

# Mandatory Non-Instructional Fees (MNIF) Report

## Athletics

Fiscal Year Ending March 31, 2023

### Purpose:

This report outlines the goods and services that students receive for the mandatory non-instructional fees (MNIFs) that they are required to pay to complete an approved program or classroom instruction and that enhance the student experience.

The Tuition and Fees Regulation (TFR)<sup>2</sup> requires that institutions provide all necessary information to compare the revenue from mandatory non-instructional fees to the costs of the specific goods and services.

All MNIF reports for the University of Calgary use the same format and financial methodology including approaches to direct and indirect expenses.

### Background:

Mandatory non-instructional fees are governed by the *Alberta Post Secondary Learning Act*<sup>1</sup>, the *Alberta Tuition and Fees Regulation*<sup>2</sup> and the *Alberta Tuition Framework*<sup>3</sup> as well as the terms of reference documents of the Board of Governors (BoG), Finance and Properties Committee (FPC), and Tuition and Fees Consultation Committee (TFCC).

### Definitions:

Key definitions that have been used in preparation of this report can be found in Appendix A that follows this report.

- Goods and Services
- Direct/Indirect Expenses

You can find more detailed information about establishing tuition and fees on the [Tuition and Fees Reporting](#) website.

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<sup>1</sup> [Post-Secondary Learning Act](#)

<sup>2</sup> [Alberta Tuition and Fees Regulation](#)

<sup>3</sup> [Alberta Tuition Framework](#)



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Fiscal Year Ending March 31, 2023

	2021-2022	2022-2023	Change
<b>Athletics Fee</b> A mandatory non-instructional fee (MNIF) assessed to students used to support the delivery of Athletics programs, events and services.	\$1,984,172	\$ 3,158,360	59.18%
<b>Other Revenue</b> Additional revenue earned by Dinos Athletics to support the delivery of athletics.	\$ 2,151,555	\$1,527,565	-29.00%
<b>Total Revenue</b>	\$4,135,727	\$4,685,925	13.30%
<b>Direct Expenses</b>			
<b>Dinos Athletics Operations</b> <ul style="list-style-type: none"> <li>• A key driver of the student experience, the Dinos provide a sense of common identity to all members of the UCalgary community.</li> <li>• Access to league structures, national and conference events</li> <li>• Competitive club program: access to 200+ competitive opportunities for students via 11 competitive club programs – <a href="#">More information University of Calgary Athletics - Official Athletics Website (godinos.com)</a></li> </ul>	\$503,908	\$844,134	67.52%
<b>Excellence &amp; Sports Science</b> <ul style="list-style-type: none"> <li>• Robust sports science offering for student-athletes (including athletic therapy, strength and conditioning, mental performance)</li> <li>• Connection to research opportunities in Faculty of Kinesiology and other faculties <a href="#">More Information</a></li> <li>• Experiential learning and research opportunities for undergraduate and graduate students in a variety of disciplines across the institution <a href="#">More information</a></li> <li>• Sports Playoffs and Championships at UCalgary and other universities. (Playoff/championship hosting and travel)</li> </ul>	\$725,891	\$1,242,275	71.14%
<b>Events &amp; Programming</b> UCalgary students receive the following: <ul style="list-style-type: none"> <li>• More than 150 employment opportunities</li> <li>• Access to major campus events               <ul style="list-style-type: none"> <li>○ <a href="#">KICKOFF</a></li> <li>○ <a href="#">Crowchild Classic</a></li> <li>○ <a href="#">Pack the Jack</a></li> <li>○ Block Party</li> <li>○ Fall Festival (new in 2023)</li> </ul> </li> <li>• All current UCalgary students receive free admission to more than 100 home games/events each academic year.</li> </ul>	\$535,464	\$906,801	69.35%
<b>Varsity Sports</b> <ul style="list-style-type: none"> <li>• Free admission to all preseason, regular season, and select playoff home games (more than 100/year)</li> </ul>	\$ 2,581,290	\$3,109,126	20.45%



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	2021-2022	2022-2023	Change
<ul style="list-style-type: none"> <li>• 550 varsity student-athletes each year, competing on 23 teams</li> <li>• Athletics scholarship programming: More than \$1.39 million in athletic scholarships provided to varsity student-athletes each year, funded primarily through external support.</li> <li>• Community and leadership programming: serving our on-campus community and external community through community engagement by coaches and student-athletes in support of community sport, wellness, and other initiatives <a href="#">More information</a></li> <li>• Streaming games to provide accessibility to all students</li> </ul>			
<b>Total Direct Expenses</b>	\$4,346,553	\$6,102,336	40.39%
<b>Surplus/(Deficit)</b>	(\$210,826)	(\$1,416,411)	
<b>Indirect Expenses<sup>4</sup></b>	-	\$2,440,934	
<b>Total Surplus/(Deficit)</b>	(\$210,826)	(\$3,857,345)	

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<sup>4</sup> In accordance with the government reporting template, indirect expenses will be reported under line item "Indirect Expenses". This report includes indirect expenses at a rate of 40%, consistent with Financial Information Reporting Systems and the University of Calgary's research overhead formula. In prior year, indirect expenses were not included.

# Mandatory Non-Instructional Fees (MNIF) Report

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### Appendix A

#### Goods and Services:

##### Goods or services

A6 Promised goods or services may include, but are not limited to:

- (a) goods produced by a public sector entity for sale (for example, municipal water provided for a fee);
- (b) goods purchased by a public sector entity for resale (for example, recycling bins);
- (c) use of tangible capital property for a specified period (for example, rental of space for skating at a community centre);
- (d) services provided, including those that involve another party (for example, routes operated by a contracted service provider for a public transit commission for a fee);
- (e) standing ready to provide goods or services (for example, paramedics on site at an athletic competition organized by a community group);
- (f) an asset constructed, manufactured or developed for a payor (for example, connecting a private dwelling to the municipal water system);
- (g) rights provided to use intangible assets owned or controlled by the Crown (for example, an agreement to use electromagnetic spectrum, licence providing rights for natural resources or licence for patented technology);
- (h) options granted to purchase additional goods or services (when those options provide the payor with a concessionary right);
- (i) an agreed-upon task (for example, day-care services provided for a fee); and
- (j) a decision provided and having the appropriate documentation ready (for example, issuing a driver's licence to a qualified driver).

Source: CPA Canada Standards and Guidance Collection (CPACHB)- Public Sector Accounting >> Public Sector Accounting Standards >> Specific Items — Financial Statement Items [PS 3030 — PS 3510] >> PS 3400 Revenue

# Mandatory Non-Instructional Fees (MNIF) Report Athletics

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## Appendix A (con't)

### Direct/Indirect Expenses:

#### 3 Definitions

In this policy:

- a) "Direct Costs" means costs that are identified as directly attributable to a Research Project. Direct Costs include but are not limited to the costs of:
  - i. salaries and related benefits of Research Project personnel, pro rata if the individuals are working on multiple projects;
  - ii. equipment;
  - iii. capital costs;
  - iv. consumables;
  - v. insurance; and
  - vi. travel.
- b) "Indirect Costs" means central, faculty and departmental costs that the University incurs to support research and other operations which are not directly attributable to a specific Research Project. Indirect Costs include but are not limited to the costs of:
  - i. heat, light and water;

The electronic version obtained from [www.ucalgary.ca/policies](http://www.ucalgary.ca/policies) is the official version of this document.

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Research Overhead Policy

- ii. cleaning;
- iii. general liability, property damage and other insurance;
- iv. departmental administrative support;
- v. research services;
- vi. legal and financial administration;
- vii. environmental health and safety services;
- viii. IT services;
- ix. building maintenance services; and
- x. libraries and library services.

Source: <https://www.ucalgary.ca/legal-services/university-policies-procedures/research-overhead-policy>