



FOR INFORMATION

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TO: Business Board

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DATE: February 25, 2026 for March 4, 2026

AGENDA ITEM: 5 (b)

ITEM IDENTIFICATION:

Category 5, Cost Recovery Ancillary Fees, 2026-27; and Category 6, Administrative User Fees and Fines, 2026-27

JURISDICTIONAL INFORMATION:

Pursuant to Section 5.11 (b) the Business Board has responsibility for academic ancillary fees.

The University's *Policy on Ancillary Fees* makes provision for a Category 5: University Schedule of Cost Recovery Fees and a Category 6: University Schedule of User Fees and Fines.

Under the Policy, fees shown on the schedules may be adjusted annually by administrative authority of the Vice President, Operations & Real Estate Partnerships, provided that the adjustments relate to changes in the cost of the materials or services provided. These changes are to be reported annually to the Business Board for information. The introduction or removal of a Schedule 6 User Fee or Fine is submitted to the Business Board for review and approval.

GOVERNANCE PATH:

- 1. Business Board [For information] (March 4, 2026)**

PREVIOUS ACTION TAKEN:

The 2025-26 fees were considered by the Business Board at its March 12, 2025 meeting.

HIGHLIGHTS:

Ancillary fees are charged to pay for services, materials, and activities that are not supported by operating grants, capital grants, or tuition fees. The University of Toronto introduced a Policy on Ancillary Fees in 1995 (the *Policy*), which translates the Ancillary Fee Guidelines provided by the Ministry of Colleges, and Universities, Research Excellence and Security (MCURES) into the University of Toronto context.

In total, there are 1,035 fees in Category 5 and 324 fees in Category 6. Of these, 13% (182) will remain unchanged or be reduced in 2026-27, and 905 fees will see an inflationary increase of less than 5%. There are 146 fees that will increase by more than 5%, primarily due to the factors described below. There are also 126 new fees and 61 fees that are being removed from the schedules at the requests of the applicable divisions.

Category 5 Cost Recovery Fees and Category 6 Administrative User Fees and Fines have been reviewed in the context of MCURES existing Guidelines and the University's *Policy on Ancillary Fees*. The fees are deemed to be in compliance.

The complete schedules of Category 5 and 6 fees are included in Appendices B and C of the attached report.

There are several factors putting pressure on ancillary fees for 2026-27:

- Historically, academic units have partially subsidized some cost-recovery services. But, given the reduced flexibility in their budgets from constrained revenues and pressures on expenses, they have moved to reduce or phase out these subsidies in recent years, consistent with the Ministry's cost-recovery fee setting principle. In cases where the subsidy was substantial, some departments have elected to phase in the increase in fees over several years to reduce the impact on students.
- Fees for field trips and study abroad offerings have been impacted by higher supplier costs for transportation and accommodations.
- Increased vendor costs for supplies, equipment, licenses, and services.
- Divisions continue to be encouraged to consider a best practice approach of applying smaller, annual inflation-related increases to ancillary fees versus much larger periodic step-function increases. This reduces the impact on students from large increases and helps keep fees in-line with annual cost inflation.

Report on Implementation of the MCURES Directive on the Costs of Educational Materials for 2025-26

On August 16, 2024, MCURES issued a new *Directive on the Costs of Educational Material* under the *Ministry of Training, Colleges and Universities Act*¹. Under the Directive, Ontario universities and colleges are required to ensure that students are informed of the costs of textbooks and other learning materials that are mandatory and optional for courses. This new requirement was in place as of the Winter 2025 term and institutions are required to report to their relevant governance body annually on implementation of the Directive.

The University fully supports the spirit of this Directive to provide information on the anticipated cost of educational materials to students to better inform them as they make course selections. Information on textbooks for many courses is available in advance of each session through the University's Bookstore, however, this does not necessarily cover all courses – in particular, those that do not require the purchase of materials. As a result, the University has created a new resource that is available to students through Quercus, our Learning Management System (LMS).

To collect the required data, each term the University leverages Quercus to contact all instructors who are assigned a course for that specific term. Instructors are sent a link to an MS form that collects data on the cost of mandatory and optional educational materials that were not already accounted for in ancillary fees. Instructors are also asked to indicate if a used version of the learning material was acceptable.

Instructor Responses

Across all terms of the 2025-26 academic year, we received responses on 6,981 courses, which represents 39% of all courses (both undergraduate and graduate). Significantly, 72% of courses reported that there were no costs for mandatory learning materials and 89% of courses reported that there were no costs for optional learning materials. This is due, in large part, to instructors leveraging the University's Syllabus Service provided by the University of Toronto Libraries and choosing open access learning materials for courses.

Strategies to Increase Reporting

We are seeing increased response rates and are pursuing several strategies to further improve compliance:

- Include the Cost of Educational Materials as a standing item at leadership meetings to ensure division and unit leads are aware of timelines for gathering this data and the importance of this reporting requirement.
- Request academic divisions share information with their unit leads and instructors prior to each cycle, underscoring the importance of completing the form when it is distributed.
- Increase communications and enhance messaging to academic leaders and instructors to reinforce and amplify this request.

¹ <https://www.ontario.ca/page/ministers-revised-directive-costs-educational-materials-publicly-assisted-colleges-and-universities>

Communications to Students

All students must login to Quercus to access course content, submit assessments, and interact with their instructors. The costs of educational materials have been made available to students via a permanent link on the main menu of Quercus. The link takes students to a searchable table powered by Tableau that lists the course code and the cost of all mandatory and optional learning materials for the courses listed.

This list will become more comprehensive and useful over time as course information is added each session. Students are able to view materials for previous offerings of courses to give them a sense of the anticipated costs for courses they are interested in. This will be particularly useful to students as course registration often happens before instructors have finalized plans for the upcoming session.

FINANCIAL IMPLICATIONS:

Cost Recovery Ancillary Fees and Administrative User Fees and Fines are set at a level to cover the cost of the services provided.

RECOMMENDATION:

For information.

DOCUMENTATION PROVIDED:

- *Schedule of Ancillary Fees (Categories 5 and 6) 2026-27*