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Incentives and Accountability: The Canadian Context

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Since 1997, the Canadian federal government has introduced a variety of new incentives to enhance significantly the funding of university research in this country. While these funding initiatives have been welcomed by Canadian universities, they are accompanied by a heightened emphasis on accountability which dictates new eligibility conditions for universities' access to these funds. Given that research and innovation have become more central and significant spending categories for the federal public purse, universities in Canada are increasingly subject to public scrutiny, due to concerns for public accountability and safety.

The new programs often involve more strategic central co-ordination and consequently require that the university administration, and not just faculty, justify funding requests. Universities are also expected to demonstrate compliance with a growing array of federally codified guidelines and regulations.

These federal expectations of accountability are multiplying as both the investment in research and the different types of funding mechanisms grow. They are compounded by the fact that, in Canada, universities operate under provincial jurisdiction, which require an additional level of accountability. All these forms of federal and provincial accountability require universities to devote additional time and resources to the stakeholder management process and to the justification of new funds sought and received. The presentation will explore the cumulative impact of these federal and provincial requirements and consider how Canadian universities are positioning themselves to address growing expectations to account for the use of public funds.

Universities in Canada are increasingly recognised by policy and decision-makers as catalysts of innovation and essential partners in a larger network of knowledge creation and knowledge exchange which involves a host of other organisations, both public and private. The active participation of universities within these innovation networks is seen to provide a wide range of benefits which include tangible outputs such as the education of future leaders and citizens, basic and applied research, consulting and advisory services and the commercialisation of university research, among others. Growing recognition by all sectors of Canadian society of universities' contribution to the social and economic well-being of the nation is leading to heightened demand for university education, research, and innovation.[1]

In its forthcoming publication, *Trends in higher education*, the Association of Universities and Colleges of Canada (AUCC) estimates that the demand for university enrolment may grow by as much as 30% or 200 000 students by 2011. It is anticipated that this growth will be fuelled both by a population surge of 18 to 24-year-olds and by increases in participation rates.[2] Participation rates will be positively influenced by student responsiveness to labour market demand, by a heightened recognition of the economic and social returns generated by a university education and by a growing number of university-educated parents who will likely encourage their own children to pursue a university degree.[3]

On the research front, Canadian universities currently perform one-third of the country's national research and development. OECD data on the share of national R&D performed in higher education reveals that in Canada universities occupy a far greater role in the performance of national research activities than in most other industrialised countries – nearly 50% more than in other G7 countries and more than twice as much as in the United States.[4] By 2011, university research expenditures are projected to more than double as Canada seeks to move from 14th to 5th place in terms of gross expenditures on research and development as a percentage of its GDP.

Insofar as faculty is concerned, as many as 40 000 professors may be needed by the end of the decade as Canadian universities confront massive faculty renewal and respond to new enrolment and research demands. AUCC projects that Canadian universities will need to replace 20 000 or 60% of their current roster of 34 500 professors by 2011 due to retirement or attrition. As many as 20 000 more professors may be needed to respond to the growth in enrolment demand and the push to enhance the quality of education and research.[5]

Canadian universities must address this growing demand for their services at a time when citizens, communities, businesses and governments have increasingly high expectations of the returns generated by both individual and societal investment in universities. There are also growing government expectations to manage federal, provincial, private sector and student support more effectively and efficiently than ever before. The scope of the challenge of responding effectively to demand and meeting accountability expectations is exacerbated by the need for universities in all regions of the country both to provide high quality services across the board and to nurture their respective teaching and research niches.

While universities in Canada have long confronted competing priorities for the use of available funds, as institutions across the country seek to meet a wider array and growing list of stakeholder expectations, they cannot all respond to the same degree to each need. The needs and challenges vary from region to region, among universities of various sizes, and according to the financial resources available to each institution. Consequently, Canadian universities have and will continue to make choices with regard to which programs and services will be offered and what types of regional or institutional specialisation should influence their teaching and research priorities. Nonetheless, as universities make more and more strategic choices in response to the growing demand for their services, the need to demonstrate and publicly account for the effective use of resources both to internal and external stakeholders is only expected to escalate.

It is in this context – that of the centrality of Canadian Universities to the success of its nation's increasingly knowledge-based society and economy, of the growing expectations placed on Universities by all sectors of society and of the heightened emphasis on public accountability – that sections which follow examine the nature and scope of federal and provincial expectations of universities as well as the financial incentives provided by governments in support of research and teaching. In the final section of the paper, the types of accountability to which these new expectations and incentives give rise are examined against the backdrop of Canadian universities' current planning and reporting mechanisms.

Federal and provincial governments' expectations of universities

In response to signals from Canadians about the growing importance of universities and in light of the fact that research and innovation are increasingly central and significant spending categories for the public purse, both federal and provincial governments have become more explicit in recent years in articulating their expectations of the university community. These expectations, and the accountability measurements to which they give rise, are being assessed carefully

by universities as federal and provincial governments in Canada remain the primary source of funding for university activities. As of 2001-02, government support accounted for just over 50% of all university funding.[6]

Given their direct constitutional responsibility for education, provincial governments in Canada provide the majority of all government support to universities. In 2001-02, this direct support from the provinces amounted to almost CAD 7 billion.[7] For its part, the federal government exercises its spending power to provide provincial governments with cash and tax transfers to assist them in the delivery of postsecondary education. Moreover, the federal government provides more than CAD 1.3 billion in direct support of university research activities.[8] Both levels of government also provide grants, loans and tax incentives to students through student aid programs.

Each provincial government articulates formally and informally its expectations of universities in its jurisdiction through such means as legislative acts, government policy, public comment and/or private exchanges with senior university administrators or their representative bodies. In 1999, however, all provincial and territorial education ministers through the Council of Ministers of Education, Canada (CMEC) collectively articulated a series of seven "expectations" for postsecondary education across Canada.[9] First and foremost was the goal of ensuring that all qualified students have access to a high quality university experience. The expectations also included an emphasis on ensuring that university programs provide learners with relevant and diverse knowledge, competencies and skills to facilitate their participation both in the labour market and society. On the research front, the expectations highlighted the need for university research and scholarship programs to contribute to the cultural, social and economic development of Canada's communities and regions.

Similarly, in February 2002, the federal government released two innovation strategy papers intended to stimulate a national discussion regarding the contribution of all stakeholder groups to improved innovation and productivity.[10] The papers identified both broad and specific challenges for universities in the decade ahead. These included, among others:

1. More than doubling basic and applied university research activities.
2. Identifying new and more cost effective ways for the treatment and prevention of disease.
3. Contributing to a rapid expansion in the amount of R&D conducted in Canada both by performing research for industry and government and by supplying the economy with far more master's and PhD graduates.
4. Tripling the revenues generated from commercialisation of university based R&D.
5. Expanding university undergraduate enrolment "at the rate needed to sustain growth in the knowledge based economy".

6. Improving the participation rates of all Canadians, especially those from economically disadvantaged backgrounds, from aboriginal groups and from traditionally underrepresented groups.
7. Increasing the use of technology enhanced learning to improve access to, and the quality of, university education.

These federal innovation papers also included a formal call to all stakeholder groups, including the university community, to create an action plan that would detail their collective commitment to achieving the national innovation goals. AUCC responded in June 2002 with a plan outlining a series of 15 major commitments including providing more learning opportunities for traditional and non-traditional students, expanding graduate programs to enhance Canada's pool of highly qualified personnel and at least doubling the amount of research universities perform by 2010.[11] University presidents were prepared to make these collective commitments insofar as federal and provincial governments as well as the private sector were prepared to take the complementary steps required to achieve the targets proposed and the appropriate financial support for the realisation of the objectives was forthcoming federal and provincial incentives for universities.

Federal and provincial incentives for universities

At the federal level, expectations regarding universities' contributions to innovation are not anticipated to come without financial incentives to facilitate and encourage the participation of universities from across the country in the national innovation strategy. As precursors to its innovation strategy papers, the Canadian federal government has introduced a variety of new incentives over the past five years to enhance the funding of university research. Five of these initiatives have transformed the funding landscape for university research in Canada since 1997.

- In 1997, the Canada Foundation for Innovation, with a cumulative endowment of CAD 3.15 billion, was created to strengthen Canada's research infrastructure. Capital investments made by the CFI and its provincial, institutional and private sector partners will approach CAD 8 billion by 2010.
- In 1998, after several lean years, the federal government restored funding to federal research granting agencies to their 1993-94 levels and has since provided additional funding for such targeted initiatives as the New Economy Initiative, which provides CAD 100 million over four years for research on new economy issues.
- In 1999, the federal government created the Canadian Institutes of Health Research, a multidisciplinary approach to health research organised through a framework of 13 virtual institutes. Funding for these institutes in just the last five years is now double that of its predecessor.

- In 2000, the federal government created the Canada Research Chairs, a CAD 900 million initiative to support the establishment of 2 000 research chairs by 2004-05.
- In December 2001, the federal government made an initial contribution of CAD 200 million towards the indirect costs of research, together with a firm commitment to work with universities to establish an on-going program in support of the indirect costs of research.

These new investments in research infrastructure, personnel and grants represent several billion dollars since 1997. Between 1998 and 2001, the federal government's investment in university research grew by 54%. In light of these increases, federal governments now fund 21% of higher education R&D.[12]

Despite these increases, investment in university R&D in Canada still lags behind several OECD competitors and arguably limits the extent to which Canadian universities can meet national innovation goals. For example, despite the amount of federally sponsored research performed by Canadian universities, there is currently no ongoing support for the indirect costs of research associated with these activities. In 2001-02, the indirect costs of such federally funded research were estimated at approximately CAD 400 million. In recognition of this fact, the next federal budget is expected to deliver on the promise of long-term funding for indirect costs as well as support for smaller universities seeking to build their research capacity.

For their part, provincial incentives for universities cover both research-related support and more general operating support. On the research front, the provinces have in recent years assumed a growing role in providing direct support for the research function of universities. In some cases, these represent initiatives taken by provincial governments independent of federal programs; in other cases, provincial support has been complementary to that provided by the federal government. A number of provinces have invested heavily in university research with five of ten provinces having established their own research granting agencies. Most provinces also provide support for such activities as targeted research initiatives (for example, in health or agriculture) or promotion of university-industry collaboration and technology transfer. Many provinces also provide the 40% matching funds required by the Canada Foundation for Innovation for research infrastructure. A few provinces provide funds to cover some of the indirect costs of federally-funded research and provincially funded research.

The bulk of the financial support provided by the provinces, however, is in direct operating support which amounted to CAD 5.8 billion in 2001-02.[13] In relative terms, this amount represents a marginally smaller share of provincial government spending in 2001-02 than at the outset of the 1990s. As

a result, government operating support for universities is 17% lower than in 1992-93 and 30% (almost CAD 4 000) less than the CAD 12 000 per student that governments provided at the beginning of the 1980s. In 2001-02, governments provided only 61% of the operating revenues of universities versus 83% in 1980.[14] Given the decline in per-student support at the provincial level and the lack of internationally competitive levels of federal funding for R&D (despite a renewed commitment to university research in recent years), fulfilling increasingly explicit and ambitious federal and provincial expectations will clearly be a challenge for universities.

Institutional, federal and provincial accountability

Accountability is by no means a new concept for Canadian universities. Universities in Canada routinely account for the use of public funds to both internal and external stakeholders via an array of communication and reporting mechanisms. University administrators are accountable to their boards of governors, which include representatives from the faculty and student bodies as well as from local business and community leaders. Each university also has a senior administrator who is responsible for overseeing the sound financial management of all funds. In addition, universities regularly provide reports to federal and provincial government departments and granting agencies to document the use and outcomes of the funds provided for operating grants, research grants and contracts, and domestic and international outreach activities.

Nonetheless, both the nature and frequency of these accountability activities are changing. While the articulation of federal and provincial expectations and the accompanying commitment of universities to achieve mutually agreed upon goals has long been part of the government-university relationship, the public nature of this articulation has assumed a distinct new force. Additional government support for universities is increasingly conditional on the provision of institutional strategic plans that are publicly accessible; the assessment of performance against government approved indicators; and comprehensive and explicit expectations of managing research in the public interest and with public scrutiny of means and results. This reality combined with the proliferation of funding mechanisms, each with its own specific expectations and forms of accountability, is placing new demands on universities that have repercussions on how they account for the funds received.

Canadian universities must submit a growing number of qualitative and quantitative reports that demonstrate more specific impacts of the funding provided to a host of federal and provincial agencies each year. Their senior administrators are also increasingly called upon to proactively and centrally manage tensions over resource allocation and demand for public accountability.

These activities entail significant additional time and resources devoted to the management of the teaching and research enterprise. In order to continue capitalising on government funding opportunities, universities are therefore becoming more strategic in planning and accounting for the linkages between available funding and institutional priorities.

Universities' strategic planning exercises enable them to determine to what extent they are, or could be, more responsive to the variety of demands they confront, both individually and collectively. This planning facilitates their efforts to anticipate future needs, define their niches, ensure community buy-in, manage creatively, maximise efficiencies, and leverage effectively across all their services. It also requires them to communicate and demonstrate how their financial and organisational choices support and fulfil the objectives and priorities established for each institution. Overall, strategic planning encourages the integrated co-ordination of research, teaching and community service activities and a synergistic and shared vision of the role of the university in the process of knowledge exchange.

Strategic plans developed by universities to date reinforce the degree of diversity that exists across the university system and suggest the potential for even greater diversity where and when appropriate. Universities typically revisit their strategic plans every two to three years and regularly measure their progress in achieving their objectives. While the scope and nature of strategic planning exercises vary from one institution to another, and many institutions have stand-alone plans for research, information technology and/or academic programs, these planning processes are increasingly integrated and their results made publicly available. As of 2001-02, strategic plans were publicly available on most Canadian university websites.

The emphasis on strategic plans has been fuelled in part by new federal research initiatives that promote more strategic central co-ordination by institutions and consequently require that university administration, and not just faculty, justify funding requests. For example, the Canada Foundation for Innovation (CFI) requires that universities not only provide a summary of their institutional strategic research plan, but also link their plan to the process for securing matching funding from other public or private sources within six months of a CFI decision.[15] Universities must also submit their strategic research plan, complete with linkages to research infrastructure requests made of CFI, to justify the relevance of their nominations to the Canada Research Chairs Program.

Universities seeking federal money also face escalating requirements to comply with a wide array of guidelines and regulations related to the administration of research funds such as the care and treatment of animals involved in research, the support of research ethics boards for research

involving human subjects, and assessment of the environmental impact of research. As part of this growing accountability on compliance issues, the three federal granting agencies have engaged universities in a two-year process to create a Memorandum of Understanding on roles and responsibilities in the management of federal grants and awards. All universities in Canada that receive funds from one or more of the federal granting agencies are now expected to sign this MoU and its accompanying schedules by the Fall of 2002 as a condition for future funding.[16]

The MoU not only defines the conditions Canadian universities must meet before their researchers are considered eligible for funding, but also seeks to document, through the signature of university presidents, that presidents formally acknowledge and agree to comply, on behalf of all those in their institutions, with these expectations. The memorandum and its schedules constitute a contract that could create legal obligations for institutions toward the agencies as well as to third parties. Its implementation is requiring significant due diligence on behalf of institutions to ensure that their own internal rules and procedures are consistent with those expectations set out in the MOU. The current MOU, which covers eight distinct aspects of research administration, will be followed by a second wave of schedules that could address more than ten other aspects of university oversight.

Federal accountability measures such as these are compounded by the fact that, in Canada, universities operate under provincial jurisdiction, which require an additional level of accountability. For example, universities in several provinces now measure at least part of their performance against provincial indicators. These performance indicators inform their respective governments' allocation decisions with regard to university funding.

In 1997-98, Alberta became the first province in Canada to link performance to funding in the university sector.[17] Since 1997-98, a performance envelope award of approximately 2% of total operating grants (CAD 15 million) was made available to universities.[18] There are two components to Alberta's Performance Based Funding Mechanism (the name given to the instrument used to distribute the performance awards), the learning component and the research component. The learning component is comprised of indicators that are intended to measure institutional responsiveness, accessibility and affordability. The research component (worth approximately 20% of total performance envelope awards) is calculated by national peer group rankings on a "report card' using the following Key Performance Indicators (KPIs): 1) council monetary awards per full-time faculty member (based on 5 year rolling average); 2) citation per research publication (based on 5 year rolling average); 3) community and industry funding for sponsored research per faculty member; and 4) research revenues as percentage of provincial grants.

In 1999-2000, an additional CAD 100 000 was available for each university with outstanding research performance as measured by the institution's report card score on the KPIs.[19]

In Ontario, performance-based funding (PBF) was introduced in 2000-01 by the Minister of Training, Colleges and Universities. The government's official rationale in introducing PBF was to establish a formative accountability mechanism that would both improve the system and help the government to achieve its legislated objectives in the university sector.[20] The amount of funding allocated to PBF in 2000-01 represented approximately 1% – or CAD 16.5 million of universities' total operating grants.[21] In 2001-02, CAD 23.2 million or 1.34% of the operating grant budget was allocated to universities for PBF.[22]

PBF for Ontario universities is currently based on three Performance Indicators (PIs): 1) degree completion rate; 2) six month employment rate of graduates; and 3) two year employment rate of graduates. Degree completion rate is measured by comparing all first-year students who are seeking bachelor or first professional degrees in a given year with the records of students who received a bachelor's or professional degree in the seven years subsequent to that year (*e.g.* 1991 entrants/1992-98 graduates = degree completion rate). Employment rate of graduates is measured by the number of employed graduates (or those offered employment) divided by the total number of graduates in the labour force.

Institutions are rank-ordered, and then divided into three groups based on their scores in the three performance indicators. Universities in the highest scoring group receive double the amount of funds of the second group, while universities who score in the bottom third receive no performance funding. According to the *Report from the University Members of the University Working Group on Performance Funding*, universities in Ontario are deeply concerned with the methodologies used in the measurement of these indicators and with improving the link to performance based funding. Chief among their concerns is the need for the government to recognise the diversity in university policies and institutional missions, as well as the lack of control that institutions have over external factors that influence the indicators.

In Quebec universities were recently required to sign performance contracts. These contracts represent a different approach to the performance base funds introduced in Alberta and Ontario in that fulfilment of the performance contract becomes a precondition to any future increase in an institution's operating funding. Each contract negotiated between the provincial government and the university established a number of indicators against which improvements in each institution's performance would be measured.[23] Both parties shared in the development of relevant goals for the university and

were encouraged to reflect the diversity of the universities and their mandates in the establishment of the objectives. To this end, each university's performance contracts were designed using a given set of indicators which best suited their particular mission. The generic performance indicators from which universities' crafted their specific performance targets including the following eight categories: graduation rate (Full-time programs); participation rate; international students; student support; faculty recruitment; academic programs; research; and balanced budget.

Once the goals for the institution were set, the performance contract outlined the funding increases universities could expect if they met their targets. Universities were given an extended time frame to adjust their current practices to targets identified in the performance contracts. In 2000-01, the Minister of Education announced approximately CAD 750 million in new funding over three years for Quebec's universities to cover commitments made in its policy on finance regarding universities.[24]

Conclusion

Performance-based indicators, public performance contracts and detailed reporting mechanisms are often double-edged swords. On the one hand, they respond to a political need for a measurable indication of universities' success in meeting the objectives defined both from within universities' own planning processes and by external funding partners. On the other hand, given the need for these indicators to provide some level of comparability or equity in assessment among institutions, they are often crude measurements of the objectives identified. Furthermore, given the challenge of defining provincially or nationally relevant indicators, they often fail to account for the institutional diversity that is both characteristic of, and demanded of, universities in Canada.

As the appetite and requirement for accountability increase, universities will need to continue planning strategically to meet stakeholder expectations and to play an active role in defining accountability measures that value and promote a diverse range of outcomes. Accountability measures that recognise this diversity and yet promote effective, efficient and transparent use of finite financial resources will enable universities to demonstrate their responsiveness to stakeholder expectations. The demonstration of this responsiveness will in turn facilitate the attraction and retention of the funding required for universities to provide more and better services in the decade ahead.

The challenge remains, however, to respond to legitimate expectations to account for the use of public funds while avoiding loss of institutional autonomy, excessive cost and undue risk to institutions. Responding to this

challenge will require not a performance contract, but a social contract. Such a contract would be based on open communication, ongoing co-operation and mutual accountability among all stakeholders in Canada whose collective success depends upon well-resourced and internationally competitive Canadian universities.

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Notes

1. This background paper was created from excerpts of AUCC's forthcoming publication, Trends in higher education, a publication prepared by AUCC's Research and Policy Analysis Division. I acknowledge the permission of all authors from the division for the right to use jointly produced material. Particular thanks to Herb O'Heron, Lawrence Aronovitch, Steven McKibbin and Ann Gratton for their comments and assistance in the preparation of this document.
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