148	4,072	40	1,701	8	3,721
Allocation of Shared Service Cost Pools	31,022	13,624	5,809	37,993	5,429	4,557	5,750	35,978
Initial Contribution to University Fund	1,457	1,631	393	5,321	278	185	300	2,855
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$ 79,667</b>	<b>\$ 35,427</b>	<b>\$ 15,359</b>	<b>\$ 79,897</b>	<b>\$ 12,023</b>	<b>\$ 18,704</b>	<b>\$ 15,064</b>	<b>\$ 79,081</b>
<b>ABB NET POSITION</b>	<b>\$ (17,367)</b>	<b>\$ 2,565</b>	<b>\$ 737</b>	<b>\$ 19,310</b>	<b>\$ (892)</b>	<b>\$ (1,507)</b>	<b>\$ (734)</b>	<b>\$ (2,112)</b>

**University of Windsor  
Board of Governors**

4.8.2: **Transforming Windsor Law (TWL) – Update**

Item for: **Approval**

Forwarded by: **Resource Allocation Committee**

**MOTION: That the Board of Governors increase the total project cost of the TWL project by \$3.0M, for total project cost of \$38.0M.**

#### **EXECUTIVE SUMMARY**

The renovation of the Ron W. Ianni Faculty of Law building (known as the Transforming Windsor Law project or TWL) was approved by the Board in November 2020 at a total cost of \$35M. Unfortunately, as a result of a several unexpected challenges, the project is over budget, and Administration requests a budget increase of \$3M. In partnership with the Dean of Law, Administration has proposed a revised funding strategy, a mix of one-time contributions, incremental fundraising, and an increased allocation from the Series C Debentures, which have been replenished through other projects. There is no impact on the Operating Budget or debt load of the institution as a result of this proposal. In addition, a revised business plan and refreshed risk assessment has been prepared.

#### **PROJECT & TIMELINE OVERVIEW**

In November 2020, the Board approved the TWL project with a project cost of \$35M. *Transforming Windsor Law (TWL)* represents a comprehensive renovation of the Ron W. Ianni Faculty of Law building (the Building), originally opened in 1970, that will transform its spaces to strengthen the Windsor Law academic program. The fundamental design considerations of TWL address operational challenges and qualitative deficiencies within the Building including a lack of natural light, areas of inaccessibility, outdated spaces for current teaching and learning pedagogies, and limited useful classroom space and meeting rooms. In addition, many of the aging mechanical and electrical systems, as well as the roof, are inefficient and at the end of life and require partial or full replacement. The construction drawings and specifications for TWL were completed by Diamond Schmitt Architects (DSAi), the project's architect, in late Spring 2020, and the project was tendered in October 2020. EllisDon/Fortis, a joint venture, was the successful bidder.

The timeline for the project was finalized in November 2020, with general contractor mobilization in December 2020 and the general contractor's substantial completion date was set as February 28, 2023.

In February 2023, the University accepted the general contractor's proposal for a revised substantial completion date of June 30, 2023.

#### **PROJECT STATUS & ISSUES ENCOUNTERED**

The project, which kicked off in 2018 and was expected to be completed in early Summer 2023, has intersected an unusual time in the world's history – from COVID-19 to inflationary pressures, to labour disputes and shortages – which have impacted the timing for all construction projects, including TWL. In addition, TWL carried a high risk for unexpected conditions from its inception, as with any renovation project of a 50-year-old building. Unfortunately,

these internal, external and other risk factors created a budget pressure beyond what was planned for in contingencies and require incremental project funding. While Administration has worked diligently with consultants to value engineer the project wherever possible, at this late stage and without changing the end deliverable, we have unfortunately exhausted all options.

A summary of issues encountered and their financial impact on the project is included below:

### ***Impact of Unforeseen Building Conditions***

The Building was constructed in 1970, and when design was prepared, the University provided as much historical information as possible to support the architect's work both about the original design and the more considerable renovations undertaken during the 1990's. To support project planning, the University also provided the more recently prepared facility condition reports, which provided useful 'clues' to the condition of the building and its infrastructure. However, in the absence of completing significant destructive investigative testing (which would have caused for an interruption in service for the Faculty of Law), it is very difficult to be fully aware of the precise conditions of the facility at the detailed design phase.

Generally speaking in renovation projects, these unknown/unforeseen building condition issues are managed within the construction contingency budget, but in the case of TWL, the level of unexpected issues has greatly exceeded the contingency funds available. Material examples (in excess of \$150,000) are provided within this brief (please note, the costs highlighted are the general contractor change orders only, and do not include the 'overhead' type of costs including architects and consultants or the financial impact of the project timeline):

#### *1. Envelope retrofit*

At the outset of the design, the University noted that the renovation (as much as possible) should work within the existing building envelope. That meant that the design did not include the demolition of the interior finish at the exterior walls. Unfortunately, during demolition it was noted that the exterior wall's interior finishes were in poor condition including the following issues:

- Missing insulation
- Missing or damaged vapour barrier
- Visual gaps in the exterior wall construction (daylight conditions)
- Poor installation of the existing glazing

The project scope had to be changed to address these issues, and the project timeline was adversely impacted (the University's consultants have estimated the project timeline impact as between 12 and 16 weeks). The condition of the walls had not been captured in the deferred maintenance reports. Despite the negative cost impact of required changes, this investment will ultimately reduce deferred maintenance liabilities going forward, and should also generate savings from a utilities perspective, as well as support reduction of the building's carbon footprint.

#### *2. Underground issues – incorrect as-built drawings and pipe decay*

Upon excavation, the existing under-slab storm piping was found to be in the wrong location as compared to the as-built drawings provided by the University. This condition caused a clash during the excavation for the new elevator foundation as well as the new foundations, which required some piping to be entirely replaced, and others having to be re-routed. In addition, upon more detailed examination during construction, the cast iron pipe within the building was found to be decayed and in extremely poor condition, resulting in many sections needing to be entirely replaced. While costly in terms of general contractor change order, this project change further necessitated an entire redraft of the project plan, requiring EllisDon/Fortis to work from the top floor down, rather than the basement floor up, which dramatically impacted the project's timeline. While the contractor never claimed for this time (as they intended to make it up through project plan redrafting), the University's consultants have estimated the project timeline impact as between 9 and 12 weeks. Despite this additional scope, cost and time delay, this investment will reduce deferred maintenance liabilities going forward.

### 3. *Mould abatement and renovation of ground level washrooms (incremental cost of construction: \$320,000)*

As part of the original project design, there had been no intention to renovate washrooms in the building that were recently renovated within the last 20 years. During planning and initial investigation phases, these ground level washrooms were found to be in good condition. Unfortunately, during construction, black mould was found within the existing plumbing chases of these ground level washrooms. As a result of these findings, an investigation was immediately performed, and the mould was abated. With the amount of demolition required to properly abate, the University made the decision to renovate the bathrooms at the same time. This investment was important from a health and safety perspective and will reduce deferred maintenance liabilities going forward.

### 4. *Floor leveling*

The design of the project required the reuse of the existing concrete slab, coupled with new areas of slab where demolition had occurred, for example, to remove stairs. Where the existing concrete slab was to be retained, the demolition scope included the removal of the existing quarry tile floor finish. When surveyed by the general contractor, it was found that the elevations of the remaining slab varied up and down from the expected levels. Ultimately, grinding and leveling as well as infill leveling were all required to ensure a level abutment between old and new slab. While the project budget carried a cost for floor leveling, the scope required to properly complete this work was far beyond what had been planned for.

## ***Impact of Other Changes to Construction Scope***

### 1. *Fire and smoke dampers*

Based on the comments and interpretation of the building code for clause 3.1.8.7.(2) by the local Authority Having Jurisdiction (AHJ), the Building is considered an "A" Occupancy which means that all smoke dampers (passive fire protection products) are required to be a combination smoke & fire style damper. This was not planned for as part of the project, and the specialty consultants noted that the industry continues to experience differing interpretations of the updated code clauses (updated January 1, 2020). This change was significant due to the fact the tender documents included for a fire damper only, not the combination style noted by the AHJ. To upgrade to a combination damper it required electrical connections, a detection device and modifications to the fire alarm to approximately 73 locations throughout the building.

### 2. *User-directed changes to design*

The project spanned nearly five years between design and completion and in that time, leadership changes occurred within the faculty, and functional needs for learners also changed to reflect a post COVID-19 environment. As is typical in large projects similar to TWL, there was some additional end-user input received as the project progressed which impacted the project budget. Overall, this was a small component of change orders issued, however because of the general budget issues on the project, these created additional pressure. Many of the user-directed changes included refreshment and renovation of bathrooms not included in the original scope of the project, a decision to procure new lockers for the building rather than using the previous lockers, and some floor layout (offices, etc.) configuration changes.

## ***Impact of Labour Environment, including 2022 Strikes***

When a construction project (particularly one negotiated under a CCDC-2, or stipulated price contract) exceeds its originally planned substantial completion date, cost escalation can happen as a result of two main categories of factors:

1. Price escalation (discussed in the next section), and
2. Overheads from the general contractor ("general and administrative charges"), project managers, architects, and consultants

As discussed earlier, the timeline for TWL was deeply impacted by changes in scope because of unforeseen building conditions. Beyond these timeline challenges, another issue entirely outside of the project team’s control were the labour strikes (carpenters, painters, tapers) that occurred in the middle of the project (May and June 2022). Overall EllisDon/Fortis did a good job of addressing issues and managing the project timeline in order to make up a considerable amount of time in the final 12 months. In particular, the project team was very pleased by the ability of EllisDon/Fortis to ensure that once the strikes ended, the TWL work was an immediate priority for the sub-contractors.

**Impact of Price Escalation and Inflation**

Despite the CCDC-2 contract, the TWL project budget was impacted by the price escalations in the construction industry as well as the inflationary environment faced since early 2022, largely resulting from the COVID-19 pandemic. The impact of escalation and inflation is seen primarily in items purchased through cash allowances (including equipment, signage and wayfinding, the donor wall, etc.), as well as items procured outside of the CCDC-2 contract including moving costs for the move back into the building, etc. In addition, as the project timeline was extended beyond the contracts with the prime consultants and project managers, the University was subject to rate negotiations with these third parties to ensure continued services required to support the renovations.

**REVISED PROJECT BUDGET**

The University’s overall revised budget projections for the TWL project are provided in the table below. We continue to be a few months from completion of the project, so it is possible that cost variances will continue amongst the various cost categories. All figures in this section include non refundable HST.

<i>In \$000's</i>	<b>Board Approved Budget (Nov 2021)</b>	<b>Current Forecast (March 31, 2023)</b>	<b>Budget Increase Required (\$)</b>
Cost of construction, including construction contingency and cash allowances	\$31,130	\$33,591	\$2,461
Architects and consultants	\$2,353	\$2,892	\$539
Relocation, Furniture, Equipment and Other	<u>\$1,517</u>	<u>\$1,517</u>	<u>\$0</u>
<b>TOTAL</b>	<b><u>\$35,000</u></b>	<b><u>\$38,000</u></b>	<b><u>\$3,000</u></b>

**FUNDING STRATEGY AND BUSINESS CASE**

**Funding Strategy**

Senior Administration, including the Dean of Law, have identified a revised funding strategy that does not use any of the University’s debt capacity (in other words, the amount of Series C Debentures that remains unallocated has not decreased) and maintains the principle that the costs associated with the project be evenly funded between Central and the Faculty of Law. The chart below articulates the agreed upon revised funding strategy:

<i>In \$000's</i>	<b>Board Approved Funding Strategy (Nov 2021)</b>	<b>Revised Proposed Funding Strategy</b>	<b>Notes</b>
Series B Debentures	\$13,000	\$13,000	
Series C Debentures	\$12,500	<b>\$13,500</b>	(1)
One Time Institutional Funds	\$1,600	<b>\$2,100</b>	(2)
Contribution from Deferred Maintenance Fund	\$900	\$900	
One Time Faculty of Law Funds	\$1,000	<b>\$1,500</b>	(3)
Fundraising	<u>\$6,000</u>	<b><u>\$7,000</u></b>	(4)
<b>TOTAL</b>	<b><u>\$35,000</u></b>	<b><u>\$38,000</u></b>	



## Notes:

- (1) The allocation of the Series C Debenture will increase by \$1M, however the University has re-purposed Debenture funds previously assigned to the Toldo Lancer Centre project and the 300 Ouellette Project for this purpose. The payment of principal and interest for the Series C Debentures falls to the Faculty of Law, who are making payments of \$700,000 per annum for 20 years (starting in 2020/21).
- (2) The University set aside \$1.2M from the 9-month budget review (2022/23) to manage cost escalation on construction projects; \$500,000 of those monies will be allocated to TWL.
- (3) The Faculty of Law has committed to a \$500,000 contribution from their reserve funds for this purpose.
- (4) As reported on the January 31 Capital Projects Dashboard, the Faculty of Law is just \$300,000 short of its \$6M capital fundraising goal. The President and Dean of Law have agreed to increase the target to \$7M.

## Business Case

The requirement to review the funding strategy for the project has provided a good opportunity for Administration to review the business case for the TWL project. As was discussed earlier, the TWL project was a significant risk mitigation strategy in that it materially reduced deferred maintenance liabilities on campus, and addressed several serious equity, diversity and inclusion concerns with the Building (including physical accessibility and gender issues).

The Dean of Law has committed to increase enrolment in the JD program starting in Fall 2023 to support the financial sustainability of the Faculty (including ensuring that the payments of \$700,000 required can be supported without material adverse impacts on Faculty operations) and the overall institution. Once fully implemented, and assuming the tuition anomaly application is successful, the financial contribution of the increased enrolment (annually) will be approximately \$1.05M in annual incremental tuition revenue for the institution.

## RISK ASSESSMENT

### *Cost of construction*

The assessment for this risk is **LOW**. Should the Board of Governors approve the revised project budget, and considering we are 10 weeks from substantial completion, Administration believes the risk of further budget overruns are limited.

### *Construction timeline*

The assessment for this risk is **LOW**. All parties are confident that substantial completion will be achieved as of June 30, 2023, the revised date. The Faculty of Law and the AVP Operations have been working for nearly one year on day one operational planning for both Building users and Facility Services.

### *Impact on credit rating and other MCU-monitored financial health metrics*

The assessment for this risk is **LOW**. As we are not proposing use of new debt, and as the Law School will increase revenues through added enrolment as per the business plan above, institutional revenues should increase while costs remain consistent.

### *Climate Change-Related Risks*

The assessment for this risk is **LOW to NIL**. The additional work added to the Building envelope should serve to improve efficiencies and reduce the overall carbon footprint of the facility.

### *Reputational Risks*

The assessment for this risk is **LOW to MEDIUM**. The TWL project has been a subject of public discussion as of late because of the Auditor General of Ontario report. Administration is willing to accept this risk to complete the project and provide the Board of Governors with transparency about final costs.

### *Taxation, Charitable Status, Government-Related and Labour Relations-Related Risks*

The assessment for this risk is **LOW to NIL**. We have identified no such risks in these categories.

## **LESSONS LEARNED**

The project team is planning a full post-mortem on the TWL project post substantial completion that will include all key project stakeholders. Based on the summary of issues encountered above, Administration has already reflected on several items that are already being considered for future projects:

- Considerations for completing demolition and abatement, if required, prior to tender of general contractor;
- Size of the overall construction contingency budget, and considerations for whether a small portion should be specifically restricted for user dictated scope increases;
- Contract template considerations for external consultants and project managers around locking in billable rates, specifically for cases where project may stretch beyond the expected substantial completion date;
- Evaluation of the services provided including scope of study work by building condition assessment consultants; and;
- Governance models and timing of input from end users

The University team would rate the performance of EllisDon/Fortis in the face of these challenges as very good. Administration found EllisDon/Fortis to be very collaborative, transparent and responsive, and effectively managed risks around sub-contractors very well. Based on past projects at the institution with similar challenges, the budget and timeline impact for TWL were well managed by the general contractor despite the issues encountered.

## **SUMMARY AND NEXT STEPS**

While a change in budget is challenging, Administration believes that every effort to maximize value for the project has been obtained. In addition, the revised budget has given an opportunity to revisit the business plan and commit to an increase in enrolment from the Faculty of Law to support the cost of the project. We have identified a funding solution that does not require any further debt capacity.

The project team remains fully engaged in our objective of delivering the project according to the new project timeline and welcoming the Windsor Law students to the building for September 2023.