

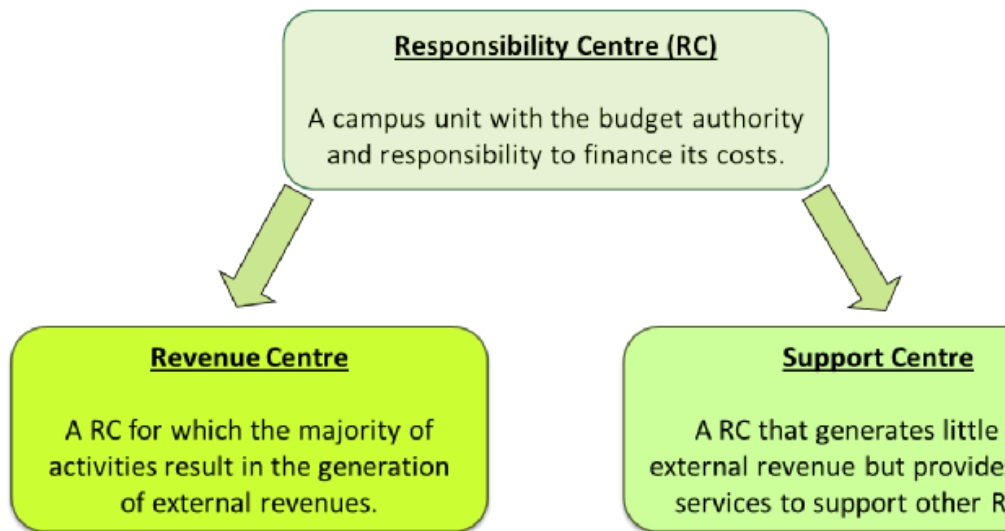
## Transparent, Activity-Based Budget System

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About > The TABBS Model

# The TABBS Model

The TABBS model identifies responsibility centres and then assigns them as either revenue or support centres. At the University of Saskatchewan there are 21 revenue centres and 27 support centres.



Responsibility centres are listed in the table below based on whether they are a revenue centre or a support centre.

### Related Links

- [Provost's Office](#)
- [Financial Services](#)
- [Institutional Planning and Assessment](#)
- [Saskatchewan University Funding Review - DesRosiers Report](#)

### Contact information

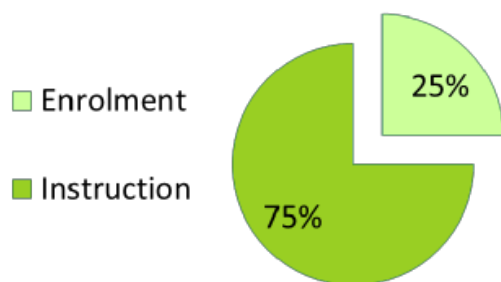
Email: [tabbs@usask.ca](mailto:tabbs@usask.ca)  
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Responsibility Centres	
Revenue Centres	Support Centres
Centre for Continuing & Distance Education	Audit Services
College of Agriculture and Bioresources	Campus Safety
College of Arts and Science	Centre for Continuing and Distance Education
College of Dentistry	Graduate Studies and Research
College of Education	Sask AHS Network
College of Engineering	Council of Health Sciences Deans
College of Kinesiology	Corporate Administration
College of Law	Educational Media Access and Production
College of Medicine	Facilities Management Division
College of Nursing	Financial Services Division
College of Pharmacy and Nutrition	Human Resources
Consumer Services	Athletics and Recreation
Edwards School of Business	Information Communications and Technology
School of Environment and Sustainability	Institutional Planning and Assessment
School of Public Health	Museums / Snelgrove/Diefenbaker Centre
Johnson Shoyama Graduate School of Public Policy	President's Office
Western College of Veterinary Medicine	Provost and Vice-President Academic
Saskatchewan Structural Sciences Centre (SSSC)	Secretary's Office
Toxicology Graduate Program	Student and Enrolment Services Division
Centre for Study of Co-operatives	University Advancement
Vaccine and Infectious Disease Organization (VIDO)	University Learning Centre
	University Library / Achieves
	Vice-President Finance and Resources
	Vice-President Research
	Vice-President Research - Animal Resources Centre

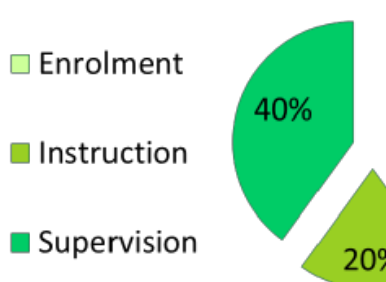
### Tuition revenue allocation

Tuition revenue is allocated to the units responsible for generating it. The enrolment allocation is based on the home of the student (the college they are registered in). Instruction and supervision allocation are based on the unit that pays the instructor or supervisor (prorated if required).

#### Undergraduate



#### Graduate

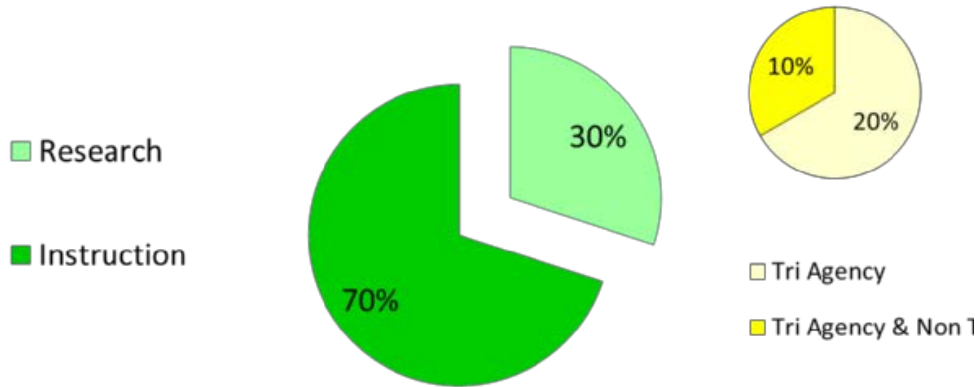


### Provincial operating grant allocation

Beginning in 2000/01, the provincial government introduced the Saskatchewan Universities Funding Mechanism (SUFM). SUFM is a cost-based, activity-driven, student centered mechanism which recognizes differential costing by student programs and takes into considerations levels of activity in teaching and research. Although branded as a funding mechanism, SUFM does not determine the funding provided by the provincial government to the two provincial universities,

rather, SUFM determines how one funding envelope is split between the two provincial universities.

The provincial operating grant allocation is the instruction allocation of the provincial operating grant revenue using the SUFM metrics.



The Tri Agency research agencies are:

- NSERC: National Sciences and Engineering Research Council
- SSHRC: Social Sciences and Humanities Research Council of Canada
- CIHR: Canadian Institutes for Health Research
- NCE: Networks of Centers of Excellence

**Expense allocation**

Direct expenditures will continue to be funded by revenue centres as in the past. Examples of direct expenditures include salaries and supplies. Indirect expenditures are cost incurred by support centres. These expenditures are placed in to common cost groupings, or cost bins, based upon activity they support. Cost bins include student support, faculty/staff, research support, occupancy and general support. These expenses are then allocated to revenue centres according to how much of each bin a revenue centre consumes.

 <p><b>Student Support Cost Bin</b></p> <p><b>Example:</b> Student Enrollment and Services Division</p> <p><b>Driver:</b> Student Headcount</p>	 <p><b>Faculty/Staff Cost Bin</b></p> <p><b>Example:</b> Human Resource Division</p> <p><b>Driver:</b> Faculty/Staff Salaries &amp; Benefits Expense</p>	 <p><b>Research Support Cost Bin</b></p> <p><b>Example:</b> Office of Vice-President Research</p> <p><b>Driver:</b> Research Expenses</p>	 <p><b>Occupancy Cost Bin</b></p> <p><b>Example:</b> Facilities Management Division</p> <p><b>Driver:</b> Net Assignable Square Meters (NASM)</p> <p><small>* Utilities &amp; Caretaking on a building level</small></p>	 <p><b>General Support Cost Bin</b></p> <p><b>Example:</b> Executive Office, President's Office, Corporate Services</p> <p><b>Driver:</b> Total</p>
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## TABBS Model Reference Level

After distributing the provincial operating grant and tuition revenue out to each revenue centre and then allocating each a share of the university's indirect costs, the result is what is termed the TABBS Model Reference Level (TMRL). This is the implied level of funding under the TABBS model, and the assumptions therein, that a unit should need to cover its direct costs

