



# Mandatory Non-Instructional Fee (MNIF) 2022-23 Report Companion Document

## Executive Summary

### Background

Mandatory Non-Instructional Fees (MNIFs) are fees students pay for specific goods or services that enhance the student experience. They are not related to instruction in a specific program and are not optional. The three MNIFs paid by all students at the university are Campus Recreation, Athletics and Student Services. There is also an MNIF paid by Faculty of Law students.

In addition to the annual MNIF compliance reporting required to the Ministry of Advanced Education, the University publishes an annual report for students providing detailed information on the goods and services supported by the MNIFs fees, the revenues generated to offset the costs of the goods and services, as well as the expenditures associated with the goods and services provided. Given the complex decentralized management of the University's budget, each unit that provides goods and services subsidized by MNIF revenue is required to submit the total expenditure incurred to deliver specific or groups of related goods and services, along with a brief description of the goods and/or services supported. The annual report demonstrates continued compliance with the Post-Secondary Learning Act, specifically that the total MNIF revenue received by the university does not exceed the cost of delivery of eligible goods and services.

**2022-2023 changes from 2021-2022:** The change in expenses incurred by units to deliver MNIF-eligible goods and services between 2021-22 and 2022-23 are shown in each report. For some units/services, there has been a significant change from 2021-22 due to the following factors:

Operations continue to adjust from the COVID-19 pandemic as we returned to in-person, regular operations in 2022-23.

The change in MNIF report format between 2021-22 and 2022-23, as requested by the SU (e.g. reporting other revenue and indirect costs separately, review of MNIF-eligible services).

Changes in salary expense due to position vacancies and timing of new hires and merit and cost-of-living salary adjustments (annual increases).

Expansion of enrolment and the changing demographics and needs of the student body.

**Indirect costs:** The 2022-23 UCalgary MNIF reports differentiate between direct and indirect costs for service provision in alignment with the most recent MNIF reporting guidelines from the Government of Alberta. "Indirect Costs" include but are not limited to the costs of: heat, light and water; cleaning; general liability, property damage and other insurance; departmental administrative support; legal and financial administration; environmental health and safety services; IT services; and building maintenance services.

Active living generates “other revenue” through facility rentals, program registration, memberships, and other services. For example, revenue generated from locker rentals, third-party pool bookings, adult climbing programs, and public memberships are captured in “other revenue”, and are used to offset the cost of operating and keep the student fees as low as possible.

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