

2020-21 Draft Operating Budget:

Academic Council Update

June 23, 2020

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Budget Approach

- We are approaching all of our recommendations in a principled manner, consistent with the following values:
 - **Students:** We are committed to providing an excellent learning environment and student experience
 - **Faculty and staff:** We are committed to minimizing the impact on people by finding efficiencies
 - **Access:** We are committed to maintaining and enhancing a diverse and inclusive campus community
 - **Communication:** We are committed to communicating regularly with our campus community about the budget process as it progresses
- Through our strategic priorities we have started on a path that will help solidify our university as a remarkable and recognized place of scholarly endeavor, phenomenal student experiences and tight-knit community

Budget Summary

- In April 2020, we reviewed a 2020-21 budget based on a **total revenue projection of \$185.6M** and a then **deficit of \$3.1M**
- Since then, and in light of the global pandemic,
 - our enrolment projection under scenario (A) indicates a **\$6.9M shortfall in tuition fees** (see Enrolment Scenario Planning on next page)
 - In light of the physical closure of the campus, an **additional shortfall in commercial and ancillary fees of \$3.9M**
 - Increased **student support** and **online learning transition costs of \$1.0M**, for
 - A total **net deficit of \$14.9M**, representing **~10% of the University's variable costs**
- Budget holders committed to **strategically reduce unit** operating budget by 10%
- This 10% target was achieved – out of the \$14.9M budget submitted for reduction, **\$12.6M were approved**
- In addition, the University is **utilizing \$1.3M of prior year reserves** to invest in **on-line learning transition costs** and to **support faculties' start-up and professional development costs**
- The budget **deficit is currently at \$2.1M** and we continue to work to bridge this gap.

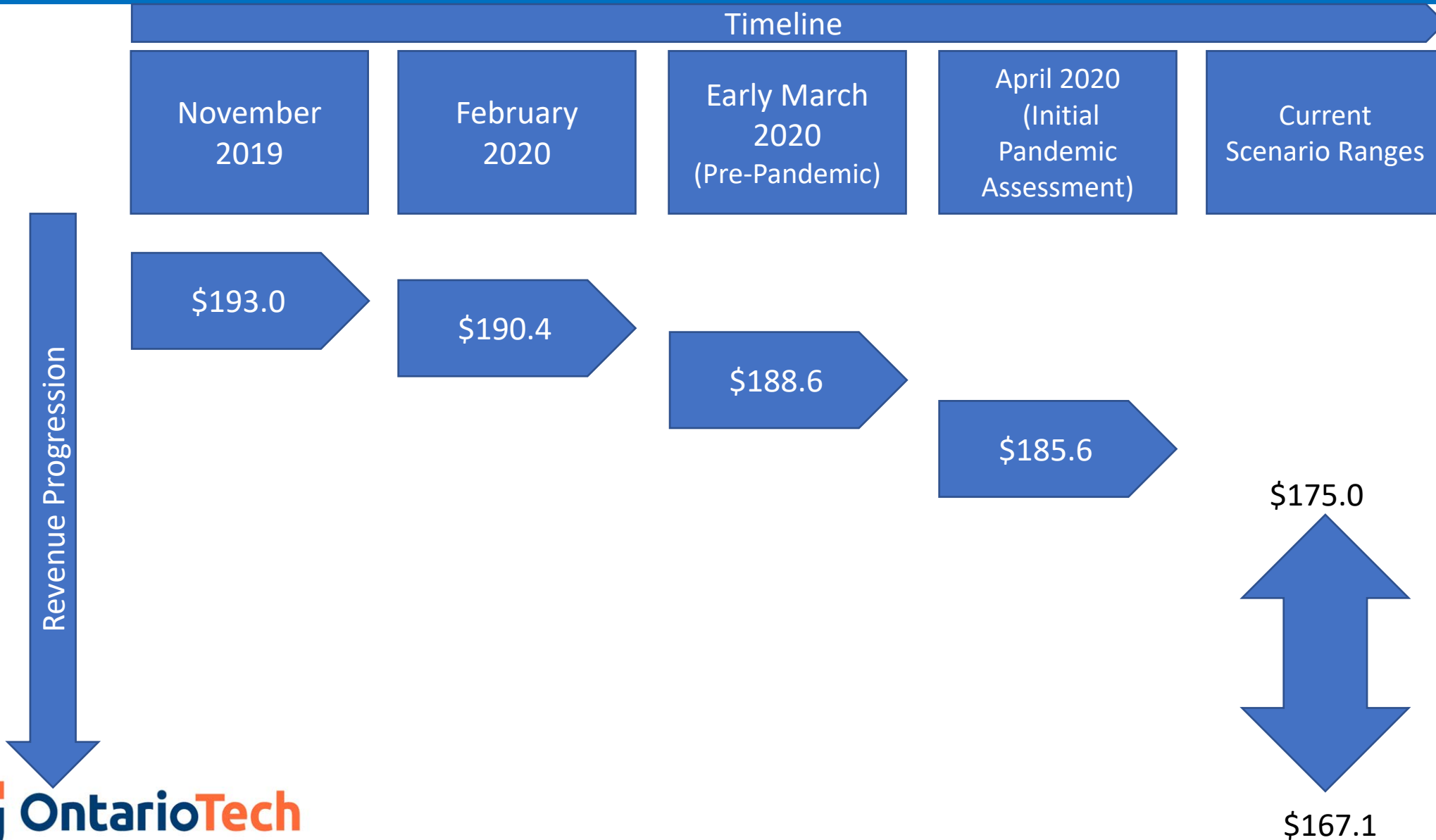
Enrolment Scenario Planning

The budget working group has been doing pandemic scenario planning centered around return to school start dates and the potential impact on tuition revenues under various assumptions. Using these assumptions and applying them to pre-pandemic planned enrolment figures, the impact on planned Tuition Revenue is shown in the table below.

| Enrolment Headcount (HC) | | Actual * | Actual * | Nov 2019 est. Budget | April 2020 Draft Budget | April Scenario Analysis | | |
|---|-----------------------------|---------------|---------------|-------------------------|----------------------------|-------------------------|------------------|------------------|
| | | 2018 -19 | 2019 - 20 | 2020 - 21 | 2020 - 21 | A | B | C |
| Intake | Domestic - UG | 2,462 | 2,447 | 2,706 | 2,506 | -10% | -15% | -20% |
| | International - UG | 152 | 135 | 240 | 148 | -50% | -75% | -100% |
| Continuing | Domestic - UG & All GR | 7,100 | 7,050 | 6,700 | 6,600 | -5% | -10% | -15% |
| | International - UG & All GR | 450 | 550 | 600 | 650 | -15% | -25% | -35% |
| TOTAL HEADCOUNT | | 10,164 | 10,182 | 10,246 | 9,904 | | | |
| TOTAL FTEs | | 8,905 | 8,975 | 9,071 | 8,797 | 8,162 | 7,709 | 7,261 |
| ADDITIONAL TUITION IMPACT (in M's) | | | | | \$ (3.0) | \$ (6.9) | \$ (13.1) | \$ (19.3) |
| TOTAL TUITION IMPACT (in M's) | | | | | \$ (9.9) | \$ (16.1) | \$ (22.3) | |

* Headcount is based on winter estimates and FTE is actual for the budget year

Timeline Revenue Progression



Operational Response – Scenario A Planning

- **Budget holders were engaged in budget reduction exercise**
 - **Budget reductions of \$6.9M** (Building Reserves \$2.5M, MGP \$2.1M, Labour, Capital and OPEX \$2.3M) were **presented to the Board in April 2020**. In addition, we are requesting:
 - A 10% reduction of total operating budget for all units, except
 - For units that are funded by student ancillary fees, a budget reduction equal to the decrease in student ancillary fees
 - For commercial units, a budget reduction equal to the anticipated loss in revenues for the first 5 months April – August 2020
- Budget reduction proposals **strategic** in nature with priorities given to key initiatives
- All **replacement positions** subject to senior leadership review and **new hiring requests** limited to strategic initiatives only
- Faculty and staff support functions are under review and programs to **reduce costs** continue to be assessed
- Throughout process, **active communication** from President, Provost, CFO and AVP, Human Resources

Change in Operating Budget Summary

| | Original Draft Budget | Budget Reductions to-date | Revised Draft Budget |
|--|-----------------------|---------------------------|----------------------|
| | \$000s | \$000s | \$000s |
| Total Revenues | \$ 185,488 | \$ (10,880) | \$ 174,608 |
| Expenditures | | | |
| FT Labour | (101,069) | 3,260 | (97,809) |
| PT Labour | (17,810) | 2,482 | (15,328) |
| OPEX | (66,092) | 5,704 | (60,388) |
| Capital | (3,712) | 1,116 | (2,596) |
| Sub-Total Expenditures | \$ (188,683) | \$ 12,562 | \$ (176,121) |
| Additional COVID- related expenses | | | |
| Increased student support & online learning transition costs | | (1,000) | (1,000) |
| Health and Safety costs | | (500) | (500) |
| Decrease in ancillary revenues | | (540) | (540) |
| Total Expenditures | \$ (188,683) | \$ 10,522 | \$ (178,161) |
| Budget Deficit | \$ (3,195) | \$ (358) | \$ (3,553) |
| Expenses funded by PY restricted reserves | 110 | | 1,368 |
| Net Budget Deficit | \$ (3,085) | \$ (358) | \$ (2,185) |

Budget reductions to-date

➤ FULL-TIME LABOUR - \$3.2M reduction

| 2020-21 Headcount | OPSEU | Faculty | Non Union Mgmt Staff | Total |
|--|------------|------------|----------------------|------------|
| Filled Positions | 282 | 299 | 146 | 727 |
| Vacant positions - delayed hires | 4 | 10 | 7 | 21 |
| Vacant positions- not hired | 5 | 13 | 3 | 21 |
| Total headcount | 291 | 322 | 156 | 769 |
| | | | | |
| Total impacted by temp layoffs and reduced workload | 96 | 8 | 71 | 175 |

➤ PART-TIME LABOUR - \$2.4M reduction

- \$1.1M in part-time sessionals and teaching assistants – mostly for elective courses and therefore less choice for students
- \$1.0M in contract terminations – delay in projects

Budget Reductions to-date

➤ **OPEX – \$5.7M** reduction

- \$0.9M in delayed IT projects, including process workflows
- \$0.7M in promotional expenses, delaying branding initiatives
- \$0.5M base building cost savings as a result of closure of physical campus
- \$0.5M in educational supplies
- And other reductions ranging from \$0.1M to \$0.3M

➤ **CAPITAL - \$1.1M** reduction

- \$0.7M in campus renovations
- \$0.4M deferral of laptop and other capital equipment purchases

Risk and Risk Mitigation

| Strategic Risk | Risk Mitigation |
|---|---|
| Stakeholder Relations - Students, Employees, External | Continuous communication and engagement via Task Force consultations, community Town Halls, and dedicated, frequently updated website. |
| Campus Wellbeing | Implementing a stepped-care approach to build students' sense of agency and offer an integrated support network; establishment of Telework Taskforce with Joint Health and Safety Committee cross membership |
| Brand | Investments made in digital marketing capabilities over the last 12-months will be further leveraged. Evaluating further optimization and integration of Communications and Marketing resources across campus |
| Campus Experience / Culture | Establishment of an Engagement and Wellbeing Taskforce focusing on how to "virtually" engage. |
| Innovation | Disruption in resuming on-campus research risks delays in deliverables and the opportunities for HQP. Maximizing what can be done at home. |
| Physical Infrastructure | Modifying the 10 year deferred maintenance plan to space out yet in the long term address the items not done this year. |
| Virtual Infrastructure | Focus on enhancing e-learning platforms (i.e., Canvas LMS, Kaltura) and delaying workflow process improvements |
| Information Governance | Hiring new Security Manager and implementing two factor authentication |
| Equipment Failure, Requiring Replacement / Repair | Delayed normal upkeep; contingency in place in case failure |
| Financial Sustainability | Diversifying revenues with a focus on innovation like Mitacs; brilliant solutions, ACE, OTT while continuing to focus on process efficiencies |

Strategic Response: Surviving the Short-Term

- **Commence capital financing discussions for the new building \$25M**
 - Advocate for access to CARIE funds (propose \$7.5M apply to A5)
 - Advocate for debenture restructuring (\$3M per year)
- **Retain current students**
 - Summer courses moved on line
 - Send individualized program maps to students and advise on what can be done from afar
 - Alter fee due date procedures to enable payment plans
 - Ontario Tech Experience Guarantee
 - New “Student Success” and “University Prep” programs to start Fall 2020
- **Attract new students**
 - English for Academic Purposes (EAP) I and II online in fall
 - Launch Ontario Tech Talent

Strategic Response: Positioning for the Future

- **Organization and process redesign for course delivery (Learning Re-imagined, Tech with a Conscience)**
 - Leverage our “tech” advantage and nimbleness
 - “Hybrid” format for all degree programs
 - Commit to growing our virtual assets in all that we do
- **Assess our existing “brick and mortar” capital assets (Sticky Campus)**
 - Reduce building lease commitments (e.g., 11 Simcoe, St. Gregory’s)
 - Assess our existing spaces, redefine how we use space
- **Post-pandemic strategy for new programs, research priorities (Partnerships)**
 - Leverage our expertise, public interest in new programs, research priorities
 - Continue to increase international student enrolments, partnerships
 - Move all levels of English for Academic Purposes (EAP) online
 - Expand Ontario Tech Talent

Strategic Response: Positioning for the Future

➤ **Assessing the financial outlook**

- Conduct a longer-term financial review with revised enrolment projections
- Review overall cost structure vs revenue structure
- Review opportunities for additional revenues: OTT, ACE and other commercial operations
- Renegotiate lease and debt structure

Appendix

- 3-Year Forecast
- SMA 3 Metrics
- Trend Analysis - Revenue and Expenses
- Accounting policy & Financial Principles
- Budget process development
- Allocation of human resources

3-Year Forecast

| | Year 1: 2020-21 | Year 2: 2021-22 | Year 3: 2022-23 |
|--|---------------------|---------------------|---------------------|
| | \$ 000's | \$ 000's | \$ 000's |
| <u>REVENUES</u> | | | |
| Operating grants | 57,504 | 57,952 | 58,006 |
| Debenture and other grants | 23,297 | 22,749 | 22,749 |
| Student Tuition Fees | 67,549 | 79,926 | 90,642 |
| Student Ancillary Fees | 10,621 | 12,347 | 13,201 |
| Other Revenues | 15,637 | 18,995 | 19,450 |
| Total Operating Revenues | \$ 174,608 | \$ 191,969 | \$ 204,048 |
| <u>EXPENDITURES</u> | | | |
| <u>Base Expenditures</u> | | | |
| FT Labour | (97,809) | (109,408) | (113,188) |
| PT Labour | (15,453) | (17,092) | (18,338) |
| Operating Expenses | (61,303) | (67,010) | (67,943) |
| Capital Expenses | (302) | (345) | (345) |
| Approved Base Expenditures | \$ (174,867) | \$ (193,855) | \$ (199,814) |
| | | | |
| Budget Surplus/(Deficit) | \$ (259) | \$ (1,887) | \$ 4,234 |
| <u>Other Items</u> | | | |
| Capital - IT, Facilities | (2,294) | (3,550) | (4,311) |
| Capital and contingency reserves | (1,000) | (1,000) | (1,000) |
| Loan - principal and interest repayments | | (1,810) | (1,810) |
| Net savings from faculty attrition | | 1,500 | 1,500 |
| Net Surplus / (Deficit) | \$ (3,553) | \$ (6,747) | \$ (1,386) |
| Expenses funded by PY reserves | 1,368 | | |
| Cumulative Surplus / (Deficit) | \$ (2,185) | \$ (8,932) | \$ (10,318) |

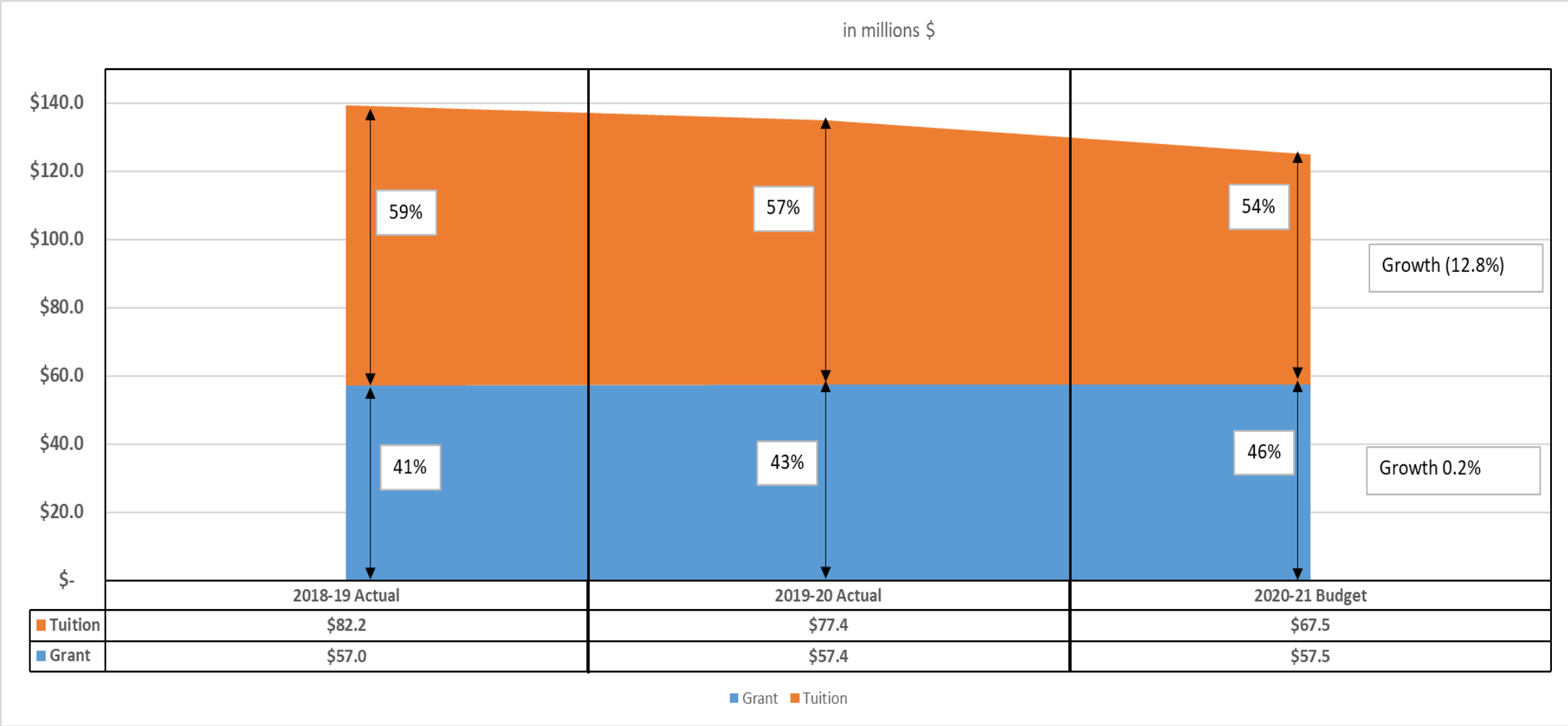
Note: 2020-21 draft budget is based on Scenario A enrolment projection. Years 2 & 3 are forecasts based on the April 2020 enrolment data and will be updated once enrolment numbers are established in the Fall

SMA 3: Outcomes Based Metrics *

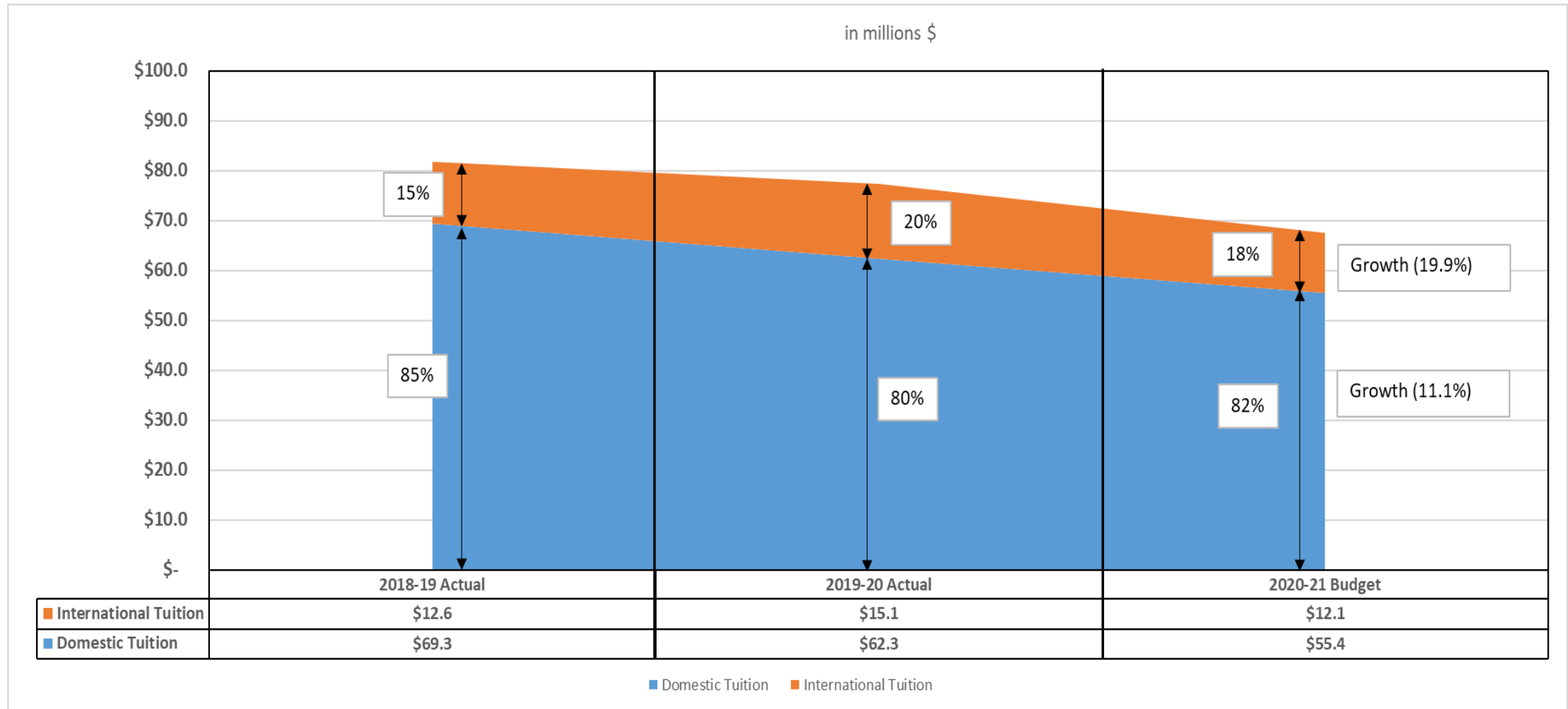
| Metric Name | 2017-18 | 2018-19 | 2019-20 | 2020-21 | | |
|---|-----------|-----------|-------------|---------|-------------------|------------------------------|
| | Actual | Actual | Actual | Target | Band of Tolerance | Allowable Performance Target |
| Graduate Employment Rate in a Related Field | 89.45% | 90.39% | 85.43% | 89.37% | 3.28% | 86.44% |
| Institutional Strength/Focus | 35.51% | 37.67% | 37.84% | 35.30% | 3.00% | 34.24% |
| Graduation Rate | 71.66% | 67.83% | 66.15% | 70.24% | 3.92% | 67.49% |
| Community/Local Impact | 9.53% | 9.64% | 9.71% | 9.70% | 1.00% | 9.60% |
| Institution-Specific (Economic Impact) | 250 | 342 | 485 | 451 | 39.31% | 274 |
| Research Funding and Capacity: Federal Tri-Agency Funding Secured | 0.61% | 0.62% | 0.61% | 0.62% | 4.00% | 0.59% |
| Experiential Learning | 63.50% | 69.50% | 67.20% | | | |
| Research Revenue from Private Sources | \$871,333 | \$814,667 | \$1,809,000 | | | |
| Graduate Employment Earnings | \$44,792 | \$44,824 | \$45,864 | | | |
| Skills and Competencies | | | | | | |

* SMA 3 currently on hold

Tuition and Grant Revenue

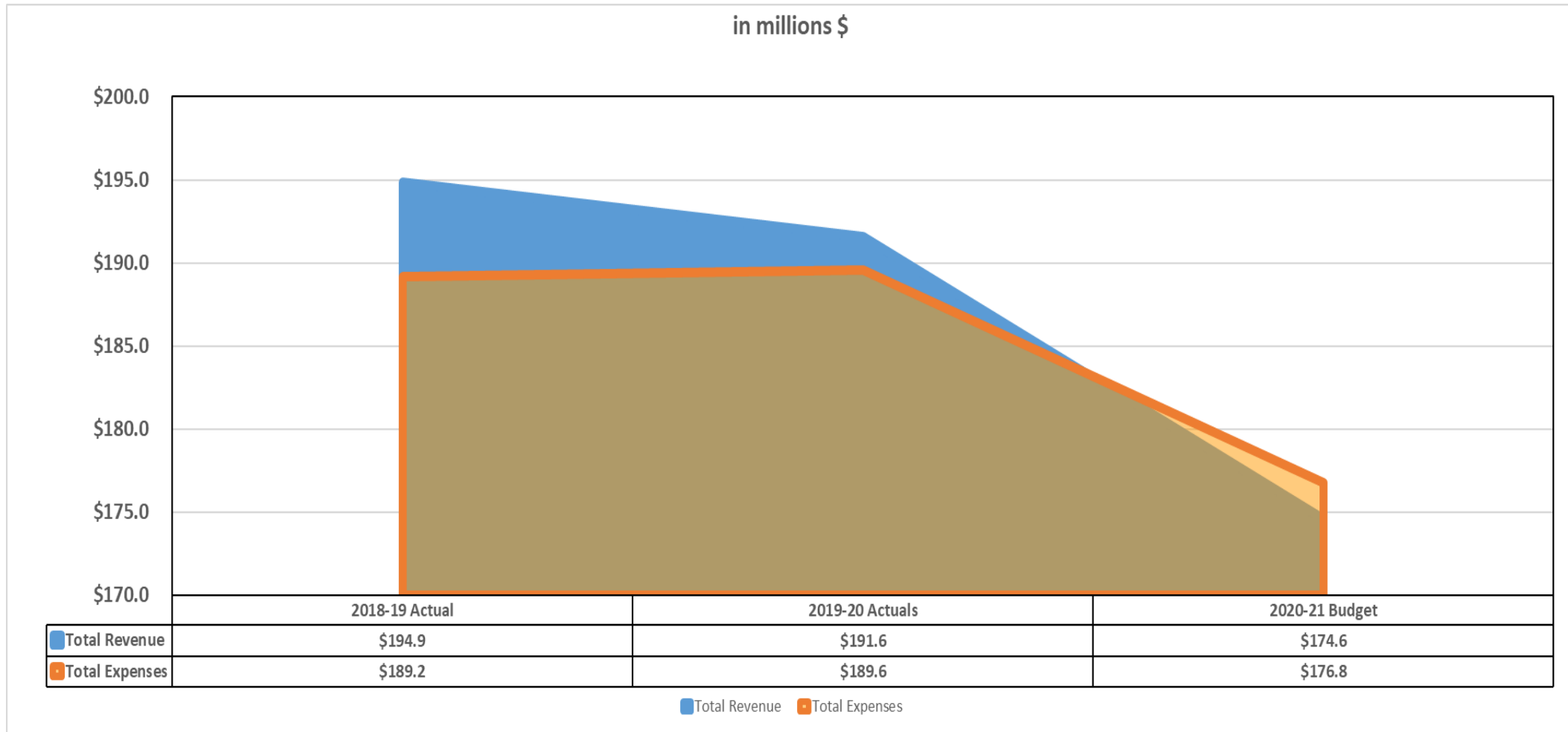


Tuition Domestic and International



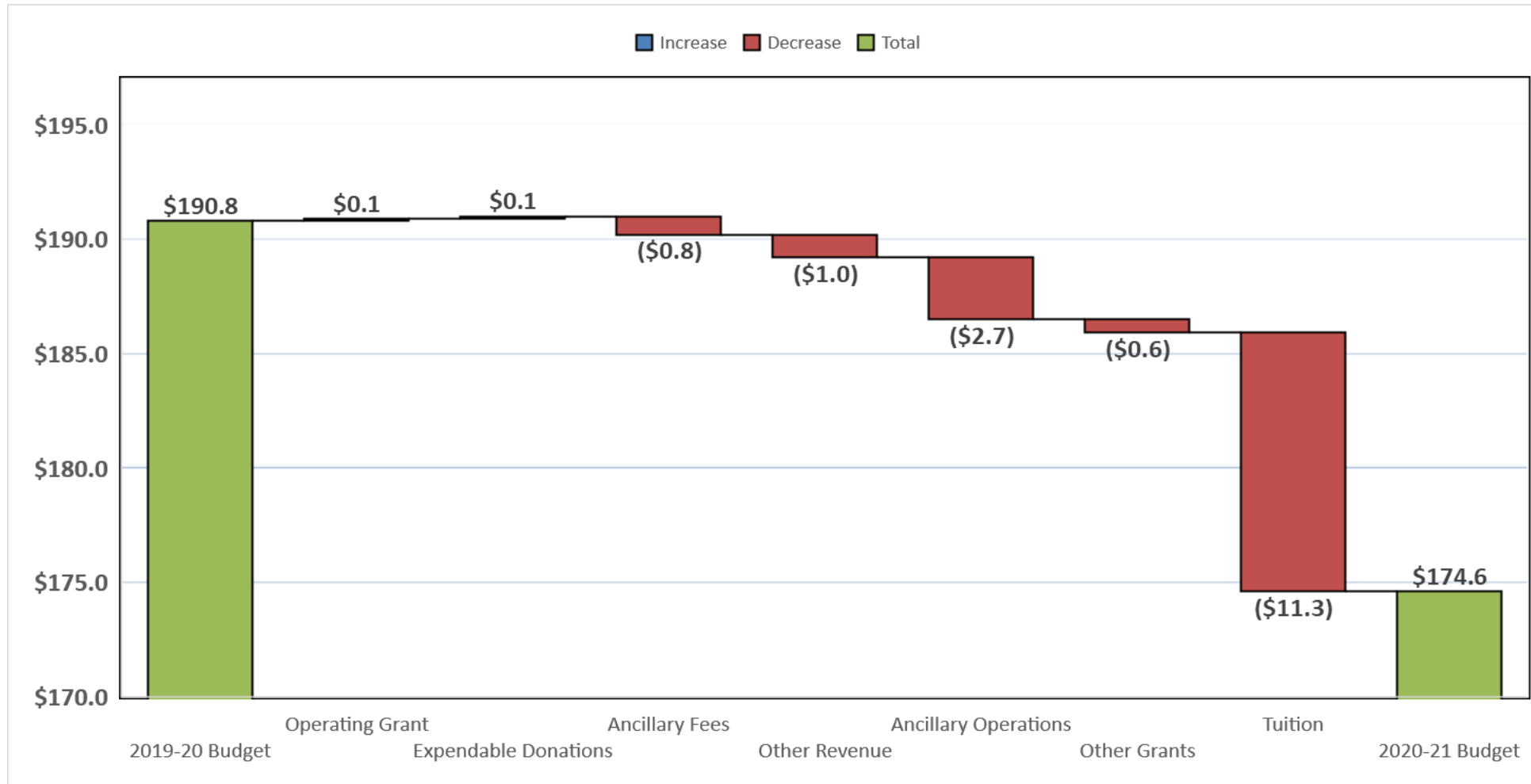
*Compounded Annual Growth Rate

Total Revenue vs Expenses



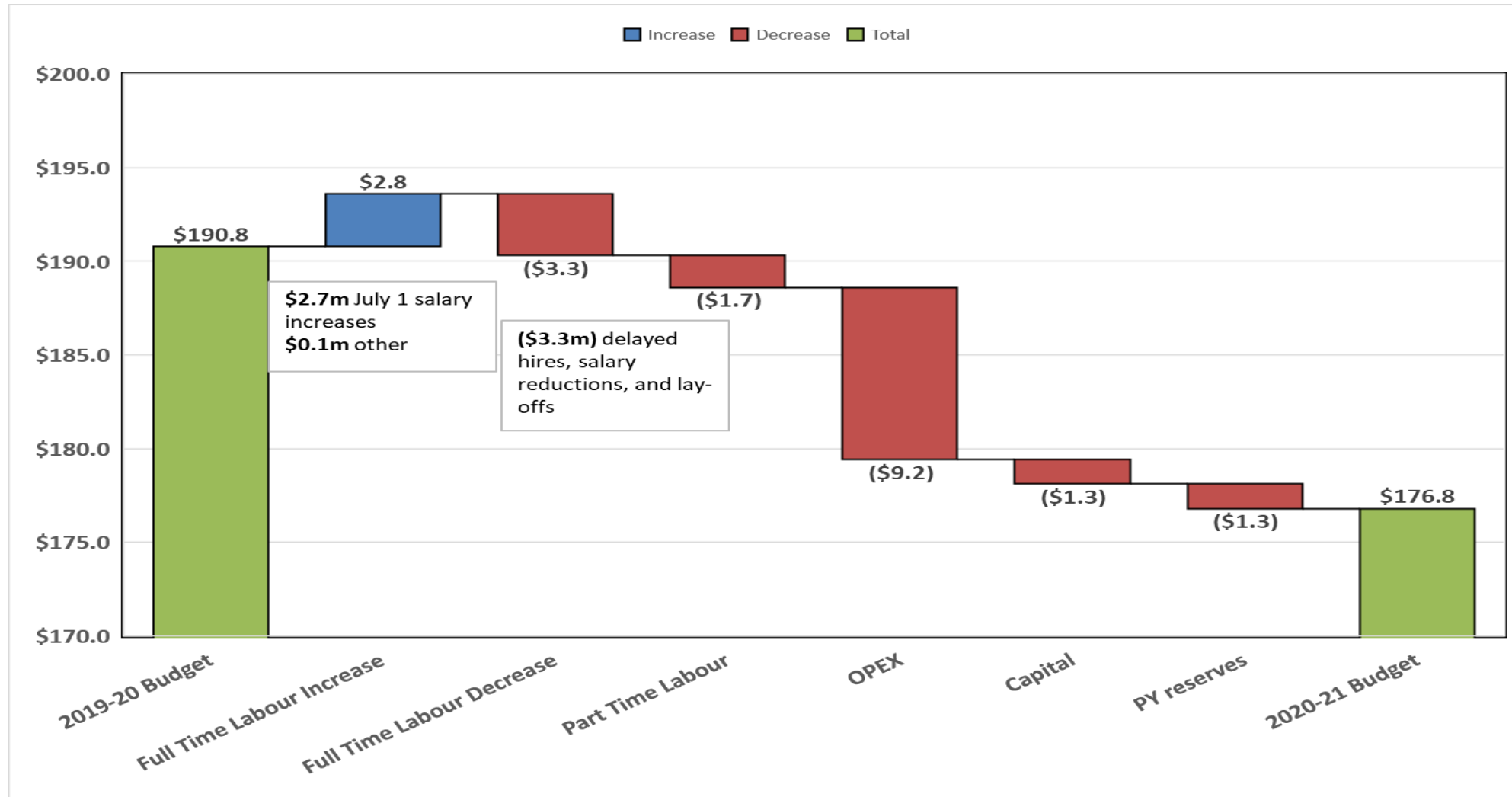
Budget summary - revenue

Year-over-year total revenue decrease of (\$16.2M) or (8.4%)



Budget summary - expense

Year-over-year total revenue decrease of (\$14.0M) or (7.3%)



Capital Budget

| | 2020/21 \$M's | 2019/20 \$M's |
|---|------------------|------------------|
| <u>Consists of:</u> | | |
| Technology enriched learning environment (TELE) | 0.1 | 0.8 |
| IT Services | 0.2 | 0.5 |
| Purchased Services | 0.9 | 0.9 |
| Office of campus safety and infrastructure (OCIS) | 1.2 | 1.6 |
| Other equipment | 0.2 | 0.4 |
| Total | \$ 2.6 | \$ 4.2 |

Academic Operating Expenses

| Department | 2020-21 Budget | 2019-20 Budget | Year-over-year change | |
|-------------------------------------|-----------------|-----------------|-----------------------|---------------|
| | \$'000's | \$'000's | \$'000's | % |
| Energy Systems and Nuclear Science | \$4,329 | \$4,489 | (\$160) | (3.6%) |
| Business and Information Technology | \$12,225 | \$12,517 | (\$292) | (2.3%) |
| Social Sciences and Humanities | \$10,378 | \$10,067 | \$311 | 3.1% |
| Education | \$4,272 | \$4,244 | \$28 | 0.7% |
| Health Sciences | \$12,867 | \$13,199 | (\$332) | (2.5%) |
| Engineering | \$13,856 | \$14,470 | (\$613) | (4.2%) |
| Science | \$12,441 | \$13,048 | (\$608) | (4.7%) |
| Graduate Studies | \$2,952 | \$2,888 | \$63 | 2.2% |
| Outsourced Electives | \$0 | \$292 | (\$292) | (100.0%) |
| Life-Long Learning | \$1,150 | \$1,513 | (\$363) | (24.0%) |
| Total Academic | \$74,470 | \$76,727 | (\$2,257) | (2.9%) |

Academic Support Operating Expenses

| Department | 2020-21 Budget | 2019-20 Budget | Year-over-year change | |
|--------------------------------------|-----------------|-----------------|-----------------------|---------------|
| | \$'000's | \$'000's | \$'000's | % |
| Office of the Provost | \$1,015 | \$915 | \$101 | 11.0% |
| Planning | \$748 | \$1,124 | (\$375) | (33.4%) |
| Research, Innovation & International | \$2,461 | \$2,536 | (\$75) | (3.0%) |
| Teaching & Learning | \$3,264 | \$3,695 | (\$431) | (11.7%) |
| Registrar | \$6,859 | \$6,603 | \$255 | 3.9% |
| Tuition Set Aside | \$6,656 | \$7,473 | (\$817) | (10.9%) |
| Student Life | \$6,984 | \$7,390 | (\$406) | (5.5%) |
| Library | \$3,891 | \$4,400 | (\$509) | (11.6%) |
| IT - TELE | \$2,720 | \$3,695 | (\$975) | (26.4%) |
| Total Academic Support | \$34,597 | \$37,830 | (\$3,233) | (8.5%) |

Administrative Operating Expenses

| Department | 2020-21 Budget | 2019-20 Budget | Year-over-year change | |
|--|----------------|----------------|-----------------------|----------------|
| | \$'000's | \$'000's | \$'000's | % |
| University Secretariat and General Counsel | \$1,627 | \$2,084 | (\$457) | (21.9%) |
| President | \$761 | \$953 | (\$192) | (20.1%) |
| Finance | \$3,008 | \$3,278 | (\$269) | (8.2%) |
| Central Operations | \$1,682 | \$5,666 | (\$3,984) | (70.3%) |
| OCIS/Leased Space | \$12,517 | \$12,954 | (\$437) | (3.4%) |
| IT (excluding TELE) | \$3,416 | \$3,876 | (\$459) | (11.8%) |
| External Relations | \$4,944 | \$4,608 | \$336 | 7.3% |
| Human Resources | \$2,302 | \$2,525 | (\$222) | (8.8%) |
| Purchased Services | \$13,110 | \$15,512 | (\$2,402) | (9.3%) |
| Total Administration | 43,368 | 51,455 | (\$8,087) | (15.7%) |

Commercial and Other Operating Expenses

| Department | 2020-21 Budget | 2019-20 Budget | Year-over-year change | |
|--|------------------|------------------|-----------------------|---------------|
| | \$'000's | \$'000's | \$'000's | % |
| ACE | \$3,862 | \$5,045 | (\$1,183) | (23.5%) |
| Campus Ice /Campus Tennis Centre | \$1,573 | \$1,607 | (\$34) | (2.1%) |
| Food/Bookstore | \$1,105 | | \$1,105 | 0.0% |
| Daycare | \$944 | \$1,024 | (\$79) | (7.7%) |
| Regent | \$374 | \$621 | (\$247) | (39.8%) |
| Total Ancillary / Commercial Expenses | 7,858 | 8,296 | (\$438) | (5.3%) |
| | | | | |
| Debenture | \$16,501 | \$16,501 | \$0 | 0.0% |
| Total Operating Expenses | \$176,793 | \$190,809 | (\$14,016) | (7.3%) |

Accounting policy

- The University's operating budget is prepared on a "modified-cash" basis, v/s
- The University's GAAP (generally accepted accounting principles) financial statements (FS), are prepared on an "accruals" basis, and include items not in the budget, e.g.
 - amortization on capital assets and grants
 - externally funded research revenues and expenses
- As part of the quarterly reporting to the Audit and Finance Committee, Finance reconciles the operating results to the GAAP FS.

Financial principles

- Provide career-oriented programs that focus on innovation in a cost effective and efficient manner
- Align the allocation of resources with strategic priorities, providing transparency and accountability
- Ensure long-term financial sustainability
- Combine long term planning, budgeting, and forecasting into a comprehensive integrated process
- Manage capital assets to maximize their useful life
- Maintain reserves at appropriate levels
- Demonstrate prudent investment management

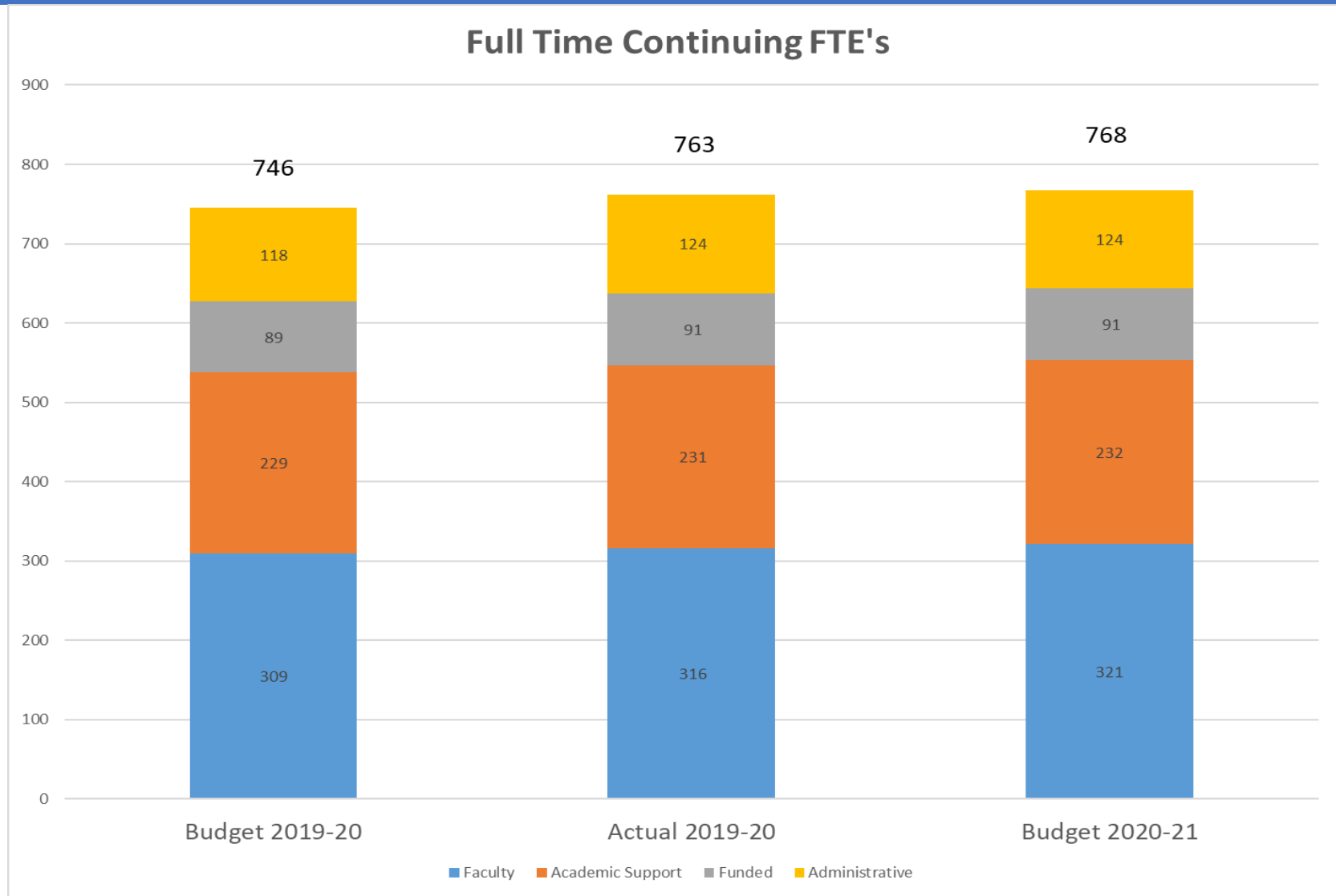
FTE Enrolment Summary

| Total FTE (Full Time Equivalent) | 2020-21 Budget | 2019-20 Budget | 2019-20 Actual | Variance to Budget | | Variance to Actual | |
|-------------------------------------|-------------------|-------------------|-------------------|-----------------------|--------------|-----------------------|--------------|
| | | | | # | % | # | % |
| Faculty of ESNS | 237 | 327 | 293 | (90) | (27%) | (56) | (19%) |
| Faculty of Business and IT | 1,636 | 1,769 | 1,787 | (132) | (7%) | (151) | (8%) |
| Fac. of Social Science & Humanities | 1,227 | 1,504 | 1,460 | (276) | (18%) | (233) | (16%) |
| Faculty of Education | 429 | 417 | 485 | 12 | 3% | (56) | (12%) |
| Faculty of Health Sciences | 1,752 | 1,893 | 1,849 | (141) | (7%) | (97) | (5%) |
| Faculty of EAS | 1,833 | 1,985 | 1,987 | (152) | (8%) | (154) | (8%) |
| Faculty of Science | 1,047 | 1,119 | 1,113 | (72) | (6%) | (66) | (6%) |
| Total | 8,162 | 9,013 | 8,975 | (851) | (9%) | (813) | (9%) |
| | | | | | | | |
| Under Grad Domestic | 2020-21 Budget | 2019-20 Budget | 2019-20 Actual | Variance to Budget | | Variance to Actual | |
| | | | | # | % | # | % |
| Faculty of ESNS | 172 | 250 | 220 | (78) | (31%) | (48) | (22%) |
| Faculty of Business and IT | 1,479 | 1,607 | 1,635 | (128) | (8%) | (156) | (10%) |
| Fac. of Social Science & Humanities | 1,145 | 1,409 | 1,369 | (264) | (19%) | (224) | (16%) |
| Faculty of Education | 367 | 353 | 411 | 14 | 4% | (44) | (11%) |
| Faculty of Health Sciences | 1,661 | 1,793 | 1,759 | (131) | (7%) | (98) | (6%) |
| Faculty of EAS | 1,405 | 1,528 | 1,537 | (122) | (8%) | (132) | (9%) |
| Faculty of Science | 921 | 982 | 970 | (61) | (6%) | (49) | (5%) |
| Total | 7,152 | 7,922 | 7,901 | (770) | (10%) | (749) | (9%) |
| | | | | | | | |
| Under Grad International | 2020-21 Budget | 2019-20 Budget | 2019-20 Actual | Variance to Budget | | Variance to Actual | |
| | | | | # | % | # | % |
| Faculty of ESNS | 5 | 13 | 11 | (8) | (62%) | (6) | (55%) |
| Faculty of Business and IT | 101 | 121 | 119 | (20) | (17%) | (18) | (15%) |
| Fac. of Social Science & Humanities | 20 | 34 | 30 | (14) | (41%) | (10) | (33%) |
| Faculty of Education | 0 | - | - | 0 | 0% | 0 | 0% |
| Faculty of Health Sciences | 27 | 39 | 24 | (12) | (31%) | 3 | 11% |
| Faculty of EAS | 140 | 202 | 201 | (62) | (31%) | (61) | (30%) |
| Faculty of Science | 72 | 78 | 75 | (6) | (8%) | (3) | (5%) |
| Total | 365 | 488 | 461 | (123) | (25%) | (96) | (21%) |

FTE Enrolment Summary

| Grad Domestic | 2020-21 Budget | 2019-20 Budget | 2019-20 Actual | Variance to Budget | | Variance to Actual | |
|-------------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------|-----------------------|--------------|
| | | | | # | % | # | % |
| Faculty of ESNS | 46 | 58 | 50 | (12) | (20%) | (4) | (7%) |
| Faculty of Business and IT | 3 | 9 | 14 | (6) | (67%) | (11) | (80%) |
| Fac. of Social Science & Humanities | 57 | 53 | 55 | 5 | 9% | 2 | 4% |
| Faculty of Education | 61 | 64 | 73 | (3) | (4%) | (12) | (16%) |
| Faculty of Health Sciences | 62 | 61 | 64 | 0 | 1% | (3) | (4%) |
| Faculty of EAS | 107 | 119 | 112 | (13) | (11%) | (5) | (5%) |
| Faculty of Science | 47 | 51 | 61 | (4) | (8%) | (14) | (23%) |
| Total | 382 | 414 | 430 | (32) | (8%) | (47) | (11%) |
| | | | | | | | |
| Grad International | 2020-21 Budget | 2019-20 Budget | 2019-20 Actual | Variance to Budget | | Variance to Actual | |
| | | | | # | % | # | % |
| Faculty of ESNS | 14 | 6 | 12 | 8 | 138% | 2 | 13% |
| Faculty of Business and IT | 54 | 32 | 19 | 22 | 70% | 35 | 182% |
| Fac. of Social Science & Humanities | 5 | 8 | 6 | (3) | (37%) | (1) | (18%) |
| Faculty of Education | - | - | 1 | - | 0% | (1) | (100%) |
| Faculty of Health Sciences | 2 | - | 1 | 2 | 0% | 1 | 100% |
| Faculty of EAS | 181 | 136 | 137 | 46 | 34% | 44 | 32% |
| Faculty of Science | 7 | 8 | 7 | (1) | (12%) | (0) | (1%) |
| Total | 262 | 189 | 183 | 74 | 39% | 79 | 43% |

Allocation of Human Resources



Allocation of Human Resources

