



BUDGET ADVISORY COMMITTEE

**INTERIM REPORT ON TUITION AND
FACILITIES RENEWAL FEES FOR 2011-12**

(Report #3 for the 2011-12 Fiscal Year)

March 30, 2011

The Budget Advisory Committee (BAC) was established by the President in 1992 to advise on budgetary matters. The current membership of the Committee includes: - Carolyn Watters (Chair), Vice-President, Academic & Provost –Tom Gill, Food Science - Tom Vinci, Philosophy - Rita Caldwell, College of Pharmacy – Josh Leon, Dean of Engineering – Katherine Sheehan, Assistant Vice-President, Human Resources - Ken Burt, Vice-President, Finance & Administration and Mike Porter (Student Representative). The Committee's resource persons are: Ian Nason, Assistant Vice-President (Financial Services), Elizabeth Lane, Director of Institutional Analysis and Research, and Susan Robertson, Director, Budgets and Financial Analysis. The Committee employs an open and consultative approach to budget discussion at the University. To date, the BAC has issued forty-five reports related to the University's operating budget.

Budget Advisory Committee
Interim Report on Tuition and Facilities Renewal Fees

Background

The BAC Report XLV describes the major factors influencing development of the University's operating budget for 2011-12. Most significant is the announcement by the Provincial Government that operating grants to Nova Scotia universities will be reduced by 4% in 2011-12. This translates into a \$7 million revenue loss. The universities have also been notified that tuition fee increases are capped at 3% with the exception of programs in Law, Medicine and Dentistry. The Minister of Labour and Advanced Education has also noted that increases in international student fees could exceed 3% based on unique circumstances.

The revenue budget constraints coupled with expenditure pressures projected for compensation, utilities and other non-salary items in 2011-12, result in a preliminary budget shortfall of \$14.6 million (see Operating & Expenditure model on page 6 of BAC XLV). In BAC XLV the Committee has identified a range of budget balancing measures that must be considered to eliminate the shortfall. The recommendations in this interim report address tuition and facilities renewal fees and represent one part of the budget plan for the coming year. The recommendations below have been developed in the context of the fiscal framework for 2011-12 and the Board-approved policy on setting tuition fees.

The recommendations are summarized as follows:

- A. A 3% general tuition fee increase for all programs effective April 2011 (except as noted in B and C below)
- B. Tuition fees in MD and DDS (including MD/MSc Oral and Maxillofacial Surgery) programs to increase by 10% and 14% respectively and Law by 6% plus a \$500 auxiliary fee. This new auxiliary fee will fund specific teaching and student support initiatives and has been endorsed by the Dalhousie Law Student Society. These fee adjustments will be effective for the fall 2011 term.
- C. The international differential fee for undergraduate and non-thesis students to increase by 10% effective in the fall 2011 term.
- D. An increase in the auxiliary fee for facilities renewal from \$45 per term to \$75 per term effective in the fall 2011 term. The revenue from the fee increase will support increased facilities renewal spending by the same amount.

The BAC will issue another report in the coming weeks detailing the budget plan for 2011-12 and will include these recommendations. The recommended fee schedule for 2011-12 is found in Appendix A.

Discussion of Recommended Fee Increase

The Board of Governors established five criteria for determining tuition fees (comparative fees at other universities, relative costs of offering the program, student demand/impact of any existing differential fees on enrolment levels, prospective career earnings for graduates, and the provision of student assistance). This section examines these criteria as they relate to the recommended increases.

A. **General Fee Increase**

Provincial policy reducing tuition fees over the last 7 years has improved Dalhousie's relative fee placement for all programs (Appendix B). With the exception of those fees addressed in B and C below, the BAC recommends that all other tuition fees increase by 3% effective April 2011 in accordance with the cap as communicated by the Province of Nova Scotia.

B. **Professional Programs**

The following is a more detailed discussion of the five criteria relating to the recommended increases for Law, Medicine (MD) and Dentistry (DDS and MD/MSc Oral and Maxillofacial Surgery programs)

Based on these criteria BAC is recommending the following tuition increases for 2011-12:

	Approved Fee 2010-11	Recommended Fee 2011-12	
Law	11,666	12,366	(+500 auxiliary fee*)
Medicine (MD)	13,818	15,200	
Dentistry (DDS)	14,074	16,050	

* New auxiliary fee as proposed by Faculty of Law and supported by the Dalhousie Law Student Society.

BAC believes the following points are relevant to its recommendations in this regard:

- Tuition fee comparisons show that other Universities have applied significant increases to Law (average of 23.3%), DDS (18.1%) and MD (16.5%) programs since 2006-07 (Appendix C). Ontario Universities in particular have approved significant increases.
- Even with the N.S. bursary support, fees for many Dalhousie programs are the highest or close to the highest in Canada (Appendix B). Law and MD programs are slightly below the average and the DDS program is significantly less than the average.
- A detailed study of Costs and Revenues by Faculty in 2004-05 showed that the Faculties of Law, Medicine and Dentistry are supported by other parts of the university given their cost structures. There has been no change in the cost/revenue structure since 2004-05 and hence these Faculties continue to be supported by other areas.

- Application data for the past 3 years (Appendix D) show that demand continues to be strong for those programs.
- Career earnings potential for graduates of these programs remain attractive (see Appendix E).
- The increases in student financial assistance in recent years have been funded through the operating budget and new endowments and other gifts.

Law, Medicine & Dentistry Student Assistance from Operating, Endowment and Annual Givings Accounts

('000's of dollars)

	2006-07 TOTAL	2010-11* TOTAL	
Law	1,013	1,846	82.2%
Medicine	863	1,023	18.5%
Dentistry	197	213	8.1%
	2,073	3,082	48.7%

* Figures exclude student support from the Provincial Nova Scotia Bursary program

- Representatives of the Dalhousie Law Student Society have advised of their support for an increase in fees to fund specific initiatives in the Faculty of Law.

C. International Differential Fees

- **BAC recommends that the international differential fee for undergraduate and Non-thesis graduate students increase by 10% (from \$7,260 to \$7,990), 7% of which will be applied to cover the cost of improved services and support for international students.** The implementation of the additional 7% increase is subject to discussion with of the Department of Education.
- Tuition Fee comparisons (Appendix F) support this level of increase. Fees in other jurisdictions have increased while international students choosing to study in Nova Scotia have benefited from the Provinces tuition strategy (i.e. fees have been frozen for the last four years).

D. **Facilities Renewal**

The Budget Advisory Committee recommends an increase in the facilities renewal fee from \$45 to \$75 per term for full-time students.

The February 2001 report on the Board's Facilities Renewal Strategy Committee recommended a number of measures to ramp up annual spending for facilities renewal (maintenance). At that time annual spending was \$2.6 million and by 2010-11 has grown to \$13.2 million. In 2005 the need to continue increased spending in the facilities renewal area was re-affirmed by the Board's Long Term Financial Planning Committee. The Committee recommended that spending should increase by \$1 million per annum from the operating budget in order to address the severe challenges in upgrading Dalhousie facilities.

There has been solid progress in this area although the annual expenditure of \$13.2 million represents less than 50% of the amount determined by industry standards for a physical plant the size and scope of Dalhousie's. This standard is 2% of replacement cost which for Dalhousie is approximately \$28 million p.a.

In 2001 the University implemented a student fee as one means of funding the increased investment in facilities renewal. The facilities renewal fee is currently set at \$45 per term for full time students and contributes \$1.4 million a year to support renewal expenditures. The table below shows the development of the fee, revenue and expenditure budgets over the last decade.

<u>Summary of Facilities Renewal Fee and Expenditures</u>			
	<u>2001-02</u>	<u>2006-07</u>	<u>2010-11</u>
Term Fee (FT)	15	42	45
Revenue (\$000)	353	1,230	1,380
Expenditure (\$000)	2,584	5,721	13,226

The pressures on the budget for 2011-12 are outlined above and in the BAC reports released in December 2010 and February 2011. An increase from \$45 to \$75 per term will provide \$700,000 in increased funding for the facilities renewal expenditure program in order to support the targeted growth of \$1 million.

Dalhousie University
Proposed Tuition and Facilities Renewal Fees for 2011-2012
(Effective April, 2011 unless otherwise noted)

*** NOTICE TO READER:** The Province of Nova Scotia has confirmed it will provide additional operating grant assistance to universities in 2011-2012 for tuition relief to students. All Nova Scotia students and other Canadian students will be eligible for a bursary. The examples below shows the impact of the bursary for Nova Scotia students and for Other Canadian students enrolled for a full course load. (bursary amounts will be prorated for students taking less than a full course load.) As the province has not confirmed the bursary amounts for 2011-12 the examples use the 2010-11 bursary amounts.

EXAMPLE:	Nova Scotia student	Other Canadian student
Undergraduate Arts Student		
Tuition	6,210.00	6,210.00
Bursary	(1,283.00)	(261.00)
Tuition net of bursary	<u>4,927.00</u>	<u>5,949.00</u>

PLEASE NOTE: The fee rates listed below are before the bursary is applied.

	2010-2011		2011-2012	
	Approved		Proposed	
	Fees (see note * above)		Fees (see note * above)	
	Program	Per Billing Hour	Program	Per Billing Hour
	\$	\$	\$	\$
I UNDERGRADUATE				
Architecture, Community Design		210.00		216.30
Arts and Social Sciences		201.00		207.00
Computer Science (incl. Informatics)		228.00		234.80
Dentistry				
Dentistry	14,074.00		16,050.00	
Dental Hygiene (Diploma)	7,530.00		7,756.00	
Dental Hygiene (Degree)		254.00		261.60
Engineering		228.00		234.80
Health Professions				
Health Services Administration		228.00		234.80
Health Science, Nursing and Kinesiology		234.00		241.00
Pharmacy		241.00		248.20
Recreation & Health Promotion		234.00		241.00
Social Work		222.00		228.70
Law ¹	11,666.00		12,366.00	
Management				
Commerce Co-Op		230.00		236.90
Management & Public Administration		202.00		208.10
Medicine				
MD ¹	13,818.00		15,200.00	
Post-Graduates	2,498.00		2,573.00	
Science		228.00		234.80
II GRADUATE				
Masters				
Architecture and Planning				
Architecture		242.00		249.30
Post Professional	7,254.00		7,473.00	
Environmental Design Studies	7,254.00		7,473.00	
Planning		254.00		261.60
Planning Studies	7,254.00		7,473.00	
Arts and Social Sciences	6,381.00		6,573.00	
Computer Science	7,254.00		7,473.00	
Dentistry - MD/MSc (Oral and Maxillofacial), MSi Prosthodontics, Periodontics ¹	14,481.00		16,509.00	
Engineering, Applied Science	7,254.00		7,473.00	
Electronic Commerce	8,042.00		8,283.00	
Health Informatics	8,042.00		8,283.00	
Health Professions				
Applied Health Services Research	6,476.00		6,670.00	
Clinical Vision Science	7,860.00		8,096.00	
Health Promotion, Leisure Studies	7,254.00		7,473.00	
Health Administration		244.00		251.30

¹ Increase effective for the Fall 2011 term

*** PLEASE SEE NOTICE TO READER (PAGE 1) ABOUT THE PROVINCIAL BURSARY PROGRAM IMPACT ON NET FEES PAID BY THE STUDENT**
The fee rates listed below are before the bursary is applied.

	2010-2011		2011-2012	
	Approved Fees (see note * above)	Per Billing Hour	Proposed Fees (see note * above)	Per Billing Hour
Program	Program	Hour	Program	Hour
Health Professions (cont'd)				
Human Communication Disorders, MSc Audiology, MSc Speech Language Pathology (Yrs 1&2)	9,110.00		9,384.00	
Human Communication Disorders, MSc Audiology, MSc Speech Language Pathology (Yr 3)	7,548.00		7,774.00	
Kinesiology and Nursing	7,860.00		8,097.00	
Pharmaceutical Sciences	9,108.00		9,381.00	
Occupational Therapy (Post Professional), Physiotherapy (Rehabilitation Research)	9,108.00		9,381.00	
Occupational Therapy & Physiotherapy ² Social Work	13,017.00	235.00	13,017.00	242.10
Law	8,944.00		9,212.00	
Management				
MBA Corporate Residency	19,000.00		19,570.00	
Environmental Studies	6,453.00		6,648.00	
Library and Information Studies		268.00		276.00
Public Administration		213.00		219.40
Resource and Environmental Management		213.00		219.40
Marine Affairs	6,453.00		6,648.00	
Medicine				
Community Health & Epidemiology	7,860.00		8,097.00	
Medicine - Except Community Health & Epidemiology	7,254.00		7,473.00	
Science	7,254.00		7,473.00	
Doctorate				
Arts and Social Sciences	6,699.00		6,900.00	
Computer Science	7,581.00		7,809.00	
Engineering, Applied Science	7,581.00		7,809.00	
Law	9,249.00		9,528.00	
Nursing	8,187.00		8,433.00	
Science	7,581.00		7,809.00	
Other				
Qualifying, Visiting or Special Graduate Students		241.00		248.20
Continuing Fee - All Programs	1,986.00		2,046.00	
III INTERNATIONAL STUDENT DIFFERENTIAL FEE¹				
All Programs (except Graduate- thesis based)	7,260.00		7,990.00	
Graduate -thesis based	5,190.00		5,346.00	
IV FACILITIES RENEWAL FEE¹				
Full-time (per term)	45.00		75.00	
Part-time (per term)	15.00		25.00	

Note: Fees are not listed for Premium Fee programs

¹ Increase effective for the Fall 2011 term

² Fees for these programs are frozen for 2011-12 pending review

Survey of Tuition fees for Entering Students at Selected Canadian Universities
2010-11 Academic Year

	Dalhousie				Victoria	British Columbia	Alberta	Calgary	Saskatchewan	Manitoba	McMaster	Western	Windsor	Toronto	York	Queen's	Waterloo	Ottawa	McGill	New Brunswick	Memorial
	Nova Scotia Students	Dal Rank (#1 is highest)	Other Canadian Students	Dal Rank (#1 is highest)																	
	(net of \$1,283 bursary)		(net of \$261 bursary)																		
UNDERGRADUATE																					
Arts	4,747	14	5,769	1	4,766	4,518	5,177	5,238	4,710	2,963	5,150	5,159	5,090	5,216	5,214	5,230	5,230	5,188	5,668	5,482	2,550
Dental Hygiene	6,247	2	7,269	2	--	4,970	9,796	--	--	5,920	--	--	--	--	--	--	--	--	--	--	--
Engineering	5,557	10	6,579	9	5,390	5,422	5,522	5,238	5,460	3,888	7,892	8,743	6,760	10,095	5,214	8,874	10,242	6,697	5,668	6,482	2,550
Management	4,777	13	5,799	13	4,766	4,819	5,177	5,238	6,630	3,466	6,651	--	6,230	5,216	6,147	12,128	--	5,362	5,668	5,482	2,550
Nursing	5,737	3	6,759	3	4,766	4,857	6,902	5,238	5,325	3,614	5,150	5,159	5,090	6,998	5,214	5,225	--	5,188	5,668	5,482	2,550
Pharmacy	7,393	4	8,415	4	--	8,437	5,177	--	7,050	3,940	--	--	--	12,856	--	--	14,556	--	--	--	2,550
Science	5,557	2	6,579	2	4,766	4,970	5,177	5,238	4,905	3,496	5,150	5,159	5,090	5,216	5,214	5,230	5,230	5,188	5,668	5,482	2,550
Social Work	5,377	2	6,399	2	4,766	4,518	--	5,238	--	3,733	5,150	--	5,090	--	5,214	--	5,230	5,188	5,668	--	2,550
GRADUATE																					
Occupational Therapy	11,734	1	12,756	1	--	6,194	6,072	--	--	4,938	8,112	8,031	--	8,195	--	9,054	--	6,602	--	--	--
Masters in Arts	5,098	11	6,120	11	4,950	4,180	3,643	5,440	3,213	4,125	6,009	6,022	7,020	6,621	4,785	6,258	6,624	6,298	5,668	5,562	3,030

Foot Notes:

Note: Amounts in table do not include auxiliary fees.

(1) The tuition for students in 2nd year and higher increases in Management and Engineering programs.

(2) In Year one and two of a Nursing degree, students are required to complete 48 credits and usually enroll in an Arts or Science Undergrad Program. Years three and four, students are enrolled in the Nursing Program and are required to complete 81 credits to graduate. The tuition shown for Nursing is the average costs of the four years.

(3) Social Work and Occupational Therapy are offered only in French.

Comparison of Law, Medicine and Dentistry Tuition Fees for 2010-11 with 2006-07 for Entering Canadian Students

	Law			Medicine			Dentistry		
	2006-07	2010-11	% change increase (decrease)	2006-07	2010-11	Change increase (decrease)	2006-07	2010-11	Change increase (decrease)
Dalhousie⁽¹⁾:									
Nova Scotia students (net of \$1,283 automatic bursary)	11,666	10,383	-11.0%	13,818	12,535	-9.3%	14,074	12,791	-9.1%
Rank (1 is the highest)	3	8		6	8		6	8	
	of 15	of 15		of 13	of 13		of 8	of 8	
Other Canadian students (net of \$261 automatic bursary)	11,666	11,405	-2.2%	13,818	13,557	-1.9%	14,074	13,813	-1.9%
Rank (1 is the highest)	3	8		6	7		6	7	
	of 15	of 15		of 13	of 13		of 8	of 8	
Victoria	7,721	8,341	8.0%	n/a	n/a		n/a	n/a	
UBC	9,364	10,135	8.2%	14,280	15,457	8.2%	14,280	15,457	8.2%
Alberta⁽²⁾	8,840	9,943	12.5%	10,388	11,714	12.8%	17,194	19,630	14.2%
Calgary⁽³⁾	10,500	11,976	14.1%	9,591	10,950	14.2%	n/a	n/a	
Saskatchewan⁽⁴⁾	6,840	8,070	18.0%	11,036	12,276	11.2%	32,000	32,960	3.0%
Manitoba⁽⁶⁾	8,475	8,619	1.7%	7,595	7,500	-1.3%	13,595	15,343	12.9%
McMaster⁽³⁾	n/a	n/a		11,411	15,143		n/a	n/a	
Western	10,530	14,326	36.0%	15,149	17,722	17.0%	18,468	25,125	36.0%
Windsor	9,180	12,480	35.9%	n/a	n/a		n/a	n/a	
Toronto⁽⁶⁾	17,280	23,508	36.0%	16,531	18,424	11.5%	19,386	26,375	36.1%
York	12,960	17,631	36.0%	n/a	n/a		n/a	n/a	
Queens	9,678	13,170	36.1%	14,175	18,228	28.6%	n/a	n/a	
Ottawa	9,180	12,489	36.0%	14,630	18,117	23.8%	n/a	n/a	
McGill⁽⁷⁾	4,914	5,668	15.3%	10,499	13,224	26.0%	10,483	13,224	26.2%
UNB⁽⁸⁾	8,646	9,032	4.5%	n/a	n/a		n/a	n/a	
Memorial	n/a	n/a		6,250	6,250	0.0%	n/a	n/a	
Average (excluding Dal)	9,579	11,813	23.3%	11,795	13,750	16.6%	17,915	21,159	18.1%

The BAC has endeavored to gather information on tuition fees for professional programs at comparator universities. Internal policies and budgeting practices will vary by university and it is not possible to provide a comprehensive enumeration of all such policies and practices.

- (1) Law fee includes auxiliary fee of \$2500. These fees are retained by the Faculty.
- (2) There are program differential fees included for Law (\$4,421) and Medicine (\$4,421). Dentistry fee includes a Clinical fee and a Clinical Operations fee.
- (3) Medicine is a three year program, fee shown is total fee for three years divided by four.
- (4) The top 15 Saskatchewan Dentistry students pay \$14,960. All other students pay the fee indicated.
- (5) The Law tuition rate includes a \$4,200 surcharge.
- (6) Tuition includes library and laboratory supplies and services.
- (7) Fees shown are for out of province students.
- (8) Law includes a supplemental fee of \$3,550.

2011-12 Recommended Dalhousie Tuition (net of Provincial Bursary)			
	Law	Medicine	Dentistry
Nova Scotia students (\$1,283 bursary)	11,583	13,917	14,767
Dalhousie rank (1 is the highest fee) *	8	7	7
	of 15	of 13	of 8
Other Canadian students (\$261 bursary)	12,605	14,939	15,789
Dalhousie rank (1 is the highest fee) *	5	7	5
	of 15	of 13	of 8

* rank assumes no change in the provincial bursary program in 2011-12 and compares with 2010-11 fees at other universities.

Dalhousie University
Applications, Offers and Registrants (in first year)
for DDS, LLB and MD Degrees from 2008/09 to 2011/12*

	Fall 2008			
	Applications Processed	Total Offers	Registered **	Registered as a % of Applications
Doctor of Dental Surgery	292	41	36	12.3%
Bachelor of Laws	1,343	354	152	11.3%
Doctor of Medicine	695	142	102	14.7%

	Fall 2009			
	Applications Processed	Total Offers	Registered **	Registered as a % of Applications
	266	42	36	13.5%
	1412	391	163	11.5%
	787	139	104	13.2%

	Fall 2010			
	Applications Processed	Total Offers	Registered **	Registered as a % of Applications
	284	42	38	13.4%
	1662	381	188	11.3%
	879	180	108	12.3%

Fall 2011	
	Applications Processed
	274
	1671
	735

* for fall 2011 Offers and Registration data is not complete and therefore not shown

** is the 1st year enrolment in that degree as of December 1 for each year

Source: Office of the Registrar

Earning Potential - Graduates of Law and Medicine Programs

2010 Comparative National Salary Ranges for Legal Associates ¹

Firm Size	Bar Admissions 2009	Bar Admissions 2002 and Earlier
Solo - Nine	\$60,000	\$90,000
10-49	\$65,000	\$130,000
In-House Senior Counsel	\$85,000	\$140,000
National	\$62,000	\$100,000

Average Gross Fee-for-Service Payment per Physician Who Received at Least \$60,000 in Payments by Physician Specialty and Province. 2008-2009²

	<u>Average Amounts</u> ³	
	Nova Scotia	Canada
Family Physicians	\$209,432	\$229,177
Specialty Physicians	\$389,401	\$397,534

1 Source: National survey of legal associates conducted by Canadian Lawyer published September 2010.

2 Source: National Physician Database, 2008-2009.

3 These amounts are gross before overhead expenses.

International Tuition Fees at Selected Universities (2010-11)
(fee shown is for entering student in an Arts Program)

	Tuition Fees		Differential	Dalhousie Rank (#1 is the highest out of 14)
	Canadian Students	International Students		
Dalhousie University				
Undergrad (and Non-Thesis Graduate)	6,030	\$13,290	\$7,260	12
Graduate - Masters	6,381	\$11,571	\$5,190	9
Graduate - PhD	6,699	\$11,889	\$5,190	9
University of British Columbia ⁽¹⁾				
Undergrad	4,518	\$21,118	\$16,600	
Graduate - Masters	4,180	\$7,344	\$3,020	
Graduate - PhD	4,180	\$7,344	\$3,020	
University of Alberta				
Undergrad	5,177	\$17,995	\$12,818	
Graduate - Masters	3,643	\$7,286	\$3,643	
Graduate - PhD	3,643	\$7,286	\$3,643	
University of Calgary				
Undergrad	5,238	\$17,836	\$12,598	
Graduate - Masters	5,440	\$12,347	\$6,907	
Graduate - PhD	5,440	\$12,347	\$6,907	
University of Manitoba				
Undergrad	2,963	\$10,369	\$7,406	
Graduate - Masters	4,125	\$8,250	\$4,125	
Graduate - PhD	4,125	\$8,250	\$4,125	
McMaster University				
Undergrad	5,150	\$13,563	\$8,413	
Graduate - Masters	6,009	\$14,076	\$8,067	
Graduate - PhD	6,099	\$14,076	\$7,977	
University of Western Ontario				
Undergrad	5,159	\$15,530	\$10,371	
Graduate - Masters	6,022	\$13,670	\$7,648	
Graduate - PhD	6,022	\$13,670	\$7,648	
University of Toronto				
Undergrad	5,216	\$23,478	\$18,262	
Graduate - Masters	6,621	\$15,316	\$8,695	
Graduate - PhD	6,621	\$15,316	\$8,695	
Queen's University				
Undergrad	5,230	\$18,730	\$13,500	
Graduate - Masters	6,258	\$12,366	\$6,108	
Graduate - PhD	6,258	\$12,366	\$6,108	
Waterloo University				
Undergrad	5,230	\$18,110	\$12,880	
Graduate - Masters	6,624	\$16,188	\$9,564	
Graduate - PhD	6,624	\$16,188	\$9,564	
University of Ottawa				
Undergrad	5,188	\$15,815	\$10,627	
Graduate - Masters	6,298	\$15,689	\$9,390	
Graduate - PhD	6,298	\$15,689	\$9,390	
McGill University ⁽²⁾				
Undergrad	5,668	\$14,462	\$8,794	
Graduate - Masters	5,668	\$14,462	\$8,794	
Graduate - PhD	6,204	\$12,976	\$6,772	
University of New Brunswick				
Undergrad	5,482	\$12,232	\$6,750	
Graduate - Masters	5,562	\$9,450	\$3,888	
Graduate - PhD	5,562	\$9,450	\$3,888	
Memorial University				
Undergrad	2,550	\$8,800	\$6,250	
Graduate - Masters	3,030	\$3,936	\$906	
Graduate - PhD	2,049	\$2,661	\$612	

(1) Most graduate students are eligible for a \$3,260 scholarship.

(2) As of Sept 2007, all international doctoral students registered full-time pay the same tuition fees as Quebec doctoral students. International students are charged the full rate shown above, then credited by an amount equivalent to the international supplement. All full time international doctoral students are eligible unless their fees are being paid directly by an external source (i.e. governments, agencies, corporate sponsors, fellowships that include direct payment of tuition).