



BOARD OF GOVERNORS

NOTICE OF MEETING

October 18, 2021

The Agenda and documents for the Open Session meeting of the Board of Governors of Concordia University held on Thursday, October 21, 2021, are now posted on the website.

Please note that while there is an Open Session, given that the meeting is being held by video conference, only Governors, resources and invited guests will be admitted to the meeting.

Exceptionally, the Open Session meeting will be recorded and made available for viewing on the [Board website](#) for one week following the meeting. The recording will be removed and deleted thereafter.

Shelina Houssenaly
Secretary of the Board of Governors



**AGENDA OF THE OPEN SESSION
OF THE MEETING OF THE BOARD OF GOVERNORS**

Thursday, October 21, 2021, at 4 p.m.
via Zoom video conferencing

Time	Item	Presenter(s)	Action
4:00	1. Call to order	H. Antoniou	
	1.1 Approval of the Agenda	H. Antoniou	Approval
	CONSENT AGENDA		
	2. Approval of September 16, 2021 Minutes		Approval
	3. Environment Legislation and Health and Safety Compliance Q2 Report (Document BG-2021-7-D1)		Information
	4. Audit Committee recommendations		
	4.1 <i>Système d'information financière des universités (SIFU)</i> for the year ended April 30, 2021 (Document BG-2021-7-D2)		Approval
	4.2 Interfund Transfers for the year ended April 30, 2021 (Document BG-2021-7-D3)		Approval

- | | | | |
|----|--|--|----------|
| 5. | Borrowing from Financement-Québec (<i>Régime d'emprunts à long terme</i>)
(Document BG-2021-7-D4) | | Approval |
|----|--|--|----------|

REGULAR AGENDA

- | | | | |
|------|---|---------------------------|-------------|
| 4:05 | 6. Business arising from the Minutes not included in the Agenda | | |
| 4:10 | 7. President's report (Document BG-2021-7-D5) | G. Carr | Information |
| 4:30 | 8. Annual report from the Ombuds Office
(Document BG-2021-7-D6) | A. Fish | Information |
| 4:45 | 9. Annual report from the Office of Rights and Responsibilities (Document BG-2021-7-D7) | A. Topsakal | Information |
| 5:00 | 10. Audit Committee recommendations | G. Paulez/
D. Cossette | Approval |
| | 10.1 Audited consolidated financial statements for year ended April 30, 2021
(Document BG-2021-7-D8) | | |
| | 10.2 <i>État du traitement</i> (statement of salaries) for the year ended April 30, 2021
(Document BG-2021-7-D9) | | |
| 5:15 | 11. Other business | | |
| 5:20 | 12. Adjournment | H. Antoniou | |



BG-2021-6

**MINUTES OF THE OPEN SESSION
OF THE MEETING OF THE BOARD OF GOVERNORS**

Thursday, September 16, 2021, at 4:00 p.m.
via Zoom video conferencing

PRESENT

Governors: Helen Antoniou (Chair), Kenneth Brooks, Graham Carr (President and Vice-Chancellor), Gary N. Chateram, Gina P. Cody, Roy Cross, Selvadurai Dayanandan, Pat Di Lillo, Kim Fuller, Rana Ghorayeb, Caroline Jamet, Claude Joli-Coeur (Vice-Chair), Eduardo Malorni, Frédérica Martin (Vice-Chair), Georges Paulez, Shalini Perala, Philippe Purreaux, Suzanne Sauvage, Robert Soroka, Ted Stathopoulos

Alternative Governor: Lauren Perozek

Also attending: Philippe Beauregard, William Cheaib, Paul Chesser, Denis Cossette, Michael Di Grappa, Nadia Hardy, Frederica Jacobs, Karan Singh, Lisa Ostiguy, Anne Whitelaw, Paula Wood-Adams

ABSENT

Governors: Françoise Bertrand, William Bukowski, Adriana Embiricos, Odile Joannette

Non-voting observer: Jonathan Wener

1. Call to order

The Chair called the meeting to order at 4:00 p.m. and welcomed new Governors Kim Fuller, Gary Chataram, Shalini Perala, Eduardo Malorni and Lauren Perozek.

The Chair briefly reminded the Governors of the key elements for an orderly conduct of the meeting on Zoom.

1.1 Approval of the Agenda

Upon motion duly moved and seconded, it was unanimously RESOLVED:

R-2021-6-1 That the Agenda be approved, including the items on the Consent Agenda.

CONSENT

2. Approval of June 16, 2021 Minutes

R-2021-6-2 That the Minutes of the meeting of June 16, 2021, be approved.

3. Requests for the use of the Concordia name (Document BG-2021-6-D1)

R-2021-6-3 That, subject to the conditions set out in the Policy on the Use of Concordia University's Name, Logo and Related Insignia, and the Governance of its Visual Character and Digital Presence (SG-4), the Board of Governors approve the following requests to use the Concordia name:

- *Academics for Development Montréal at Concordia University*
- *Concordia Badminton Club*
- *Concordia Business Review*
- *Concordia Flag Football*
- *Concordia Global Affairs Association*
- *Concordia InterVarsity*
- *Concordia Yoga Club*
- *Concordia Marketing Aid Clinic (CMAC)*
- *School of Music Montreal (SoMM) Concordia*

4. Professional liability waiver for an in-house architect (Document BG-2021-6-D2)

R-2021-6-4 Considérant que Natalie Tornatora, architecte, est au service exclusif de l'Université Concordia;

Considérant que Natalie Tornatora, architecte, ne pose des actes professionnels que pour des édifices destinés à l'usage exclusif de l'Université Concordia et non destinés à la revente;

IL EST RÉSOLU de déclarer aux fins du Règlement sur la souscription obligatoire au Fonds d'assurance de la responsabilité professionnelle de l'Ordre des architectes du Québec (chapitre A-21, r. 13) que l'Université Concordia se porte garant et s'engage à prendre le fait et cause et répondre financièrement des conséquences de toute erreur ou omission de Natalie Tornatora dans l'exercice de ses fonctions.

5. Commitment to restore budgetary balance in the event of a deficit
(Document BD-2021-6-D3)

R-2021-6-5 *ATTENDU la règle 5.8 des Règles budgétaires et calcul des subventions de fonctionnement aux universités 2020-2021;*

ATTENDU que le ministère de l'Enseignement supérieur demande un engagement du conseil d'administration à lui transmettre dans l'éventualité où l'équilibre budgétaire n'est pas atteint, une liste de mesures entreprises si le rétablissement est prévu s'effectuer au cours de l'année suivante, ou un plan de redressement si le rétablissement est prévu s'effectuer à plus long terme;

ATTENDU que dans l'éventualité où l'équilibre budgétaire n'est pas atteint, ces mesures ou ce plan de redressement seront transmis au Ministère suivant la transmission du rapport SIFU sur la base des échéanciers suivants :

- *pour l'exercice terminé le 30 avril 2021, au plus tard le 31 décembre 2021;*
- *pour les exercices subséquents, au plus dans les 60 jours suivant la transmission du rapport SIFU.*

IL EST RÉSOLU d'adopter la transmission au ministère de l'Enseignement supérieur de cet engagement du conseil d'administration.

REGULAR

6. Business arising from the Minutes not included on the Agenda

There was no business arising from the Minutes not included on the Agenda.

7. President's report (Document BG-2021-6-D4)

As complementary information to his written report, Dr. Carr's remarks are summarized as follows:

- The President conveyed to the Governors that Concordia's return-to-campus has welcomed many members of the community, some for the first time and others who had not been on campus for over 18 months. He spoke to the protocols that had been put into place by Environmental Health and Safety, which includes the distribution of masks at points of entry to campus and the requirement to wear masks when social distancing is not possible. Dr. Carr informed the Board that the university is applying the Québec government's vaccine passport for non-academic services on campus, such as varsity sports events and food outlets, and is running, in collaboration with the CIUSSS, vaccine clinics and a mobile vaccine unit. He conveyed to the Governors that public health data suggests 85% of Québec university students are fully vaccinated or will be early in the semester. The President shared other measures that have been in place, including limiting the student residence occupancy to roughly 50% of capacity; enhanced ventilation and

cleaning in buildings; delaying the opening of Le Gym and the Perform Centre Gym until early October; temporarily keeping the tunnel access between Guy Metro and the EV, MB, LB and Hall buildings closed; strictly limiting events on campus to internal events, which must comply with Environmental Health and Safety protocols; and continuing to work with event organizers and the owners of food outlets on campus to make sure they are aware of their obligations with regard to public health measures.

- Dr. Carr provided the Board with an overview of how the fall semester courses were being delivered, stating that the planning for the fall semester included three main considerations: importance of demonstration of flexibility, how to best deliver the academic mission of the university and consideration to prioritize safe return-to-campus. On the academic side, Dr. Carr shared that the Provost worked with the Deans and departments to develop a mixed model of course delivery with in-person, blended, e-Concordia and remote delivery. He added that many faculty members and departments used the summer period to reflect on how to implement different teaching techniques and approaches in their curriculum. He also mentioned that another important consideration in developing the schedule was how to best serve our international students, including the accommodation of any study permit delays they may be facing, by ensuring that sections of some key courses were available online. He stated that the university believes approximately 70% of international students are already in Montréal.
- Dr. Carr conveyed to the Board members that out of the 2,205 courses offered in the fall, 48% are fully in-person, 7% are hybrid, 37% are remote or e-Concordia courses, and 8% are academic activities, such as tutorials or independent study. Dr. Carr noted that the drop date is next week, but currently 77% of students are taking at least one course in person, and 81% are registered for an online activity. He mentioned that the library use is at close to pre-pandemic activity, with over 5,500 students having accessed the Webster Library on Wednesday, September 15, and over 1,000 at the Vanier Library on the Loyola Campus.
- Dr. Carr informed the Board that early indicators suggest a potential 2% growth in enrollment, mainly driven by graduate program enrollments and international student demand, and that despite all barriers to travel of pandemic, the international student demand and registration at Concordia has increased, which speaks to its growing global reputation.
- Dr. Carr explained that a flexible approach has been taken for the return-to-campus of non-academic sectors: while some sectors have been on campus for the last 18 months, other frontline student-facing service personal were brought on campus over the summer, and other units were asked to develop their own return-to-campus plans based on their productivity assessments.
- Dr. Carr saluted the incredible work of Environmental Health and Safety and Security in reopening the campus.

- Dr. Carr conveyed to the members of the Board that because of the limited activity on the campuses due to the pandemic, the university could accelerate some key renovation projects. He provided some examples: the university opened the Applied Science Hub last December, where the Board retreat in August took place; completed the redesign and renovation of the sixth floor of the Hall Building, which now houses the Dean of Students offices, an enlarged Otsenhákta Student Centre for indigenous students, the Sexual Assault Resource Centre, an Integrated Volunteer Centre and The Link newspaper; added six new classrooms in the Faubourg basement; and completed all but one floor of the Monnit building, moving academic and research units onto all floors except the first floor, which will be delivered later in the fall.
- Dr. Carr also congratulated three researchers who had been named to the Royal Society, the most noteworthy society of scholarship in Canada: Dr. Jason Lewis, Dr. Kathleen Vaughan and Dr. Thanh Dang-Vu.
- Dr. Carr noted that on Friday, September 10, Concordia football Stingers beat the *Université de Montréal* Carabins for the first time since 2010.
- Before concluding, Dr. Carr shared with the Governors the story of Dr. Nadia Chaudhri, a renowned researcher at Concordia, who is currently in palliative care with a terminal cancer. He shared that Dr. Chaudhri was born in Pakistan and came to Canada and Concordia after completing her PhD studies and postdoc in the US, and that even from her hospital room, she has been a huge inspiration having raised close to \$535,000 as part of the Shuffle campaign to raise funds to support graduate students from minority and underrepresented groups who want to do neuroscience research at Concordia. He stated that this campaign was supported by over 8,000 donors from around the world. In recognition of her life's work and contribution to the university, Dr. Carr offered, on behalf of the university, his profound admiration and thanks to Dr. Chaudhri.

8. **Human Resources Committee recommendations** (Document BG-2021-6-D5)

8.1 **Revisions to *Policy on Senior Administrative Appointments* (BD-5)**

8.2 **Revisions to *Policy on the Employment and Remuneration of the Academic Deans and the University Librarian* (BD-17) and other selected employment and remuneration policies**

Committee Chair Caroline Jamet introduced this item which is being recommended by the Human Resources Committee. Ms. Jamet explained that in order to launch the international search for the new position of Dean, School of Health, the process by which such recruitment would take place needed to be included in the *Policy on Senior Administrative Appointments* (BD-5), and similar modifications to the *Policy on the Employment and Remuneration of the Academic Deans and the University Librarian* (BD-17) were required. In addition, minor amendments were made to selected employment and remuneration policies to better reflect the university's practices in terms of the approval process for some components of the remuneration.

Upon motion duly moved and seconded, it was unanimously RESOLVED:

R-2021-6-6 *That, on the recommendation of the Human Resources Committee, the Board of Governors approve the revisions to the:*

- *Policy on Senior Administrative Appointments (BD-5);*
- *Policy on Employment and Remuneration of the Academic Deans and the University Librarian (BD-17);*
- *Policy on Employment and Remuneration of Senior Administrators, Deputy Provosts, Vice-Provosts and Associate Vice-Presidents (BD-8);*
- *Policy on Employment and Remuneration of Academic Administrators (HR-40); and*
- *Policy on Employment and Remuneration of Managerial and Other Employees not Governed by a Collective or Other Employment Agreement (HR-39).*

9. Other business

There was no business not included on the Agenda.

10. Adjournment

The Chair declared the meeting adjourned at 4:29 p.m.

Shelina Houssenaly

Shelina Houssenaly
Secretary of the Board of Governors



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 21, 2021**

AGENDA ITEM: Environment Legislation and Health and Safety Compliance Q2 Report

ACTION REQUIRED: For information

SUMMARY: This report is provided to members of the Board of Governors on a quarterly basis to apprise them on matters concerning the environmental health and safety at Concordia and to allow them to ask questions.

PREPARED BY:

Name: Shelina Houssenaly

Date: October 15, 2021



Report on Due Diligence

**Presented to
the Board of Governors of
Concordia University**

For the Reporting Period
Q2 – 2021
(April, May, June)

Pietro Gasparini, C.I.H.
Director, Environmental Health & Safety
September 29, 2021

Environmental Health & Safety (**EHS**) supports the academic, research and operational activities of the university and promotes a safe, healthy and sustainable campus environment. EHS manages and coordinates programs and services that minimize health, safety, environmental and regulatory risks. It also monitors compliance with federal and provincial health and safety legislation and internal university policies. We identify and evaluate risks, develop control strategies and implement appropriate internal procedures.

Section A presents the university’s Leading Safety Key Performance Indicators (KPIs), which measure safety performance and help reflect the safety culture within the university.

Section B presents the traditional Lagging Safety KPIs which are retrospective and include four incident/injury rates.

Section A: Leading Safety Key Performance Indicators

1. Safety & Security Training

For the period of April 1 to June 30, 2021, **13 safety and security training sessions took place with 1658 participants**. COVID-19 safety training represented 65% of all safety training taken in Q2 2021 for faculty, staff and students.

	2020 Q2 <i>April, May, June</i>	2020 <i>Full Year</i>	2021 Q2 <i>April, May, June</i>	2021 <i>YTD</i>
Total Safety Training Sessions	26	163	13	36
Total Participants	2359	8107	1658	3881

2. Injury & Near-Miss Investigations

Depending on the circumstances surrounding a reported injury or near-miss, EHS staff will conduct a formal investigation in partnership with supervisors. Investigations are conducted in order to: determine the root causes of injuries and near misses, prevent similar occurrences in the future, determine compliance with applicable safety regulations, and collect information for workers' compensation claims (if applicable). In some instances, injury and near-miss investigations result in the identification of corrective actions that can prevent injury and near-miss reoccurrence (see Section 5).

For the period of April 1 to June 30, 2021, EHS conducted **9 injury investigations** and **1 near- miss investigation**.

	2020 Q2 <i>April, May, June</i>	2020 <i>Full Year</i>	2021 Q2 <i>April, May, June</i>	2021 <i>YTD</i>
Injury Investigations	2	21	9	16
Near-Miss Investigations	0	5	1	1
TOTAL Investigations	2	26	10	17

3. Preventative Internal Inspections & Assessments

Preventative internal inspections and assessments (total number) refer to workplace inspections and risk assessments conducted by, or in collaboration with, EHS staff on university premises.

Workplace inspections involve a walkthrough of a workplace (e.g. research laboratory, studio, workshop, mechanical room) to determine the degree of compliance with both government regulations and internal policies and procedures. Inspections may result in internal non-compliance citations (Section 4) and require corrective actions (Section 5).

Workplace risk assessments are a more thorough evaluation of the workplace with the objective of identifying all hazards and determining if the hazards can be eliminated. If elimination of the hazard is not possible, the risk assessment determines if the hazard is adequately controlled.

Workplace inspections are conducted on a more routine basis (annually or bi-annually), whereas risk assessments, which take more time, are conducted once and repeated when there is a major change in the level or area of activity in the workplace.

Workplace inspections and risk assessments are complementary and together form an integral part of the university's comprehensive health and safety program. Both serve as a mechanism to determine compliance with government regulations and internal policies and procedures.

During Q2, work began on the gradual return to campus of employees. Environmental Health and Safety implemented the Return to Campus Safety Plan process, whereby units and departments put in place a written Return to Campus Safety Plan that ensures all COVID public health preventative measures and CNESST COVID-19 workplace safety measures can be respected at all times. Managers were required to prepare and submit a Return to Campus Safety Plan prior to their return to campus and all plans had to be approved by EHS. EHS staff worked with managers to ensure their workspaces meet all COVID-19 health and safety requirements. From May 14 to June 22, 2021, EHS participated in 13 Return to Campus Operational Planning Workshops (organized by Human Resources) and the Return to Campus Safety Plan process was presented to 427 managers and supervisors.

For the period of April 1 to June 30, 2021, EHS conducted **150 preventative internal inspections and assessments**, of which 132 were return-to-campus safety assessments, 15 were related to the Radiation Safety Program and Biosafety Program, 1 pertained to research equipment and another 2 were risk assessments.

In Q2 alone, just over 200 hours were dedicated to reviewing return to campus safety plans and providing support to supervisors and managers preparing their plans.

Year	Preventative Internal Inspections & Assessments
2021 Q2 <i>April, May, June</i>	150
2021 <i>Year To Date</i>	171
2020 Q2 <i>April, May, June</i>	322
2020 <i>Full Year</i>	332

4. Internal Non-Compliance Citations

EHS is mandated to monitor compliance with government regulations and internal safety policies and procedures. Compliance monitoring allows us to ensure the safety and well-being of the university community and to mitigate external non-compliance citations.

The majority of internal non-compliance citations result from preventative internal inspections and assessments, as well as injury and near-miss investigations. Identification of non-compliance issues and their subsequent correction improves the overall safety performance of the university prior to the intervention of regulatory bodies. Often, a single internal workplace inspection or injury investigation can generate several non-compliance citations.

For the period of April 1 to June 30, 2021, there were **23 internal non-compliance citations** from both Radiation Safety and Biosafety Program inspections. The number of non-compliance citations are a function of the number of overall inspections conducted during Q2, which continues to be impacted by the pandemic. Currently, workplace inspections are limited to those which are legally required.

Year	Internal Non-Compliance Citations
2021 Q2 <i>April, May, June</i>	23
2021 <i>Year To Date</i>	29
2020 Q2 <i>April, May, June</i>	82
2020 <i>Full Year</i>	277

5. Corrective Action Completion Rate

Corrective actions are assigned as the result of an intervention by EHS, including injury investigations and internal inspections. When non-compliance issues are identified, corrective actions are generally

required. Corrective actions are assigned to the supervisor responsible for the area where the citation occurred or for the individuals involved.

All safety and regulatory non-compliance citations (internal and external) must be resolved in a timely manner. External non-compliance citations from regulatory or government bodies received during external inspections (Section 12) are accompanied by obligatory corrective actions and deadlines. Internal non-compliance citations (Section 4) are also accompanied by obligatory corrective actions and targeted deadlines. This metric tracks the percentage of assigned corrective actions that are completed. EHS tracks this metric by calendar year until all actions are completed.

2014

As of June 30, 2021, **100%** of the corrective actions assigned in **2014** (138) were completed.

On May 12, 2021, the *Ministère de l'environnement, et de la lutte contre les changements climatiques* informed the university that the soil rehabilitation/decontamination work carried out on November 7, 2019 was successful and the rehabilitation objectives were satisfied. The rehabilitation work is now complete and the university meets the requirements set out in section 70.5.1 of the Loi sur la qualité de l'environnement following the diesel spill on the Loyola Campus.

Year	Corrective Action Completion Rate
2014	100%

There are no more corrective actions for 2014.

2015

As of June 30, 2021, **99.8%** (449) of corrective actions assigned in **2015** (450) were completed, with 0.2% (1) in progress. Work on the remaining corrective action from 2015 was delayed due to the COVID-19 pandemic.

Year	Corrective Action Completion Rate
2015	99.6%

2016

As of June 30, 2021, **99%** (215) of corrective actions assigned in **2016** (217) were completed, with 0.5% (1) currently in progress and 0.5% (1) that has not yet begun.

Year	Corrective Action Completion Rate
2016	99%

2017

As of June 30, 2021, **97.6%** (360) of corrective actions assigned in **2017** (369) were completed, with 1.9% (7) currently in progress and 0.5% (2) that have not yet begun.

Year	Corrective Action Completion Rate
2017	97.6%

2018

As of June 30, 2021, **73%** (548) of Corrective Actions assigned in **2018** (755) were completed, 4% (29) are currently in progress and 23% (178) have yet to begin.

Year	Corrective Action Completion Rate
2018	73%

2019

As of June 30, 2021, **74%** (906) of corrective actions assigned in **2019** (1222) were completed, 3% (35) are currently in progress and 23% (281) have yet to begin.

Year	Corrective Action Completion Rate
2019	74%

2020

As of June 30, 2021, **72%** (200) of corrective actions assigned during **2020** (277) were completed, 16% (44) are currently in progress and 12% (33) have yet to begin.

Year	Corrective Action Completion Rate
2020	72%

2021

As of June 30, 2021, **34%** (29) of corrective actions assigned during **2021** (86) were completed, 7% (6) are currently in progress and 59% (51) have yet to begin.

Year	Corrective Action Completion Rate
2021	34%

6. EHS Research Compliance Reviews

In collaboration with the Office of Research, EHS reviews research and teaching activities that involve hazardous materials, in order to ensure compliance with applicable government regulations and internal policies and procedures.

For the period of April 1 to June 30, 2021, there were **7 EHS research compliance reviews**.

Year	EHS Research Compliance Reviews
2021 Q2 <i>April, May, June</i>	7
2021 <i>Year To Date</i>	17
2020 Q2 <i>April, May, June</i>	2
2020 <i>Full Year</i>	15

Section B: Traditional (Lagging) Safety Key Performance Indicators

7. Total Injuries

An injury refers to the occurrence of a sudden and unforeseen event arising out of, or in the course of, a university-sanctioned activity attributable to any factor that caused an injury or an occupational disease (an exposure to conditions or substances that resulted in a disease). Injuries are grouped as work-related (involving staff and faculty), student or visitor/contractor.

For the period of April 1 to June 30, 2021, **14 total injuries** were reported. Although this appears to be a very significant increase from Q2 2020, it is important to note that in Q2 2020 the campuses were closed due to the pandemic. In Q2 2019 and Q2 2018, there were 41 and 47 total injuries respectively.

Year	Total Injuries
2021 Q2 <i>April, May, June</i>	14
2021 <i>Year To Date</i>	25
2020 Q2 <i>April, May, June</i>	2
2020 <i>Full Year</i>	50

Sports Injuries Included in Total Injuries

Sports injuries are a sub-set of total injuries. Currently the sports injuries that are reported to the university via the Injury/Near-Miss Report Form are those injuries (trauma) or illnesses (repetitive stress) suffered by a member (staff/student) or non-member (visitor) of the university community. These injuries occur during the course of a voluntary activity (personal time), either participating in team or individual sport activities or personal physical conditioning, on Concordia property. Whenever external medical attention is required to treat the injury, the Security Department calls for an ambulance. As a result, the majority of the injuries within this category are reported to EHS by the Security Department.

2021	Sports Injuries
Q2	0

Suspected or Confirmed COVID-19 cases on Campus Q2 – 2021

Concordia continued to have a limited number of reported COVID-19 cases on campus again in Q2 – 2021.

From April 1 to June 30, 2021, there were 10 COVID-19 cases on campus. The 2021 year to date total was 23. The university only tracks the number of COVID-19 individuals who were on campus when they developed symptoms or were on campus 48 hours prior to developing symptoms.

8. Work-Related Injuries

Work-related injuries are a subset of the total injuries (Section 7), whereby the injured person is a worker (staff or faculty). An injury or illness is considered work-related when an employee is involved and if an event, or exposure in the work environment, either caused or contributed to the resulting condition or significantly aggravated a pre-existing injury or illness. Work-related injuries are investigated by EHS staff and when warranted, an investigation report with corrective actions is submitted to the employee’s supervisor.

For the period of April 1 to June 30, 2021, there were **11 work-related injuries** of the 14 reported injuries (Section 7). As with the total injuries, the data suggests that there is a sharp increase in work-related injuries this year compared to 2020; however, this is due to the fact that the campuses were closed in Q2 2020. In Q2 2019 and Q2 2018, there were 14 and 18 work-related injuries respectively.

Year	Work-Related Injuries
2021 Q2 <i>April, May, June</i>	11
2021 <i>Year To Date</i>	21
2020 Q2 <i>April, May, June</i>	2

Year	Work-Related Injuries
2020 <i>Full Year</i>	27

Recordable Injury Rate

The Recordable Injury Rate (RIR), also commonly referred to as the recordable incident rate, is calculated by multiplying the number of work-related injuries by 200 000 labour hours, and then dividing that number by the number of labour hours during that period. Furthermore, 200 000 labour hours equates to 100 employees, who work 40 hours per week, and who work 50 weeks per year. The calculated rate is per 100 employees.

Year	Recordable Incident Rate
2021 Q2 <i>April, May, June</i>	0.12
2021 <i>Year To Date</i>	0.23
2020 Q2 <i>April, May, June</i>	0.25
2020 <i>Full Year</i>	0.19

9. Worker Compensation Claims

Employees who sustain a work-related injury may be eligible for compensation from the *Commission des normes, de l'équité, de la santé et de la sécurité du travail* (CNESST).

For the period of April 1 to June 30, 2021, there was **one accepted worker compensation claim**. During the second quarter, the CNESST accepted two additional worker compensation claims that occurred in Q1 2021. The 2021 Year to Date total was updated to include these 2 additional claims.

Year	Accepted Compensation Claims
2021 Q2 <i>April, May, June</i>	1
2021 <i>Year To Date</i>	3
2020 Q2 <i>April, May, June</i>	1
2020 <i>Full Year</i>	7

10. Lost-Time Days

A lost-time work-related injury is defined as a work-related injury or illness that results in days away from work, other than the day of injury or the day the illness began. Lost-time days refer to the total number of calendar days employees are away from work due to a work-related injury or illness.

For the period of April 1 to June 30, 2021, there were **13 lost-time days**. There were an additional **10 lost-time days** from work-related injuries that occurred in Q1 2021 but only accepted by the CNESST during Q2; the 2021 Year to Date value was updated to include these additional 10 lost-time days.

This key performance indicator has also been impacted by the pandemic and the fact that the campuses were closed in Q2 2020. A better comparison can be found in previous years. In Q2 2019 and Q2 2018, there were 118 and 37 lost-time days respectively.

Year	Lost-Time Days
2021 Q2 <i>April, May, June</i>	13
2021 <i>Year To Date</i>	33
2020 Q2 <i>April, May, June</i>	67
2020 <i>Full Year</i>	95

Lost-Time Injury Rate

The Lost-Time Injury Rate (LRIT) measures the occurrence of work-related injuries that resulted in an employee's inability to work the next workday. It represents the number of lost-time injuries per 100 full-time employees in the stated period. The LTIR is calculated by multiplying the number of lost-time work-related injuries by 200,000 labour hours and then dividing that number by the number of labour hours during that period. Therefore, 200,000 labour hours equate to 100 employees who work 40 hours per week 50 weeks per year. The calculated rate is per 100 employees.

Year	Lost-Time Injury Rate
2021 <i>Year To Date</i>	0.17
2020 <i>Full Year</i>	0.25

Lost-Time Day Rate

The Lost-Time Day Rate (LTDR) is a rate that measures the length of time an employee is away from work due to a work-related injury. It represents the number of lost-time days per 100 full-time employees in the stated period. The LTDR is calculated by multiplying the number of lost-time days by 200,000 labour hours and then dividing that number by the number of labour hours during that period. Therefore, 200,000 labour hours equates to 100 employees, who work 40 hours per week, 50 weeks per year. The calculated rate is per 100 employees.

Year	Lost-Time Day Rate
2021 <i>Year To Date</i>	1.88
2020 <i>Full Year</i>	7.77

Severity Rate

The Severity Rate provides an average of the number of lost-time days per lost-time work-related injury. The Severity Rate is calculated by dividing the total number of lost-time days by the total number of work-related injuries with lost-time. The Severity Rate is a cumulative rate calculated at the end of each quarter.

Year	Severity Rate
2021 <i>Year To Date</i>	11.00
2020 <i>Full Year</i>	41.4

11. Near Misses

A near miss is the occurrence of an event on university property, arising out of, or in the course of, a university-sanctioned activity attributable to any factor that could have caused either an injury or material damage. For example, events such as tripping on a stair or slipping in a water puddle, where no injury occurred, would be categorized as a near miss. As per the university's Policy on Injury Reporting and Investigation (VPS-42), the reporting of near misses is required. Traditionally, near misses go unreported because no injury has occurred. Steps have been taken to encourage near-miss reporting, including discussing the importance of near-miss reporting at safety committee meetings, during safety training and new principal investigator orientation sessions.

For the period of April 1 to June 30, 2021, a total of **3 near misses** were reported, bring the 2021 year to date total to 5.

Year	Near Misses
2021 Q2 <i>April, May, June</i>	3
2021 <i>Year To Date</i>	5
2020 Q2 <i>April, May, June</i>	2
2020 <i>Full Year</i>	12

12. External Inspections

External inspections refer to inspections or audits of university premises or safety programs conducted by government agencies or third parties (e.g. insurance providers). Third-party audits include those performed at the request of Environmental Health & Safety. These inspections and audits ensure that the university’s activities and facilities comply with all applicable legislation and regulations.

For the period of April 1 to June 30, 2021, there were **4 external inspections**.

On April 19, 2021, the CNESST conducted a follow-up machine safety inspection of the mechanical rooms of the EV building (Facilities Management).

On April 23, 2021, there was a follow-up CNESST inspection in the PS and SP buildings (Facilities Management, Faculty of Fine Arts, and Faculty of Arts & Science) related to machine safety. One additional compliance issue was identified during the inspection.

On May 28, 2021, there was a CNESST inspection in the EV Building of the workshops of the Gina Cody School of Engineering and Computer Science. Eighteen additional compliance issue were identified during the inspection.

On June 17, 2021, there was another follow-up CNESST inspection in the PS and SP buildings (Facilities Management, Faculty of Fine Arts, and Faculty of Arts & Science) related to machine safety. No additional compliance issues were identified during the inspection.

Year	External Inspections
2021 Q2 <i>April, May, June</i>	4
2021 <i>Year To Date</i>	8
2020 Q2 <i>April, May, June</i>	1
2020 <i>Full Year</i>	6

13. Regulatory Citations

The university may receive regulatory citations for non-compliance with federal, provincial or municipal laws, regulations or by-laws. Regulatory citations can be the outcome of government inspections or interventions (e.g. CNESST, Public Health Agency of Canada, Canadian Nuclear Safety Commission) or violations of regulations and by-laws (e.g. false fire alarm citation from the *Service de sécurité incendie de Montréal*). This metric tracks the total number of regulatory citations received by the university.

For the period of April 1 to June 30, 2021, there were **eighteen regulatory citations** received by the university all related to a CNESST inspection that occurred on May 28, 2021 of the workshops of the Gina Cody School of Engineering and Computer Science.

Year	Regulatory Citations
2021 Q2 <i>April, May, June</i>	18
2021 <i>Year To Date</i>	26
2020 Q2 <i>April, May, June</i>	0
2020 <i>Full Year</i>	54

14. Regulatory Fines

Regulatory Citations (Section 13) may have associated monetary fines or penalties that are issued to the university.

For the period of April 1 to June 30, 2021, the university received **no regulatory fines**.

Year	Fines Received
2021 Q2 <i>April, May, June</i>	\$0
2021 <i>Year To Date</i>	\$0
2020 Q2 <i>April, May, June</i>	\$0
2020 <i>Full Year</i>	\$3450

15. Hazardous Materials Emergency Responses

The university’s Hazardous Materials Emergency Response Team responds to hazardous material emergencies that occur on university premises, including spills and odours. Service providers are called upon to assist when a major spill occurs and additional resources are required.

For the period of April 1 to June 30, 2021, there were **4 hazardous materials emergencies** that required the involvement of the Hazardous Materials Emergency Response Team, including responding to a chemical fume hood fire in a research lab.

Year	Hazardous Material Spill Responses
2021 Q2 <i>April, May, June</i>	4
2021 <i>Year To Date</i>	5
2020 Q2 <i>April, May, June</i>	1
2020 <i>Full Year</i>	11

The Department of Environmental Health and Safety thanks the Board of Governors for their usual thorough attention to the Due Diligence Report.



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 21, 2021**

AGENDA ITEM: Audit Committee recommendation: *Système d'information financière des universités* (SIFU) for year ended April 30, 2021

ACTION REQUIRED: For approval

SUMMARY: Following review and recommendation of the Audit Committee, the Board of Governors is being asked to approve the SIFU report.

BACKGROUND: Under the "*Loi sur les établissements d'enseignement de niveau universitaire*", the University is required to produce the report entitled *Système d'informations financières des universités* (SIFU) on an annual basis in addition to our regular financial statements.

This report constitutes a complete set of financial statements (excluding cash flow statement) including a specific auditor's report using the format mandated by the government. It differs from the University's regular financial statements in that it is based on a specific chart of accounts and different funds structure mandated by the government. The objective is to standardize the information between all Quebec universities.

DRAFT MOTION:

That, on recommendation of the Audit Committee, the Board of Governors approve the *Système d'information financière des universités* (SIFU) for the year ended April 30, 2021.

PREPARED BY:

Name: Shelina Houssenaly
Date: October 15, 2021

RAPPORT DE L'AUDITEUR INDÉPENDANT

Au ministère de l'Éducation et de l'Enseignement supérieur

Comme nous en avons expressément convenu avec l'Université Concordia, nous avons appliqué les procédures d'audit spécifiées décrites à la section 3 du « Mandat - application de procédures d'audit spécifiées sur les salaires moyens - 2020-2021 » portant sur les informations financières présentées à l'Annexe 17 du SIFU de l'Université Concordia pour l'exercice clos le 30 avril 2021, ayant trait au calcul des salaires moyens pour l'exercice clos à cette date.

L'application de ces procédures ne nous a permis de déceler aucun écart. Cependant, ces procédures ne constituent pas un audit des salaires moyens de l'Université Concordia et, par conséquent, nous n'exprimons pas d'opinion sur le calcul des salaires moyens de l'exercice clos le 30 avril 2021.

La présente lettre doit être utilisée uniquement par le ministère de l'Éducation et de l'Enseignement supérieur et ne doit pas être diffusée à d'autres parties.

Montréal, Canada

Le _____

Université Concordia

Systeme d'information financière des universités 2020-2021

Responsable des ressources financières

Date

*Enseignement
supérieur*
Québec 

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Université Concordia
 ÉTAT DE LA SITUATION FINANCIÈRE
 au 30 avril 2021

ACTIF		Annexe et note à compléter	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation 4	Autres fonds 5	Ajustements 6	Total 7	
Actif à court terme										
1	Encaisse (001)	s/o	21,490,000	0	0	0	0		21,490,000	1
2	Placements à court terme (005)	s/o	0	0	0	0	-0		(0)	2
3	Intérêts courus à recevoir (010)	s/o	0	0	0	0	0		\$	3
4	Fonds détenus par un fiduciaire (090)	s/o	0	0	0	0	0		\$	4
5	Subventions à recevoir Ministère (015)	Note 2 (annexe 20)	21,992,000	---	---	---	---		21,992,000	5
6	Comptes débiteurs - Droits de scolarité (020)	s/o	12,281,747	---	---	---	---		12,281,747	6
7	Autres montants à recevoir (025, 026, 030, 170)	s/o	24,977,623	35,170,559	40,179,997	0	0		100,328,179	7
8	Encaissements exigibles à court terme (141, 142)	s/o	0	0	0	0	0		\$	8
9	Avances à d'autres fonds (040, 045, 050, 055, 060, 065)	Annexe 12	-0	97,214,583	-0	144,992,352	13,456,816	-255,663,750	\$	9
10	Frais payés d'avance (070)	s/o	4,703,839	0	1,206,601	0	0		5,910,440	10
11	Stocks (075)	s/o	516,749	0	---	0	0		516,749	11
Total de l'actif court terme			85,961,957	132,385,142	41,386,598	144,992,352	13,456,816	(255,663,750)	162,519,114	
Actif à long terme										
12	Frais reportés (080)	s/o	0	0	0	0	0		\$	12
13	Subventions et autres apports à recevoir à long terme (171, 172, 173, 174)	s/o	0	0	64,757,001	0	0		64,757,001	13
14	Avances à d'autres fonds à long terme (185)	Annexe 12	0	0	0	0	0	0	\$	14
15	Placements à long terme (125, 130)	s/o	325,473,000	1,257,271	0	0	0		326,730,271	15
16	Effets à recevoir à long terme (124)	s/o	0	0	0	0	0		\$	16
17	Prêts hypothécaires et autres prêts (135, 140)	s/o	0	0	0	0	0		\$	17
18	Immobilisations (105)	Annexe 16	---	---	972,815,000	---	---		972,815,000	18
19	Contributions du siège social aux constituantes de l'UQ (110)	s/o	---	---	0	---	---		\$	19
20	Autres actifs (085, 115, 150, 155, 160, 165)	Annexe 9	0	0	0	-0	0		(0)	20
21	Juste valeur des instruments financiers dérivés (180)	s/o	0	0	0	0	0		\$	21
22	TOTAL DE L'ACTIF		411,434,957 \$	133,642,412 \$	1,078,958,598 \$	144,992,352 \$	13,456,816 \$	(255,663,750) \$	1,526,821,386 \$	22

		Annexe et note à compléter	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation 4	Autres fonds 5	Ajustements 6	Total 7	
PASSIF										
Passif à court terme										
23	Découvert de banque (201)	s/o	16,049,000	0	0	0	0		16,049,000	23
24	Emprunts à court terme (205)	Note 4 (annexe 20)	137,661,958	0	0	0	0		137,661,958	24
25	Dépôts de garantie et retenues sur contrats (305, 310)	s/o	0	0	0	0	0		\$	25
26	Subventions à rembourser au Ministère (210)	Note 2 (annexe 20)	0	---	---	---	---		\$	26
27	Salaires et charges sociales à payer (255, 256, 257, 258)	s/o	49,889,104	0	---	0	0		49,889,104	27
28	Avantages sociaux futurs à payer (259)	s/o	0	0	---	0	0		\$	28
29	Comptes créditeurs (215, 220)	s/o	35,105,232	9,853,079	27,271,695	0	23,818		72,253,824	29
30	Produits reportés (260)	Annexe 7	33,054,465	0	---	---	0		33,054,465	30
31	Apports reportés à court terme (261, 262, 263, 264)	s/o	0	0	0	0	0		\$	31
32	Portion de la dette exigible à court terme (314)	s/o	0	0	40,673,000	0	0		40,673,000	32
33	Avances d'autres fonds (225, 230, 235, 240, 245, 250)	Annexe 12	193,983,837	0	61,679,913	0	0	-255,663,750	\$	33
Total du passif à court terme			465,743,596	9,853,079	129,624,608	\$	23,818	(255,663,750)	349,581,351	
Passif à long terme										
34	Avantages sociaux futurs à payer à long terme (370)	s/o	131,906,000	0	0	0	0		131,906,000	34
35	Dettes à long terme (315, 320, 325, 330)	s/o	0	0	654,240,000	0	0		654,240,001	35
36	Obligations découlant des contrats de location - acquisition (335)	s/o	0	0	0	0	0		\$	36
37	Apports reportés (360, 361, 362, 363)	s/o	0	123,789,333	136,014,172	---	---		259,803,504	37
38	Juste valeur des instruments financier dérivés (365)	s/o	0	0	0	0	0		\$	38
39	Autres passifs (265, 270, 275, 280, 285)	Annexe 9	0	0	0	0	13,432,998		13,432,998	39
TOTAL DU PASSIF			597,649,596 \$	133,642,412 \$	919,878,780 \$	0 \$	13,456,816 \$	(255,663,750) \$	1,408,963,854 \$	40

SOLDES DE FONDS

41	Grevé d'affectations d'origine interne (290)	Annexe 8	65,942,664	0	81,927,000	0	0		147,869,664	41
42	Grevé d'affectations d'origine externe (302 FD et AF)	s/o	---	---	---	144,992,352	0		144,992,352	42
43	Non grevé d'affectation (295 FF)	s/o	-252,157,302	---	---	---	---		(252,157,302)	43
44	Produits nets non transférés d'affectation d'origine interne (350 FD)	s/o	---	---	---	0	---		\$	44
45	Produits nets non transférés d'affectation d'origine externe (355 FD)	s/o	---	---	---	0	---		\$	45
46	Investi en immobilisations (304 FI)	s/o	---	---	77,152,818	---	---		77,152,818	46
TOTAL DES SOLDES DE FONDS			(186,214,638) \$	- \$	159,079,818 \$	144,992,352 \$	- \$	- \$	117,857,532 \$	47
48 TOTAL DU PASSIF ET DES SOLDES DE FONDS			411,434,957 \$	133,642,412 \$	1,078,958,598 \$	144,992,352 \$	13,456,816 \$	(255,663,750) \$	1,526,821,386 \$	48

	Annexe et note à compléter	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation (Note 1) 4	Autres fonds 5	Ajustements 6	Total 7	
1	Droits de scolarité de base (étudiants réglementés) (401)	s/o	67,752,014	---	---	---	---	67,752,014	1
2	Montants forfaitaires internationaux des étudiants réglementés (402)	s/o	5,150,632	---	---	---	---	5,150,632	2
3	Montants forfaitaires canadiens des étudiants réglementés (403)	s/o	15,989,770	---	---	---	---	15,989,770	3
4	Montants supplémentaires chargés aux étudiants assujettis aux forfaitaires internationaux (10% du forfaitaire international) (404)	s/o	503,620	---	---	---	---	503,620	4
5	Droits de scolarité des étudiants déréglés (406)	s/o	94,428,932	---	---	---	---	94,428,932	5
6	Droits de scolarité des étudiants inscrits à des programmes crédités et autofinancés (407)	s/o	3,548,243	---	---	---	---	3,548,243	6
7	Revenus de scolarité des étudiants inscrits à des programmes ou des activités non crédités (408)	s/o	5,237,296	---	---	---	---	5,237,296	7
8	Frais institutionnels obligatoires (FIO) (447, 448, 449, 451, 452, 453, 454, 456, 457)	s/o	37,815,156	---	---	---	---	37,815,156	8
9	Autres frais facturés aux étudiants (458, 459, 462, 463, 464, 467)	s/o	2,066,142	0	---	0	0	2,066,142	9
10	TOTAL DES PRODUITS PROVENANT DES ÉTUDIANTS		232,491,803	\$	\$	\$	\$	232,491,803	10
11	Subventions du Ministère (515)	Annexe 5	278,321,217	12,532,356	33,598,689	---	---	324,452,262	11
12	Autres subventions provinciales (405, 410, 411, 427, 495, 496, 497)	s/o	144,015	6,698,864	3,401,030	0	0	10,243,910	12
13	Subventions du gouvernement du Canada (415, 416, 417, 418, 419, 420, 421, 422, 423)	s/o	5,445,640	30,776,978	-0	0	0	36,222,618	13
14	Autres produits et autres aides (424, 426, 428, 429, 431)	s/o	0	0	0	0	0	\$	14
15	Contributions du siège social aux constituantes de l'UQ (520)	s/o	---	---	0	---	---	\$	15
	Amortissement des apports reportés afférents aux immobilisations:								
16	Ministère (530)	s/o	---	---	0	---	---	\$	16
17	Entités incluses dans le périmètre comptable du gouvernement du Québec autre que le Ministère (531)	s/o	---	---	0	---	---	\$	17
18	Organismes inclus au périmètre comptable du gouvernement du Canada (532)	s/o	---	---	0	---	---	\$	18
19	Autres (533)	s/o	---	---	0	---	---	\$	19
20	TOTAL DES SUBVENTIONS		283,910,872	50,008,199	36,999,719	\$	\$	370,918,790	20
21	Intérêts et dividendes (435)	s/o	4,250,148	4,302,126	20,989,703	0	0	29,541,978	21
22	Intérêts sur les avances interfonds (440)	s/o	0	0	0	0	0	\$	22
23	Produits provenant du fonds de dotation (445)	s/o	0	0	0	---	0	\$	23
24	Produits provenant d'une fondation (446)	s/o	0	0	0	0	0	0	24
25	Produits non gouvernementaux (430)	Note 1 (annexe 20)	905,419	18,575,652	4,162,559	0	0	23,643,630	25
26	Gains sur vente de placements (526)	s/o	0	0	0	0	0	\$	26
27	Gains sur la cession d'immobilisations (525)	s/o	---	---	0	---	---	\$	27
28	Recouvrement des coûts indirects (465)	s/o	2,449,525	---	---	---	---	2,449,525	28
29	Ventes externes (460)	s/o	2,213,607	640,564	65,235	---	0	2,919,406	29
30	Autres produits (466, 470)	Annexe 10	3,172,101	863,863	139,229	0	0	4,175,193	30
31	TOTAL DES PRODUITS AUTRES		12,990,801	24,382,205	25,356,726	\$	\$	62,729,732	31
32	TOTAL DES PRODUITS		529,393,476 \$	74,390,404 \$	62,356,445 \$	- \$	- \$	666,140,325 \$	32

	Annexe et note à compléter	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation (Note 1) 4	Autres fonds 5	Ajustements 6	Total 7	
1	Masses salariales								1
2	Direction	s/o	17,553,302	355,326	---	---	---	17,908,627	2
3	Gérance	s/o	25,540,848	519,785	---	---	---	26,060,633	3
4	Enseignants-chercheurs	s/o	132,457,000	2,696,571	---	---	---	135,153,571	4
5	Chargés de cours	s/o	24,653,522	0	---	---	---	24,653,522	5
6	Personnel associé à l'enseignement et à la recherche	s/o	2,842,274	7,873,468	---	---	---	10,715,742	6
7	Personnel auxiliaire à l'enseignement et à la recherche	s/o	13,545,118	3,859,533	---	---	0	17,404,651	7
8	Personnel professionnel non enseignant	s/o	65,750,273	1,972,368	---	---	0	67,722,640	8
9	Personnel de soutien technique	s/o	9,893,356	371,065	---	---	0	10,264,421	9
10	Personnel de soutien de bureau	s/o	32,226,688	1,154,799	---	---	---	33,381,487	10
11	Personnel de métier et ouvrier	s/o	6,055,787	6,638	---	---	---	6,062,425	11
12	Avantages sociaux (700)	Annexe 14	78,587,406	4,299,864	---	---	0	82,887,270	12
13	Variation de la provision pour heures supplémentaires, maladie, vacances, congés sociaux et autres avantages (701, 702, 703)	s/o	7,023,983	0	---	---	0	7,023,983	13
14	TOTAL DES MASSES SALARIALES ET AVANTAGES SOCIAUX		416,129,556	23,109,416	\$	\$	\$	439,238,972	14
15	Avantages sociaux futurs (704)	s/o	4,959,100	---	---	---	---	4,959,100	15
16	Frais pour congés sabbatiques et d'études (705)	s/o	53,049	0	---	---	0	53,049	16
17	Stagiaires postdoctoraux (706)	s/o	1,551,604	2,886,440	---	---	0	4,438,044	17
18	Formation et perfectionnement (710)	s/o	978,169	393,115	---	---	0	1,371,285	18
19	Frais de déplacement et de représentation (715, 720, 725, 730)	s/o	581,805	415,024	---	---	0	996,829	19
20	Bourses (735)	s/o	20,214,656	24,671,921	---	---	0	44,886,577	20
21	Subventions, cotisations et transferts (740, 871, 872)	s/o	3,573,930	3,814,832	0	0	0	7,388,762	21
22	Fournitures et matériel (745)	s/o	11,801,005	3,710,506	---	---	0	15,511,511	22
23	Coûts des marchandises vendues (755)	s/o	1,518,848	10,439	---	---	0	1,529,287	23
24	Frais de services (760, 765, 770, 775, 780, 785, 790, 795, 800)	s/o	37,026,311	8,437,863	0	---	0	45,464,173	24
25	Volumes et périodiques (750)	s/o	552,939	310,507	---	---	0	863,446	25
26	Charges reliées aux terrains et aux bâtiments (805, 810, 815, 820, 826)	s/o	13,699,614	607,476	0	---	0	14,307,090	26
27	Location de locaux et de bâtiments (840, 845)	s/o	5,267,460	54,442	---	---	0	5,321,902	27
28	Location-exploitation (830)	s/o	593,250	30,132	---	---	0	623,382	28
29	Transfert de coûts indirects (865)	s/o	---	2,455,915	---	---	---	2,455,915	29
30	Pertes sur vente de placements (886)	s/o	0	0	0	0	0	\$	30
31	Biens sous le seuil de capitalisation (892)	Note 3 (annexe 20)	-0	0	0	---	0	0	31
32	Biens de nature non capitalisable (893)	Note 3 (annexe 20)	0	0	18,031,067	---	---	18,031,067	32
33	Frais bancaires et charges d'intérêts (850, 851, 852, 853)	s/o	550,131	0	26,646,000	0	0	27,196,131	33
34	Intérêts relatifs aux avances interfonds (855)	s/o	0	0	0	0	0	\$	34
35	Perte sur la cession d'immobilisations (885)	s/o	---	---	0	---	---	\$	35
36	Amortissement des immobilisations (890)	s/o	---	---	50,365,000	---	---	50,365,000	36
37	Amortissements des autres éléments de l'actif (891)	s/o	---	---	0	---	---	\$	37
38	Autres charges (860, 870)	Annexe 10	-776,665	2,961,498	0	0	0	2,184,833	38
39	TOTAL DES AUTRES CHARGES		102,145,207	50,760,111	95,042,067	\$	\$	247,947,385	39
40	Ventes internes (878)	s/o	-486,811	0	---	---	0	(486,811)	40
41	Achats internes (711, 716, 721, 726, 731, 746, 751, 761, 776, 796, 801, 806, 811, 821, 827, 831, 841, 846, 873, 881, 894, 895)	s/o	356,540	129,338	933	0	0	486,811	41
42	Gains et pertes latents (879)	s/o	0	0	0	0	0	\$	42
43	TOTAL AUTRES CHARGES AVANT ÉLÉMENTS EXTRAORDINAIRES		102,014,936	50,889,450	95,043,000	\$	\$	247,947,385	43
44	Éléments extraordinaires (880)	Annexe 13	0	0	0	0	0	\$	44
45	TOTAL DES CHARGES		518,144,492 \$	73,998,866 \$	95,043,000 \$	- \$	- \$	687,186,357 \$	45
46	EXCÉDENT (INSUFFISANCE) DES PRODUITS PAR RAPPORT AUX CHARGES		11,248,984 \$	391,539 \$	(32,686,555) \$	- \$	- \$	(21,046,032) \$	46

Note 1: Dans le cadre de la méthode du report, le fonds de dotation sert uniquement à présenter les ressources détenues à titre de dotation. Ainsi, les nouvelles dotations doivent être présentées en augmentation directe du solde de fonds à la page 4 (ligne 8 "Apports reçus à titre de dotations"). Normalement, il n'y a pratiquement rien qui devrait passer par l'état des produits ou par l'état des charges.

Université Concordia
Évolution des soldes de fonds
de l'exercice terminé le 30 avril 2021

	Annexe à compléter	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation (Note 1) 4	Autres fonds 5	Ajustements 6	Total 7	
1	SOLDE AU DÉBUT DE L'ANNÉE	-226,401,012	0	168,939,576	116,571,000			59,109,564	1
2	Redressement des années précédentes	0	0	0	0	0		\$	2
3	Solde de fonds redressé	(226,401,012)	(0)	168,939,576	116,571,000	\$	\$	59,109,564	3
4	Produits de l'année	529,393,476	74,390,404	62,356,445	0	0	0	666,140,325	4
5	Charges de l'année	518,144,492	73,998,866	95,043,000	0	0	0	687,186,357	5
6	Excédent (insuffisance) des produits par rapport aux charges	11,248,984	391,539	(32,686,555)	\$	\$	\$	(21,046,032)	6
7	Rééval. autres éléments afférents au régime de retraite et d'avantages complé. de retraite	s/o	---	---	---	---	---	52,405,000	7
8	Apports reçus à titre de dotations	s/o			27,389,000			27,389,000	8
9	Apports reçus pour le financement d'actifs non amortissables	s/o						\$	9
10	Virements d'autres soldes de fonds	Annexes 12 et 12a	0	131,214	22,826,797	1,032,352	0	23,990,364	10
11	Virements vers d'autres soldes de fonds	Annexes 12 et 12a	23,467,611	522,753	0	0	0	23,990,364	11
12	Sous-total	40,186,374	(0)	(9,859,758)	28,421,352	\$	\$	58,747,968	12
13	SOLDE À LA FIN DE L'EXERCICE	(186,214,638) \$	(0) \$	159,079,818 \$	144,992,352 \$	- \$	- \$	117,857,532 \$	13

Note 1: Dans le cadre de la méthode du report, le fonds de dotation sert uniquement à présenter les ressources détenues à titre de dotation. Ainsi, les nouvelles dotations doivent être présentées en augmentation directe du solde de fonds (ligne 8 "Apports reçus à titre de dotations"). Normalement, il n'y a pratiquement rien qui devrait passer par l'état des produits ou par l'état des charges.

Université Concordia
Produits par fonction - Fonds de fonctionnement
de l'exercice terminé le 30 avril 2021

Annexe 1

	Enseignement/ Recherche	Soutien à l'enseignement et à la recherche	Administration	Terrains et bâtiments	Services à la collectivité	Services aux étudiants	Entreprises auxiliaires	Ajustements	Total	
	1	2	3	4	5	6	7	8	9	
1 Droits de scolarité de base (étudiants réglementés) (401)	67,752,014	---	0	---	0	---	---	---	67,752,014	1
2 Montants forfaitaires internationaux des étudiants réglementés (402)	---	---	5,150,632	---	---	---	---	---	5,150,632	2
3 Montants forfaitaires canadiens des étudiants réglementés (403)	---	---	15,989,770	---	---	---	---	---	15,989,770	3
4 Montants supplémentaires chargés aux étudiants assujettis aux forfaitaires internationaux (10% du f	---	---	503,620	---	---	---	---	---	503,620	4
5 Droits de scolarité des étudiants déréglés (406)	94,428,932	---	0	---	0	---	---	---	94,428,932	5
6 Droits de scolarité des étudiants inscrits à des programmes crédités et autofinancés (407)	3,528,942	---	0	---	19,301	---	---	---	3,548,243	6
7 Revenus de scolarité des étudiants inscrits à des programmes ou des activités non crédités (408)	0	---	0	---	5,237,296	---	---	---	5,237,296	7
8 Frais institutionnels obligatoires (FIO) (447, 448, 449, 451, 452, 453, 454, 456, 457)	1,653,250	0	23,714,995	0	344,109	12,102,802	0	---	37,815,156	8
9 Autres frais facturés aux étudiants (458, 459, 462, 463, 464, 467)	-0	0	2,028,303	0	0	0	37,838	---	2,066,142	9
10 Total des produits provenant des étudiants	167,363,138	\$	47,387,319	\$	5,600,705	12,102,802	37,838	\$	232,491,803	10
11 Subventions du Ministère (515)	0	0	278,321,217	---	0	0	---	---	278,321,217	11
12 Autres subventions provinciales (405, 410, 427)	0	0	144,015	0	0	0	0	---	144,015	12
13 Subventions du gouvernement du Canada (415, 416, 417, 418, 419, 420, 421, 422)	0	0	5,445,639	0	0	0	0	---	5,445,640	13
14 Autres produits et autres aides (424, 426, 428, 429)	0	0	0	0	0	0	0	---	\$	14
15 Total des subventions	\$	\$	283,910,872	\$	\$	\$	1	\$	283,910,872	15
16 Intérêts et dividendes (435)	---	---	4,247,156	---	0	0	2,992	---	4,250,148	16
17 Intérêts sur les avances interfonds (440)	---	---	0	---	---	---	---	---	\$	17
18 Produits provenant du fonds de dotation (445)	0	0	0	---	0	0	0	---	\$	18
19 Produits provenant d'une fondation (446)	0	0	0	0	0	0	0	---	\$	19
20 Subventions et dons non gouvernementaux (430)	55,902	49,833	608,798	0	179,500	9,500	1,887	---	905,419	20
21 Gains sur vente de placement (526)	---	---	0	---	---	---	---	---	\$	21
22 Recouvrement des coûts indirects (465)	0	0	2,449,525	---	0	0	0	---	2,449,525	22
23 Ventes externes (460)	36,499	4,237	62,739	-0	372,978	126,544	1,610,610	---	2,213,607	23
24 Autres produits (466, 470)	75,415	0	384,350	0	0	0	2,712,336	---	3,172,101	24
25 Total des produits autres	167,817	54,070	7,752,568	0	552,478	136,044	4,327,824	\$	12,990,801	25
26 TOTAL DES PRODUITS	167,530,955 \$	54,070 \$	339,050,759 \$	0 \$	6,153,183 \$	12,238,846 \$	4,365,663 \$	- \$	529,393,476 \$	26

Université Concordia
Charges par fonction - Fonds de fonctionnement
de l'exercice terminé le 30 avril 2021

Annexe 2

	Enseignement/ Recherche	Soutien à l'enseignement et à la recherche	Administration	Terrains et bâtiments Détail Annexe 15	Services à la collectivité	Services aux étudiants	Entreprises auxiliaires	Ajustements	Total		
	1	2	3	4	5	6	7	8	9		
1	Masses salariales									1	
2	Direction	3,805,150	2,320,036	9,162,375	910,062	695,684	567,037	92,958	17,553,302	2	
3	Gérance	9,312,265	2,101,953	8,056,706	2,031,258	836,837	2,396,535	805,294	25,540,848	3	
4	Enseignants-chercheurs	131,527,253	481,476	286,684	0	161,087	500	0	132,457,000	4	
5	Chargés de cours	23,315,213	0	168,545	0	1,132,307	37,457	0	24,653,522	5	
6	Personnel associé à l'enseignement et à la recherche	2,537,977	134,593	44,352	0	33,989	25,647	65,717	2,842,274	6	
7	Personnel auxiliaire à l'enseignement et à la recherche	13,272,077	23,670	58,046	0	2,459	188,865	0	13,545,118	7	
8	Personnel professionnel non enseignant	20,100,509	11,471,242	22,487,278	3,036,739	1,669,071	6,482,572	502,861	65,750,273	8	
9	Personnel de soutien technique	5,565,171	2,662,046	315,415	276,833	1,071,783	2,108	-0	9,893,356	9	
10	Personnel de soutien de bureau	12,271,405	4,287,460	9,040,216	2,156,698	908,465	2,213,105	1,349,339	32,226,688	10	
11	Personnel de métier et ouvrier	234,837	11,489	0	5,550,234	46,072	97,673	115,481	6,055,787	11	
12	Avantages sociaux (700) - Complétez l'annexe 14	51,535,340	5,546,263	13,030,594	3,331,051	1,600,759	2,853,468	689,930	78,587,406	12	
13	Variation de la provision heures supplémentaires, maladie, vacances, congés sociaux et autres avantages (701, 702, 703)	1,320,793	1,445,314	2,385,535	1,478,090	34,657	358,811	783	7,023,983	13	
14	Total des masses salariales et des avantages sociaux	274,797,990	30,485,544	65,035,747	18,770,964	8,193,170	15,223,779	3,622,362	\$ 416,129,556	14	
15	Avantages sociaux futurs (704)	---	---	---	---	---	---	4,959,100	4,959,100	15	
16	Frais pour congés sabbatiques et d'études (705)	53,049	0	0	0	0	0	0	53,049	16	
17	Stagiaires Postdoctoraux (706)	1,551,521	0	0	0	0	83	0	1,551,604	17	
18	Formation et perfectionnement (710)	604,393	45,087	220,620	34,316	56,394	13,971	3,388	978,169	18	
19	Frais de déplacement et de représentation (715, 720, 725, 730)	212,024	16,265	266,720	43,378	33,646	-0	9,772	581,805	19	
20	Bourses (735)	18,365,349	0	103,310	0	457,856	1,288,141	0	20,214,656	20	
21	Subventions, cotisations et transferts (740, 871, 872)	1,152,399	196,930	2,012,538	53,786	2,725	149,449	6,104	3,573,930	21	
22	Fournitures et matériel (745)	4,056,731	4,990,980	1,007,041	585,936	851,724	143,076	165,517	11,801,005	22	
23	Coûts des marchandises vendues (755)	5,334	0	1,955	367,311	6,951	426	1,136,872	1,518,848	23	
24	Frais de services (760, 765, 770, 775, 780, 785, 790, 795, 800)	13,163,148	1,676,247	2,693,343	15,321,956	2,427,580	6,389	1,737,647	37,026,311	24	
25	Volumes et périodiques (750)	420,212	10,130	49,876	1,755	67,871	2,799	297	552,939	25	
26	Charges reliées aux terrains et aux bâtiments (805, 810, 815, 820, 826)	818,281	1,136,095	83,866	9,854,886	315,317	-0	1,491,170	13,699,614	26	
27	Locations de locaux et de bâtiments (840, 845)	274,295	0	24,629	3,273,010	828,884	57,240	809,403	5,267,460	27	
28	Location-exploitation (830)	4,809	9,066	1,600	559,987	0	10,080	7,709	593,250	28	
29	Pertes sur vente de placements (886)	0	0	0	0	0	0	0	\$ 0	29	
30	Biens sous le seuil de capitalisation (892)	-0	-0	-0	0	0	0	0	(0)	30	
31	Biens de nature non capitalisable (893)	0	-0	0	-0	0	0	0	0	31	
32	Frais bancaires et charges d'intérêts (850, 851, 852, 853)	0	0	550,131	0	-0	-0	0	550,131	32	
33	Intérêts relatifs aux avances interfonds (855)	0	0	0	0	0	0	0	\$ 0	33	
34	Autres charges (860, 870)	202,604	-11,508	-321,119	2,700	137,071	-26,648	-759,765	(776,665)	34	
35	Total des charges autres	40,884,148	8,069,291	6,694,510	30,099,020	5,186,020	1,645,004	4,608,113	4,959,100	102,145,207	35
36	Ventes internes (878)	-73,156	0	0	0	-106,049	-180	-307,425	(486,811)	36	
37	Achats internes (711, 716, 721, 726, 731, 746, 751, 761, 776, 796, 801, 806, 811, 821, 827, 831, 841, 846, 873, 881, 894, 895)	89,972	4,446	185,302	19,998	5,749	9,940	41,133	356,540	37	
38	Gains et pertes latents (879)	0	0	0	0	0	0	0	\$ 0	38	
39	Total avant éléments extraordinaires	315,698,955	38,559,281	71,915,559	48,889,982	13,278,889	16,878,544	7,964,182	4,959,100	518,144,492	39
40	Éléments extraordinaires (880)	0	0	0	0	0	0	0	\$ 0	40	
41	TOTAL DES CHARGES	315,698,955 \$	38,559,281 \$	71,915,559 \$	48,889,982 \$	13,278,889 \$	16,878,544 \$	7,964,182 \$	4,959,100 \$	518,144,492 \$	41

Université Concordia
Produits par fonction - Fonds avec restrictions
de l'exercice terminé le 30 avril 2021

Annexe 3

	Enseignement/ Recherche	Enseignement	Recherche	Soutien à l'enseignement et à la recherche	Administration	Terrains et bâtiments	Services à la collectivité	Services aux étudiants	Entreprises auxiliaires	Ajustements	Total	
	1	2	3	4	5	6	7	8	9	10	11	
1	Autres frais facturés aux étudiants (459)	0	0	0	0	0	0	0	0	0	0	\$ 1
2	Total des produits provenant des étudiants	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	2
3	Subvention du Ministère (515)	0	1,538,182	0	0	7,462,264	0	2,751	3,529,160	0	0	12,532,356 3
4	Autres subventions provinciales (405, 410, 427, 495, 496, 497)	0	454,864	6,244,000	0	0	0	0	0	0	0	6,698,864 4
5	Subventions du gouvernement du Canada (415, 416, 417, 418, 419, 420, 421, 422)	0	364,978	30,412,000	0	0	0	0	0	0	0	30,776,978 5
6	Autres produits et aides des gouvernements que ceux du Québec et du Canada (424, 426, 428, 429)	0	0	0	0	0	0	0	0	0	0	\$ 6
7	Total des subventions	\$	2,358,025	36,656,000	\$	7,462,264	\$	2,751	3,529,160	\$	\$	50,008,199 7
8	Intérêts et de dividendes (435)	0	2,812,282	241,750	105,554	487,150	0	5,102	650,288	0	0	4,302,126 8
9	Intérêts sur les avances interfonds (440)	---	---	---	---	0	---	---	---	---	---	\$ 9
10	Produits provenant du fonds de dotation (445)	0	0	0	0	0	0	0	0	0	0	\$ 10
11	Produits provenant d'une fondation (446)	0	-0	0	0	0	0	0	0	0	0	(0) 11
12	Subventions et dons non gouvernementaux (430)	0	4,448,824	11,675,650	0	1,005,982	0	694,945	750,250	0	0	18,575,652 12
13	Gains sur vente de placements (526)	---	---	---	---	0	---	---	---	---	---	\$ 13
14	Ventes externes (460)	0	181,201	0	51,166	51,298	56,856	289,706	10,337	0	0	640,564 14
15	Autres produits (466, 470)	0	833,819	30,044	0	0	0	0	0	0	0	863,863 15
16	Total des produits autres	\$	8,276,126	11,947,444	156,720	1,544,430	56,856	989,753	1,410,876	\$	\$	24,382,205 16
17	TOTAL DES PRODUITS	- \$	10,634,151 \$	48,603,443 \$	156,720 \$	9,006,694 \$	56,856 \$	992,504 \$	4,940,036 \$	- \$	- \$	74,390,404 \$ 17

Université Concordia
Charges par fonction - Fonds avec restrictions
de l'exercice terminé le 30 avril 2021

	Enseignement/ Recherche	Enseignement	Recherche	Soutien à l'enseignement et à la recherche	Administration	Terrains et bâtiments	Services à la collectivité	Services aux étudiants	Entreprises auxiliaires	Ajustements	Total		
	1	2	3	4	5	6	7	8	9	10	11		
1	Masses salariales											1	
2	Direction	0	40,154	311,324	0	0	3,848	0	0		355,326	2	
3	Gérance	0	415,897	0	0	0	20,473	83,415	0		519,785	3	
4	Enseignants-chercheurs	0	266,962	2,424,859	0	0	4,750	0	0		2,696,571	4	
5	Chargés de cours	0	0	0	0	0	0	0	0		\$	5	
6	Personnel associé à l'enseignement et à la recherche	0	595,264	7,244,833	12,773	13,179	0	7,419	0		7,873,468	6	
7	Personnel auxiliaire à l'enseignement et à la recherche	0	277,712	3,468,690	27,999	12,147	32,386	40,598	0		3,859,533	7	
8	Personnel professionnel non enseignant	0	1,271,502	280,600	12,615	65,954	72,614	269,083	0		1,972,368	8	
9	Personnel de soutien technique	0	364,128	6,937	0	0	0	0	0		371,065	9	
10	Personnel de soutien de bureau	0	707,280	36,973	0	23,933	92,058	294,555	0		1,154,799	10	
11	Personnel de métier et ouvrier	0	0	0	0	0	0	6,638	0		6,638	11	
12	Avantages sociaux (700) - Complétez l'annexe 14	0	911,375	3,123,238	7,341	26,191	55,873	175,847	0		4,299,864	12	
13	Variation de la provision heures supplémentaires, maladie, vacances, congés sociaux et autres avantages (701, 702, 703)	0	0	0	0	0	0	0	0		\$	13	
14	Total des masses salariales et des avantages sociaux	\$	4,850,275	16,897,454	60,728	141,403	\$	282,001	877,554	\$	\$	23,109,416	14
15	Frais pour congés sabbatiques et d'études (705)	0	0	0	0	0	0	0	0		0	15	
16	Stagiaires postdoctoraux (706)	0	25,010	2,861,430	0	0	0	0	0		2,886,440	16	
17	Formation et perfectionnement (710)	0	103,214	288,204	0	237	450	1,011	0		393,115	17	
18	Frais de déplacement et de représentation (715, 720, 725, 730)	0	49,306	204,706	0	2,967	8,800	149,244	0		415,024	18	
19	Bourses (735)	0	5,049,600	15,264,913	101,000	937,024	5,252	3,314,132	0		24,671,921	19	
20	Subventions, cotisations et transferts (740, 871, 872)	0	27,615	3,627,794	43,384	43,559	2,923	69,557	0		3,814,832	20	
21	Fournitures et matériel (745)	0	164,596	3,087,198	133,878	294,507	4,777	25,550	0		3,710,506	21	
22	Coûts des marchandises vendues (755)	0	0	5,753	0	4,686	0	0	0		10,439	22	
23	Frais de services (760, 765, 770, 775, 780, 785, 790, 795, 800)	0	1,151,744	2,122,363	314,875	4,591,057	55,244	42,842	159,738	0	8,437,863	23	
24	Volumes et périodiques (750)	0	73,631	153,459	70,301	13,000	115	0	0		310,507	24	
25	Charges reliées aux terrains et aux bâtiments (805, 810, 815, 820, 826)	0	0	88,371	182	518,923	0	0	0		607,476	25	
26	Location de locaux et de bâtiments (840, 845)	0	23,527	30,916	0	0	0	0	0		54,442	26	
27	Location exploitation (830)	0	3,296	26,836	0	0	0	0	0		30,132	27	
28	Transfert de coûts indirects (865)	0	0	2,455,915	0	0	0	0	0		2,455,915	28	
29	Pertes sur vente de placements (886)	0	0	0	0	0	0	0	0		\$	29	
30	Biens sous le seuil de capitalisation (892)	0	0	0	0	0	0	0	0		0	30	
31	Biens de nature non capitalisable (893)	0	0	0	0	-0	0	0	0		(0)	31	
32	Frais bancaires et charges d'intérêts (850, 851, 852, 853)	0	0	0	0	0	0	0	0		\$	32	
33	Intérêts relatifs aux avances interfonds (855)	0	0	0	0	0	0	0	0		\$	33	
34	Autres charges (860, 870)	0	94,098	1,281,970	-0	1,471,008	1,612	29,722	83,088	0	2,961,498	34	
35	Total des charges autres	\$	6,765,637	31,499,828	663,619	7,876,968	56,856	94,882	3,802,321	\$	\$	50,760,111	35
36	Ventes internes (878)	0	0	0	0	0	0	0	0		\$	36	
37	Achats internes (711, 716, 721, 726, 731, 746, 751, 761, 776, 796, 801, 806, 811, 821, 827, 831, 841, 846, 873, 881, 894, 895)	0	6,835	120,673	0	886	0	944	0		129,338	37	
38	Gains et pertes latents (879)	0	0	0	0	0	0	0	0		\$	38	
39	Total avant éléments extraordinaires	\$	6,772,472	31,620,502	663,619	7,877,854	56,856	94,882	3,803,265	\$	\$	50,889,450	39
40	Éléments extraordinaires (880)	0	0	0	0	0	0	0	0		\$	40	
41	TOTAL DES CHARGES	- \$	11,622,747	48,517,956	724,348	8,019,257	56,856	376,883	4,680,819	- \$	- \$	73,998,866	41

	Sommes comptabilisées au fonds de fonctionnement	Sommes comptabilisées au fonds avec restrictions	Sommes comptabilisées au fonds d'immobilisations	Sommes en Fiducie	Total	Montant selon calculs définitifs	Écarts
	1	2	3	4	5 = 1 + 2 + 3 + 4	6	7 = 5 - 6
1 Subvention générale					\$		0
2 Allocations relatives aux nombres de grades universitaires					\$		0
3 Frais indirects de la recherche subventionnée					\$		0
4 Subvention de transition - FIR					\$		0
5 Subvention de recherche - FIR					\$		0
6 Location de locaux					\$		0
7 Soutien à l'enseignement médical					\$		0
8 Soutien à l'insertion professionnelle					\$		0
9 Soutien et complément aux bibliothèques et à l'accès aux équipements pour les étudiants					\$		0
10 Services aux étudiants					\$		0
11 Soutien à l'intégration des personnes handicapées et des communautés autochtones et fonds des services aux collectivités					\$		0
12 Reconfiguration de l'offre de formation					\$		0
13 Subvention de contrepartie					\$		0
14 Programmes études-travail pour les étudiants étrangers					\$		0
15 Saines habitudes de vie					\$		0
16 Aide aux universités de taille modeste sises en région					\$		0
17 Programme de mobilité internationale					\$		0
18 Autres projets					\$		0
19 Compte à payer de 53 M\$					\$		0
20 Gouvernance et perfectionnement de la fonction publique					\$		0
21 Allocation particulière pour la médecine					\$		0
22 Collaboration entre les universités et les collèges					\$		0
23 Soutien, bourses d'enseignement et renouvellement au corps professoral en geme et en					\$		0
24 Aide à la formation des maîtres					\$		0
25 Formation d'appoint aux immigrants					\$		0
26 Démarrage de certains programmes en sciences de la santé					\$		0
27 Redistribution de l'écart de financement en 08-09 et ajustement transitoire - déréglementation					\$		0
28 Autres ajustements particuliers					\$		0
29 Programme de bourses pour de courts séjours à l'extérieur du Québec					\$		0
30 Sommes accordées pour des activités para-universitaires					\$		0
31 Bourses aux diplômés en sciences infirmières					\$		0
32 Aide au siège social de l'Université du Québec					\$		0
33 Réinvestissement provincial annoncé en 2006					\$		0
34 Estimation effectif 2010-2011					\$		0
35 Ajustement recomptage 2009-2010					\$		0
36 Ajustement recomptage 2008-2009					\$		0
37 Ajustement recomptage 2007-2008					\$		0
38 Impacts compression					\$		0
39 Récupération des sommes non dépensées (chantiers)					\$		0
40 Total apparaissant aux calculs définitifs du MELS		\$	\$	\$	\$	\$	\$
41 Ajustements (donnez la description):						-	-
42					\$	-	-
43					\$	-	-
44					\$	-	-
45 Ajustements effectués par le Siège Social de l'UQ (complétez Annexe 6)	12,271,405	0	0	0	12,271,405	-	-
46					\$	-	-
47 Autres ajustements (complétez Annexe 6)	0	0	0	0	\$	-	-
48 Total des subventions comptabilisées	12,271,405 \$	- \$	- \$	- \$	12,271,405 \$	-	-

Ne pas compléter

Ne pas compléter

Université Concordia
Produits reportés
Exercice 2020-2021

Annexe 7

	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation 4	Autres fonds 5
1 Droits de scolarité institutionnels (trimestre été)			s.o.	s.o.	
2 Forfaitaires des étudiants étrangers (trimestre été)			s.o.	s.o.	
3 Forfaitaires des étudiants canadiens non-résidents (trimestre été)			s.o.	s.o.	
4 Activité de recherche			s.o.	s.o.	
5 Frais de confirmation et autres dépôts étudiants	24,925,814		s.o.	s.o.	
6 Droit de scolarité institutionnels	3,988,383		s.o.	s.o.	
7 Subvention du Ministère - Programme de mobilité internationale	1,486,078		s.o.	s.o.	
8 Droit de scolarité- formation continue	643,828		s.o.	s.o.	
9 Subvention du Ministère - Plan de lutte pour les violences	411,001		s.o.	s.o.	
10 Subvention du Ministère - Soutien aux membres des communautés a	392,952		s.o.	s.o.	
11 Droit de scolarité - Programme autofinancés	375,341		s.o.	s.o.	
12 Subvention du Ministère - Plan d'action pour la réussite	314,332		s.o.	s.o.	
13 Subvention du Ministère - Avance allocation de transition	257,439		s.o.	s.o.	
14 Subvention du Ministère - Programme étude-travail	149,323		s.o.	s.o.	
15 Subvention du Ministère - Reconnaissance des acquis et compétences	56,981		s.o.	s.o.	
16 Autre revenu reporté	45,602		s.o.	s.o.	
17 Subvention du Ministère - Fierté en hiver	7,392		s.o.	s.o.	
18			s.o.	s.o.	
19			s.o.	s.o.	
20 Total	33,054,465 \$	- \$	s.o.	s.o.	- \$

Université Concordia
Affectations internes des soldes de fonds
Exercice 2020-2021

	Nature de l'affectation (matérialité de 50 000\$)	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation - Capital 4	Fonds de dotation - Produits nets non distribués 5	Autres fonds 6
1	Projets Institutionnels	30,083,000					
2	Services aux étudiants et à la communauté	17,970,000					
3	Fonds de développement professionnel	4,162,000					
4	Autres	1,386,664					
5	Fonds d'urgence	-9,769,000					
6	Recherche financée par les frais généraux	16,647,000					
7	Infrastructure des unités en recherche	4,114,000					
8	Projets d'immobilisations et technologies de l'information	1,349,000					
9	Fonds d'immobilisations - fonds d'amortissement			81,927,000			
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28	Montant en bas du seuil de 50 000 \$						
29							
30	Total des affectations des soldes de fonds	65,942,664 \$	- \$	81,927,000 \$	- \$	- \$	- \$

Matérialité de 50 000\$

Informations additionnelles sur les autres actifs						
#	Autres actifs	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation 4	Autres fonds 5
1	Instruments financiers dérivés					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Montants en bas du seuil de 50 000 \$					
14						
15	TOTAL ⁽¹⁾	- \$	- \$	- \$	- \$	- \$

Matérialité de 50 000\$

Informations additionnelles sur les autres passifs						
#	Autres passifs	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation 4	Autres fonds 5
16	Swaps de flux trésorerie					
17	Instruments financiers dérivés					
18	Apports reportés					13,432,998
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29	Montants en bas du seuil de 50 000 \$					
30						
31	TOTAL ⁽²⁾	- \$	- \$	- \$	- \$	13,432,998 \$

Note 1: Ce total doit être égal à la ligne 20 de la page 1 pour chacun des fonds concernés.

Note 2: Ce total doit être égal à la ligne 39 de la page 1 pour chacun des fonds concernés.

Université Concordia
 Détail Autres produits - Autres charges
 Exercice 2020-2021

Annexe 10

	Fonds de Fonctionnement			Fonds avec restrictions		Fonds d'immobilisations		Fonds de dotation		Autres fonds	
	Ventes aux étudiants Fonction enseignement	Autres produits	Autres charges	Autres produits	Autres charges	Autres produits	Autres charges	Autres produits	Autres charges	Autres produits	Autres charges
	1	2	3	4	5	6	7	8	9	10	11
Matérialité de 50 000\$											
1 Récupérations de salaires ou prêts de service	---		---								
2 Créances douteuses	---		-308,818		352,341						
3 Programme de carte affinity		317,226									
4 Loyers commerciaux et recouvrement de frais		2,823,000									
5 Honoraires			294,187								
6 Frais-Services aux étudiants				751,184							
7 Autres			-148,643	103,804		139,229					
8 Royautés			72,984								
9 Ajustement des salaires des années précédentes			-894,021		-5,000						
10 Inter-Universités et Agences		31,875	497,440	8,875	2,324,363						
11 Redistribution des frais indirects			7,229		-7,229						
12 Recouvrement de salaires											
13 -Programme étude-travail			-23,265		23,265						
14 Recouvrement de dépenses:											
15 Support à la recherche			-159,357		159,357						
16 Frais de surveillance d'examen			-114,401		114,401						
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29 Total	- \$	3,172,101 \$	(776,666) \$	863,863 \$	2,961,499 \$	139,229 \$	- \$	- \$	- \$	- \$	- \$

Université Concordia
Redressements des soldes de fonds
Exercice 2020-2021

Annexe 11

	Solde de fonds Fonds de fonctionnement 1	Solde de fonds Fonds avec restrictions 2	Solde de fonds Fonds d'immobilisations 3	Solde de fonds Fonds de dotation 4	Solde de fonds Autres fonds 5
1 Redressements relatifs aux modifications comptables:	---	---	---	---	---
2 Provision pour vacances courues des années antérieures					
3 Provision pour congés de maladie courus des années antérieures					
4 Provision pour heures supplémentaires courues des années antérieures					
5 Charge au titre des crédits d'enseignement en réserve des années antérieures					
6 Application de la politique de capitalisation					
7 Provision pour congés sociaux (maternité, paternité, etc.)					
8 Provision pour avantages sociaux futurs					
9 Utilisation de la méthode du report pour la constatation des apports					
10					
11					
12 Autres redressements des années antérieures (il faut préciser):	---	---	---	---	---
13					
14					
15					
16					
17					
18					
19					
20 Total des redressements des soldes de fonds	- \$	- \$	- \$	- \$	- \$

AVANCES INTERFONDS DU		VERS					Total des avances aux autres fonds 6
		Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation 4	Autres fonds 5	
1	Fonds de fonctionnement						\$
2	Fonds avec restrictions	35,534,669		61,679,913			97,214,582
3	Fonds d'immobilisations						\$
4	Fonds de dotation	144,992,352					144,992,352
5	Autres fonds	13,456,816					13,456,816
6	Total des avances reçues d'autres fonds	193,983,837 \$	- \$	61,679,913 \$	- \$	- \$	255,663,750 \$

VIREMENTS INTERFONDS ^{Notes 1 et 2} DU		VERS					Total des virements vers d'autres fonds 6
		Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation 4	Autres fonds 5	
7	Fonds de fonctionnement		131,214	22,304,044	1,032,352		23,467,611
8	Fonds avec restrictions			522,753			522,753
9	Fonds d'immobilisations						\$
10	Fonds de dotation						\$
11	Autres fonds						\$
12	Total des virements reçus d'autres fonds	- \$	131,214 \$	22,826,797 \$	1,032,352 \$	- \$	23,990,364 \$

Note 1: Les montants saisis dans le tableau des virements interfonds doivent être saisis en positif.

Note 2: Il faut compléter l'annexe 12a concernant les informations additionnelles sur les virements interfonds.

Université Concordia
 Informations additionnelles sur les virements interfonds
 Exercice 2020-2021

Annexe 12 a

Matérialité de 100 000\$

Informations additionnelles sur les virements du fonds de fonctionnement							
#	Description du projet	Vers le fonds avec restrictions	Vers le fonds d'immobilisations	Vers le fonds de dotation	Vers d'autres fonds	Total	Participation (subvention) du Ministère si connue (3)
1	contribution à des projets de rénovations ou de construction majeurs		2,758,025			2,758,025	
2	contribution de l'intérêt sur la dette à long terme		15,869,988			15,869,988	
3	contribution pour l'achat d'équipements		4,676,031			4,676,031	
4	contribution à des projets spécifiques de l'Université	1,163,566	-1,000,000			163,567	
5						\$	
6						\$	
7						\$	
8						\$	
9						\$	
10						\$	
11						\$	
12						\$	
13						\$	
14	Total ⁽¹⁾	1,163,566 \$	22,304,044 \$	- \$	- \$	23,467,611 \$	- \$

Matérialité de 100 000\$

Informations additionnelles sur les virements vers le fonds de fonctionnement							
#	Description du projet	Du fonds avec restrictions	Du fonds d'immobilisations	Du fonds de dotation	D'autres fonds	Total	Participation (subvention) du Ministère si connue (3)
15			s.o			\$	
16			s.o			\$	
17			s.o			\$	
18			s.o			\$	
19			s.o			\$	
20			s.o			\$	
21			s.o			\$	
22			s.o			\$	
23			s.o			\$	
24			s.o			\$	
25			s.o			\$	
26			s.o			\$	
27			s.o			\$	
28	Total ⁽²⁾	- \$	s.o	- \$	- \$	- \$	- \$

Note 1: Le total de la ligne 14 colonne 6 doit correspondre à la ligne 7 colonne 6 de l'annexe 12.

Note 2: Le total de la ligne 28 colonne 6 doit correspondre à la ligne 12 colonne 1 de l'annexe 12.

Note 3: Indiquer, s'il est possible, la participation du Ministère pour chaque montant indiqué dans la colonne 6.

	Nature des faits et des opérations en cause	Numéro de compte dans lequel est comptabilisé l'élément extraordinaire	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation 4	Autres fonds 5
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	Total des éléments extraordinaires		- \$	- \$	- \$	- \$	- \$

Université Concordia
Avantages sociaux
Exercice 2020-2021

Annexe 14

Composition des avantages sociaux		Fonds de fonctionnement 1	Fonds avec restrictions 2	Autres fonds 3	Total 4
1	Régime de retraite de l'université	29,635,032	1,621,463		31,256,496
2	Régimes de retraite provinciaux : RRE, RRF et RREGOP				\$
3	Régie des rentes du Québec	11,640,920	636,926		12,277,846
4	Régime québécois d'assurance parentale	1,811,675	99,125		1,910,800
5	Financement des programmes de santé	14,870,440	813,627		15,684,067
6	Commission de la santé et de la sécurité au travail	1,180,471	64,589		1,245,060
7	Commission de l'assurance-emploi	3,416,196	186,915		3,603,111
8	Assurance-vie	1,153,102	63,091		1,216,193
9	Assurance santé et salaire	9,398,313	514,223		9,912,536
10	Exonération des droits de scolarité	592,263	32,405		624,669
11	Régime des rentes pour déficit actuariel	4,888,995	267,498		5,156,493
12	Autre (décrire):				\$
13	Autre (décrire):				\$
14	Autre (décrire):				\$
15	TOTAL	78,587,406 \$	4,299,864 \$	- \$	82,887,270 \$

Université Concordia
Détail des charges Soutien institutionnel (terrains et bâtiments)
Fonds de fonctionnement
Exercice 2020-2021

Annexe 15

		Direction 1	Sécurité 2	Entretien ménager et gestion des produits dangereux 3	Entretien courant et réparations mineures 4	Autres 5	TOTAL 6	
1	Masses salariales							1
2	Direction	575,243	152,538	0	182,281	-0	910,062	2
3	Gérance	192,256	130,187	113,431	738,828	856,555	2,031,258	3
4	Enseignants-chercheurs	0	0	0	0	0	\$	4
5	Chargés de cours	0	0	0	0	0	\$	5
6	Personnel associé à l'enseignement et à la recherche	0	0	0	0	0	\$	6
7	Personnel auxiliaire à l'enseignement et à la recherche	0	0	0	0	0	\$	7
8	Personnel professionnel non enseignant	624,731	520,136	172,070	586,890	1,132,912	3,036,739	8
9	Personnel de soutien technique	121,403	0	0	153,979	1,451	276,833	9
10	Personnel de soutien bureau	487,929	604,368	59,237	125,027	880,137	2,156,698	10
11	Personnel de métier et ouvrier	12,584	0	68,291	4,694,462	774,897	5,550,234	11
12	Avantages sociaux (700)	524,511	281,110	96,737	1,574,179	854,514	3,331,051	12
13	Heures supplémentaires, maladie, vacances, congés sociaux et autres avantages (701, 702, 703)	154,170	57,740	47,642	853,125	365,413	1,478,090	13
14	Total de la masse salariale et des avantages sociaux	2,692,826	1,746,080	557,408	8,908,771	4,865,879	18,770,964	14
15	Frais pour congés sabbatiques et d'études (705)	0	0	0	0	0	\$	15
16	Stagiaires postdoctoraux (706)	0	0	0	0	0	\$	16
17	Formation et perfectionnement (710)	19,674	4,385	0	2,402	7,855	34,316	17
18	Frais de déplacement et de représentation (715, 720, 725, 730)	24,272	3,664	0	5,016	10,425	43,378	18
19	Bourses (735)	0	0	0	0	0	\$	19
20	Subventions, cotisations et transferts (740, 871, 872)	33,848	3,060	0	190	16,688	53,786	20
21	Fournitures et matériel (745)	4,975	405,122	13,231	127,728	34,879	585,936	21
22	Coûts des marchandises vendues (755)	0	0	0	0	367,311	367,311	22
23	Frais de services (760, 765, 775, 780, 785, 790, 795, 800)	156,227	8,958,296	3,586,501	271,181	2,349,752	15,321,956	23
24	Volumes et périodiques (750)	0	1,755	0	0	0	1,755	24
25	Charges reliées aux terrains et aux bâtiments (805, 810, 815, 820, 826)	49,391	101,056	212,314	8,939,712	552,413	9,854,886	25
26	Location de locaux et de bâtiments (840, 845)	0	0	0	0	3,273,010	3,273,010	26
27	Location-exploitation (830)	0	1,789	3,087	30,801	524,310	559,987	27
28	Pertes sur vente de placement (886)	0	0	0	0	0	\$	28
29	Biens sous le seuil de capitalisation (892)	0	0	0	0	0	\$	29
30	Biens de nature non capitalisable (893)	-0	0	0	-0	0	(0)	30
31	Frais bancaires et charges d'intérêts (850, 851, 852, 853)	0	0	0	0	0	\$	31
32	Intérêts relatifs aux avances interfonds (855)	0	0	0	0	0	\$	32
33	Mauvaises créances (860)	0	0	0	2,700	0	2,700	33
34	Autres charges (870)	0	0	0	0	0	\$	34
35	Total des autres charges	288,386	9,479,128	3,815,133	9,379,731	7,136,641	30,099,020	35
36	Ventes internes (878)	0	0	0	0	0	\$	36
37	Achats internes (711, 716, 721, 726, 731, 746, 751, 761, 776, 796, 801, 806, 811, 821, 827, 831, 841, 846, 873, 881, 894, 895)	9,115	4,998	5,271	0	615	19,998	37
38	Gains et pertes latents (879)	0	0	0	0	0	\$	38
39	Total avant éléments extraordinaires	2,990,328	11,230,205	4,377,812	18,288,502	12,003,135	48,889,982	39
40	Éléments extraordinaires (880)	0	0	0	0	0	\$	40
41	Total des charges	2,990,328 \$	11,230,205 \$	4,377,812 \$	18,288,502 \$	12,003,135 \$	48,889,982 \$	41

	Immobilisations brutes au début de l'année	Acquisitions de l'année						Total des acquisitions de l'année	Solde à reporter
		Financé par le gouvernement du Québec	Fonds de fonctionnement	Fonds avec restriction	Fonds de dotation	Autres fonds, Fondations et dons	Autres sources		
	1	2	3	4	5	6	7	8	9
1 Projets en cours	52,205,334							\$	52,205,334
2 Terrains	61,798,579						6,340,232	6,340,232	68,138,811
3 Aménagement de terrains	4,310,994						1,258	1,258	4,312,251
4 Bâtiments	613,510,364						14,336,500	14,336,500	627,846,863
5 Bâtiments - construction prestigieuse	0							\$	\$
6 Améliorations majeures aux bâtiments	388,775,387	22,327,169					3,926,357	26,253,526	415,028,912
7 Améliorations locatives	3,196,956						11,681,179	11,681,179	14,878,136
8 Équipements informatiques	12,438,925	509,180	1,422,581	575,466		37,900	876,419	3,421,545	15,860,470
9 Équipements de communication multimédia	9,886,489	823,413	164,320	226,395		24,155	661,540	1,899,823	11,786,312
10 Mobilier et équipement de bureau	8,287,489	353,747	35,596	3,872			260,680	653,894	8,941,383
11 Autres équipements	23,014,855						3,364,492	3,364,492	26,379,347
12 Équipements spécialisés liés à l'enseignement et à la recherche	56,564,283		912,434	770,170		41,721	8,381,444	10,105,769	66,670,052
13 Documents de bibliothèques	43,202,184		190,372	12,191		14,399	4,859,095	5,076,057	48,278,241
14 Manuels pédagogiques	0							\$	\$
15 Matériels roulants	529,350							\$	529,350
16 Réseaux de télécommunications	0							\$	\$
17 Biens loués en vertu d'un contrat de location-acquisition	963,041							\$	963,041
18 Autres actifs corporels (note A)	0							\$	\$
19 Actifs non amortissables	3,693,774	1,365					421,474	422,839	4,116,613
20 Logiciels (note B)	5,664,011	332,297	814,183	305,933			360,443	1,812,856	7,476,866
21 Développements informatiques (note B)	60,592,785						18,370,141	18,370,141	78,962,926
22 Autres actifs incorporels	123,460							\$	123,460
23 TOTAL	1,348,758,258 \$	24,347,170 \$	3,539,485 \$	1,894,027 \$	- \$	118,174 \$	73,841,254 \$	103,740,111 \$	1,452,498,369 \$

Annexe 16 (suite)

	Solde reporté	Vente ou radiation d'actifs (crédit)	Virements débit (crédit)	Immobilisations brutes à la fin de l'année	Amortissement accumulé			Immobilisations nettes à la fin de l'année	
					Solde au début de l'année	Plus amortissement	Moins annulation		Solde à la fin de l'année
24 Projets en cours	52,205,333.5	-52,205,334		0	0			\$ 0	
25 Terrains	68,138,810.9			68,138,811	0			\$ 68,138,811	
26 Aménagement de terrains	4,312,251.2			4,312,251	1,387,729	215,454	1,603,182	2,709,069	
27 Bâtiments	627,846,863.2	52,205,334		680,052,197	206,844,535	13,246,239	220,090,774	459,961,423	
28 Bâtiments - construction prestigieuse	\$			\$	0			\$	
29 Améliorations majeures aux bâtiments	415,028,912.1	-879,476		414,149,436	119,035,839	13,245,009	879,476	131,401,372	282,748,065
30 Améliorations locatives	14,878,135.7			14,878,136	81,809	455,648		537,457	14,340,679
31 Équipements informatiques	15,860,470.3	-3,589,344		12,271,127	6,528,237	3,839,741	3,589,344	6,778,634	5,492,493
32 Équipements de communication multimédia	11,786,312.5	-2,035,988		9,750,325	5,397,297	1,760,083	2,035,988	5,121,392	4,628,933
33 Mobilier et équipement de bureau	8,941,383.1	-827,433		8,113,950	3,466,508	155,740	827,433	4,196,476	3,917,474
34 Autres équipements	26,379,347.0	-5,040,953		21,338,394	17,644,274	1,310,757	5,040,953	13,914,078	7,424,316
35 Équipements spécialisés liés à l'enseignement et à la recherche	66,670,051.9	-4,315,591		62,354,461	23,545,240	5,150,673	4,315,591	24,380,322	37,974,139
36 Documents de bibliothèques	48,278,240.9	-3,173,920		45,104,321	21,782,790	4,256,629	3,173,920	22,865,499	22,238,821
37 Manuels pédagogiques	\$			\$	0			\$	\$
38 Matériels roulants	529,349.7			529,350	257,098	105,868		362,966	166,383
39 Réseaux de télécommunications	\$			\$	0			\$	\$
40 Biens loués en vertu d'un contrat de location-acquisition	963,041.3			963,041	963,041			963,041	0
41 Autres actifs corporels (note A)	\$			\$	0			\$	\$
42 Actifs non amortissables	4,116,612.8			4,116,613	0			\$	4,116,613
43 Logiciels (note B)	7,476,866.3	-1,734,035		5,742,831	3,163,124	1,612,183	1,734,035	3,041,272	2,701,559
44 Développements informatiques (note B)	78,962,926.3			78,962,926	19,097,389	3,609,315		22,706,704	56,256,223
45 Autres actifs incorporels	123,460.1	-123,460		0	123,460		123,460	0	(0)
46 TOTAL	1,452,498,369 \$	(21,720,199) \$	- \$	1,430,778,170 \$	429,318,369 \$	50,365,000 \$	21,720,199 \$	457,963,170 \$	972,815,000 \$

Note A: Il faut communiquer avec le Ministère pour inscrire un actif dans cette catégorie.

Note B: Il faut consulter la Politique de capitalisation des immobilisations pour les établissements des réseaux de l'éducation et de la santé et des services sociaux (Avril 2012) pour la comptabilisation de ces catégories.

Université Concordia
Salaire moyen par catégorie de personnel
Exercice 2020-2021

Annexe 17

CATÉGORIES DE PERSONNEL		PERSONNEL RÉGULIER	PERSONNEL NON RÉGULIER
1	Direction	171,917 \$	0 \$
2	Gérance	103,365 \$	0 \$
3	Enseignants-chercheurs	128,200 \$	62,202 \$
4	Auxiliaires à l'enseignement et à la recherche	69,377 \$	15,396 \$
5	Associés à l'enseignement et à la recherche	58,990 \$	32,051 \$
6	Professionnel non enseignant	88,087 \$	66,927 \$
7	Soutien technique	70,605 \$	40,033 \$
8	Soutien de bureau	59,490 \$	35,300 \$
9	Métiers et ouvriers	58,545 \$	41,925 \$
		VALEUR MOYENNE D'UNE CHARGE DE 3 CRÉDITS	
10	Chargés de cours	8,937 \$	

Frais institutionnels obligatoires (FIO) et autres frais facturés aux étudiants ^(note1)

Exercice 2020-2021

Ensemble des fonds

No ligne	Comptes des frais institutionnels obligatoires	1 Revenus FIO
1	Frais d'admission (447)	5,402,631
2	Frais d'inscription (448)	1,585,812
3	Frais technologiques (449)	4,929,418
4	Frais de droits d'auteur (451)	413,221
5	Frais de rédaction de thèses ou de mémoires et frais de polongation (452)	411,044
6	Frais spécifiques à certains cours ou programmes (453)	\$
7	Frais de diplomation et relevés de notes (454)	32,328
8	Services aux étudiants (456)	14,910,855
9	Autres frais institutionnels obligatoires facturés aux étudiants (457)	10,129,848
10	Total pour les frais institutionnels obligatoires ⁽²⁾	37,815,156 \$
11	Explications «Autres frais institutionnels obligatoires facturés aux étudiants (457)» (si 10% ou plus du total) :	27%
12	Frais d'administration	
13		
14		

No ligne	Frais institutionnel obligatoire perçu à titre de fiduciaire ou mandataire	FIO perçus
15	Primes relatives à certaines assurances obligatoires	5,880,529 \$
16	Frais pour le transport en commun (FIO)	
17	Total des FIO perçus à titre de fiduciaire ou mandataire	5,880,529 \$

No ligne	Comptes des autres frais facturés aux étudiants (Non FIO)	Revenus Non FIO
18	Pénalités, retards et révision de notes (458)	851,849
19	Dons et campagnes de financement (459) ⁽³⁾	\$
20	Ventes de notes de cours (462)	\$
21	Vente ou locations de matériel ou d'équipements (463)	28,638
22	Reconnaissance des acquis (464)	\$
23	Autres frais facturés aux étudiants (467)	1,185,655
24	Total pour les autres frais facturés aux étudiants (Non FIO) ⁽⁴⁾	2,066,142 \$
25	Explications «Autres frais facturés aux étudiants (467)» (si 10% ou plus du total) :	57%
26	Services aux étudiants:	
27	Envoi postal, réplique de diplôme, report d'examen/médical, frais d'obtention du diplôme, réévaluation de cours,	
28	frais d'achèvement tardif, lettre d'attestation, dossier d'étudiant et frais de relevé de notes.	

29	Total des nouveaux apports reçus pour les dons et campagnes de financement	
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No ligne	Autres frais perçus à titre de fiduciaire ou mandataire	Autres frais perçus
30	Primes relatives aux assurances des étudiants étrangers	8,083,449 \$
31	Primes relatives aux assurances non obligatoires	
32	Dons et campagnes de financement (exclus du compte 459)	
33	Cotisations aux associations étudiantes	9,830,668 \$
34	Frais pour le transport en commun (Non FIO)	
35	Total pour les autres frais perçus à titre de fiduciaire ou mandataire	17,914,117 \$

1: Voir la définition des frais institutionnels obligatoires à la règle budgétaire 3.3.1.

2: Le total inscrit à la ligne 10 de la colonne 1 correspond au total inscrit à la ligne 8 de la colonne 7 à la page 2 du SIFU.

3: Ce revenu correspond à la portion de l'apport qui a été comptabilisée dans les produits de la période. Le montant total de l'apport reçu dans la période doit être inscrit à la ligne 29.

4: Le total inscrit à la ligne 24 de la colonne 1 correspond au total inscrit à la ligne 9 de la colonne 7 à la page 2 du SIFU.

Informations nécessaires aux fins d'analyse de l'octroi de la subvention conditionnelle (note 1)
Exercice 2020-2021

	Fonds de fonctionnement (note 2)	
	2019-2020	2020-2021
Solde de fonds au début aux fins de la subvention conditionnelle (note 3) (1)	(28,027,952) \$	(31,049,952) \$
Produits (2) (Report automatique de l'évolution du solde de fonds)	539,149,875	529,393,476
Charges (3) (Report automatique de l'évolution du solde de fonds)	522,574,472	518,144,492
Excédent (insuffisance) des produits par rapport aux charges (4) = (2) - (3)	16,575,402 \$	11,248,984 \$
Virements du fonds de fonctionnement vers d'autres fonds (5) (Report automatique de l'évolution du solde de fonds)	27,594,754	23,467,611
Virements des autres fonds vers le fonds de fonctionnement (6) (Report automatique de l'évolution du solde de fonds)	2,056,351	-
Annulation des coûts des avantages sociaux futurs (7) (compte 704 du SIFU)	5,941,000	4,959,100
Annulation des gains (-) et pertes latents (8) (Compte 879 du SIFU)	-	-
Annulation des impacts financiers de la COVID 19 (note 4) (9)	s.o.	16,024,960
Annulation des revenus relatifs au décret du 24 mars 2010 (10) (Établissements de l'Université du Québec seulement)	-	-
Résultats annuels ajustés aux fins de la subvention conditionnelle (11) = (4) - (5) + (6) + (7) + (8) + (9) + (10)	(3,022,001) \$	8,765,434 \$
Solde de fonds à la fin aux fins de la subvention conditionnelle avant ajustements du Ministère (12) = (1) + (11)	(31,049,952) \$	(22,284,519) \$
Ajustements après révision (note 5) (13)	-	-
Solde de fonds à la fin aux fins de la subvention conditionnelle (14) = (12) + (13)	(31,049,952) \$	(22,284,519) \$

saisie manuelle

saisie manuelle

Note 1: Voir la règle budgétaire 5.8 (2020-2021)

Note 2 : Seulement les montants de l'année courante aux lignes 10 et 11 doivent être saisis manuellement.

Note 3 : Solde de fonds aux fins de la subvention conditionnelle à partir du solde du fonds de fonctionnement au 30 avril 2010

Note 4 : impacts financiers rapportés par les établissements au ministère dans le formulaire de recensement des coûts liés à la COVID-19 pour l'année courante

Note 5 : les ajustements après révision seront inscrits par le Ministère au besoin

Note # 1: Ventilation du compte n° 430 - Produits non gouvernementaux

	Fonds de fonctionnement	Fonds avec restrictions	Fonds d'immobilisations	Fonds de dotation	Autres fonds
Dons en espèce	484,410	5,131,492	426,691		
Dons en nature			854,777		
Autres (Il faut préciser. Si le nombre de lignes est insuffisant, il faut aviser le Ministère)	---	---	---	---	---
Autre 1 Subventions de l'industrie		7,989,290	2,687,900		
Autre 2 Autres subventions	110,700	5,519,784	193,191		
Autre 3 Commandites	164,299	-64,914			
Autre 4 Contrats commerciaux et industriels	146,011				
Autre 5					
Autre 6					
Autre 7					
Autre 8					
Autre 9					
Autre 10					
Total	905,419 \$	18,575,652 \$	4,162,559 \$	- \$	- \$

Note # 2: Détails des estimations sur le recomptage de clientèle (Fonds de fonctionnement)

	Compte 015	Compte 210
2020-2021 (T)		
2019-2020 (T-1)		3,598,187
2018-2019 (T-2)		

Note # 3: Portion des dépenses financées par les subventions du Ministère (enveloppes MAO-TIC¹ et PQI²)

	Fonds de fonctionnement	Fonds d'immobilisations
Biens sous le seuil de capitalisation (892)		
Biens de nature non capitalisable (893)		7,580,705

¹ Matériel, appareils, outillage, technologie de l'information et de la communication

² Plan quinquennal d'investissement

Note # 4: Limite maximale d'emprunt temporaire utilisé mensuellement au cours de la période du 1er juin 2020 au 31 mai 2021

	Limite maximale utilisée											
	juin	juillet	août	septembre	octobre	novembre	décembre	janvier	février	mars	avril	mai
2020-2021	186,320,000	191,760,000	168,550,000	142,008,000	143,043,000	156,193,900	142,087,500	134,087,500	165,139,650	180,117,250	195,931,500	185,703,600

Note # 5: Utilisation des sommes allouées pour le soutien à l'intégration des personnes en situation de handicap (Règle 2.1.4 des Règles budgétaires des universités)

		Solde début 30 avril 2020	Allocations	Utilisation	Ajustement	Solde fin 30 avril 2021
2020-2021	Volet 1	1,615,813	1,492,500	492,253		2,616,061
	Volet 2	685,171	75,411	131,786		628,796

Université Concordia
Soutien aux étudiants en contexte de crise sanitaire
Exercice 2020-2021

Annexe 21

	Aide financière octroyée (allocation)	Utilisation des sommes allouées			Ajustement	Somme disponible	
		Volet 1*	Volet 2*				Volet 3*
			2.1 Aide humanitaire	2.2 Acquisition de matériel informatique et multimédia			
1	2	3	4	5	6	7	
1	3,611,400	724,867	1,516,273	0	6,358	0	1,363,903

* Volet 1 : Encadrement pédagogique des étudiants

Volet 2 : Bonification du soutien matériel offert à la communauté étudiante

Volet 3 : Bonification du soutien psychosocial offert à la communauté étudiante

Continuité des apports et des produits reportés - Gouvernement du Canada

Exercice 2020-2021

Fonds avec restrictions et fonds d'immobilisations

Apports reportés et produits reportés

No ligne	Fonds avec restriction	Apports et produits reportés au début (court et long termes)	Encaissement + variation du compte à recevoir	Montant constaté à titre de produits au cours de l'exercice	Montant transféré à titre d'apports reportés afférents aux immobilisations	Apports et produits reportés à la fin (court et long termes)
		note 1 1	note 2 2	note 3 3	note 4 4	note 5 5 = 1 + 2 - 3 - 4
1	Subvention des ministères du gouvernement du Canada (415)	111,693 \$	104,231 \$	80,844 \$		135,080 \$
2	Conseil de recherches en sciences humaines (416)	11,615,809 \$	11,347,969 \$	7,904,028 \$		15,059,750 \$
3	Santé Canada (417)			- \$		- \$
4	Conseil de recherches en sciences naturelles et en génie (418)	16,315,795 \$	18,774,485 \$	13,425,889 \$		21,664,391 \$
5	Instituts de recherche en santé du Canada (419)	3,495,606 \$	3,172,255 \$	2,824,793 \$		3,843,068 \$
6	Fondation canadienne pour l'innovation (421)	166,494 \$	149,575 \$	148,279 \$		167,790 \$
7	Chaires de recherche du Canada (422)	2,337,109 \$	3,895,000 \$	3,837,757 \$		2,394,352 \$
8	Organismes inclus au périmètre comptable du gouvernement du Canada (autres que ceux de la liste) (420)	98,523 \$	3,261,207 \$	2,555,388 \$		804,342 \$
9	Total pour le fonds avec restrictions	34,141,028 \$	40,704,722 \$	30,776,978 \$	0 \$	44,068,772 \$

Apports reportés

No ligne	Fonds d'immobilisations	Apports reportés au début	Encaissement + variation du compte à recevoir	Montant constaté à titre de produits au cours de l'exercice	Montant transféré à titre d'apports reportés afférents aux immobilisations	Apports reportés afférents aux immobilisations avant amortissement de l'exercice	Montant d'amortissement constaté à titre de produits au cours de l'exercice (compte 532)	Apports reportés afférents aux immobilisations à la fin
		note 6 1	note 2 2	note 3 3	note 4 4	5 = 1 + 2 - 3 + 4 5	6 6	7 = 5 - 6 7
10	Organismes inclus au périmètre comptable du gouvernement du Canada (415, 416, 417, 418, 419, 421, 422, 423)	61,859,600 \$	6,756,809 \$	(0) \$	- \$	68,616,409 \$	- \$	68,616,409 \$
11	Total pour le fonds d'immobilisations	61,859,600 \$	6,756,809 \$	(0) \$	0 \$	68,616,409 \$	0 \$	68,616,409 \$

Université Concordia
Continuité des apports et des produits reportés - Gouvernement du Québec
Exercice 2020-2021
Fonds avec restrictions et fonds d'immobilisations

Apports reportés et produits reportés

No ligne	Fonds avec restriction	Apports et produits reportés au début (court et long termes)	Encaissement + variation du compte à recevoir	Montant constaté à titre de produits au cours de l'exercice	Montant transféré à titre d'apports reportés afférents aux immobilisations	Apports et produits reportés à la fin (court et long termes)
		note 1 1	note 2 2	note 3 3	note 4 4	note 5 5 = 1 + 2 - 3 - 4
1	Subventions du Ministère (515)	6,965,222 \$	15,867,260 \$	12,532,356 \$		10,300,126 \$
2	Subventions des autres ministères du gouvernement du Québec (405)	457,408 \$	2,021,854 \$	1,438,823 \$		1,040,439 \$
3	Fonds de recherche du Québec - Nature et technologie (FRQNT) (495)	1,311,749 \$	920,120 \$	1,151,195 \$		1,080,674 \$
4	Fonds de recherche du Québec - Santé (FRQS) (496)	1,075,904 \$	1,257,144 \$	995,273 \$		1,337,775 \$
5	Fonds de recherche du Québec - Société et culture (FRQSC) (497)	3,209,049 \$	2,900,861 \$	2,375,819 \$		3,734,091 \$
6	Université du Québec et ses constituantes (427)			0 \$		0 \$
7	Organismes inclus au périmètre comptable du gouvernement du Québec (autres que ceux de la liste) (410)	2,291,529 \$	1,366,444 \$	737,755 \$		2,920,218 \$
8	Total pour le fonds avec restrictions	15,310,861 \$	24,333,683 \$	19,231,221 \$	0 \$	20,413,323 \$

Apports reportés

No ligne	Fonds d'immobilisations	Apports reportés au début	Encaissement + variation du compte à recevoir	Montant constaté à titre de produits au cours de l'exercice	Montant transféré à titre d'apports reportés afférents aux immobilisations	Apports reportés afférents aux immobilisations avant amortissement de l'exercice	Montant d'amortissement constaté à titre de produits au cours de l'exercice (compte 530 et 531)	Apports reportés afférents aux immobilisations à la fin
		note 6 1	note 2 2	note 3 3	note 4 4	5 = 1 + 2 - 3 + 4	6	note 5 7 = 5 - 6
9	Organismes inclus au périmètre comptable du gouvernement du Québec (405, 411, 427, 495, 496, 497, 515, 520)	34,424,714 \$	35,331,759 \$	36,999,719 \$	0 \$	32,756,754 \$	0 \$	32,756,754 \$
10	Total pour le fonds d'immobilisations	34,424,714 \$	35,331,759 \$	36,999,719 \$	0 \$	32,756,754 \$	0 \$	32,756,754 \$

Université Concordia

Continuité des apports et des produits reportés - Autres sources

Exercice 2020-2021

Fonds avec restrictions et fonds d'immobilisations

Apports reportés et produits reportés

No ligne	Fonds avec restriction	Apports et produits reportés au début (court et long termes) note 1 1	Encaissement + variation du compte à recevoir note 2 2	Montant constaté à titre de produits au cours de l'exercice note 3 3	Montant transféré à titre d'apports reportés afférents aux immobilisations note 4 4	Apports et produits reportés à la fin (court et long termes) note 5 5 = 1 + 2 - 3 - 4
1	Municipalités (424)			0 \$		0 \$
2	Produits provenant d'autres universités et d'organismes apparentés (426)			0 \$		0 \$
3	Gouvernements autres provinces (428)			0 \$		0 \$
4	Gouvernements étrangers (429)			0 \$		0 \$
5	Autres que gouvernements (430)	61,736,164 \$	29,579,724 \$	18,575,652 \$		72,740,236 \$
6	Produits provenant d'une fondation (446)			0 \$		(0 \$)
7	Total pour le fonds avec restrictions	61,736,164 \$	29,579,724 \$	18,575,652 \$	0 \$	72,740,236 \$

Apports reportés

No ligne	Fonds d'immobilisations	Apports reportés au début note 6 1	Encaissement + variation du compte à recevoir note 2 2	Montant constaté à titre de produits au cours de l'exercice note 3 3	Montant transféré à titre d'apports reportés afférents aux immobilisations note 4 4	Apports reportés afférents aux immobilisations avant amortissement de l'exercice 5 = 1 + 2 - 3 + 4	Montant d'amortissement constaté à titre de produits au cours de l'exercice (compte 533) 6	Apports reportés afférents aux immobilisations à la fin note 5 7 = 5 - 6
8	Autres sources (424, 426, 428, 429, 430, 431, 446)	33,901,857 \$	4,901,711 \$	4,162,559 \$	0 \$	34,641,009 \$	0 \$	34,641,009 \$
9	Total pour le fonds d'immobilisations	33,901,857 \$	4,901,711 \$	4,162,559 \$	0 \$	34,641,009 \$	0 \$	34,641,009 \$

Université Concordia

Produits des entités subventionnaires du gouvernement du Canada par fonds

Exercice 2020-2021

Fonds de fonctionnement, fonds avec restrictions et fonds d'immobilisations

No ligne	Comptes	Fonds de fonctionnement 1	Fonds avec restriction 2	Fonds d'immobilisation 3	Total 4 = 1+2+3
1	Subvention des ministères du gouvernement du Canada (415)	5,445,640 \$	80,844 \$	(0 \$)	5,526,484 \$
2	Conseil de recherches en sciences humaines (416)	0 \$	7,904,028 \$	0 \$	7,904,028 \$
3	Santé Canada (417)	0 \$	0 \$	0 \$	0 \$
4	Conseil de recherches en sciences naturelles et en génie (418)	0 \$	13,425,889 \$	0 \$	13,425,889 \$
5	Instituts de recherche en santé du Canada (419)	0 \$	2,824,793 \$	0 \$	2,824,793 \$
6	Fondation canadienne pour l'innovation (421)	0 \$	148,279 \$	0 \$	148,279 \$
7	Chaires de recherche du Canada (422)	0 \$	3,837,757 \$	0 \$	3,837,757 \$
8	Organismes inclus au périmètre comptable du gouvernement du Canada (autres que ceux de la liste) (420)	0 \$	2,555,388 \$	---	2,555,388 \$
9	Organismes inclus au périmètre comptable du gouvernement du Canada (fonds d'immobilisations) (423)	---	---	0 \$	0 \$
10	Total	5,445,640 \$	30,776,978 \$	(0 \$)	36,222,618 \$



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 21, 2021**

AGENDA ITEM: Audit Committee recommendation: Interfund transfers for year ended April 30, 2021

ACTION REQUIRED: For approval

SUMMARY: On recommendation of the Audit Committee, the Board of Governors is being asked to approve the interfund transfers for the year ended on April 30, 2021.

BACKGROUND: Under the directives of the *Ministère de l'Enseignement supérieur*, the University is required to obtain specific Board approval of interfund transfers. Interfund transfers form part of the changes in fund balances on our financial statements and are disclosed under Note 18 of the financial statements. Interfund transfers can be defined as money transfers between the various funds of the University.

DRAFT MOTION:

That, on recommendation of the Audit Committee, the Board of Governors approve each of the interfund transfers listed in the document titled *Concordia University 2020-2021 INTERFUND TRANSFERS* and disclosed under Note 18 of the financial statements for the fiscal year ended on April 30, 2021.

PREPARED BY:

Name: Shelina Houssenaly
Date: October 15, 2021

Concordia University
2020 - 2021 INTERFUND TRANSFERS

FUND	FUND DESCRIPTION	Operating Fund	Research Fund	Designated Fund	Capital Asset Fund
1-Contribution towards major renovation or construction projects		-2,758,025		-290,261	3,048,286
PA0010	GREY NUNS BUILDING	-230,239			230,239
PA0012	FAUBOURG COMPLEX ACQUISITION	-150,000			150,000
PA0013	1424-1426 BISHOP STREET	-7,601			7,601
PA0023	ACQUISITION OF VACANT LOT 1 066 165	-25,144			25,144
PAC023	GREY NUNS TEMPORARY RESIDENCE-PHASE	-24,046			24,046
PAC026	EXP. OF LOYOLA SP. COMPLEX PHASE 1A	-6,834			6,834
PAC034	GN EAST RESIDENCE - PHASE 2	-170,753			170,753
PAC036	GREY NUNS DINING & KITCHEN RENO 14	-104,161			104,161
PAC935	SIF	-265,635			265,635
PR0363	MB ELEVATOR #4 AND #5 REPAIR	-150,000			150,000
PR0569	GREY NUNS (GN) REPLACE GENERATOR	-139			139
PRM078	HB RESIDENCE RENOVATION	-6,004			6,004
PRM090	LOYOLA ARENA RENOVATION	-17,206			17,206
PRM175	RETAIL - BASE BUILDING GM0001	-2,090			2,090
PRM237	GN & SC UPGRADE 8 COLD ROOMS			-276,887	276,887
PRM238	CCE CLASSROOM UPGRADE AND ENTRY	-984			984
PRM239	CCE SIGNAGE AND FURNITURE UPGRADE	-280			280
PRM257	CO-OP STRATEGIC INVESTMENT	-25,000			25,000
PRM258	CL2 REFRESH CLASSROOMS FOR CCE	-536			536
PRM260	FB12 FIT-OUT FOR TEMP OCUP PHASE 1	-1,304			1,304
PRM265	GN REPLACE DOMESTIC WATER & HEATING	-444			444
PRM273	GN REPAIR WEST WING FLOORING	-425			425
PRM274	GM-LB PARKING GARAGE SLAB REFURBISH	-44			44
PRM275	LOY RES JR REPLACE SHOWER & HEATING	-1,222			1,222
PRM276	HA RENOVATE BATHROOMS	-374			374
PRM279	GM-400 MOVE IN CUBICLES FROM BOOKSTORE	-25,000			25,000
PRM280	GN RELOCATE CUCCR	-42,412			42,412
PRM281	JR INSTALL AC	-123			123
PRM282	18-077 JR MODERNIZE ELEVATOR SYSTEM	-24			24
PUD001	CONTRIBUTION TO CAPITAL SINKING FUND - CUF INVESTMENT			-13,374	13,374
PUI001	CONTRIBUTION TO CAPITAL SINKING FUND - BUILDING	-1,500,000			1,500,000
2-Contribution towards interest on capital debt		-15,869,988			15,869,988
FA0001	RBC LOAN - CAPITAL	-242,704			242,704
PBF001	BOND SERIE A: NET FINANCING COSTS	-12,202,160			12,202,160
PBF003	BOND SERIES B : FINANCING COSTS	-1,836,153			1,836,153
PBF004	BOND SERIES C : FINANCING COSTS	-905,097			905,097
PR9999	20/21 TD SIS-UNITY LOAN - CAPITAL	-683,875			683,875
3-Contribution towards equipment		-4,676,032		-232,492	4,908,524
PEF310	CFI PROJECT	-38,280			38,280
PEG049	SIS REFACTORY DEVICE	-74,547			74,547
PEG057	MODERN INSTITUTIONAL DATA SPACE	-36,000			36,000
PEG059	SECURITY CAMERA INTELLEX REPLACEMENT	-80,000			80,000
PEM001	HOSPITALITY CONCORDIA	-300,000			300,000
PEM004	ENGR/ COMP. SC. EQUIPMENT			-200,000	200,000
PEM269	NRC EQUIPMENT GRANT	-507,788		-32,492	540,280
PEM272	COPIERS PURCHASE	-4,709			4,709
PEM283	GOODMAN PROGRAM IN INVESTMENT MANAGEMENT	-95,222			95,222
U00001	Equipment acquired directly by the Operating Fund	-3,539,485			3,539,485
4-Contribution towards specific University projects		-330,753		1,330,753	-1,000,000
BC0185	SEMINARS AND GUEST LECTURES			16,680	
EP0023	D3 SUMMER INNOVATION RESIDENCY PROGRAM	-860,000			
H00234	CFO SPECIAL RESERVE			890,000	
H00604	SUSTAINABILITY PLAN FUND	1,000,000			
PRM247	BATHROOM RENOVATION H, LB, EV				-1,000,000
T20895	PETER N THOMSON FAMILY INNOVATION	12,500			
T20896	ROSSY FAMILY FOUNDATION INV JOURNAL	-43,697			
T22019	POLANYI CONFERENCE	-400			
T22128	ROSSY FAMILY FOUNDATION ART HIVES	-200,000			
T22135	INTERUNIVERSITY PHD IN ART HISTORY	-5,000			
T22149	SPECIAL INITIATIVES IN ACTIVE LEARNING	-9,000			
T22161	MCCONNELL FOUNDATION FUND	-40,303			
T22191	INSPIRIT FOUNDATION FUND	-20,000			
T27297	VAN BERKON JMSB SMALL CAP CASE COMPETITION	-1,000			
T27652	BAZIN/ SADOUL FILM AWARD	-200			
TD0033	CENTRE DES JARDINS D'INNOVATION	-755			
TP0002	QUEBEC CANADIAN JEWISH STUDIES	-16,680			
TP0023	D3 SUMMER INNOVATION RESIDENCY PROGRAM	-105,767			
TS0104	MEL HOPEHEIM SCHOOL OF CINEMA	-30,000			
UAC001	CTRE TEACH.LEARN.SERV.(CTLs)	-10,451			
UAC019	PROVISION FOR ACADEMIC PRIORITIES			-12,500	
UAS100	DEAN OF ARTS AND SCIENCE			9,000	
UAS400	SOCIOLOGY			304,000	
UFA017	CINEMA GENERAL			105,767	
UFA042	ART HISTORY			400	
UPV801	GOODMAN PROMOTION - MONTREAL			11,406	
T27650	WILLIAM K. EVERSON AWARD			5,000	
UAA103	BATIMENT 7			1,000	
5-Contributions towards Research support		167,187	-85,187	-82,000	
CC0168	CURC-SALARY- J. MCGARTH			-12,000	
CC0169	CURC-RESEARCH- J. MCGRATH			-30,000	
D00319	HELP CITIES OFFSET THE EFFECTS			-40,000	
F01127	FIGURA, LE CENTRE DE RECHERCHE	11,500			
H00465	VALEO GAIN		-211,506		
J00012	OVERHEAD HOLDBACK ACCOUNT		79,819		
M00230	THE FUNCTIONS OF MAMMALIAN TRAPP	-79,819			
N00659	THEORETICAL STUDIES OF MOLECULAR	-8,000			
RX0001	Placement Valeo	211,506			
T30011	ANNUAL GIVING UNRESTRICTED	42,000			
UAC002	CONCORDIA INTERNATIONAL		40,000		
VRR001	INTERNAL RESEARCH REFUND ACCOUNT		-11,500		
XMT330	MITACS - Laura Fidalgo - Social Med		8,000		
T20897	TROTTIER FOUNDATION BEACON PROJECT		10,000		
UAS290	ETUDES FRANCAISES	-10,000			
Grand Total		-23,467,611	-85,187	726,000	22,826,797



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 21, 2021**

AGENDA ITEM: Borrowing from Financement-Québec (*Régime d'emprunts à long terme*)

ACTION REQUIRED: For approval

SUMMARY: The Board is being asked to authorize the establishment of a borrowing plan by which the University could conclude, from time to time up to June 30, 2022, borrowing transactions for an amount not to exceed \$29,948,050.00, as set out by Financement-Québec (see attached letter).

BACKGROUND: Grant bonds and long-term borrowing are used by the government as a financing mechanism. Please note that the wording of the motion is set by Financement-Québec.

DRAFT MOTION:

ATTENDU QUE, conformément à l'article 78 de la *Loi sur l'administration financière* (RLRQ, chapitre A-6.001), l'Université Concordia (l'« Emprunteur ») souhaite instituer un régime d'emprunts, valide jusqu'au 30 juin 2022, lui permettant d'emprunter à long terme auprès de Financement-Québec, pour un montant n'excédant pas 29 948 050,00 \$;

ATTENDU QUE, conformément à l'article 83 de cette loi, l'Emprunteur souhaite prévoir, dans le cadre de ce régime d'emprunts, que le pouvoir d'emprunter et celui d'en approuver les conditions et modalités soient exercés par au moins deux de ses dirigeants;

ATTENDU QU'il y a lieu d'autoriser ce régime d'emprunts, d'établir le montant maximum des emprunts qui pourront être effectués en vertu de celui-ci, ainsi que les caractéristiques et limites relativement aux emprunts à effectuer et d'autoriser des dirigeants de l'Emprunteur à conclure tout emprunt en vertu de ce régime et à en approuver les conditions et modalités;

ATTENDU QUE la ministre de l'Enseignement supérieur (la « Ministre ») a autorisé l'institution du présent régime d'emprunts, selon les conditions auxquelles réfère sa lettre du 13 septembre 2021;

IL EST RÉSOLU :

1. QU'un régime d'emprunts valide jusqu'au 30 juin 2022, en vertu duquel l'Emprunteur peut, sous réserve des caractéristiques et limites énoncées ci-après, effectuer des emprunts

à long terme auprès de Financement-Québec, pour un montant n'excédant pas 29 948 050,00 \$, soit institué;

2. QUE les emprunts à long terme effectués par l'Emprunteur en vertu du présent régime d'emprunts soient sujets aux caractéristiques et limites suivantes :
 - a) malgré les dispositions du paragraphe 1 ci-dessus, l'Emprunteur ne pourra, au cours de chacune des périodes de **quinze mois** s'étendant du 1^{er} avril au 30 juin et comprises dans la période visée au paragraphe 1, effectuer des emprunts qui auraient pour effet que le montant total approuvé pour l'Emprunteur, pour une telle période, par le Conseil du trésor au titre de la programmation des emprunts à long terme des établissements universitaires, soit dépassé;
 - b) l'Emprunteur ne pourra effectuer un emprunt à moins de bénéficier d'une subvention du gouvernement du Québec conforme aux normes établies par le Conseil du trésor, au titre de l'octroi ou de la promesse de subventions aux établissements universitaires, ainsi qu'aux termes et conditions déterminés par la Ministre et pourvoyant au paiement en capital et intérêt de l'emprunt concerné même si, par ailleurs, le paiement de cette subvention est sujet à ce que les sommes requises à cette fin soient votées annuellement par le Parlement;
 - c) chaque emprunt ne pourra être effectué qu'en monnaie légale du Canada auprès de Financement-Québec;
 - d) le produit de chaque emprunt ne pourra servir, outre le paiement des frais inhérents à l'emprunt concerné, qu'aux fins suivantes :
 - i) le financement des dépenses d'investissement faites par l'Emprunteur aux termes d'un plan d'investissement approuvé par le gouvernement du Québec;
 - ii) le refinancement d'une partie ou de la totalité d'emprunts antérieurs venus à échéance; ou
 - iii) le remboursement d'emprunts bancaires contractés en attente du financement à long terme ou de refinancement.
3. QU'aux fins de déterminer le montant total auquel réfère le paragraphe 1 ci-dessus, il ne soit tenu compte que de la valeur nominale des emprunts effectués par l'Emprunteur;
4. QU'en plus des caractéristiques et limites énoncées précédemment, les emprunts comportent les caractéristiques suivantes :
 - a) l'Emprunteur pourra contracter un ou plusieurs emprunts pendant toute la durée du régime d'emprunts jusqu'à concurrence du montant qui y est prévu, et ce, aux termes d'une seule et unique convention de prêt à conclure entre l'Emprunteur et Financement-Québec;

- b) chaque emprunt sera constaté par un billet fait à l'ordre de Financement-Québec;
 - c) le taux d'intérêt payable sur les emprunts sera établi selon les critères déterminés par le gouvernement en vertu du décret numéro 430-2018 du 28 mars 2018, tel que ce décret pourra être modifié ou remplacé de temps à autre; et
 - d) afin d'assurer le paiement à l'échéance du capital de chaque emprunt et des intérêts dus sur celui-ci, la créance que représente pour l'Emprunteur la subvention qui lui sera accordée par la Ministre, au nom du gouvernement du Québec, sera affectée d'une hypothèque mobilière sans dépossession en faveur de Financement-Québec.
5. QUE l'Emprunteur soit autorisé à payer, à même le produit de chaque emprunt contracté en vertu du présent régime, les frais d'émission et les frais de gestion qui auront été convenus;
6. QUE l'un ou l'autre des dirigeants suivants :
- Le recteur et vice-chancelier;
Le chef de la direction financière; ou
La secrétaire générale et directrice, service des affaires juridiques;
- de l'Emprunteur, **pourvu qu'ils soient deux agissant conjointement**, soit autorisé, au nom de l'Emprunteur, à signer la convention de prêt, les conventions d'hypothèque mobilière et les billets, à consentir à toute clause et garantie non substantiellement incompatible avec les dispositions des présentes, à livrer les billets, à apporter toutes les modifications à ces documents non substantiellement incompatibles avec les présentes ainsi qu'à poser tous les actes et à signer tous les documents, nécessaires ou utiles, pour donner plein effet aux présentes;
7. QUE, dans la mesure où l'Emprunteur a déjà adopté une résolution instituant un régime d'emprunts pour les mêmes fins, la présente résolution remplace la résolution antérieure, sans pour autant affecter la validité des emprunts conclus sous son autorité avant la date du présent régime d'emprunts.

PREPARED BY:

Name: Shelina Houssenaly
Date: October 15, 2021

PAR COURRIEL

Québec, le 13 septembre 2021

Monsieur Denis Cossette
Chef de la direction financière
Université Concordia
1455, boulevard de Maisonneuve Ouest
Montréal (Québec) H3G 1M8

Monsieur le Chef de la direction financière,

Conformément à l'article 77.1 de la *Loi sur l'administration financière* (RLRQ, chapitre A-6.001) et aux pouvoirs qui me sont confiés, j'autorise Université Concordia (l'Université) à instituer un régime d'emprunts à long terme lui permettant de conclure, de temps à autre, d'ici le 30 juin 2022, des emprunts à long terme d'au plus 29 948 050,00 \$, en monnaie légale du Canada, sous réserve des limites énoncées à ce régime.

Les emprunts conclus en vertu de ce régime serviront à refinancer des emprunts à long terme échus et à rembourser des dépenses d'investissements déjà effectuées. Le tout est actuellement financé par des emprunts temporaires.

Nous vous transmettons le modèle de résolution à adopter par l'Université et nous vous demandons de nous retourner, par courriel, une copie certifiée conforme de la résolution, datée et signée.

... 2

Pour toute information, je vous invite à communiquer avec M^{me} Marie-Josée Fafard au 418 643-2999, poste 2668 ou par courriel à l'adresse marie-josee.fafard@mes.gouv.qc.ca

Veillez agréer, Monsieur le Chef de la direction financière, l'expression de mes sentiments les meilleurs.

La sous-ministre adjointe à la performance, au financement,
aux interventions régionales et au soutien à la gestion,



Nathalie Parenteau

p. j. 2

c. c. M. Daniel Therrien, contrôleur par intérim, Université Concordia
M. Alain Bélanger, sous-ministre adjoint au financement, à la gestion de la dette et aux opérations bancaires et financières, ministère des Finances



REPORT TO THE BOARD OF GOVERNORS

GRAHAM CARR
PRESIDENT AND VICE-CHANCELLOR

OCTOBER 2021

A
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INTRODUCTION

With profound sadness, I report that beloved colleague **Nadia Chaudhri** passed away on October 5th, more than a year after publicly revealing an ovarian cancer diagnosis. Only 43 years old, Nadia was an assiduous researcher and devoted teacher. Originally from Karachi, Pakistan, Nadia joined our Department of Psychology in 2010 where she distinguished herself through her work on alcohol and drug addiction and for her commitment and leadership in support of diversity, equity and inclusion. Neuroscientist was one facet of her identity – she was a mother to six-year-old Reza and married to her husband Moni, with a loving extended family and friends around the world. Her family, friends and our entire Concordia community grieves. In honour of Nadia, Concordia lowered its flags to half-mast on October 7th. Nadia spent her final days raising funds to support those pursuing studies in neuroscience from underrepresented backgrounds. She raised an unprecedented \$615,000 from 8,600 donors for the Nadia Chaudhri Wingspan Award, even walking the halls of her palliative care ward for our Shuffle. The journey she chronicled – the struggles, the love of life she expressed and ability to see rays of light even when faced with death – amazed and inspired us all.

With the bulk of funds directed toward Nadia’s Wingspan Award, the 32nd edition of the **Shuffle**, Concordia’s annual walkathon, raised a record-breaking **\$668,000** — and counting — towards scholarships, bursaries as well as student resources and services. Concordians typically walk the 6.5 km distance from Sir George Williams to Loyola campus together. For a second year in a row, our Shuffle was virtual, with members of our community walking, running or cycling their own neighbourhoods up until the closing ceremony on September 24th. The Shuffle has raised \$2.5 million since 1990. Nadia Chaudhri was named Shuffler of the Year and her Wingspan Award team was named Shuffle Team of the Year. The Shuffle Leadership Award went to Katia Lorye and Shuffle Spirit Award to Amanda Holt, both members of CU at the Top, a group that raised funds for our Otsenhàkta Student Centre.

We’re continuing to follow Concordia’s **healthy and safe return to campus roadmap**. While there have been a very limited number of active cases of COVID-19 within our community, to date there have been no instances of on-campus transmission. Measures we continue to implement conform with Public Health protocols. These include a procedure mask mandate indoors and on Concordia property where a two-metre distance can’t be maintained. Environmental Health and Safety monitors suspected or confirmed cases and, in coordination with Public Health, initiates a response plan, with contact tracing, accordingly. The university also requires proof of vaccination to access non-academic activities on campus, such as gyms, sporting events or locations where food or beverages are served in a seated space.

September 30th marked Canada’s **National Day for Truth and Reconciliation**. Informally known as Orange Shirt Day, it stands as a day for Canadians to honour the survivors of the residential school system and to mourn the children who lost their lives during this shameful part of Canada’s history. In support of our commitment to reconciliation and decolonization, this year Concordia

encouraged all members of our community to wear orange shirts and participate in the events of the day including a panel discussion and a moment of silence. In addition, Concordia participated in Light the Country Orange headed by the National Centre for Truth and Reconciliation by having orange light projections at our AD and EV buildings.

TEACHING, RESEARCH, INNOVATION

Tristan Gosselin-Hane and **Alexandre Lavoie**, undergraduate students in Concordia’s Department of Computer Science and Software Engineering and cybersecurity enthusiasts, topped the leaderboard at the **CyberSCI** national **Capture-The-Flag** (CTF) cybersecurity competition. Their team **Cubermitis** will go on to represent Canada at the European and International CyberSCI competitions in Prague and Athens this fall and winter respectively. CTF events are a specific kind of cybersecurity competition, where participants must beat challenges to obtain the highest score, including by collecting “flags” embedded in those challenges. **Cubermitis** excels in software development, site reliability engineering and information security.

Shaan Baig, a student in Kinesiology and Clinical Exercise Physiology, won the **Forces AVENIR – Personality Avenir 2021** honour at the undergraduate level. Shaan’s impressive achievements include being named a Shad Canada Fellow and Global Teen Leader by the We Are Family Foundation; being nominated as a member of the New York Academy of Sciences; and co-founding **Young Scientists and Innovators**, an organization which strives to create a world of equal opportunity in STEM. **Forces AVENIR** recognizes, honours and promotes students who have demonstrated exceptional engagement and contributions to society.

Concordia appointed **Angélique Willkie** to be **special advisor to the provost on Black integration and knowledges**. The selection of the associate professor in the Department of Contemporary Dance for this new role aligns with the renewed global conversation on anti-Black racism and complements Concordia’s ongoing efforts to address anti-Black racism. Angélique’s two-year mandate began on July 1st. A core responsibility of her new position is to continue chairing the President’s Task Force on Anti-Black Racism and, ultimately, to present a comprehensive set of recommendations and an action plan to combat anti-Black racism at the university. As special advisor to the provost on Black integration and knowledges, Angélique will report to and counsel the provost as well as provide institution-wide leadership on issues of particular concern to Black faculty, students and staff. She will also provide guidance on the adoption of task force recommendations following the publication of the final report in fall 2022.

Adamina Partridge recently joined the university’s **Otsenhákta Student Centre** (OSC) as its new interim coordinator. Originally from Kuujjuaq, Nunavik, Adamina previously worked at the Four Directions Indigenous Centre at Queen’s University. The Otsenhákta Student Centre is an on-campus resource for First Nations, Inuit and Métis students that offers community, support and assistance.

Vivek Venkatesh (Department of Art Education, UNESCO co-Chair in Prevention of Radicalisation and Violent Extremism and Director, Centre for the Study of Learning and Performance) was an FRQSC-featured researcher in *Nouvelles capsules des Fonds de recherche du Québec*. The capsule references the start of Project SOMEONE in 2014 and the 19 social education initiatives that promote tolerance and nonviolence that have been developed in the intervening years.

Adrian Tsang (Department of Biology and Centre for Functional and Structural Genomics) has extended a three-year Joint Development Agreement with French company Lesaffre International. The team will continue developing yeast expressing enzymes for multiple purposes including applications in baking, feed and food. Additional funding provided under extension is \$906,268 bringing the revised total project value to \$3,970,068.

Eliane Ubalijoro (Research Professor Department of Geography, Planning and Environment) received funding from the Microsoft Corporation in support of a 14-month project entitled “A landscape analysis of carbon and water modelling (techniques and players) to inform the scale-up of nature-based climate solutions in Canada.” Together with her Co-PI, Damon Matthews (Department of Geography, Planning and Environment), the research team will work on addressing key questions around leveraging digital technologies for carbon and water monitoring to prioritize research and investment towards promising avenues for scaling-up machine learning applications in Canada and present a more inclusive and representative view of nature-based climate solutions. Funding awarded: \$295,568.

Governments, businesses, universities — including Concordia — and many other institutions around the world have made a serious commitment to meet the 17 **United Nations Sustainable Development Goals** (SDGs). The next steps include providing know-how to the individuals who will lead the efforts to convert that commitment into practice. To that end, Concordia partnered with the *Centre interdisciplinaire de recherche en opérationnalisation du développement durable*, a Quebec-based research, development and reference centre, to offer the CIRODD Summer School in Societal Transformation, held virtually from July 27th to August 27th. The bilingual pilot project instructed its 27 participants, including students from Concordia and other universities, on ways to help municipalities and communities successfully realize the global goals. The curriculum included live case studies as well as modules taught by various academics and other experts in areas such as non-violent communication and community strategic planning to action. Student feedback was uniformly positive.

The new **Applied Artificial Intelligence Institute**, founded this year, is now a university-recognized research centre. The Institute is led by three founding directors: Kashi Khorasani from the Department of Electrical and Computer Engineering, Tristan Glatard from the Department of Computer Science and Software Engineering and Nizar Bouguila from the Concordia Institute for Information Systems Engineering.

The past year marked a milestone for the John Molson School of Business: its **Executive MBA (EMBA) program celebrated its 35th anniversary**. Founded in 1985, it was the first of its kind in Quebec and ushered in a new era of higher education tailored specifically to executives, entrepreneurs and professionals with considerable business experience. Events are in the works to continue to celebrate this milestone anniversary.

Since the beginning of the semester, **Concordia Library** has been a vital source of activity on campus. The Library is averaging 4,700 visitors per day, offering a mix of in-person and virtual activities including library tours and workshops. The Webster Library is open 24/7 with students taking advantage of the space by participating in their remote classes, studying quietly in the reading rooms, creating in the technology sandbox, and collaborating in the group study rooms. Recently, the Library welcomed a new Researcher-in-Residence, Désirée Rochat, who will be working on strategies to improve community outreach, relations and engagement to foster the holistic development and use of Black community-related special collections. We also welcomed Kevin Laloche-Morin to the team, as part of the Indigenous Student Librarian program. The Concordia University Press has also been working diligently and is preparing to launch a new title this fall: *Arthur Erickson on Learning Systems*. In support of OER, there are 14 open textbooks currently under development that are funded by Concordia's Open Educational Resources Grants.

Concordia Library now gives users access to **BrowZine**, a service that helps browse, read, and monitor e-journals. Concordia Library is also proud to present in the Webster exhibition space *At Hand Out of Reach* which showcases the work of 10 artists working in the area of fiber art. Each original work was created by a Concordia undergraduate student during the 2020-2021 academic year.

After a successful pilot year in 2020-21, **Homeroom** continues to support first year undergraduate students by providing them with a space to connect with others. There are 496 students taking part in this initiative this semester with 13 student facilitators. Through facilitated virtual and in-person experiences, new Concordia students meet, bond and learn how to navigate the university experience together. Weekly Homerooms are led by upper year students. They discuss a wide array of must-know topics to help ease the transition to Concordia and co-develop new skills. Homeroom is led by the Dean of Students Office in collaboration with Residence Life, Recreation and Athletics and the Student Success Centre.

Many **District 3 initiatives**, including the **Quebec Scientific Entrepreneurship (QcSE) program**, had enthusiastic responses from participants. For the fall 2021 cohort, 140 applications were received from 15 universities and organizations across Quebec: Polytechnique Montréal, Université de Sherbrooke, Université Laval, Université du Québec à Montréal, Université de Montréal, Université du Québec à Rimouski, Université du Québec à Trois-Rivières, Université du Québec à Chicoutimi, Institut national de la recherche scientifique and Carrefour d'innovation sur les matériaux de la MRC des sources. Eighty per cent of the scientists and researchers in STEM came from three

Montreal based universities - École de technologie supérieure (49), McGill (29) and Concordia (15). Of the 140 applicants, 122 individuals were admitted to the program.

The D3 **validation program**, fall 2021 cohort welcomed 19 startups: social startups Emission Reductions Now, General Intellect, Positive Energy, Nomie, Noovd, Actively Sober and Green Spinach; high tech startups SoraLink, MiNextStep, Planete GreenLeaves, Emotional Imaging, This is Bad, AIM Colours and AeroY; biotech startups BioMimir, Tails, SevenTM, Algomega; and healthcare startup Health 21. **Launch and Grow** welcomed one new Healthcare startup, NURA Medical.

And finally, D3 is recruiting for the fall cohorts of two other programs—the **Market Discovery Program** for bio and healthcare scientific entrepreneurs and the **Ideation for Social Innovation Program** for social entrepreneurs.

Activities at the **Leonard and Bina Ellen Art Gallery**:

- Presentation by Beatriz Santiago Muñoz on her exhibition Poetic Disorder as part of Conversations in Contemporary Art (CICA) on September 16th.
- On Monday, October 4th, Local Records: Frantz Voltaire presented Beatriz Santiago Muñoz' *Marché Salomon* in dialogue with historical documents and resources from Montreal's *Centre International de Documentation et d'Information Haïtienne, Caribéenne et Afro-Canadienne*.
- Launched the second edition of TERMS, an online edition that explores how terms circulate in society and unpacks its various meanings through writing by scholars and artists. TERMS: Service – Part I, is available as a download on our website.
- Sightings 33 – DIE KZ UND DIE GEDENKSTÄTTE: REPLICA I, a project by Emmanuelle Duret, launched on September 27th and will be available for viewing until January 2022.

GradProSkills was awarded a two-year grant by Entente Canada Quebec to transplant a successful American model for graduate career development to Concordia. GradPro+ will be an intensive career preparation program aiming to expose research-oriented graduate students to career paths and professional environments outside academia. It will bring together graduate students, government representatives, industry professionals, and faculty members to explore solutions to a common problem, and consequently share each other's perspectives and work cultures. The project started in October 2021 with the creation of the project team and the identification of community partnerships.

Milieux held a number of successful internationally-aimed activities, including:

- **<MTL> Connect:** Montreal Digital Spring: the Milieux Institute has teamed up with *Printemps numérique Montréal* and Bruxelles to curate a selection of contemporary video art from both cities. The result, VIDEO//PLAY, is in its second iteration (the first, in 2020, was part of the International Symposium on Electronic Art, which acted as the Creativity Pavilion for <MTL> Connect) and will present a total of 19 video works around the two metropolises on roving LED trucks. In addition to the video curation, Milieux will host two events during <MTL> Connect: Alison Powell’s Undoing Optimization, a book talk hosted by Machine Agencies as well as Jill Didur’s The Global Urban Wilds (GUW) App Launch at the Champs des Possibles.

Updates from 4TH SPACE:

- After three weeks of in-person daily activities during new student **Orientation**, mid-September marked the official start of **hybrid event production** at 4TH SPACE. Inviting panelists and a discreet audience into the space coupled with remote panelists and audience members joining via Zoom, has proven to be an incredibly valuable and successful operation for all involved.
- The annual **Concordia University Research Chair roundtables** (held September 13th and 21st) brought together the new cohort of CURCs into conversation and set the stage for transforming 4TH SPACE into a hybrid studio for engaged activities.
- September 17th marked the first of weekly presentations related to the UN’s **Sustainability Development Goals**.
- During the week of September 27th, **Justice Between Generations:** Asian, African, Indigenous, and Western Perspectives connected an international group of scholars, both in-person and via Zoom, for a hybrid week-long residency. With a podcast contextualizing this project, and four full days of events that attracted over 200 registrants.
- October marked the start of **weekly residencies** with all 10 of Concordia’s Public Scholars, and nine distinct events produced in-house towards Concordia’s collaboration with <MTL> Connect. All events are recorded and livestreamed, with a small contingent of participants allowed into the space itself.

And in updates from **Concordia International**:

Three students from Latin America obtained the **Emerging Leaders in the Americas Program** award, granted by Global Affairs Canada and the Canadian Bureau for International Education (CBIE) to come to Canada to study a semester at Concordia.

Concordia International’s proposal “**Building intercultural competencies in the field**” was awarded with the inaugural Global Skills Opportunity pilot award (\$500K). This program, funded by Employment and Social Development Canada, and administered by Universities Canada, will

allow students from target groups to participate in international short programs in non-traditional countries. With this program Concordia is looking to increase the total participation of Canadian students studying and working globally — and increasing the participation of students from target groups currently underrepresented in student mobility programs.

Jonathan Lisouet (Department of Mechanical, Industrial and Aerospace Engineering) in collaboration with his colleagues from INSA Toulouse, France, obtained the **Mitacs GRA award** for his proposal “Conceptual Design of Unmanned Aerial Vehicles.” This award will allow the visit of a PhD student from France to conduct collaborative research at Concordia.

Walter Lucia (Concordia Institute for Information Systems Engineering) obtained the **GRA award** for his proposal “Setpoint attacks detection in cyber-physical systems: experimental validation using unmanned vehicles.” This award will allow him to conduct collaborative research with his partners at the University of Calabria, Italy, by co-supervising a PhD student.

Luiz Lopes (Department of Electrical and Computer Engineering), obtained a Global Affairs Canada Faculty Mobility for Partnership Building Program (FMPBP) award for his research project Smart renewable DC and AC micro-grids, aimed at exploring the storage and distribution of energy in remote areas, including the Amazon.

Chloé Pelletier, an undergraduate student majoring in Spanish, obtained the **Baden-Württemberg-STIPENDIUM for University Students** award that will allow her to study a semester at the University of Freiburg, Germany.

Undergraduate student **Roxana Baloui** (Film Production) won the **Erasmus+** scholarship for fall 2021/winter 2022, at TAI Madrid School of Arts, in Spain, valued at 5,070 EUR (\$7,429.25 CAD).

Concordia International launched the **World’s Challenge** competition where students and supervisors will work in multidisciplinary teams to propose solutions to tackle global challenges related to the Sustainable Development Goals (SDGs). Two teams will be selected to represent Concordia in an international competition organized by Western University in June 2022.

Updates from Recreation and Athletics

This year, Concordia University has **52 Academic All-Canadians (AAC)**, the largest number since recording started in 1991-1992. AAC status is achieved by obtaining an 80% or A- average in a university sport (Usport) year.

UNIVERSITY ADVANCEMENT

The Office of the Vice-President of Advancement has the following updates to share with the Board of Governors:

Announcements:

The **Doggone Foundation** has donated **\$2 million** in support of fine-arts internships. Over nine years, the Doggone Foundation's gift will fund 40 annual **Elsbeth McConnell Fine Arts Awards** valued at \$5,000 each. An additional \$10,000 per year will fund the annual Bill McLennan Northwest Coast Travel Award, named after the late curator emeritus of the University of British Columbia's Museum of Anthropology. The award will allow a full-time graduate student to venture to British Columbia to develop knowledge of Northwest Coast art-making and Indigenous cultures.

Thanks to the generous support of sponsors and participants, the Concordia Golf Classic teed off on September 7th and raised **\$400,000** for students — the second highest total in the tournament's 17-year history.

Altus Group, towner of ARGUS real-estate asset and portfolio management software, contributed software licenses worth **\$1.04 million** for two courses offered by the Jonathan Wener Centre for Real Estate. The gift was facilitated by **Robert Courteau**, BComm 81, LLD 11, Altus Group's CEO from 2012 to 2020.

A gift of **\$100,000** from **Donald Poole**, BSc 72, and **Bonnie Poole**, BComm 86, will support Concordia's Centre for Research on Aging (enGage), the John Molson School of Business Case Competition Program and MSc in Chemistry students.

Leslie Raenden made a gift of **\$60,000** to support professional training offered through Art Volt. Based at the Faculty of Fine Arts, Art Volt focuses on initiatives that better equip creative practitioners for success after Concordia.

The **Froebel Foundation** made a gift of **\$60,000** to support a new scholarship for students enrolled in the Department of Education's Early Childhood and Elementary Education program.

A gift of **\$50,000** from **National Bank of Canada** will help fund a speaker series devoted to women in leadership at the John Molson School of Business.

Alumni engagement

The third edition of the **Black Student Career Development** series drew more than 80 alumni and students. The free online event included panels dedicated to portfolio careers and mental-health management in the workplace.

Two **Alumni Career Services** webinars focused on important skill sets for professional success: how to cultivate self-awareness and how to leverage mentorships.

Anne-Marie Croteau, dean of the John Molson School of Business, hosted a virtual roundtable for past Commerce and Administration Students' Association (CASA) executives.

SERVICES AND SUSTAINABILITY SECTOR

The Human Resources department continues to be actively involved in assisting and supporting the community **with Return to Campus planning**. Drop-in sessions have been held throughout the summer and will continue into September to assist managers, faculty and staff with questions. Human Resources webpages are updated regularly with information and support for managers, faculty and staff. Members of HR continue work on various committees and have developed a variety of tools and FAQs to support the community in moving from on-site to remote work.

In addition, the OD team, along with members of the Benefits team and members of UCS, have developed a Mental Health/wellness communication plan. Biweekly articles are published in the Now and/or in the In the Know on various health and wellness subjects. We have also created a Health Wellness page on Carrefour.

Instructional and Information Technology Services deployed the **Safelinks** tool to provide an additional layer of protection when an employee clicks on a link found in an email. Each link is checked against a database of known malicious sites upon receipt of an email and upon the clicking of a link.

Impersonation banners were setup on some VIP accounts to alert users of a possible impersonation attempt of the sender's email. The solution has been useful so far, highlighting real impersonation attempts.

Concordia's **internet service capacity** was doubled to address the anticipated increase of videoconference sessions (Zoom, Teams) on campus. Daily statistics indicate a maximum of 25% usage at peak times. Daily monitoring continues.

In collaboration with CIOs from other Quebec universities, Concordia's CIO participated in webinars and discussions led by the Government of Quebec pertaining to the **impacts of Bill 95** (*La Loi modifiant la Loi sur la gouvernance et la gestion des ressources informationnelles des organismes publics et des entreprises du gouvernement et d'autres dispositions législatives*) on universities including information security, digital data management, and digital transformation. Dialogue will continue throughout the fall.

Sir George Williams Campus **Roof Replacement** and EHS Equipment Installation: the project consists of the replacement of roof assemblies and the addition of necessary health & safety improvements on the roofs of the D, Z, K, SB, LC-LD, GN and GA buildings. This work was deemed urgent in order to protect the assets within the buildings, improve performance of the building envelope and reduce maintenance repairs in the short and medium term. Construction is

complete. Deficiencies as well as the SB building re-roofing and cooling tower replacement are to be completed by late October.

Sustainable Transport month (September) was a success, with eight activities offered related to sustainable transport throughout the month and an estimated 75 community members participating.

Campus Sustainability Month (October) has launched and is gaining significant popularity. It is trending in first position on the Student Hub.

We have received the 2021-2022 **implementation plans** / budget requests and the 2020-2021 progress reports from the stream leads on the Food, Waste, Climate, Research, and Curriculum plans in relation to the Sustainability Action Plan. We can now turn to consideration of these plans and finalization of stream budgets.

Security and Emergency Management provided **emergency preparedness training** to 170 individuals, both remotely and in-person. Trainees included students from the Gina Cody School of Engineering and Computer Science, residence assistants, and employees from the cleaning service provider Roy.

The Department launched the “**Whiskey Project**”, a program dedicated to theft prevention, especially regarding theft targeting students on campus. This program will engage with students through awareness raising, providing information and tips regarding personal property left unattended and vulnerable to theft.



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 21, 2021**

AGENDA ITEM: Annual report from the Ombuds Office

ACTION REQUIRED: For information

SUMMARY: The *Terms of Reference of the Ombuds Office* ([BD-2](#)) provide for the filing of an annual report detailing the activities of the Ombuds Office, including statistics on the concerns and complaints received, a copy of which shall be submitted to the Board of Governors for information purposes. The highlights of the report will be presented by the Ombudsperson, Amy Fish.

PREPARED BY:

Name: Shelina Houssenaly
Date: October 15, 2021

CONCORDIA



OMBUDS OFFICE

Promoting fairness at Concordia

ANNUAL REPORT 2020–21





OMBUDS OFFICE

October 1, 2021

Members of the Board of Governors
Concordia University
1455 de Maisonneuve Blvd. West
Montreal, QC
H3G 1M8

To the Board of Governors;

As per article 29 of the Terms of Reference of the Ombuds Office, I am pleased to submit the **2020-2021 Annual Report of the Ombuds Office: Promoting Fairness at Concordia University**.

In addition to an overview of the year's activities from May 1, 2020 to April 30, 2021, this year the report includes several recommendations.

I look forward to presenting this report to you in person.

Sincerely,

amy fish

Amy Fish, MHSc.

Ombudsperson

Concordia University / Université Concordia

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Ombuds Office Overview

Concordia University was one of the first universities in Canada to create an Ombuds Office in 1978.

The purpose of the office was, and remains, to report directly to the Board of Governors and to uphold the principles of impartiality, accessibility, confidentiality and independence. The Ombuds Office continues to abide by these core values.

In addition to investigating possible allegations of unfairness, the Ombuds Office:

- Provides a sounding board for community members seeking advice;
- Informally mediates simple academic disputes to prevent escalation;
- Recommends changes to policies, rules and procedures where appropriate;
- Coaches undergraduate and graduate students, faculty and staff members regarding improved communication; and
- Offers workshops to equip participants with a comfort level in dealing with possibly challenging situations.

Ombuds Office 2020-2021

Changes in the Ombuds Office 2020-2021

This year brought some changes to the staffing at the Ombuds Office.

In October 2021, Julie Boncompain stepped down as Associate Ombudsperson to become the Ombudsperson for another university. Julie's hard work and dedication during her time at Concordia University is much appreciated.

In April 2021, Dorothee Beaupre Bernier accepted the position of Associate Ombudsperson. Dorothee is trained as a lawyer and has experience as an Associate Ombudsperson in the insurance industry. Dorothee has already made an outstanding contribution to the office.

Amy Fish remains Ombudsperson since March 2016.

Impact of Covid-19

From an operational perspective, there was almost no impact on the office. The Ombuds Office continued to work remotely through the spring and summer of 2021.

However, in terms of files, Covid-19 was felt in two ways.

First, while there was a decrease in volume of dossiers, there was an increase in their complexity. In many cases, more in-depth investigation was required, necessitating additional and more in-depth research. Also, more conclusions were delivered through (virtual) meetings than in writing as many community members required additional explanation and/or support.

Second, this year, there were several files that required additional intervention from the Ombuds Office. The pivot to online has been exceedingly challenging for several departments at the University, many of whom were faced with figuring out new ways to conduct their business. In

some cases, this caused backlogs which meant that response times were slowed and Ombuds investigations took longer.

Decrease in Volume

432 concerns were brought to the Ombuds Office in 2020-2021.

Prior to this year, the Ombuds Office had a consistent volume of approximately 470 files for the past three years.

The decrease in files may be explained by the pandemic. First, the change to a remote work and studying environment has been disquieting for many, and they may not have the energy or capacity to pursue issues that might otherwise have surfaced.

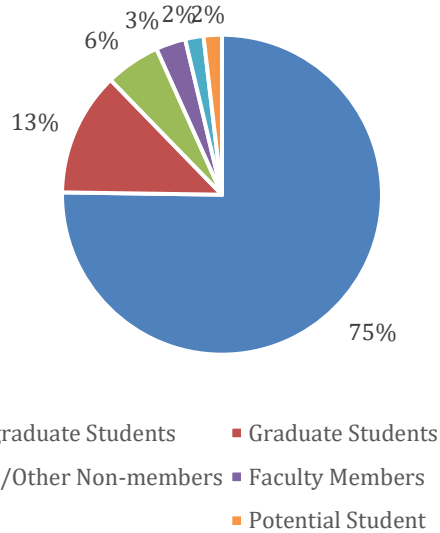
Second, there may be less conflict in the workplace when people are working from their homes and do not need to share space or other resources.

While this reduction is explainable, in 2021-2022, the Ombuds Office will continue to build existing networks in the University to ensure that the community is aware of our services. Our goal is to reduce barriers to access and ensure that we have done what we can to establish an open and warm environment.

Community Overview

Please see Chart A, below for a breakdown of what type of clients came to our office.

Chart A: Percentage of Clients by Type



Interestingly, the distribution of files has also changed during the pandemic.

- Students grew from 84% to 88%;
- Faculty and staff decreased from 15% to 6% over the past two years; and
- Only 2% came from other groups (e.g. alumni, parents, citizens).

Type of Contact

Prior to the pandemic, the Ombuds Office tracked how students contacted us to ensure that we remained consistent in terms of accessibility and to measure any changes (for example, letters received through the mail decreased to between zero and one per year).

For the past two years, walk-ins have not been possible, so all means of contact have been electronic in nature.

In 2020-2021, we created an intake form that could be accessed directly on our web site so that community members could ask for assistance and provide us with relevant information. This was a strong addition to the email and phone access which we had in place.

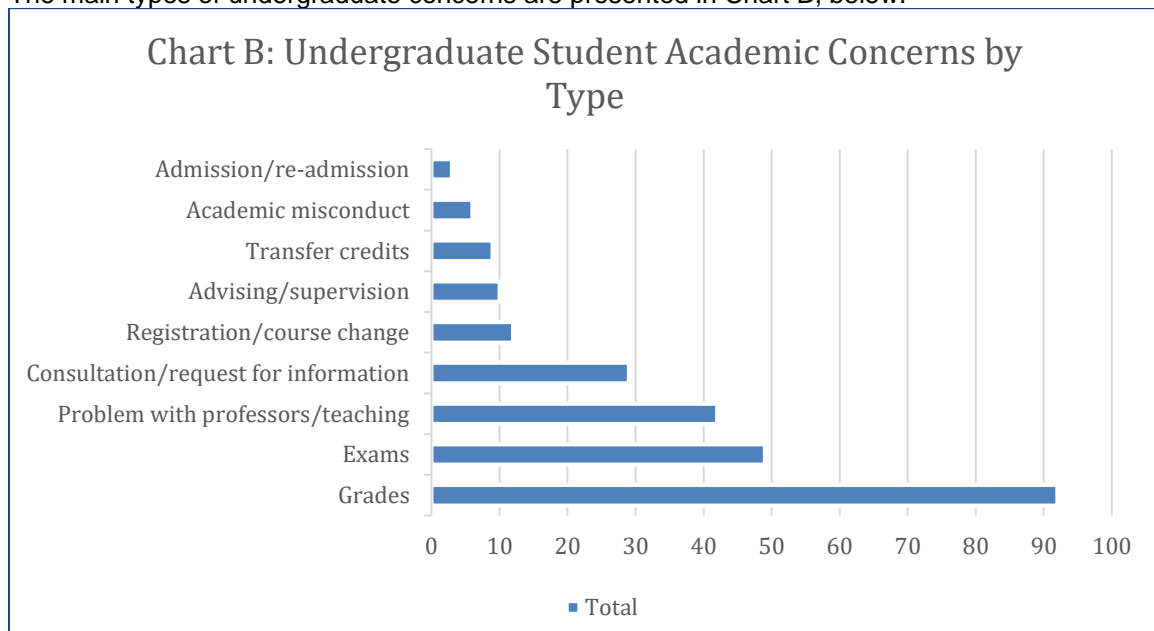
We are continuing to meet with students, faculty and staff via telephone calls, e-mail, Teams and Zoom depending on the situation being discussed and the preference of the community member.

Student Concerns

This year's concerns are similar in type to what the Ombuds Office has seen in past years. Undergraduate and Graduate students' files are presented separately below.

Undergraduate Student Academic Concerns

The main types of undergraduate concerns are presented in Chart B, below.



In general, student concerns are consistent with past years, with grades being the largest category by far.

However, there are some interesting variations.

For example, normally, the "Problem with professors/teaching" category is second after grades. This year that category is surpassed by "Exams." This is not surprising given the struggles that many students and faculty had with online exams and other online assessments.

Some examples of what was brought to the Ombuds Office regarding exams are:

- Exams were sometimes believed to be disproportionately rigorous;
- Changes in exam type from one semester to the next in the same course seemed unfair to some students;
- Rules regarding exam privacy in the online environment may have needed clarification; and
- There were some requests for assistance regarding exceptional exam-related circumstances.

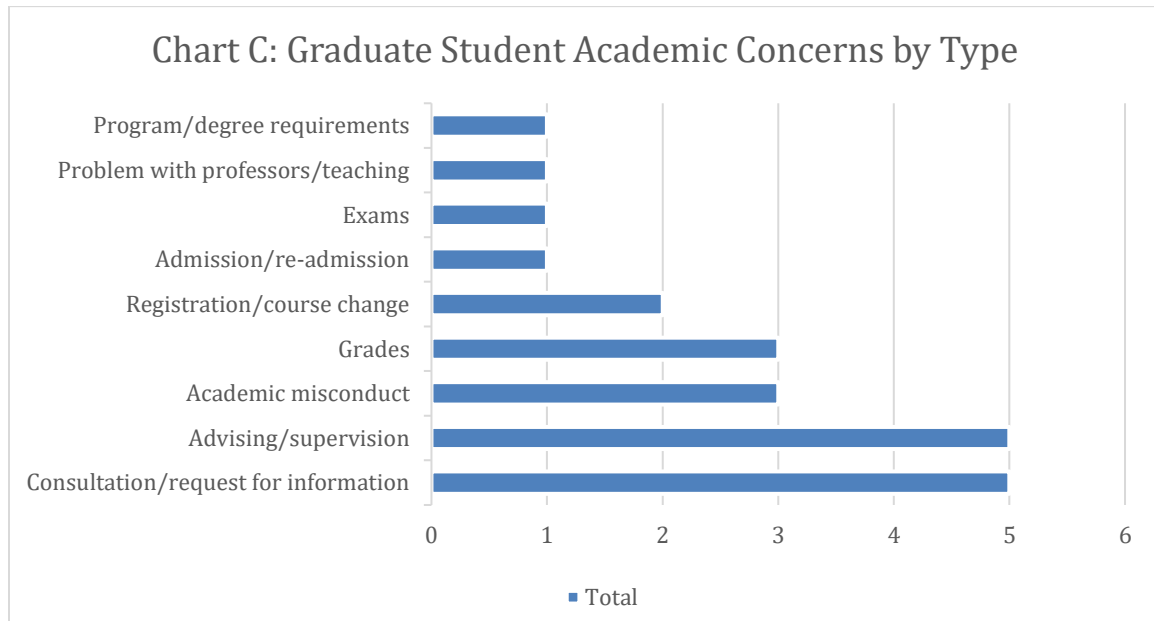
Problems with professors and teaching was next in terms of volume, and included the following types of issues:

- Students were concerned about asynchronous vs. synchronous courses possibly because their schedules had become more complicated when attending from home or because of their specific learning styles;

- Students who were accustomed to getting all their assignments back were concerned about how they could study without seeing their mistakes;
- Faculty members struggled with the volume of student emails and messaging.

Graduate Student Academic Concerns

A full breakdown of academic concerns is presented in Chart C, below.



As with the Undergraduate students, the categories listed are mainly consistent but with a few minor changes, as follows:

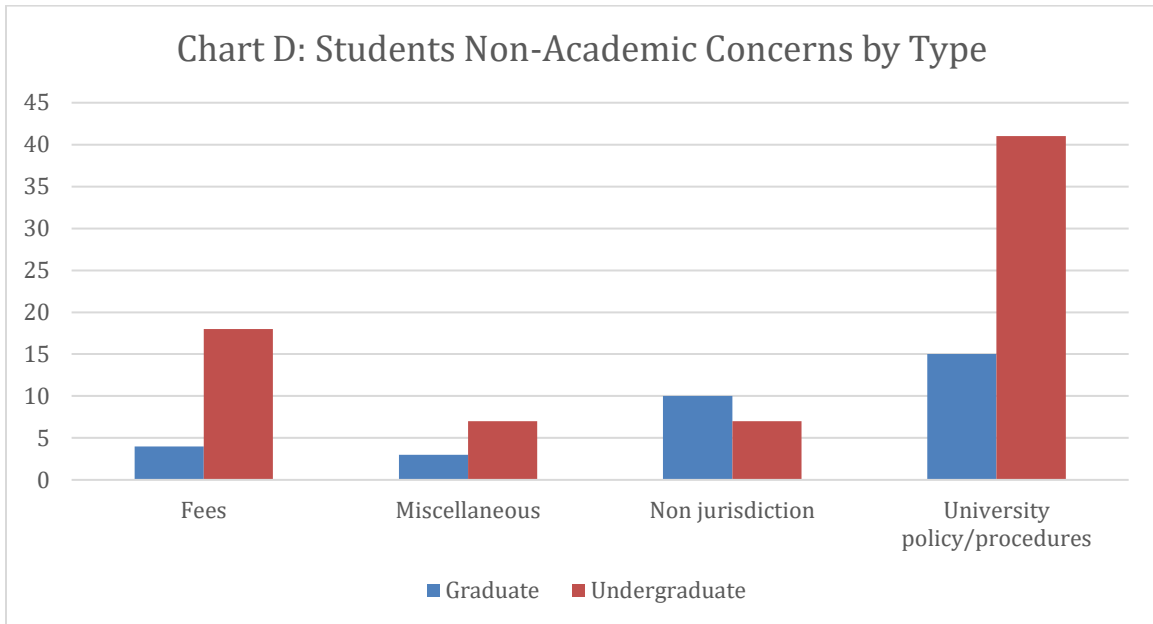
- Consultation has replaced Grades as the number one reason for seeking Ombuds support;
- Academic misconduct has re-appeared as a category;
- No students asked for “Assistance filling out requests”; and
- There was only one file relating to Program degree requirements compared to five last year.

With respect to allegations of academic misconduct, it is worth noting that the Ombuds Office cannot interfere with a University process. If a student comes to us for assistance in that case, our role is to:

- Listen to the student and make sure there are no associated issues that the Ombuds could assist with;
- Refer the student to the appropriate resources such as Campus Wellness and/or Advocacy;
- Review the timeline and ensure that the policy was correctly followed; and/or
- Offer any relevant information that the student may be missing.

Student Non-Academic Concerns

Sometimes students come to the Ombuds Office for assistance that is not purely academic in nature, as shown in Chart D, below.



As in past years, University Policy and Procedures is the top non-academic category for both Graduate and Undergraduate students.

This can include:

- Students looking for a policy regarding the right to post class material on social media;
- Students asking if there's a policy for how long the Professor has before responding to them; or
- Students wondering if there's a policy regarding how class participation marks are allocated and assessed.

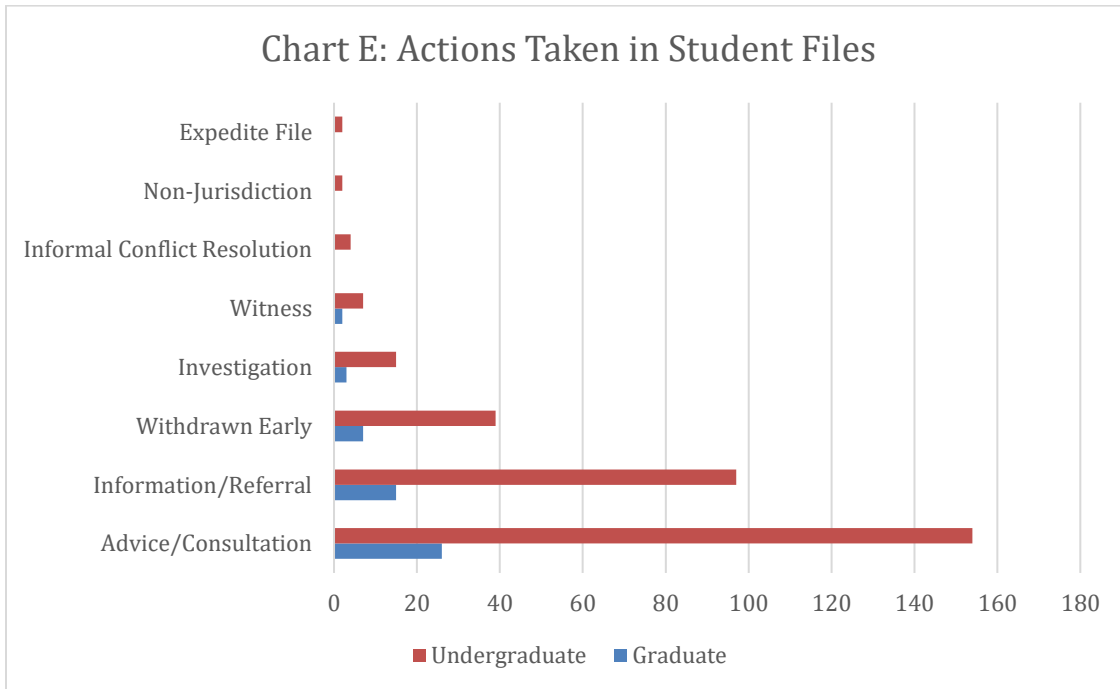
The second highest category, namely fees, can range from:

- Students who thought they withdrew from the University and were surprised to learn they were accumulating fees and interest;
- Students who need assistance understanding how fees are charged; or
- Students who dropped a class after the DNE date and would like to be refunded in full.

Non-jurisdiction files are files that the Ombuds Office concludes after listening to the concerns expressed and determining that the Ombuds Office is not the most appropriate resource. In that case, we would refer the community member to another office in the University that could better meet their needs.

Resolution of Student Files

The Ombuds Office normally provides advice and information to students, as shown in Chart E, below.



Actions in student files have remained consistent over the past few years. There was an increase of 1% in each of the past two years in the Advice/Consultation and the Information/Referral categories. 78% of the time, the Ombuds Office provides advice or information to students. This may be in one conversation or in several meetings throughout the year, depending on the situation.

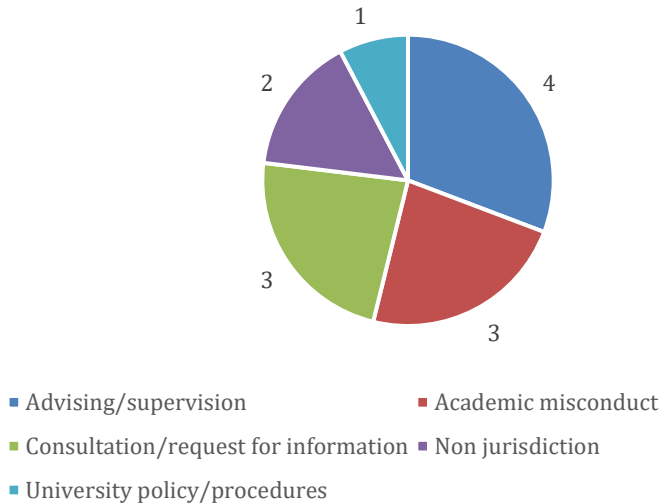
The investigation category practically doubled this year from ten files to just under twenty and includes both undergraduate and graduate students.

This year, approximately 12% of files were dropped by the community member before completion. This is an increase over past years. We are not sure of the reasons for this but we will continue to monitor.

Faculty and Staff Concerns

Since the last Annual Report, the decision was made to review Faculty and Staff concerns separately. Of the 432 files treated this year, 13 were from Faculty, presented below.

Chart F: Faculty Concerns by Type



Faculty Concerns

There were 13 concerns brought forward this year which break down as follows:

- Advising/Supervision: 4
- Academic Misconduct: 3
- Consultation: 3
- Non-jurisdiction 2
- University Policy and Procedures: 1.

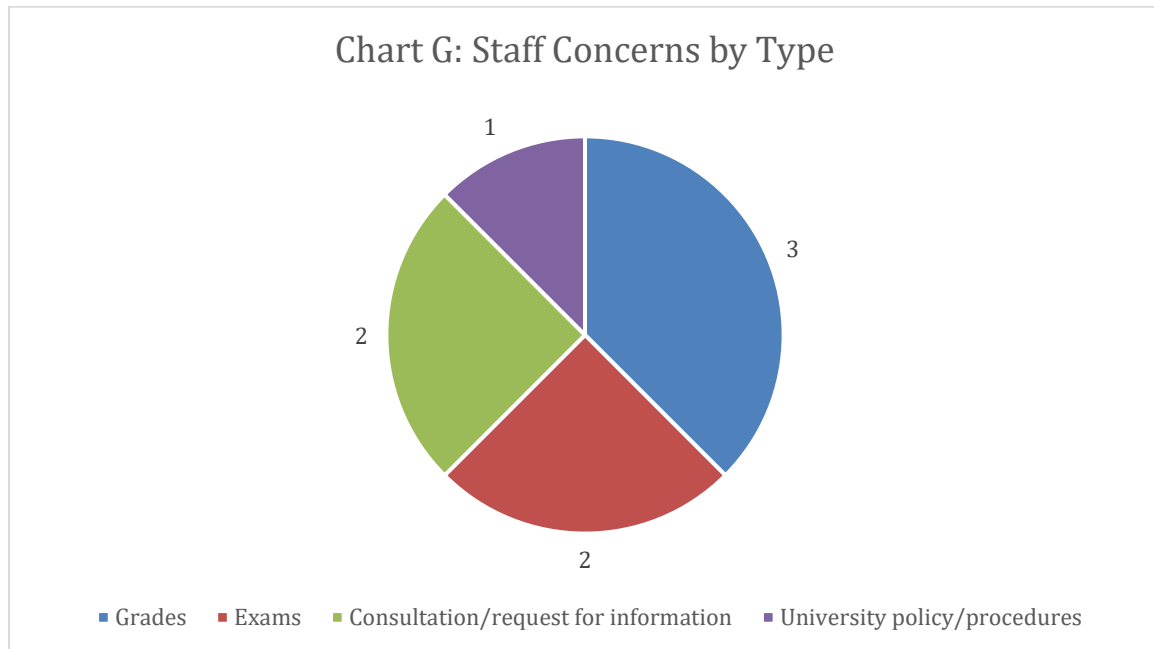
This is very much consistent with previous years and contains no surprises.

Some examples of Faculty concerns are:

- Seeking advice regarding students that are persistent in their communications;
- Requesting assistance with a graduate student that is not meeting expectations and now, must be told they can no longer continue in their program; or
- Looking for a sounding board regarding Department level decisions.

A summary of staff concerns by type is presented in Chart G, below.

Staff Concerns



Worth noting this year:

- There were no complaints regarding humanitarian situations or safety, both of which have appeared in the past;
- There were no files brought forward from contract employees; and
- In most cases, the requests above were seeking more information or assistance with University policies.

It is part of our mandate to offer consultations with faculty and staff regarding challenging situations with the intention of de-escalating conflict and preventing formal complaints where possible. We will continue to consult with faculty and staff in this regard.

Review of Prior Recommendations

There were no formal recommendations in 2019-2020 that require review.

Recommendations for 2020-2021

First, it is the opinion of the Ombuds Office that Concordia University has done an outstanding job of providing higher education during what is arguably one of the most challenging periods in recent history.

With the innumerable complexities facing our students, faculty and staff in 2020-2021, it is no surprise that two files required additional attention and recommendations. Please find below a summary of both files and associated recommendations, with some details changed to preserve confidentiality.

Accessibility of Graduate Studies

A potential student contacted our office for assistance because they had applied to three different Graduate programs over the course of three years and was not accepted to any of them. As a person of colour, one of her concerns related to invisible barriers to entry. They asked the Ombuds Office for assistance.

The Ombuds Office conducted a full investigation and concluded there were several factors that contributed to the potential student not being admitted to one of the Graduate programs, as follows:

- The student received incorrect advice regarding admission criteria;
- The student did not meet the stated GPA requirements;
- The student was told to apply to a program that in fact does not accept students due to limited space; and
- The student could have benefitted from advising from a broader perspective, however this was not available.

Based on the current minimum requirements for entry, this student may not have been an appropriate candidate for Graduate studies at Concordia University. However, the way their case was handled raises some questions.

Specifically, this incident highlighted that there is not a clear entry point for students at the Graduate level who may not have the traditional requirements (e.g., appropriate undergraduate education) for admission to a Graduate Program. There is an option for a non-standard admission but a student would have to be put forward for this through the department. The only way a student could know about this option is if the department offered it to them. None of the three departments offered the option to this student and therefore there was no way for them to know about it.

In contrast, admission for Undergraduate Studies offers additional points of access. Potential Undergraduate students with non-traditional backgrounds can enter as mature students, as Independent students or by applying to a Certificate program with less stringent entrance requirements.

Unfortunately, there are fewer points of entry for students of varying grades and experience on the Graduate side.

Recommendation 1: Given Concordia University's commitment to higher education for all, there may be an opportunity to look at how to be more inclusive with respect to the admissions to certain Graduate programs. This could happen in a variety of ways such as:

- Offering a certificate or probationary year for students to improve their GPA before applying to certain Graduate programs;
- Broadening admission requirements to include non-traditional experience; and/or
- Adapting the current non-standard admission process to reflect the current reality.

This recommendation has already been discussed with the School of Graduate Studies and it is our understanding that this process is already underway.

Recommendation 2: The November 2020 Report of the Working Group on Equity, Diversity and Inclusion offers several recommendations related to this topic. Specifically, recommendation II.A.1, 2 which reads:

Develop and implement a comprehensive recruitment and retention plan to support the success of a diverse student body with emphasis on under-represented groups.

The Ombuds Office would like to formally support this recommendation and add that special attention be paid to Graduate studies. We believe that the Office of Equity, Diversity and Inclusion has a strong role to play in ensuring consistent and fair treatment of applications across the University. This has been discussed with the Executive Director of Equity, Diversity and Inclusion who is coordinating the implementation of the Working Group recommendations with university partners.

Online Assessments

During the Fall 2020 semester, all exams (including midterms) were online. Of the hundreds of midterms that took place, one course turned out to have some challenges that were difficult to resolve, and that necessitated recommendations from the Ombuds Office.

Six students came to the Ombuds Office office for assistance because they experienced technical difficulties during a midterm exam in October 2020. They reported the problem to the Course Coordinator, the Department Chair and the Associate Dean and were not satisfied with the responses they received.

The Ombuds Office conducted a full investigation and concluded that there were serious problems with both the way the midterm was administered and the handling of the student complaints.

First, the exam took place on a platform that is not supported by the Centre for Teaching and Learning (CTL). The Course Coordinator was therefore the only one online offering substantive and technical support for the 700 students writing the exam. For context, when a Concordia University platform is used, technical support is automatically provided and the Professors would be available online to answer student questions regarding content.

It is important to note that of the 700 students at the exam, only a handful came forward with technological issues. Therefore, if there was proper technical support available during the exam, the technical problems might have been corrected in real time and the students may not have experienced unnecessary challenges.

Second, unfortunately, this problem took longer to resolve than expected, in large part because of a lack of responsiveness from the Faculty members involved. We understand that during the pandemic it has been exceedingly difficult for many Faculty members to keep up with the huge volume of e-mail, especially from students who are distressed. However, it is also understandable that if students do not receive a response, they often write again. This means that by not responding to their first request for assistance, a mailbox can quickly pile up with unanswered emails until it becomes unmanageable.

Recommendation 1: If Professors select an online exam platform that is not supported by CTL, they must be prepared to put technical support measures in place during the exam that offer a more reasonable ratio than 1:700.

This recommendation has been presented to the Chair of the Department who has already met with the online exam provider and secured technical support for all future exams.

The recommendation has also been presented to the Centre for Teaching and Learning who has agreed that this is reasonable.

Recommendation 2: Where possible, student emails must be responded to. If individual replies are not possible, perhaps an automated response can be generated, or posted on Moodle (or other appropriate platform).

Ultimately, this file took close to ten months to resolve mainly due to challenges in communication. Even during a pandemic, this is an unreasonable delay.

However, the good news is that as of the writing of this report, the students' grades have been re-weighted to account for the challenges in the midterm, the exam provider has been spoken to, new expectations have been set for support and we are not anticipating any additional problems in this area.



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 21, 2021**

AGENDA ITEM: Annual report from the Office of Rights and Responsibilities

ACTION REQUIRED: For information

SUMMARY: The *Code of Rights and Responsibilities* ([BD-3](#)) provides for the filing of an annual report detailing the activities of the Office of Rights and Responsibilities, including statistics on the complaints received, a copy of which shall be submitted to the Board of Governors for information purposes. The highlights of the report will be presented by the Director, Aisha Topsakal.

PREPARED BY:

Name: Shelina Houssenaly
Date: October 15, 2021



OFFICE OF RIGHTS AND RESPONSIBILITIES
Promoting Respect on Campus



ANNUAL REPORT 2020-2021

OCTOBER 2021

CONCORDIA

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Office of Rights and Responsibilities - Annual Report 2020-2021

Introduction

The present report refers to the activities of the Office of Rights and Responsibilities (“**ORR**” or the “**Office**”) from **May 1, 2020 to April 30, 2021**. Submitted to the Secretary-General each year, the ORR’s annual report aims to do the following:

- Offer an overview of the mandate of the Office;
- Present statistics on cases and consultations processed during the previous academic year;
- Make recommendations with respect to policies or operations of the Office.

The report is made available to the University community via the ORR website www.concordia.ca/rights. It is also submitted, for information purposes, to Concordia’s Senate and Board of Governors.

What is the Office’s mandate?

The Office is mandated with administering the Code of Rights and Responsibilities (the “**Code**”), which sets out the behavioral expectations that apply to all members of the University, including students, faculty and staff. It explicitly prohibits a range of behaviours, including threatening or violent conduct, sexual violence, sexual assault, harassment and discrimination. The Code governs behavior that takes place on University premises or on other premises in the course of University activities or events.

When any University member has a behavioural concern or complaint, they may approach the Office to obtain impartial, confidential and independent advice and support in resolving the situation. The Office helps members by reviewing all available options and assisting in selecting the most appropriate approach. Options include:

- Helping informally resolve disputes by providing shuttle diplomacy, mediation, crafting settlement agreements, and/or providing strategies for resolution;
- Initiating the appropriate formal complaint processes, such as forwarding cases to the Office of Student Tribunals or the appropriate authority;
- Directing complainants to another, more appropriate mechanism for addressing their complaints, for example: union grievance, police complaints, etc.

In addition to resolving conflicts, the Office coordinates the University’s response in handling urgent cases and managing behaviours that may pose a danger or threat to the Concordia community. Members may approach the Office to flag any such behaviour. The Office then takes immediate steps to direct an appropriate and time-sensitive response, in consultation with colleagues from across the University.

The ORR frequently participates in committees and other University bodies mandated to address behavioural issues. Most recently, this has included the Standing Committee on Sexual Misconduct and Sexual Violence (“**SCSMSV**”).

Which policies guide our work?

In addition to administering the Code of Rights & Responsibilities, the Office is guided in its work by a number of related University policies, including the following:

- [Policy Regarding Sexual Violence](#)
- [Protocol on the Coordination of Urgent Cases of Threatening or Violent Conduct](#)
- [Policy on Student Involuntary Leave of Absence \(“POSILA”\)](#)
- [Policy on Harassment, Sexual Harassment and Psychological Harassment](#)

Each policy sets out timelines, decision-making structures and a selection of appropriate responses to potential situations. The policies aim to guide difficult decision so that they can be made in a timely manner with input from experts from across the University, including the Provost’s Office, Campus Security, the Sexual Assault Resource Centre, the School of Graduate Studies, International Students’ Office, Campus Wellness and Support Services, and others.

A revised Policy regarding Sexual Violence was approved by the Board of Governors in June 2020. Among other modifications, the revised Policy clarifies support for survivors of sexual violence and details the resolution processes available. For information about the revised Policy regarding Sexual Violence, please refer to the [SCSMSV website](#). Initially rolled out in 2019, the university’s mandatory training on Sexual Violence awareness and prevention continues to sensitize and educate our students, faculty, and staff. Concordia’s training modules and content have also been adopted by other universities as part of their efforts to address sexual violence.

Additionally, the 2020-2021 reference year saw the implementation of a revised POSILA based on the 2019 policy committee recommendations. Notable revisions included more gender inclusive language, reference to additional support resources and changes to leave and return procedures including timelines for students who are put on leave. POSILA revisions also introduced an updated assessment form to better capture and evaluate a student’s condition prior to a potential return to campus.

Who works at the ORR?

The ORR team is composed of a Director, Associate Advisor and a shared Department Assistant, who also serves the Ombuds Office. Throughout the 2020-2021 reporting year, the staff was as follows:

- Lisa White, Director and Senior Advisor
- Daniel Giglio, Associate Advisor
- Sraddha Bista, Department Assistant

In January 2021, Concordia appointed Lisa White as its inaugural Executive Director of the Equity Office. She continued to lead the ORR while a search for her replacement took place.

A selection committee appointed the undersigned, Aisha Topsakal, as the new Director and Senior Advisor of ORR, effective May 1, 2021.

Education, Outreach, Promotion and Collaboration

ORR education and outreach takes place throughout the year and takes many forms. The staff participates in student, faculty and employee orientations, offers workshops and training, and provides information regarding harassment, threatening or violent conduct and dealing with disruptive members.

Throughout the 2020-2021 year, ORR participated in and presented at various University events and activities, albeit less than in previous years due to COVID. Outreach activities also included providing information to departments regarding ORR policies and approaches to behavioural incidents and concerns. Due to the pandemic, all outreach activities were conducted remotely throughout the reporting year.

Particular to the pandemic context, the Office was also included in a number of resources related to adapting teaching, learning and university activity to an online environment. As a specific example during the reference year, a behavioural expectations section was added to the Centre for Teaching and Learning's Course Outline Guide as well as the COVID-19 Student's resource page.

Recommendations

The Office may make recommendations regarding situations within a unit, department, faculty or the University as a whole, when such situations have the general effect of violating the rights protected by the Code. Often, these recommendations arise from specific issues or situations that are brought to the Office's attention. The Office also makes recommendations as needed regarding the Code, related policies and its own operations. University members are welcome to submit recommendations for consideration.

In 2019-2020, the ORR highlighted the need to explore new partnerships and modes of service delivery given the isolation arising from the pandemic. We are pleased to see that a pilot project is currently underway with service provider **Bartimaeus**. Initiated and led by Campus Wellness and Support Services, the partnership aims at providing case management services to the most at-risk and vulnerable students. Our office will continue to collaborate with our colleagues across the University to support isolated students.

As we look ahead, we recommend the following for the coming year:

Updating and improving ORR communication tools: The pandemic has taken an immense toll on the physical, mental and emotional health of everyone and the members of our community are no exception. The return to campus will bring with it its own set of challenges, including a potential uptick in behaviour-related concerns. With a view to preparing for this, we are working to provide as much information as possible to members regarding ORR services. In particular:

- We are updating our website to include more information about our services, tailored to

- different members of our community.
- We will update and re-circulate behaviour-related posters (i.e. “No threatening behaviour tolerated”) and resource checklists that professors, staff and student associations can display in their offices.

Collaboration with the new Equity Office: We applaud the vision and initiative of the Provost’s Office in creating the university’s new Equity Office. Synergies will certainly exist between our offices, particularly given Executive Director Lisa White’s prior role as Director, ORR.

We recommend that ORR and the newly launched Equity Office develop a combined program of outreach efforts, including workshops and departmental visits. Some of the complaints brought to ORR are tied to problems or issues of a more systemic nature. For example, a complaint about discrimination might indicate the need for greater training. In order to jointly address equity and diversity concerns, ORR looks forward to continuing to work with the Equity Office and exploring new modes of collaboration.

Data Analysis and Statistical Review

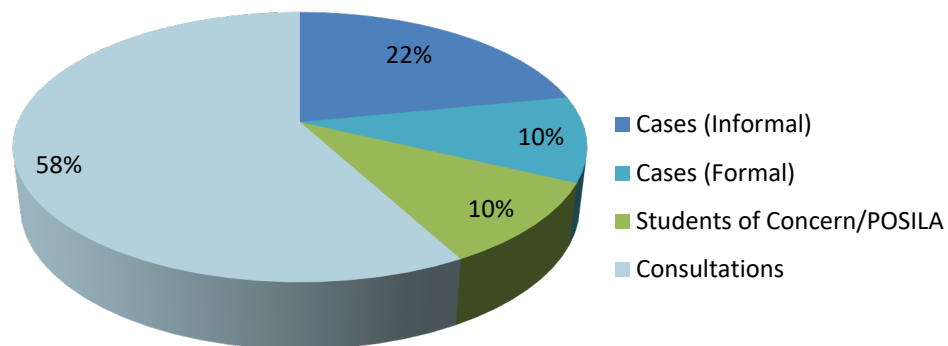
Activity Summary and Breakdown of Requests for Assistance

The Office assists Members with behavioural complaints/concerns in the following ways:

- **Consultations** – ORR provides information and/or guidance but usually does not play an active or ongoing role in the situation, complaint or concern; or
- **Cases** – ORR provides information and/or guidance and may also directly intervene, review evidence or play an ongoing role in the situation, complaint or concern. This can include forwarding a complaint to the appropriate authority.

Depending upon the nature of the complaint, cases will be classified as “*formal*” or “*informal*.” A dossier typically begins as a consultation; however, if it ultimately evolves into a case, when reporting the data, it is only counted once. Cases are generally categorized as behavioural issues under the Code and/or the Protocol, or as Student of Concern (SOC) files under POSILA.

One might have assumed that closing the University campus would put an end to many behavioural incidents and concerns, but that has not been the case. **In 2020-2021, total requests for assistance remained stable at 430, compared to 424 requests in the previous year.** A slightly greater proportion of those requests led to informal resolution (22% versus 17% in the previous reporting year) rather than remaining at the level of “consultation”. Despite the many challenges of the pandemic year, the ORR team delivered a stable level of service.

CHART A: DISTRIBUTION OF SERVICES (2020-2021)

Consistent with previous years, consultations accounted for a majority of services provided. Also in keeping with historical trends, informal resolution tends to be preferred over formal resolution. Active formal complaints represented approximately 10 percent of the Office's activity, with a portion of those complaints being resolved informally after their submission.

In 2020-2021, there were 44 formal complaints in progress with the Office, a slight decrease from the previous year (47). Formal complaints can be resolved informally or formally and a complaint can be withdrawn at any time prior to the start of a hearing or investigation. Additionally, an informal resolution may not work for any number of reasons and such complaints may end up going through a formal resolution process. Finally, even when there is a formal resolution, an appeals process can be triggered in certain circumstances.

ORR had 43 active cases involving SOC and threat assessments during the reporting year, up from the 38 administered the previous year. SOC and threat assessment cases most often involve safety concerns, mental health issues and serious disciplinary matters. Generally, they require both immediate and long-term responses, interventions and timely coordination across sectors. The challenges of the pandemic were perhaps most felt here, as it can be difficult to assess behaviour in remote circumstances. In this context, the ORR team is all the more grateful for the support of its partners across the university, whose expertise was essential in addressing difficult cases.

TABLE 1: 3 YEAR ANNUAL COMPARISON

Year	Cases	Consultations	Total
2018-2019	138	241	379
2019-2020	156	268	424
2020-2021	181	249	430

TABLE 2: BREAKDOWN OF CASE TYPE - 3 YEAR ANNUAL COMPARISON

Case Type/Year	Informal	Formal	SOC/Threat Assessment	Total Cases
2018-2019	69	41	28	138
2019-2020	71	47	38	156
2020-2021	94	44	43	181

Complainant and Respondent Demographics

In considering Complainant and Respondent demographics, the following definitions apply:

- **Student** - members registered in any academic program on a full-time or part-time basis, independent students, members registered in non-credit courses, auditors, exchange students and visiting students
- **Staff** - full-time and part-time employees who are not faculty members and/or do not perform administrative and/or supervisory functions as specified in the 'Administration' category
- **Faculty** - full-time and part-time professors including extended and/or limited term appointments, visiting lecturers, etc.
- **Administration** - employees and/or units who fulfill specific administrative and/or supervisory functions including Deans, Associate Deans, Department Chairs, Campus Security, Residence Life, Directors, etc.
- **Other** - non-members including alumni, contractors, non-academic visitors, volunteers, etc.
- **Joint** - two or more Complainants and/or Respondents from different demographic categories
- **N/A** - Complainants and/or Respondents who are unknown, unidentified or anonymous. Complainants in the 'N/A' category are typically anonymous and seeking consultation services from the Office, while Respondents in this category are generally either unknown to the Complainant or not identified by the Complainant.

Who is seeking assistance?

The term "Complainant" is used to refer to any member of the University community who is directly affected by someone's behaviour and/or as part of their administrative role, raises a concern with the Office. The conduct in question should be within the scope of the Code. If warranted, a case file is opened regardless of whether informal resolution was sought or a formal complaint was launched. In 2020-2021, students followed by members of the administration most often requested assistance from the Office in both case and consultation categories.

CHART B: COMPLAINANT DEMOGRAPHICS 2020-2021 (CASES)

Requests for assistance/complaints were generated by:

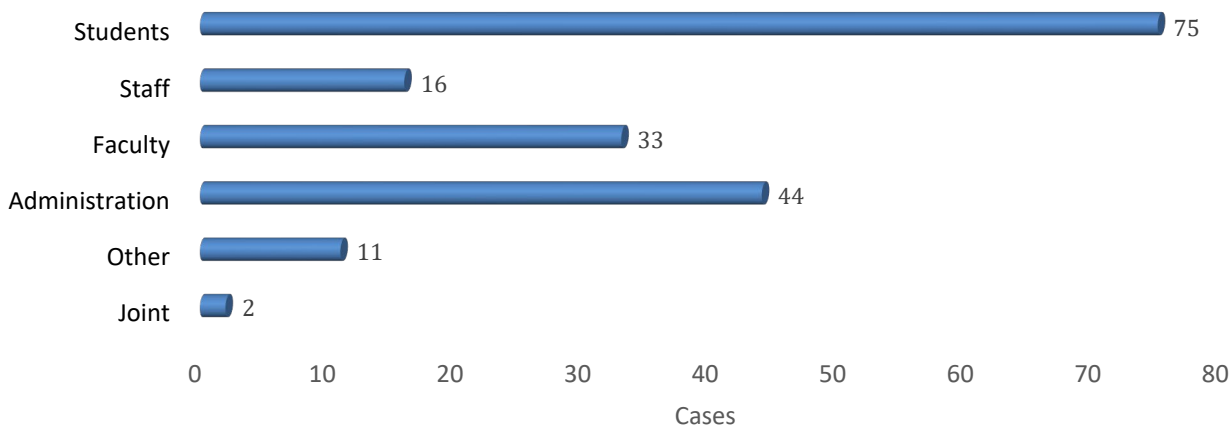
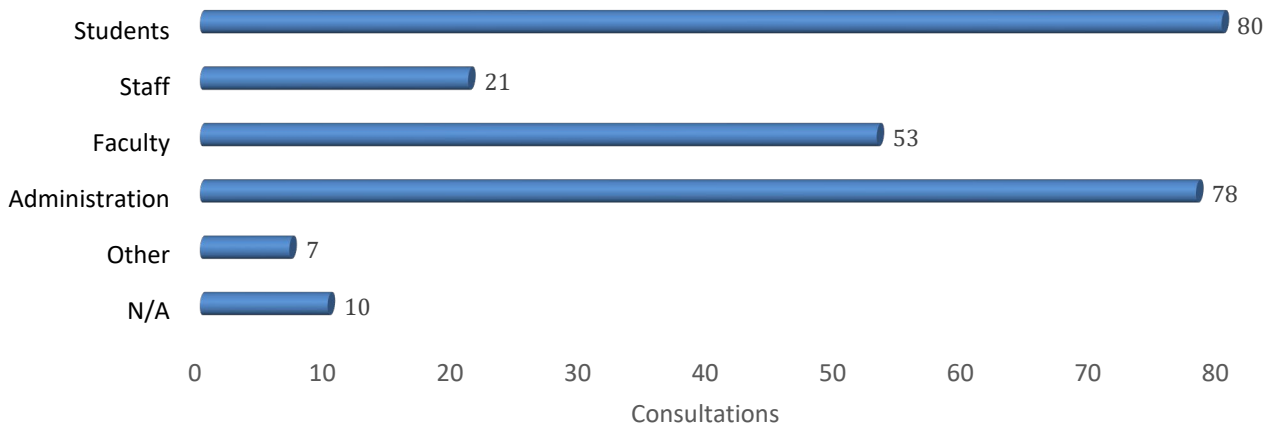


CHART C: COMPLAINANT DEMOGRAPHICS 2020-2021 (CONSULTATIONS)

Requests for assistance/complaints were generated by:



Who are complaints being made against?

The term “Respondent” refers to the person against whom a complaint is made. A “Respondent” is any Member who is alleged to be responsible for undesirable behaviour described as an offense/infraction under the Code. Students were predominantly the identified respondents in both complaints and consultations, followed by faculty.

CHART D: RESPONDENT DEMOGRAPHICS 2020-2021 (CASES)

Complaints were generated against:

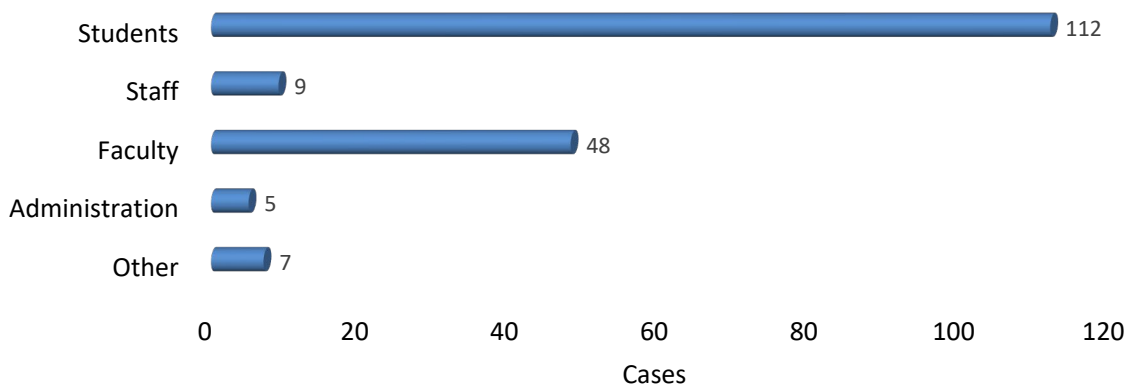
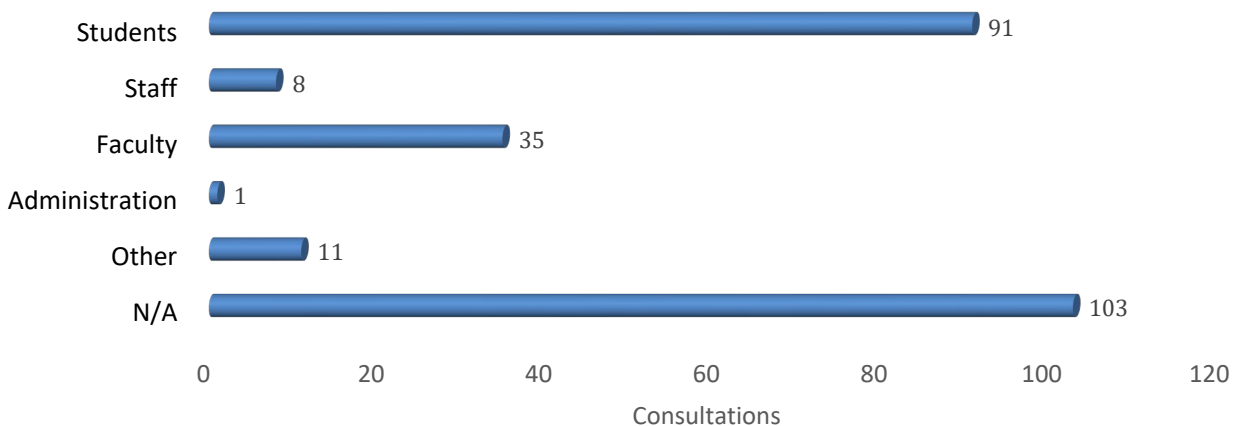


CHART E: RESPONDENT DEMOGRAPHICS 2020-2021 (CONSULTATIONS)

Complaints were generated against:



What infractions are being reported?

Some complaints and/or consultations allege multiple Code infractions. These complaints are counted as a single file, regardless of the number of offences cited. Consultations more often than cases will not allege a complaint or issue that falls neatly under the Code. As such, these situations often require information, policy interpretation and advice, do not evolve into cases and also account for the high

number in the “Miscellaneous Consultations” category.

Below, you will see a full breakdown of all infractions reported (note that one case or consultation can involve multiple infractions). Following an entire year of online activities, the breakdown in infraction categories in the 2020-2021 reporting year remained consistent with the prior year’s report. Increases were noted in the number of times Discrimination (40 up from 29) and Communication of Discriminatory Matter (28 up from 15) were cited, with a decrease in the Sexual Violence and Sexual Assault category (27 down from 37) and Forging University documents (6 down from 11). While recorded in exceptional circumstances, the Office will continue to monitor if any trends emerge through future reporting periods.

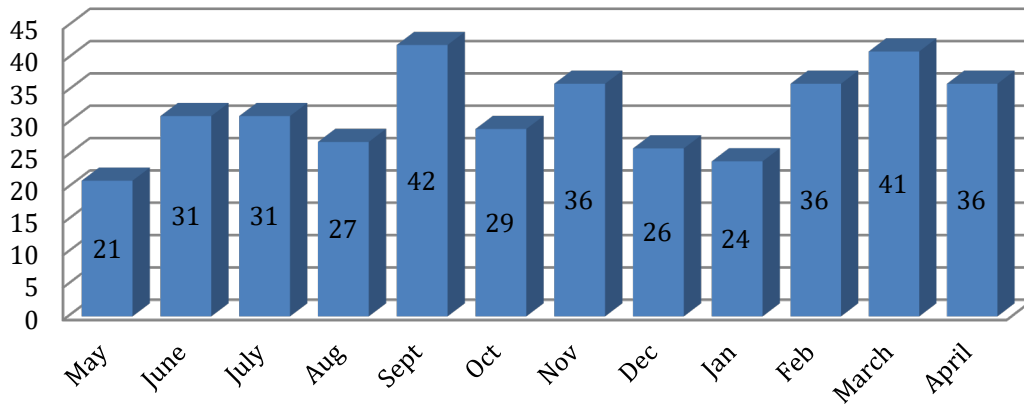
TABLE 3: BREAKDOWN OF CASES (181) AND CONSULTATIONS (249) BY INFRACTION (2020-2021)

Offence	Code art.	Case Total	Consults Total	Total Infractions
Harassment	32	95	55	150
*Miscellaneous Consultations		2	136	138
Student-of-concern/Threat Assessment/POSILA	SOC	45	21	66
Threatening or Violent Conduct	30	43	11	54
Psychological Harassment	34	34	11	45
Discrimination	35	28	12	40
Sexual Harassment	33	18	12	30
Communication of Discriminatory Matter	36	15	13	28
Sexual Violence and Sexual Assault	31	22	5	27
Obstruction or disruption of work or studies	43	6	3	9
Unlawful offense in the University context	51	4	4	8
Forging or altering University documents	45	6	0	6
Unauthorized entry into University property	42	3	0	3
Offences against property	37	1	0	1
False Information	38	1	0	1
Maliciously activating fire alarms	39	1	0	1
Theft or abuse of computing facilities or computer time	41	1	0	1
Unlawful use, sale, distribution, etc. of controlled substances	47	1	0	1
Total		326	283	609

When do members reach out to ORR?

In analyzing new requests for assistance over the last three year period (excluding exceptional circumstances), we noted that the Office typically receives more requests in the months of February, March, October and November.

CHART F: MONTHLY DISTRIBUTION OF NEW REQUESTS FOR ASSISTANCE (380)



Note: Fifty ongoing requests for assistance were carried over from 2019-2020 and are not reflected in this graph.

CHART G: MONTHLY DISTRIBUTION OF NEW REQUESTS FOR ASSISTANCE - 3 YEAR COMPARISON:

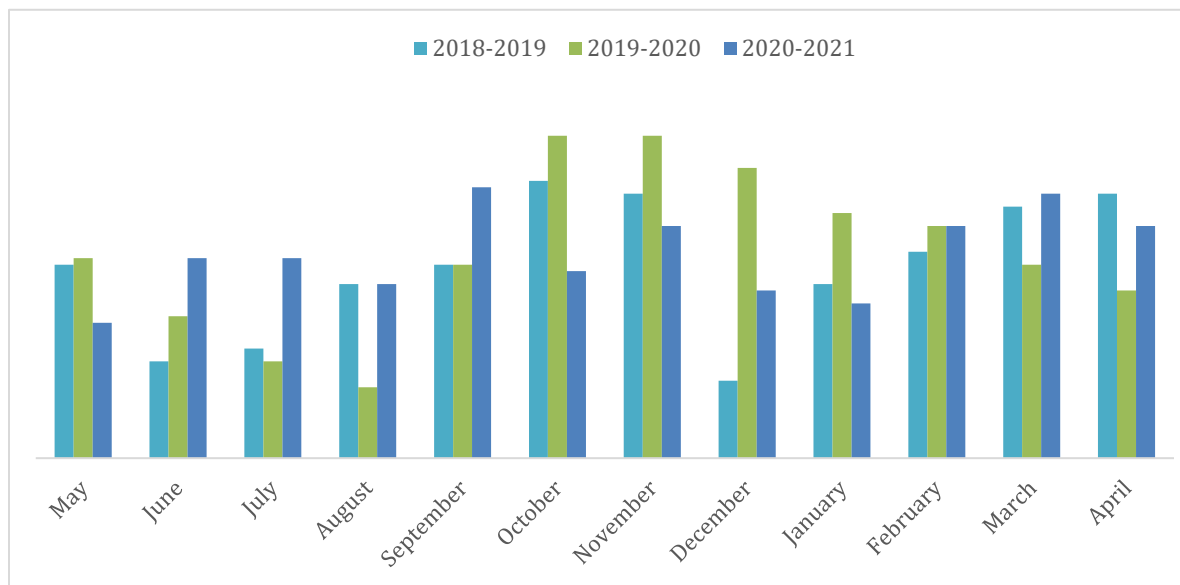
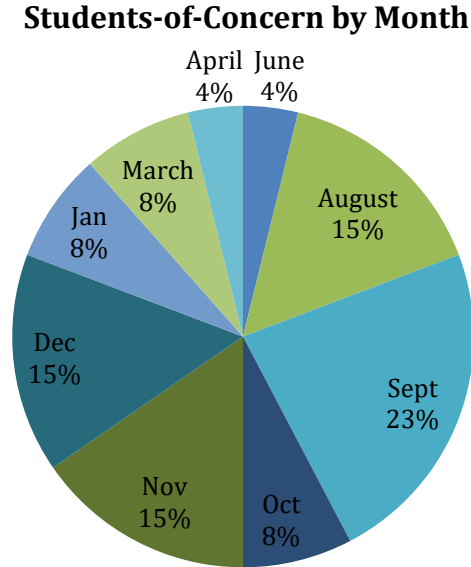


CHART H: STUDENT-OF-CONCERN DISTRIBUTION BY MONTH

Note: Seventeen ongoing SOC cases were carried over from 2019-2020 and are not reflected in this chart.

Of the 43 new SOC cases received in 2020-2021, none were reported during the months of February, May and July. No students were placed on involuntary leaves of absence in 2020-2021, although five students opted for voluntary leaves from their studies. As always, the SOC dossiers received by the Office required varying levels of intervention, coordination and/or implementation of restrictions, where appropriate.

We were pleased to welcome back three students who were placed on voluntary or involuntary leaves during the reporting year as well as previous years. The students were able to return to their studies with the assistance and support of ORR.

In analyzing the available data, not surprisingly, the Office observed that SOC reports typically decrease throughout the summer months. As with the 2019-2020 reference year, the fall term (September - December) was the period in which the most SOC reports were brought forward in 2020-2021, with a significant number of concerns being reported in the month of September. We will continue to monitor the data for any relevant patterns regarding SOC files brought forward to the Office.

Closing Remarks

As I have settled into my role as Director since May 2021, I have witnessed the remarkable energy and commitment of my ORR colleagues Sraddha Bista, Daniel Giglio and my predecessor Lisa White. Their work addressing and resolving behavioural concerns was all the more difficult given the larger context of social isolation, anxiety and uncertainty. It is thanks to the team's unwavering dedication and hard work throughout the 2020-2021 reporting year that the ORR was able to maintain the steady level of service reflected in the data above. The empathy and compassion with which they approach their work has certainly been instrumental in de-escalating conflicts.

In closing, I would like to extend my thanks to the Secretary-General, the ORR team and my Concordia colleagues for their invaluable support and guidance as I transitioned into the role of Director this past summer. I look forward to fulfilling my mandate and continuing the work of the ORR to ensure Concordia remains a collegial, safe and respectful environment.

Sincerely,

A handwritten signature in grey ink that reads "Aisha Topsakal". The signature is written in a cursive, flowing style.

Aisha Topsakal
Director and Senior Advisor, Rights and Responsibilities

DISRUPTIVE
BEHAVIOUR
EQUITY
DISCRIMINATION
COOPERATION
COLLEGIALITY
DIVERSITY
TRESPASSING
CIVILITY
HARASSMENT
THEFT
HARMONY
RESPECT
CONNECTION
THREATS



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 21, 2021**

AGENDA ITEM: Audit Committee recommendation: Audited consolidated financial statements for year ended April 30, 2021

ACTION REQUIRED: For approval

SUMMARY: On recommendation of the Audit Committee, the Board of Governors is being asked to approve the audited consolidated financial statements for the fiscal year ended on April 30, 2021.

BACKGROUND: The consolidated financial statements for the fiscal year ended on April 30, 2021 were audited by the University's external auditors, KPMG.

DRAFT MOTION:

That, on recommendation of the Audit Committee, the Board of Governors approve the consolidated financial statements for the fiscal year ended on April 30, 2021, as prepared by Concordia and audited by the external auditors, KPMG; and

That the Chair of the Board of Governors and the President and Vice-Chancellor be designated to sign the financial statements on behalf of the University.

PREPARED BY:

Name: Shelina Houssenaly
Date: October 15, 2021

Concordia University

April 30, 2021 Audited Consolidated Financial Statements

Executive Summary

Results of the 2020-21 financial year demonstrate the full impact on University operations of the global pandemic declared on March 13, 2020. During this reporting period, COVID-19 had a severe impact on our ancillary services operations such as student residences, hospitality, rental properties, parking and campus stores to name a few. Key decision in supporting our students during that unprecedented crisis affected our level of spending. These included reimbursing 50 % of the Recreation & Athletic fees, extending payment deadline for each terms, halting our collection process, increasing our non-academic support for students particularly in areas such as to address mental health. Transitioning both academic and administrative operations to a virtual working environment required heavy investments in digital technologies, software licenses, and additional teaching assistants to improve the teaching and learning experience in an online environment. Concordia reported to the “Ministère de l’enseignement supérieur (MES)” more than \$16M of net costs directly related to the COVID-19 pandemic impact on our operations.

Despite the global impact of the COVID-19 pandemic on our operations, our student base remain strong with a growth of 4.2% of our student population, paired with a 5.42% growth in our tuition fee revenues. Prudent management during 2020-2021 had led to an operating surplus before transfers of \$11.2M. The surplus without the COVID-19 impact would have reach \$27.2M covering the Interfund transfers of \$23.5M. Instead, Concordia is presenting a deficit after interfund transfers of \$12M, taking into account the financial impact of the COVID-19 pandemic.

Other important aspects of the financial year include:

- capital investments that remain strong with \$103.7M, and
- significant reduction in the deficit from employee future benefit obligations which improve by more than \$47M or 26% due to the performance and strong returns of our Registered Pension Plan.

The main highlights of the financial statements are as follows:

1. Statement of Operations:

Description	Operating Fund		Total Funds	
	2020-2021	Variance vs 2019-2020	2020-2021	Variance vs 2019-2020
Total Revenues	\$526.9M	\$(10.4)M	\$663.7M	\$22.3M
Total Expenses	\$515.7M	\$(5.1)M	\$684.7M	\$12.1M
Surplus (Deficit) before interfund transfers	\$11.2M	\$(5.3)M	\$(21.0)M	\$10.2M
Interfund transfers	\$(23.5)M	\$2.0M	-	-
Deficit after interfund transfers	\$(12.3)M	\$(3.3)M	\$(21.0)M	\$10.2M

The impact of the COVID-19 pandemic is the main factor contributing to the \$12.3M deficit after interfund transfers of the Operating Fund. In addition, the 2020-21 Government of Quebec operating grant is calculated on the student population of 2018-2019. This measure was in place to prevent fluctuation of revenues due to the COVID-19 pandemic in the Quebec universities network. This resulted for Concordia in a lack of funding of \$3.1M since our enrollment exceeded the benchmark of 2018-2019;

- Additional net costs of \$ 16.0M related to COVID-19 investments for the financial year 2020-2021 (additional details regarding COVID-19 impacts in note 26 of the financial statements)
- Government operating grants remained relatively stable with a modest increase of \$ 2.1M, for a total of \$ 284.0M in the Operating Fund
- Increase in tuition fees revenues of \$ 9.5M or 5.42% as compared to 2019-2020.

2. Statement of Financial Position

Description	Capital Fund		Total Funds	
	2020-2021	Variance vs 2019-2020	2020-2021	Variance vs 2019-2020
Total Assets	\$1 079.0M	\$47.1M	\$1 526.8M	\$96.0M
Total Liabilities	\$919.9M	\$57.0M	\$1 409.0M	\$37.3M
Net Assets	\$159.1M	\$(9.9)M	\$117.9M	\$58.7M

Despite the uncertainty that the COVID-19 pandemic brought in 2020-2021, our financial position remains strong and stable as compared to 2019-2020, with a growth of our net assets of \$58.7M. It is important to mention that due to the strong performance of our Registered Pension Plan, our Employee and future benefit obligation, as shown in our liabilities, has improved by more than \$47M. The Registered Pension Plan is now showing an asset of \$70.8M, not recorded in our financial statements as described in Note 12 Employee future benefits. The funding policy of the Registered Pension Plan's states that in no event can the University take contribution holidays, therefore this amount is not in our assets base.

Growth in assets stems from the increase in fair value of our investments and continued growth in our capital investment, including an increase in intangible capital assets of \$18.4M under information technology, related to the UNITY project.

3. Investments

As described in Note 5 to the Financial statements, investments ended the year at a high fair value of \$325.5M, a growth of 20.6% as compared to 2019-2020. Concordia was able to benefit from the fluctuation that the COVID-19 pandemic brought on the financial markets. These strong returns have been very productive for the Endowment Fund with investment income of \$ 27.8M.

4. Internally restricted net assets and Endowment funds

The University has the following internally restricted net assets and Endowment funds to support its financial sustainability, totalling \$ 292.9M:

	2020-2021	2019-2020
- Endowment funds to support scholarships and research activities (Note 14 of the financial statements)	\$ 145.0M	\$ 116.6M
- Sinking funds for long-term debt repayment (Note 13 of the financial statements)	\$ 81.9M	\$ 63.1M
- Internally restricted funds to support Operating fund future commitments (Note 13 of the financial statements)	\$ 66.0M	\$ 65.6M

5. Other financial highlights

Additional key financial information regarding the 2020-2021 fiscal year is as follows:

- Research revenues remains stable at \$48.6M
- Designated revenues benefited from \$7M of COVID-19 related grant from the MES, for a strong performance of \$25.8M, a growth of 44% as compared to 2019-2020.
- Capital investments remains strong at \$103.7M compared to \$91.6M in 2019-2020, demonstrating the commitment of the University to develop its long-term infrastructure capacity
- The University maintains a good balance between delivery of research activities (\$48.6M of revenues in 2020-2021) and capacity to generate new awards (\$69.4M of deferred revenue to be used in future years). It means that the University has the capacity to sustain its strategic priority to increase its research intensity
- Our Active Debt-per-FTE ratio continues to be strong and has reduced from \$ 6 471 to \$ 5 722, well below our \$ 12 000 threshold (note 22 of the financial statements)
- Our Strategic Debt-to-FTE ratio reach \$1 348, sitting well below our threshold of \$3 000
- Net impact of COVID-19 pandemic on the operating fund of the University, as reported to MES is \$16M. The Quebec universities network reported a figure of \$130.2M as COVID-19 impact.

6. Net surplus before COVID-19

We presented for 2020-2021 a balanced budget for the Operating fund before the financial impact of COVID-19. The Board approved a \$25M envelope to deal with the COVID-19 financial consequences for the same year. We have been able to maintain this commitment, with an \$ 8.7M surplus as per the MES framework.

When we include the net \$ 16.0M that we have invested in 2020-2021 to support our COVID-19 investments, our net loss for the Operating fund in 2020-2021 is \$ 12.2M.

In continuity in dealing with the COVID-19 pandemic, the Board has approved a \$ 7.0M envelope for 2021-2022 to support our operations.

A reconciliation of the Operating budget, the financial statements and the MES framework is included in this Summary.

7. Independent Auditors' Report

KPMG, the Independent Auditors, have issued a report with no reserve. The Auditors had the opportunity to present in detail a full report to the Audit Committee, including an in-camera session with the Audit Committee members, without the presence of the Administration of the University. The Auditors confirmed their complete independence in their report.

8. Conclusion

As indicated at the onset of this Executive Summary, we had to navigate all year with the impact of COVID-19 on our university finances. We made investments to preserve our capacity to deliver quality courses to our student population as well as transition completely to a remote work environment for our staff. The financial investments to support our operations during the COVID-19 pandemic, measured at \$16M, are nothing compare to the colossal efforts that this University has deployed to reach our goal of rethinking our academic and research mission, our services and work environment. Despite the uncertainty that this situation brought to us, our financial position remains stable as shown in our 2020-2021 Consolidated Financial Statements.

The consolidated financial statements present fairly the financial situation of the University, the results of operations and cash-flow for the year ended April 30, 2021.

Reconciliation of the Operating budget, the Financial Statements and the MES framework

Board of Governors					
Finance Committee	Audit Committee				
Concordia Framework			MES Framework		
Operating Year End Actuals	Internally Restricted and Year end entries	Financial Statements	Adjustment for Future Benefits	Total	
Revenues	526 062	881	526 943	-	526 943
Expenses	513 600	2 094	515 694	(4 959)	510 735
Surplus (deficit) before transfers	12 462	(1 213)	11 249	4 959	16 208
Transfers	(20 074)	(3 394)	(23 468)	-	(23 468)
Net surplus (deficit)	(7 612)	(4 607)	(12 219)	4 959	(7 260)
COVID	11 377	4 648	16 025		16 025
Net surplus before COVID	3 765	41	3 806	4 959	8 765

MES Framework: Adjustment for Future Benefits; As per the directives from the MES under the "Cahier des norms et des directives de presentation – Système d'information financière des universités (SIFU) 2021-2022, in order to calculate the net profit use to determine if a University is achieving a balance budget (i.e.: Net surplus before COVID), the calculation takes into account the removal of Future Benefits costs as incorporated in our Financial Statements and presented in the SIFU, under line 15 of État des charges.on page 3.

DRAFT

Consolidated Financial Statements of
(In thousands of dollars)

CONCORDIA UNIVERSITY

Year ended April 30, 2021

October 15, 2021 12:56 PM

CONCORDIA UNIVERSITY

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(In thousands of dollars)

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STATEMENT OF ADMINISTRATOR'S RESPONSIBILITY

Management of Concordia University (the "University") is responsible for the preparation of the consolidated financial statements, the notes and all other financial information contained in this financial report.

Management has prepared the consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations. In order to achieve the objective of fair presentation in all material respects, reasonable estimates and professional judgments were used. Management believes the consolidated financial statements present fairly the University's consolidated financial position as at April 30, 2021, and the consolidated results of its operations, consolidated changes in fund balances and consolidated cash flows for the year then ended.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has developed and maintains a system of internal control designed to provide reasonable assurance that the University's assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of the consolidated financial statements. The system of internal controls is monitored by the University's internal audit service.

The Board of Governors is responsible for ensuring that management fulfills its responsibilities for financial reporting, and is ultimately responsible for reviewing and approving the consolidated financial statements. The Board of Governors carries out its responsibility for review of the consolidated financial statements principally through the Audit Committee. All members of the Audit Committee are not officers or employees of the University. The Audit Committee meets with management, the external auditors as well as the internal auditors to discuss the results of audit examinations and financial reporting matters to satisfy itself that each party is properly discharging its responsibilities. The external and internal auditors have full access to the Audit Committee with or without the presence of management.

The financial statements as at and for the year ended April 30, 2021, have been audited by KPMG LLP, the auditors appointed by the Board of Governors. The independent auditors' report outlines the scope of their audit and their opinion on the preparation of the information included in the consolidated financial statements.

Graham Carr

President and Vice-Chancellor

Denis Cossette

Chief Financial Officer

INDEPENDENT AUDITORS' REPORT

To the Board of Governors of Concordia University

Opinion

We have audited the consolidated financial statements of Concordia University (the "Entity"), which comprise:

- the consolidated statement of financial position as at April 30, 2021
- the consolidated statement of operations and changes in fund balances for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at April 30, 2021, its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the financial reporting process of the Entity.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of the Entity.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Montréal, Canada

Date

CONCORDIA UNIVERSITY

Consolidated Statement of Financial Position
(In thousands of dollars)

April 30, 2021, with comparative information for 2020

	Total Funds		Operating Fund		Research Fund		Designated Fund		Restricted Funds Capital Asset Fund	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assets										
Current assets:										
Cash	21,490	19,582	21,490	19,582	–	–	–	–	–	–
Grants receivable (note 2)	43,274	42,373	21,875	21,356	20,997	20,326	402	691	–	–
Accounts receivable (note 3)	60,432	59,696	37,375	48,961	12,070	10,018	1,701	717	9,286	–
Prepaid expenses and other assets	6,972	8,601	5,222	6,038	–	–	543	933	1,207	1,630
	132,168	130,252	85,962	95,937	33,067	30,344	2,646	2,341	10,493	1,630
Amount receivable from the Ministère de l'Enseignement supérieur ("MES") (note 4)	64,757	67,044	–	–	–	–	–	–	64,757	67,044
Grants receivable (note 2)	30,894	43,657	–	–	–	–	–	–	30,894	43,657
Research partnership investment	715	503	–	–	715	503	–	–	–	–
Due from other funds, without interest	–	–	–	31,998	35,629	26,269	220,035	178,940	–	–
Investments (note 5)	325,473	269,889	325,473	269,889	–	–	–	–	–	–
Tangible capital assets (note 6)	916,559	877,944	–	–	–	–	–	–	916,559	877,944
Intangible capital assets (note 7)	56,256	41,496	–	–	–	–	–	–	56,256	41,496
	1,526,822	1,430,785	411,435	397,824	69,411	57,116	222,681	181,281	1,078,959	1,031,771

CONCORDIA UNIVERSITY

Consolidated Statement of Financial Position (continued)

(In thousands of dollars)

April 30, 2021, with comparative information for 2020

	Total Funds		Operating Fund		Research Fund		Designated Fund		Restricted Funds Capital Asset Fund	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Liabilities and Fund Balances										
Current liabilities:										
Cash – bank overdraft	16,049	–	16,049	–	–	–	–	–	–	–
Bank loans (note 8)	137,662	132,513	137,662	132,513	–	–	–	–	–	–
Trade payables and other liabilities (note 9)	109,530	101,578	72,382	72,155	48	30	9,830	10,608	27,270	18,785
Agency and fiduciary accounts	12,613	12,515	12,613	12,515	–	–	–	–	–	–
Unearned revenue	33,054	22,482	33,054	22,482	–	–	–	–	–	–
Deferred contributions (note 10)	69,363	57,086	–	–	69,363	57,086	–	–	–	–
Current portion of long-term debt (note 11)	40,673	37,025	–	–	–	–	–	–	40,673	37,025
	418,944	363,199	271,760	239,665	69,411	57,116	9,830	10,608	67,943	55,810
Deferred contributions (note 10)	203,874	184,289	–	–	–	–	67,859	54,102	136,015	130,187
Due to other funds, without interest	–	–	193,984	205,209	–	–	–	–	61,680	31,998
Long-term debt (note 11)	654,240	644,836	–	–	–	–	–	–	654,240	644,836
Employee future benefit liability (note 12)	131,906	179,351	131,906	179,351	–	–	–	–	–	–
	1,408,964	1,371,675	597,650	624,225	69,411	57,116	77,689	64,710	919,878	862,831
Fund surplus (deficit):										
Unrestricted deficit	(120,251)	(112,640)	(120,251)	(112,640)	–	–	–	–	–	–
Deficit from employee future benefit obligation	(131,906)	(179,351)	(131,906)	(179,351)	–	–	–	–	–	–
Internally restricted (note 13)	147,869	128,640	65,942	65,590	–	–	–	–	81,927	63,050
Endowments (note 14)	144,992	116,571	–	–	–	–	144,992	116,571	–	–
Invested in capital assets	77,154	105,890	–	–	–	–	–	–	77,154	105,890
	117,858	59,110	(186,215)	(226,401)	–	–	144,992	116,571	159,081	168,940
Commitments (note 21)										
Contingencies (note 23)										
Subsequent event (note 25)										
Impact of Covid-19 (note 26)										
	1,526,822	1,430,785	411,435	397,824	69,411	57,116	222,681	181,281	1,078,959	1,031,771

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Chair of the Board

_____ Governor

CONCORDIA UNIVERSITY

Consolidated Statement of Operations and Changes in Fund Balances (In thousands of dollars)

Year ended April 30, 2021, with comparative information for 2020

	Total Funds		Operating Fund		Research Fund		Designated Fund		Restricted Funds Capital Asset Fund	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues:										
Tuition fees	185,280	175,750	185,280	175,750	–	–	–	–	–	–
Grants (note 15)	387,419	375,377	284,021	281,912	48,547	48,032	14,970	5,338	39,881	40,095
Services to the community, students and other income	51,976	59,345	49,476	57,397	176	–	2,121	1,837	203	111
Ancillary services and rental properties (note 16)	4,366	20,791	4,366	20,791	–	–	–	–	–	–
Donations	6,898	8,327	484	563	–	–	5,131	7,157	1,283	607
Investment income (loss) (note 5)	27,750	1,780	3,316	935	(120)	131	3,564	3,551	20,990	(2,837)
	663,689	641,370	526,943	537,348	48,603	48,163	25,786	17,883	62,357	37,976
Expenses:										
Academic activities and support (note 17)	295,599	289,700	295,599	289,700	–	–	–	–	–	–
Research	75,509	71,682	26,991	25,559	48,518	46,123	–	–	–	–
Institutional services and support (note 17)	105,427	104,413	105,427	104,413	–	–	–	–	–	–
Services to the community, students and other expense	27,681	33,381	27,681	33,381	–	–	–	–	–	–
Endowed and restricted projects	25,480	17,552	–	–	–	–	25,480	17,552	–	–
Employee future benefits (note 12)	51,962	50,271	51,962	50,271	–	–	–	–	–	–
Ancillary services and rental properties (note 16)	7,484	17,375	7,484	17,375	–	–	–	–	–	–
Capital maintenance projects	18,032	11,284	–	–	–	–	–	–	18,032	11,284
Interest on bank loans	1,901	2,873	550	74	–	–	–	–	1,351	2,799
Interest on long-term debt (note 11)	25,295	26,329	–	–	–	–	–	–	25,295	26,329
Amortization of tangible capital assets	46,755	44,147	–	–	–	–	–	–	46,755	44,147
Amortization of intangible capital assets	3,610	3,651	–	–	–	–	–	–	3,610	3,651
	684,735	672,658	515,694	520,773	48,518	46,123	25,480	17,552	95,043	88,210
Excess (deficiency) of revenues over expenses before interfund transfers										
	(21,046)	(31,288)	11,249	16,575	85	2,040	306	331	(32,686)	(50,234)
Interfund transfers (note 18)										
	–	–	(23,468)	(25,538)	(85)	(2,040)	726	(267)	22,827	27,845
Excess (deficiency) of revenues over expenses after interfund transfers										
	(21,046)	(31,288)	(12,219)	(8,963)	–	–	1,032	64	(9,859)	(22,389)

CONCORDIA UNIVERSITY

Consolidated Statement of Operations and Changes in Fund Balances (continued)

(In thousands of dollars)

Year ended April 30, 2021, with comparative information for 2020

	Total Funds		Operating Fund		Research Fund		Designated Fund		Restricted Funds		
	2021	2020	2021	2020	2021	2020	2021	2020	Capital Asset Fund	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Excess (deficiency) of revenues over expenses after interfund transfers (balance brought forward)	(21,046)	(31,288)	(12,219)	(8,963)	–	–	1,032	64	(9,859)	(22,389)	
Remeasurements and other items (note 12)	52,405	16,895	52,405	16,895	–	–	–	–	–	–	
Endowment contributions received	3,236	2,310	–	–	–	–	3,236	2,310	–	–	
Investment gain (loss) on endowments (note 5)	24,153	(7,285)	–	–	–	–	24,153	(7,285)	–	–	
	58,748	(19,368)	40,186	7,932	–	–	28,421	(4,911)	(9,859)	(22,389)	
Fund balances, beginning of year	59,110	78,478	(226,401)	(234,333)	–	–	116,571	121,482	168,940	191,329	
Fund balances, end of year	117,858	59,110	(186,215)	(226,401)	–	–	144,992	116,571	159,081	168,940	

See accompanying notes to consolidated financial statements.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

CONCORDIA UNIVERSITY

Consolidated Statement of Cash Flows

(In thousands of dollars)

Year ended April 30, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating:		
Deficiency of revenues over expenses	\$ (21,046)	\$ (31,288)
Items not involving cash:		
Net change in fair value of financial assets and liabilities	(212)	(38)
Net change in deferred contributions - Research Fund	12,277	5,279
Amortization of tangible capital assets	46,755	44,147
Amortization of intangible assets	3,610	3,651
Employee future benefits expense over funding contributions	4,960	5,941
Net change in working capital items	31,376	(25,313)
	77,720	2,379
Financing:		
Bank loans	5,149	(887)
Amount receivable from the MES	2,287	2,741
Issuance of long-term debt	49,895	180,559
Repayment of long-term debt	(36,843)	(132,392)
Deferred contributions - Designated and Capital Asset Fund	19,585	36,452
Endowment contributions received	3,236	2,310
	43,309	88,783
Investing:		
Acquisition of investments	(19,289)	(102,453)
Re-invested capital	(3,735)	(4,338)
Disposal of investments	7,382	61,023
Change in fair value of investments	(39,942)	12,186
Investment (loss) gain on externally restricted endowments	24,153	(7,285)
Acquisition of tangible capital assets	(85,370)	(69,435)
Acquisition of intangible assets	(18,369)	(22,121)
	(135,170)	(132,423)
Net decrease in cash	(14,141)	(41,261)

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

Cash and cash equivalents, beginning of year	19,582	60,843
Cash and cash equivalents, end of year	\$ 5,441	\$ 19,582

See accompanying notes to consolidated financial statements.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements

(In thousands of dollars)

Year ended April 30, 2021

Concordia University (the "University") was incorporated under the *Concordia University Act*, S.Q. 1948 c. 91 as amended by S.Q. 1959-60, c. 191 and S.Q. 2006, c. 69. The University's mission includes post-secondary and graduate education, research and public service. The University is a registered charity under Section 149 of the *Income Tax Act* and it is exempt from the payment of income tax.

1. Significant accounting policies:

The University's financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the *CPA Canada Handbook*.

(a) Basis of presentation:

These consolidated financial statements include the assets, liabilities, revenues, expenses and other transactions of Concordia University and the Concordia University Foundation, an entity controlled by the University. All transactions, assets and liabilities between the two entities have been eliminated. These consolidated financial statements do not include the assets, liabilities and operations of the Fondation universitaire de l'Université Concordia, the Concordia University Press, Galilei Innovations Inc., and the Kenneth Woods Portfolio Management Foundation since these controlled entities are not material to the consolidated financial statements of Concordia University. Refer to Note 20 on required disclosures for the other controlled entities.

(b) Use of estimates:

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the amounts recorded in the consolidated financial statements and notes to consolidated financial statements. In particular, significant estimates are made regarding the valuation of receivables, fair values of assets and liabilities including derivatives and effectiveness of hedging relationships, useful lives of capital assets, provisions for contingencies and employee future benefits. These estimates are based on management's knowledge of current events and actions that the University may undertake in the future. Actual results may differ from these estimates.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

1. Significant accounting policies (continued):

(c) Financial assets and liabilities:

(i) Initial measurement:

Upon initial measurement, the University's financial assets and liabilities are measured at fair value, which, in the case of financial assets or financial liabilities that will be measured subsequently at amortized cost, is increased or decreased by the amount of the related financing fees and transaction costs. Transaction costs relating to financial assets and liabilities that will be measured subsequently at fair value are recognized in operations in the year they are incurred.

(ii) Subsequent measurement:

At each reporting date, the University measures its financial assets and liabilities at amortized cost (including any impairment in the case of financial assets), except for life insurance policies which are measured at the greater of fair value at acquisition and cash surrender value, research partnership investments and investments in common shares and investment funds which are measured at fair value, and bond investments which the University has elected to measure at fair value by designating that fair value measurement shall apply.

Financial assets and liabilities measured at amortized cost are calculated using the effective interest method (including any impairment in the case of financial assets). Interest calculated using the effective interest method is presented in the consolidated statement of operations and changes in fund balances under net investment income, interest on bank loans or interest on long-term debt, as appropriate.

With respect to financial assets measured at amortized cost, the University assesses whether there are any indicators of impairment. When there is an indication of impairment, and if the University determines that during the year there was a significant adverse change in the expected timing or amount of future cash flows from a financial asset, it will then recognize a reduction as an impairment loss in operations. The reversal of a previously recognized impairment loss on a financial asset measured at amortized cost is recognized in operations in the year the reversal occurs.

(d) Derivative financial instruments:

The University uses derivative financial instruments to manage its interest rate risk exposure. It does not use these derivative financial instruments for trading or speculative purposes. The University has elected to use hedge accounting to recognize the interest rate swaps that it uses to provide protection against interest rate fluctuations on its variable interest rate for long-term debt. These interest rate swaps require the periodic exchange of interest.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

1. Significant accounting policies (continued):

Payments without an exchange of the notional (capital) amount on which payments are calculated.

At the inception of the hedging relationship, the University formally documents the hedging relationship, identifying the hedged item, the related hedging items, the nature of the specific risk exposure being hedged and the intended term of the hedging relationship. Both at the inception of the hedging relationship and throughout its term, the University has reasonable assurance that the critical terms of the hedged item and the related hedging item will remain the same.

(e) Fund accounting:

The Operating Fund is used to account for the University's academic and administrative services. Unrestricted resources as well as internally restricted resources are reported in this fund.

Externally restricted resources that are used for research and research-related purposes are reported in the Research Fund.

The Designated Fund is used to account for funds received from external entities for specific purposes imposed by the outside donor or party.

Assets, liabilities, revenues and expenses related to the capital assets owned and managed by the University are reported in the Capital Asset Fund, including the cost of capital assets purchased, funded and expensed by other funds in the year of acquisition.

(f) Revenue recognition:

The University follows the deferral method of accounting for contributions, comprised of grants and donations. Under this method, contributions restricted for future period expenses are deferred and are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Endowment contributions and restricted investment income earned on endowments and not available for distribution are recognized as direct increases in net assets in the period in which they are received or earned. Investment income earned on endowment and available for distribution are deferred and recognized as revenue in the period in which the related expenses are incurred. and contributions in capital assets that are not subject to amortization are reported as direct increases in the appropriate fund balance.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

1. Significant accounting policies (continued):

Investment income, excluding restricted investment income earned on endowment and designated funds, is comprised of interest, dividends, income distributions from pooled funds and realized and unrealized gains and losses, and is recorded as revenue in the consolidated statement of operations.

Interest income is recognized on a time apportionment basis.

The University's principal sources of revenue, aside from contributions, are tuition fees, services to the community, student services, ancillary services, other income and rental of properties. Revenue is recognized when the following criteria are met:

- Persuasive evidence of an arrangement exists;
- Delivery has occurred and services have been rendered;
- The price is fixed or determinable;
- Collection is reasonably assured.

Revenue is recognized as services are provided. Receipts for which revenue is not yet earned are recorded as unearned revenue.

(g) Contributed supplies and services:

The University may recognize contributed supplies and services when the fair value of these contributions can be reasonably estimated and if it would have had to otherwise acquire these supplies and services for its normal operations.

(h) Cash and cash equivalents:

Cash and cash equivalents include cash on hand, bank balances and short-term investments with original maturities of three months or less, net of bank overdrafts whenever they are an integral part of the University's cash management process.

(i) Inventories:

Inventories of the retail stores are valued at the lower of cost and net realizable value. Cost is determined using the first-in, first-out method. Inventories are accounted for within prepaid expenses and other assets.

(j) Other assets:

Tenant inducements and commissions on rental of properties included in other assets are deferred and amortized on a straight-line basis over the duration of the respective leases.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

1. Significant accounting policies (continued):

(k) Tangible and intangible assets:

Tangible and intangible assets are recorded at cost. Interest related to capital assets under construction is capitalized at rates reflecting the financing costs of such assets. Contributed capital assets are recorded at fair value at the date of contribution.

Construction in progress includes buildings under construction and other major capital projects. Once completed, projects are transferred to their respective asset class and amortized.

The art collections received by gift and bequest are recorded in the Capital Asset Fund at cost or nominal value at the date of contribution if they can be reasonably estimated, and they are not amortized.

Information technology development in progress includes internally developed systems software. Once completed, projects are transferred to their respective asset class and amortized.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

1. Significant accounting policies (continued):

(i) Amortization:

Tangible and intangible assets subject to amortization are amortized on a straight-line basis over their estimated useful lives as prescribed by the MES over the following periods:

Assets	Period
Tangible capital assets:	
Land improvements	20 years
Buildings	40 to 50 years
Building alterations	25 to 40 years
Leasehold improvements	Lease term (max. 10 years)
Furniture and equipment	3 to 15 years
Library collection	10 years
Intangible assets:	
Information technology	10 years
Share of the large bandwidth telecommunications network managed by Réseau d'informations scientifiques du Québec (RISQ) Inc.	Over the term of the agreement

Amortization is recorded in the Capital Asset Fund.

(ii) Write-down:

Tangible capital assets, intangible assets and other assets subject to amortization are tested for recoverability when events or changes in circumstances indicate that their carrying amount may not be recoverable. The carrying amount of a long-lived asset is not recoverable when it exceeds the sum of the undiscounted cash flows expected to result from its use and eventual disposal. In such a case, an impairment loss must be recognized and is equivalent to the excess of the carrying amount of a long-lived asset over its fair value.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

1. Significant accounting policies (continued):

(m) Foreign currency translation:

The University uses the temporal method to translate transactions denominated in a foreign currency. Under this method, monetary assets and liabilities are translated at the exchange rate in effect at the consolidated statement of financial position date. Non-monetary assets and liabilities are translated at historical exchange rates, with the exception of those recognized at fair value, which are translated at the exchange rate in effect at the statement of financial position date. Revenues and expenses are translated at the exchange rate in effect at the date they are recognized. The related exchange gains and losses are recognized in the statement of operations.

(n) Employee future benefits:

The University accrues its obligations under the defined benefit pension plans and the other benefit plans as the employees render the services necessary to earn the pension benefits. More specifically, the University recognizes its obligations under the defined benefit plans on the consolidated statement of financial position, net of the fair value of plan assets. The University determines the defined benefit obligations using the most recent actuarial valuation prepared for accounting purposes, which is extrapolated to the University's year-end. The total defined benefit plan cost includes current service cost and finance cost and is recognized in operations under Employee future benefits. Remeasurements and other items, which include actuarial gains and losses related to the obligations, the difference between the actual return on plan assets and interest income deducted from the finance cost as well as past service cost, are recognized separately on the statement of changes in fund balances. Remeasurements and other items are not classified to the statement of operations in a subsequent year.

(o) Internally restricted fund balance:

The internally restricted fund is used for two types of transactions:

- The University has adopted a policy to internally restrict the Operating Fund balance of unspent budgeted amounts relating to specific programs. The programs covered by this policy are described in Note 14.
- Management has chosen to internally restrict unspent budgeted amounts from the Operating Fund that relate to specific key University's priorities.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

2. Grants receivable:

					2021	
	Operating	Research	Designated	Capital	Total	
Current:						
Amount receivable from the MES	\$ 21,992	\$ -	\$ 302	\$ -	\$ 22,294	
Amount receivable from federal agencies	(117)	17,667	-	-	17,550	
Amount receivable from provincial agencies (other than MES)	-	3,330	100	-	3,430	
	\$ 21,875	\$ 20,997	\$ 402	\$ -	\$ 43,274	
Long-term:						
Amount receivable from the MES	-	-	-	2,135	2,135	
Amount receivable from federal agencies	-	-	-	858	858	
Amount receivable from provincial agencies (other than MES)	-	-	-	27,901	27,901	
	\$ 21,875	\$ 20,997	\$ 402	\$ 30,894	\$ 74,168	
2020						
	Operating	Research	Designated	Capital	Total	
Current:						
Amount receivable from the MES	\$ 20,914	\$ -	\$ 691	\$ -	\$ 21,605	
Amount receivable from federal agencies	442	16,639	-	-	17,081	
Amount receivable from provincial agencies (other than the MES)	-	3,687	-	-	3,687	
	21,356	20,326	691	-	42,373	
Long-term:						
Amount receivable from the MES	-	-	-	4,842	4,842	
Amount receivable from federal agencies	-	-	-	5,184	5,184	
Amount receivable from provincial agencies (other than the MES)	-	-	-	33,631	33,631	
	\$ 21,356	\$ 20,326	\$ 691	\$ 43,657	\$ 86,030	

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

3. Accounts receivable:

	2021	2020
Operating Fund:		
Tuition fees, net of an allowance for doubtful accounts ⁽ⁱ⁾	\$ 12,282	\$ 7,463
Services, advances and other	3,803	8,732
Net investment sales receivable	13,946	587
Advance to the Pension Plan of the Employees of Concordia University (non-interest bearing)	-	23,000
Accounts receivable and advances to a wholly-owned subsidiary of a controlled entity (\$9,169 non-interest bearing)	7,344	9,179
	37,375	48,961

⁽ⁱ⁾ As at April 30, 2021, the gross carrying amount of tuition fees receivable totals \$18,694 (2020 - \$12,345). These tuition fees receivable are presented in the financial statements net of an allowance for doubtful accounts of \$6,412 (2020 - \$4,882).

4. Amount receivable from the MES:

This University accounted for a grant receivable from the MES resulting from the difference between the net value of the University's capital assets funded by the MES and the value of the long-term debt serviced by the Government of Québec.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

5. Investments:

	2021		2020	
	Fair value	Cost	Fair Value	Cost
Equities	\$ 32,844	\$ 30,696	\$ 35,691	\$ 38,698
Bonds	4,216	4,245	2,509	2,466
Investment funds	285,330	239,875	228,606	224,258
Fair value of life insurance policies	3,083	3,083	3,083	3,083
	<u>\$ 325,473</u>	<u>\$ 277,899</u>	<u>\$ 269,889</u>	<u>\$ 268,505</u>

Life insurance represents the greater of either the fair market value of insurance policies at acquisition or the current cash surrender value of insurance policies held.

As at April 30, 2021, the weighted average interest rate of the bonds is 2.15% (2020 - 2.36%) and the weighted average duration is 4.58 years (2020 - 3.76 years).

Income earned on investments in the year was as follows:

	2021	2020
Investment income:		
Dividends	\$ 2,984	\$ 3,354
Interests	1,285	1,356
Partnership income	863	654
Pooled fund income	-	-
Other income	-	-
	<u>5,132</u>	<u>5,364</u>
Realized gains	7,079	1,880
Unrealized gains (losses)	46,234	(13,307)
Other	(12)	(7)
	<u>\$ 58,433</u>	<u>\$ (6,070)</u>

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

5. Investments (continued):

Based on the University's revenue recognition method, investment income was recognized in the consolidated financial statements as follows

	2021	2020
Increase (decrease) in Endowment Funds	\$ 24,153	\$ (7,285)
Recognized as investment income	27,750	1,780
Net change in deferred contributions	6,530	(565)
	\$ 58,433	\$ (6,070)

6. Tangible capital assets:

	2021		
	Cost	Accumulated amortization	Net book value
Land	\$ 68,139	\$	\$ 68,139
Land improvements	4,312	1,603	2,709
Buildings, building alterations and leasehold improvements	1,109,080	352,030	757,050
Furniture and equipment	121,063	58,757	62,306
Library collection	45,104	22,865	22,239
Art collections	4,117		4,117
	\$1,351,814	\$435,255	\$916,559

	2020		
	Cost	Accumulated amortization	Net book value
Land	\$ 61,869	\$ -	\$ 61,869
Land improvements	4,241	1,388	2,853
Buildings, building alterations and leasehold improvements	1,005,482	325,962	679,520
Construction in progress	52,205	-	52,205
Furniture and equipment	117,348	60,964	56,384
Library collection	43,202	21,783	21,419
Art collections	3,694	-	3,694
	\$ 1,288,041	\$ 410,097	\$ 877,944

During the year, the University disposed of fully amortized tangible capital assets totalling \$21,597 (2020 - \$18,258).

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

7. Intangible capital assets:

	2021		
	Cost	Accumulated amortization	Net book value
Information technology - Development in progress	\$ 42,047	\$	\$ 42,047
Information technology	36,916	22,707	14,209
Share of the large bandwidth, telecommunications network managed by RISQ Inc.			
	\$ 78,963	\$ 22,707	\$ 56,256

	2020		
	Cost	Accumulated amortization	Net book value
Information technology - Development in progress	\$ 25,317	\$ –	\$ 25,317
Information technology	35,276	19,097	16,179
Share of the large bandwidth, telecommunications network managed by RISQ Inc.	123	123	–
	\$ 60,716	\$ 19,220	\$ 41,496

During the year, the University disposed of fully amortized intangible assets totalling \$123 (2020 - \$3,742).

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

8. Bank loans:

The University has an unsecured on-demand revolving credit facility of \$370,000. This credit facility can be drawn on prime rate, bankers' acceptances or libor loans. As at April 30, 2021, the University had on prime rate, a total of \$4,521 bearing interest of 2.20% (2020 – 3.55%), total outstanding bankers' acceptances amounted to \$1,000 (2020 - \$44,000) bearing interest at a rate of 0.54% (2020 - 0.72%) and in addition, the University had drawn libor loans amounting to

\$136,621 CAD equivalent (2020 - \$88,484), bearing interest at 0.32% (2020 – 0.42%), including the cross-currency swap strategy. The weighted average rate on all credit line financing for the year was 0.34% (2020 - 1.82%). In June 2021, the University received authorization from the MES to increase the use of the line of credit up to \$344,855

In May 2021, the University issued an amendment to the irrevocable letter of credit of -US\$232 to the U.S. Department of Education to decrease it to US\$889. The irrevocable letter of credit bears a term of 12 months ending on May 31, 2022. The amount represents 50% of the Title IV, Higher Education Act Program funds received by the University under the U.S. Federal Student Aid Program.

9. Trade payables and other liabilities:

As at April 30, 2021, trade payables and other operating liabilities includes a nil balance (2020 - \$6,125) of government remittances.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

10. Deferred contributions:

The deferred contributions represent unused resources that are allocated to specific purposes imposed by the outside donor or party.

				2021	2020
	Research	Designated	Capital	Total	Total
Federal grants:					
Balance,					
beginning of year	\$ 33,811	\$ 330	\$ 61,860	\$ 96,001	\$ 97,940
Amount received in					
the current year	40,210	494	6,756	47,460	31,665
Amount recognized in					
operations	(30,412)	(365)	-	(30,777)	(33,604)
	43,609	459	68,616	112,684	96,001
Provincial grants:					
Balance,					
beginning of year	8,003	7,308	34,424	49,735	52,315
Amount received in					
the current year	7,730	16,603	35,333	59,666	43,643
Amount recognized in					
operations	(6,244)	(12,987)	(37,000)	(56,231)	(46,223)
	9,489	10,924	32,757	53,170	49,735
Other:					
Balance,					
beginning of year	15,272	46,464	33,903	95,639	86,840
Amount received in					
the current year	12,940	22,446	26,096	61,842	32,993
Amount recognized in					
operations	(11,947)	(12,434)	(25,357)	(49,738)	(24,194)
	16,265	56,476	34,642	107,383	95,639
End of year balance, current					
deferred contributions	69,363			69,363	57,086
End of year balance, long-					
term deferred contributions	\$	\$ 67,859	\$ 136,015	\$ 203,874	\$ 184,289

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

11. Long-term debt:

	2021	2020
Capital Asset Fund:		
Serviced by the University:		
Loans, bearing interest at CDOR, payable in monthly varying instalments, maturing between April 2025 and April 2038 ⁽ⁱ⁾	\$ 66,425	\$ 74,917
6.550% (effective interest rate of 6.970%) \$200,000 Series A Senior Unsecured Debentures, due September 2, 2042, issued by the University and subject to a trust indenture, which contains certain covenants placing restrictions on the University with respect to the giving of security, disposition of assets and other matters	190,806	190,622
3.678% \$50,000 Series B Senior Unsecured Debentures, due February 10, 2059, issued by the University and subject to a trust indenture, which contains certain covenants placing restrictions on the University with respect to the giving of security, disposition of assets and other matters	50,000	50,000
3.626% \$25,000 Series C Senior Unsecured sustainable Debentures, due February 10, 2039, issued by the University and subject to a trust indenture, which contains certain covenants placing restrictions on the University with respect to the giving of security, disposition of assets and other matters	25,000	25,000
	<u>332,231</u>	<u>340,539</u>
Capital Asset Fund (continued):		
Serviced by the Government of Québec:		
Financement-Québec loans bearing interest at rates ranging between 0.0791% to 3.619% and maturing between September 2022 through February 2044	362,682	341,322
	<u>694,913</u>	<u>681,861</u>
Current portion of long-term debt	40,673	37,025
Long-term debt	<u>\$ 654,240</u>	<u>\$ 644,836</u>

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

11. Long-term debt (continued):

- (i) The University has entered into several long-term interest rate swap loan agreements to manage its interest rate risk. These transaction are effective at a fixed rates ranging between 1.210% and 3.045% with an underlying CDOR of 0.413% (2020 – 0.598%). The combined notional amount of outstanding swap agreements at April 30, 2021 is \$88,405. The combined fair value of liabilities of the agreements calculated according to information obtained from the financial institution is \$73 (2020 – \$3,330).

The MES makes two types of grants to universities: operating grants and capital grants. Capital grants are authorized under the five-year university capital investment plan and are funded by the Government of Québec out of public borrowing in the University's name (a process known as grant bonds). As a result, the long-term debt listed above is managed, administered and serviced by the Government of Québec.

In accordance with its charter and the government decrees adopted pursuant to its charter (the last such decree 1057-2018 was adopted on August 7, 2018), the University may have an outstanding aggregate principal amount of debentures and debt securities, which may not exceed \$1,000,000 at any time, excluding amounts borrowed by way of loan or promissory note.

The proceeds from the Series A, Series B and Series C Senior Unsecured Debentures were used primarily to finance the University's capital projects in the last several years. These offerings were separate and distinct from the existing "grant bonds" process, which have been used by the Government of Québec to finance capital spending in the education system, in which grant bonds are managed, administered and serviced by the Government of Québec. The debentures are direct obligations of the University.

Repayments of principal over the years are scheduled as follows:

	Serviced by the University	Serviced by the Government of Québec	Total
2022	\$ 8,626	\$ 32,047	\$ 40,673
2023	8,763	31,356	40,119
2024	8,898	30,583	39,481
2025	8,613	28,272	36,885
2026	3,877	33,846	37,723
Thereafter	293,454	206,578	500,032
	\$ 332,231	\$ 362,682	\$ 694,913

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

11. Long-term debt (continued):

The University has created a sinking fund in its internally restricted funds to support the repayment of this long-term debt. See Note 22 for further details on the University's capital asset management and financing policy.

Interest on long-term debt:

	2021	2020
Serviced by the Government of Québec	\$ 9,308	\$ 8,000
Serviced by the University	16,642	17,583
Changes in fair value of the derivative financial instrument	(655)	746
	\$ 25,295	\$ 26,329

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

12. Employee future benefits:

The University measures its accrued benefit obligations and the fair value of plan assets for accounting purposes as at April 30 of each year. Additionally, the financial status of the funded defined benefit pension plan is also measured through actuarial valuations for funding purposes at least once every three years. These financial statements were prepared using assumptions from an actuarial valuation performed as at December 31, 2019.

The employee future benefit liability is as follows:

				2021
	Registered Pension Plan	Other Retirement- Related Benefit Plans	Post- Retirement and Post- Employment Benefits	Total
Balance, beginning of year	\$ 55,583	\$ 31,901	\$ 91,867	\$ 179,351
Expense	36,161	3,381	12,420	51,962
Funding contributions	(36,893)	(2,806)	(7,303)	(47,002)
Remeasurements and other items ⁽ⁱ⁾	(54,851)	1,154	1,292	(52,405)
Net employee future benefit liability, end of year	\$ -	\$ 33,630	\$ 98,276	\$ 131,906

⁽ⁱ⁾ A valuation allowance of \$70,806 is included in the remeasurements and other items of the Registered Pension Plan for the year ended April 30, 2021.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

12. Employee future benefits (continued):

				2020
	Registered Pension Plan	Other Retirement- Related Benefit Plans	Post- Retirement and Post- Employment Benefits	Total
Balance, beginning of year	\$ 55,919	\$ 30,448	\$ 103,938	\$ 190,305
Expense	33,614	3,254	13,403	50,271
Funding contributions	(33,976)	(3,296)	(7,058)	(44,330)
Remeasurements and other items ⁽ⁱ⁾	26	1,495	(18,416)	(16,895)
Net employee future benefit liability, end of year	\$ 55,583	\$ 31,901	\$ 91,869	\$ 179,351

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

12. Employee future benefits (continued):

- a) Reconciliation of the funded status of the benefit plans to the amounts recorded in the consolidated financial statements:

	2021			
	Registered Pension Plan	Other Retirement- Related Benefit Plans	Post- Retirement and Post- Employment Benefits	Total
Defined benefit obligations	\$ 1,217,165	\$ 33,630	\$ 102,369	\$ 1,353,164
Fair value of plan assets	1,287,971	-	4,093	1,292,064
Surplus (deficit)	70,806	(33,630)	(98,276)	(61,100)
Valuation allowance ⁽ⁱ⁾	(70,806)	-	-	(70,806)
Net employee future benefit liability end of year	\$ -	\$ (33,630)	\$ (98,276)	\$ (131,906)

- ⁽ⁱ⁾ Since the Registered Pension Plan's funding policy states that in no event can the University take contribution holidays, the expected future benefit that Concordia can expect to realize from the plan assets is nil and therefore, a valuation allowance of \$70,806 was applied against the surplus as at April 30, 2021.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

12. Employee future benefits (continued):

				2020
	Registered Pension Plan	Other Retirement- Related Benefit Plans	Post- Retirement and Post- Employment Benefits	Total
Defined benefit obligations	\$ 1,143,987	\$ 31,901	\$ 94,827	\$ 1,270,715
Fair value of plan assets	1,088,404	-	2,960	1,091,364
Net employee future benefit liability end of year	\$ (55,583)	\$ (31,901)	\$ (91,867)	\$ (179,351)

(b) Significant assumptions:

The significant assumptions used are as follows:

				2021
	Registered Pension Plan	Other Retirement- Related Benefit Plans	Post- Retirement and Post- Employment Benefits	
Accrued benefit obligations:				
Discount rate	% 5,90	% 5,90	% 5,90	
Rate of compensation increase	2,50	2,50	2,50	
Benefits costs:				
Discount rate	% 5,90	% 5,90	% 5,90	
Rate of compensation increase	2,60	2,60	2,60	

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

12. Employee future benefits (continued):

			2020
	Registered Pension Plan	Other Retirement-Related Benefit Plans	Post-Retirement and Post-Employment Benefits
Accrued benefit obligations:			
Discount rate	% 5,90	% 5,90	% 5,90
Rate of compensation increase	2,60	2,60	2,60
Benefits costs:			
Discount rate	% 6,00	% 6,00	% 6,00
Rate of compensation increase	2,60	2,60	2,60

Assumed health care cost trend rates are based on the following:

	2021	2020
Initial health care cost trend rate	% 5,21	% 5,30
Cost trend rate declines to	3,97	3,97
Year when the rate reaches the level at which it is assumed to remain at		
	2036	2036

(c) Benefits paid:

Benefits paid by the Pension Plan for the Employees of Concordia University were \$64,442 (2020 - \$57,450), benefits paid by the other retirement-related benefit plans totaled \$2,807 (2020 - \$3,296) and post-retirement and post-employment benefits paid amounted to \$7,766 (2020 - \$5,188).

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

13. Internally restricted fund balances:

	2021	2020
Academic-related:		
Institutional projects	\$ 30,083	\$ 25,692
Services to students and the community	17,970	14,571
Employee and faculty development	4,162	3,286
Other	1,386	3,249
Emergency funds	(9,769)	(760)
	43,832	46,038
Research-related:		
Internally funded projects	16,647	14,234
Infrastructure for research units	4,114	3,634
	20,761	17,868
Capital and technology projects	1,349	1,684
Total - Operating Fund	65,942	65,590
Capital Asset Fund - Sinking Fund for long-term debt repayment (note 22)	81,927	63,050
	\$ 147,869	\$ 128,640

14. Endowments:

Endowment funds are composed of restricted donations received by the University. Donations that have been internally designated as endowments are accounted for as transfers to the Endowment funds. Investment returns generated from endowments are used in accordance with the various purposes established by the donors at the discretion of the University. The University protects the future purchasing power of its endowments by designating a portion of the annual investment income earned to endowments, known as capital protection. Accordingly, the University has established a policy of setting the amount of income available for spending to 3.5 % (2020 - 3.5%) annually. The purpose of this policy is to allow the University to distribute a consistent amount of income from endowment on an annual basis regardless of the investment income earned in the fiscal year.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

14. Endowments (continued)

Activities in the endowments were as follows:

	2021		2020	
Balance, beginning of year	\$	116,571	\$	121,482
Contributions		3,236		2,310
Investment income (loss), net of fees		28,478		(3,295)
Investment income distributed for spending		(4,325)		(3,990)
Transfers from other funds		1,032		64
		28,421		(4,911)
Balance, end of year	\$	144,992	\$	116,571

15. Grants:

	2021					Total
	Operating	Research	Designated	Capital		
Government of Québec	\$ 278,465	\$ 6,244	\$ 12,987	\$ 36,999	\$	334,695
Government of Canada	5,446	30,412	365	-		36,223
Non-governmental grants	110	11,891	1,618	2,882		16,501
	\$ 284,021	\$ 48,547	\$ 14,970	\$ 39,881	\$	387,419

	2020					Total
	Operating	Research	Designated	Capital		
Government of Québec	\$ 276,623	\$ 6,463	\$ 3,555	\$ 31,053	\$	317,694
Government of Canada	5,143	29,728	328	8,705		43,904
Non-governmental grants	146	11,841	1,455	337		13,779
	\$ 281,912	\$ 48,032	\$ 5,338	\$ 40,095	\$	375,377

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

16. Ancillary services and rental properties:

	2021		
	Revenues	Expenses	Excess (deficiency)
Retail stores	\$ 1,114	\$ 1,302	\$ (188)
Residences	(66)	1,784	(1,850)
Parking	419	424	(5)
Food and conference services	(13)	1,106	(1,119)
Other services	89	296	(207)
Rental properties	2,823	2,572	251
	\$ 4,366	\$ 7,484	\$ (3,118)

	2020		
	Revenues	Expenses	Excess (deficiency)
Retail stores	\$ 6,926	\$ 8,511	\$ (1,585)
Residences	6,051	3,376	2,675
Parking	1,240	482	758
Food and conference services	1,870	1,592	278
Other services	344	364	(20)
Rental properties	4,360	3,050	1,310
	\$ 20,791	\$ 17,375	\$ 3,416

17. Expenses:

	2021	2020
Academic activities and support:		
Academic	\$ 262,376	\$ 259,062
Library	14,746	13,921
Instructional and information technology services	18,477	16,717
	295,599	289,700
Institutional services and support:		
Administration	61,184	60,409
Facilities and operation services	40,006	39,822
Rented facilities	4,237	4,182
	105,427	104,413

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

18. Interfund transfers:

The University manages its cash centrally in the Operating Fund. Receipts and disbursements of other funds are recorded as amounts due to or from the Operating Fund. The balances are non-interest bearing and have no fixed terms of repayment.

	2021			
	Operating Fund	Research Fund	Designated Fund	Capital Asset Fund
Contributions towards the following:				
Major renovation or construction projects	\$ (2,758)	\$	\$ (290)	\$ 3,048
Interest on capital debt	(15,870)			15,870
Equipment	(4,676)		(232)	4,908
Share of the large bandwidth telecommunications network managed by RISQ Inc.				
Research Partnership Investment	167	(85)	(82)	
Specific university projects	(331)		1,331	(1,000)
	\$ (23,468)	\$ (85)	\$ 726	\$ 22,827

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

18. Interfund transfers (continued):

	2020			
	Operating Fund	Research Fund	Designated Fund	Capital Asset Fund
Contributions towards the following:				
Major renovation or construction projects	\$ (5,331)	\$ –	\$ –	\$ 5,331
Interest on capital debt	(15,216)	–	–	15,216
Equipment	(7,441)	–	(238)	7,679
Share of the large bandwidth telecommunications network managed by RISQ Inc.	(123)	–	–	123
Research Partnership Investment	2,064	(2,064)	–	–
Specific university projects	509	24	(29)	(504)
	\$ (25,538)	\$ (2,040)	\$ (267)	\$ 27,845

19. Related party transactions:

(a) eConcordia.com:

The University exercises significant influence over eConcordia.com, a registered charity under the *Income Tax Act*. eConcordia.com has a wholly-owned subsidiary, KnowledgeOne Inc., that provides courses for the advancement of learning on electronic or other new media. There are no significant differences in accounting policies between eConcordia.com, KnowledgeOne Inc. and the University.

The University incurred service fees from KnowledgeOne Inc. for the delivery of courses to students of the University. The expense (net of rebates) amounted to approximately \$11,690 (2020 - \$6,198). The University invoiced operating costs and management fees amounting to approximately \$114 (2020 - \$1,158). The University has accounts receivable and non-interest bearing advances totalling \$7,344 (2020 - \$9,179).

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

19. Related party transactions (continued):

(b) Controlled entities:

(i) Fondation universitaire de l'Université Concordia:

The University exercises control over the Fondation universitaire de l'Université Concordia (hereafter the "Fondation"). By law, the Fondation's resources must be used exclusively to promote and financially support the teaching and research activities of the University. The Fondation was created by Order-in-Council 834-97, dated June 25, 1997, of the provincial government, in accordance with the *Loi sur les fondations universitaires*. As a mandatory of the Crown, it is recognized as a charitable organization under both the *Income Tax Act* (Canada) and the *Taxation Act* (Québec). As at April 30, 2021, the Fondation remained inactive.

(ii) Concordia University Press:

The Concordia University Press is incorporated under the *Canada Not-for-profit Corporations Act* for the purposes of publishing scholarly books that cross disciplinary boundaries and propel scholarly inquiries into new areas and wishes to assist the University by publishing scholarly works in order to disseminate knowledge and educate. The University exercises control over Concordia University Press by virtue of the fact that the majority of its board members hold senior management positions at the University.

(iii) Galilei Innovations Inc.:

Galilei Innovations Inc. is a wholly-owned subsidiary of Concordia University and is incorporated under the *Business Corporations Act* of Québec. As at April 30, 2021, the corporation remained inactive.

(iv) Innovations Galilei 2:

The University exercises control over Innovations Galilei 2, which is incorporated under Part II of the *Canada Business Corporations Act*. The purpose of the entity is to provide consulting and other services to new businesses and entrepreneurs.

(v) The Kenneth Woods Portfolio Management Foundation:

The Kenneth Woods Portfolio Management Foundation is incorporated under Part II of the *Canada Business Corporations Act* as a not-for-profit organization and is a registered charity under the *Income Tax Act*. It provides financial support, investment resources, assistance and training for students at Concordia University in the Kenneth Woods Portfolio Management Program and the Calvin Patter Fellowship Program. The University exercises control over the Kenneth Woods Portfolio Management Foundation

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

19. Related party transactions (continued):

(b) Controlled entities (continued):

(v) The Kenneth Woods Portfolio Management Foundation (continued):

by virtue of the fact that the majority of its board members hold senior management positions at the University.

The University's related party transactions were concluded in the normal course of operations and are measured at the exchange amount, which is the amount established and accepted by the parties.

The following table presents condensed financial information of its related parties:

			2021	2020
	eConcordia.com/ Knowledge One	Controlled entities	Total	Total
Statement of operations:				
Revenues	\$ 15,248	\$ 532	\$ 15,780	\$ 9,169
Expenses	11,153	865	12,018	10,822
(Deficiency) of revenues over expenses	4,095	(333)	3,762	(1,653)
Statement of financial position:				
Total assets	7,140	3,677	10,817	8,563
Total liabilities	11,109	2,066	13,175	14,072
(Deficit)	(3,969)	1,611	(2,358)	(5,508)
Statement of cash flows:				
Operating activities	3,777	(1,624)	2,153	770
Investing activities	(1,454)	106	(1,348)	(2,390)
Financing activities	(1,910)	-	(1,910)	2,135

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

20. Financial risks:

(a) Credit risk:

The University is exposed to credit risk from its debtors. A significant portion of the University's receivables are due from governments, which are believed to be at low risk of default. The University considers tuition fees receivable as a financial asset with greater credit risk exposure and considers the concentration of the remaining risks to be minimal considering the large base of counterparties. See Note 3 for details on the gross carrying amount of tuition receivables and the allowance for doubtful accounts that addresses this risk.

The University is also exposed to credit risk from investments in corporate bonds, since failure of any of these parties to fulfill their obligations could result in significant financial losses for the University. The risk is mitigated by adhering to the investment policy targets as described in the investment policy. In addition, monitoring by investment managers is done on a regular basis. Currently, the allocation to corporate bonds in the University's portfolio is low. Additionally, some investment funds indirectly expose the University to credit risk.

The risk is mitigated by adhering to the investment policy targets as described in the investment policy. In addition, monitoring of our managers is done on a regular basis. Currently, the allocation to corporate bonds in the University's portfolio is low.

(b) Market risk:

The University's financial instruments expose it to market risk, in particular, to interest rate risk and currency risk, resulting from both its investing and financing activities.

(i) Interest rate risk:

Interest rate risk refers to the adverse consequences of interest rate changes on the University's cash flows and financial position. The University is exposed to interest rate risk as a result of short-term floating rate bank indebtedness and the variable interest rate on the long-term debt serviced by the University. The long-term debt serviced by the Government of Québec does not bear any risk since the debt service is financed by the Government of Québec.

The University's other financial instruments do not comprise any interest rate risk since they do not bear interest.

The University manages the interest rate risk on short-term bank indebtedness by locking in to fixed rates as described in Note 8. Interest rate risk on long-term debt serviced by the University has been mitigated by entering into an interest rate swap agreement as described in Note 11.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

20. Financial risks (continued):

(a) Credit risk (continued):

(ii) Currency risk:

The University is exposed to currency risk due to cash and cash equivalents and investments denominated in U.S. dollars. As at April 30, 2021, financial assets in foreign currency represent cash and cash equivalents of \$2,219 (2020 - \$986) and investments totalling \$63,582 (2020 - \$58,742). The University is also exposed to currency risk from a \$87,817 (2020 - \$88,513) bank loan denominated in U.S. dollars. The risk associated with this foreign currency bank loan is mitigated by a cross-currency interest rate swap agreement as described in Note 8.

(iii) Other price risk:

The University is exposed to other price risk due through its investments in common shares and investment funds since changes in market prices could result in changes in the fair value or cash flows of these instruments. Additionally, some investment funds also indirectly expose the University to other price risk.

(c) Liquidity risk:

The University's liquidity risk represents the risk that the University could encounter difficulty in meeting obligations associated with its financial liabilities. The University manages its liquidity risk by monitoring its operations. The University prepares budgets and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

There have been no significant changes to the risk exposures during the year.

21. Commitments:

(a) Operational commitments:

As part of its operations, the University has entered into various long-term agreements. The most significant agreements have led to the following contractual obligations:

- An amount of \$11,270 related to consulting services to implement an ERP system. This contractual obligation will be payable during fiscal years 2021 and 2022;
- An amount of \$18,746 for the construction, renovations and land improvement agreements to be completed during fiscal years 2021 and 2022; and

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

21. Commitments (continued):

- As at April 30, 2021, the University has lease commitments totalling \$96,335 maturing through to August 31, 2038. Future minimum lease payments for the next five years are \$4,394 in 2022, \$4,332 in 2023, \$4,790 in 2024, \$5,044 in 2025 and 5,097 in 2026.

(b) Investment commitments:

The University has committed to making investments that will be funded in future years in accordance with the terms and conditions agreed in the agreements. As at April 30, the University has committed \$9,038 to private equity investments. The financing of the commitments can be requested at various dates until 2023.

22. Capital Assets Management and Financing Policy:

The Operating Fund has a \$325,305 commitment (2020 - \$277,537), net of its sinking fund, towards the Capital Asset Fund to finance the capital assets with a useful life greater than 10 years; as well as a commitment of \$155,820 (2020 - \$166,998), net of its sinking fund, towards capital assets with a useful life of less than 10 years. Therefore, these two commitments go into two separate sinking funds at the University.

The first sinking fund related to capital assets with a useful life greater than 10 years is dedicated to the repayment of certain debts of the University, namely, the \$275,000 Series A, Series B and Series C Senior Unsecured Debentures in September 2042 (Series A), February 2059 (Series B) and February 2039 (Series C). The fund is comprised of an initial gift of \$3.4 million transferred in May 2010. In addition, \$22.6 million in unrestricted donations were transferred to this fund when it was first created. In 2021, an amount of \$1,500 (2020 - \$1,500) was transferred to this fund. As at April 30, 2021, the fund balance is \$81,927 (2020 - \$63,050). All these amounts combined with future payments on existing pledges and annual contributions will be invested to generate the required funds to meet the University's future debt obligations by 2042 and 2060.

The University's capital investments are governed by its Capital Assets Management and Financing Policy. They are determined through the University's Capital Budget process, which is approved by its Board of Governors and is an integrated process with the University operating and cash budgets. The capital budget along with the University's financing program are integrated through asset allocation, funding and financing sub-policies.

The Funding Policy is composed of 13 indicators that measure the overall health of the University's financial position. Two of the most important ratios are the debt burden and debt/FTE indicators. These support in determining the affordability of the University's capital investment needs and, as a result, its capital budget.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

22. Capital Assets Management and Financing Policy (continued):

The debt burden ratio is segregated into two components:

- The overall interest cost of the University, where its affordability is determined to be no more than 5% of total revenues;
- The University's overall capital repayment contributions (including those for the pension plan) toward the repayment of its financial debt. For the capital repayment contribution portion, the University does not set a ceiling, but will rather seek to contribute as much as possible in order to create fiscal capacity towards its future capital investment needs.

For the debt/FTE ratio, it is comprised of two components: the active component for which the University has determined its affordability to be no more than \$12,000 of total debt (only the portion for which the University is responsible for the servicing; therefore, it excludes all government subsisted debt and net of established accumulated sinking funds per one full time equivalent registered student ("FTE")), and the strategic component for which the University has determined its affordability to be no more than \$3,000 of total debt.

The results of the ratios are as follows:

	2021	2020
Active Debt-to-FTE	\$ 5,722	\$ 6,471
Debt-to-FTE	1,348	875
Debt burden – overall interest	3.1%	3.8%
Debt burden – overall capital repayment	0.6%	1.5%

23. Contingencies:

As with other large institutions of a similar nature, the University is party to various legal proceedings, including claims such as grievances arising under its collective agreements, claims instituted by building contractors for additional payments, claims for damages, other claims which may present themselves from time to time under the laws regulating employment matters, and claims instituted by students or former students.

While it is not possible at this time to assess definitely the outcome of these claims, the University has serious grounds to defend these claims and it is confident that they will be

resolved without material effect on the University's financial position. The University has accrued an amount it deems sufficient to cover any potential losses from these claims.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)

(In thousands of dollars)

Year ended April 30, 2021

24. Pledges receivable:

Pledges receivable from donors are not recorded in the consolidated statement of operations and changes in fund balances for the restricted funds. Pledges receivable amounted to \$50,278 as at April 30, 2021 (2020 - \$42,192).

These pledges will be recognized in the financial statements when collected.

25. Subsequent event:

Subsequent to year-end, the University entered into an agreement to purchase land and buildings near its downtown campus for approximately \$7,500 as part of its strategy to meet its long-term needs. The agreement is contingent on final approval from the MES.

26. Impact of Covid-19:

In March 2020, the COVID-19 (the “pandemic”) outbreak was declared a pandemic by the World Health Organization. Based on public health guidelines issued by the Government of Quebec, the University halted in-person activity, restricted access to its facilities and moved all teaching activities online. On campus teaching activities are expected to resume in the fall 2022 semester in accordance with public health guidelines. The University continues to monitor the situation closely.

As a result of the pandemic, the University has experienced increased risk exposure in several areas. This includes an increased credit risk exposure on accounts receivable where the risk of default on payments may increase and additional costs incurred to support the transformation of the academic and research activities.

The University’s investments are recognized at fair value and the impact of the pandemic has created volatility and uncertainty in world markets, which may ultimately lead to a loss on market value that is other than temporary. The ultimate length and duration of the pandemic is unknown and the potential magnitude of the impact on the University’s investments is not yet known at this time. The University continues to monitor investment balances and working with investment managers to mitigate the impact where possible.

As at April 30, 2021, the University did not have significant adjustments to reflect the possible future impact of COVID-19 on its assets. Given the outcome and timeframe to a recovery from the current pandemic is highly unpredictable, it is not practicable to estimate and disclose its financial effect on future operations at this time. Total COVID-19 related costs of \$16,025 have been reported to the MES as at the date of these financial statements.

27. Comparative Information:

Certain comparative information has been reclassified to conform with the presentation adopted in the current year.



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 21, 2021**

AGENDA ITEM: Audit Committee recommendation: *État du traitement* (statement of salaries) for the year ended April 30, 2021

ACTION REQUIRED: For approval

SUMMARY: Under Bill 95, a statement of salaries (*état du traitement*) of Concordia's senior administrators must be submitted on an annual basis. Board approval is sought, further to review and recommendation of the Audit Committee.

BACKGROUND: The information provided in the report is compiled and disclosed in accordance with the format prescribed by the *Ministère de l'Enseignement supérieur*.

DRAFT MOTION:

That, on recommendation of the Audit Committee, the Board of Governors approve the *état du traitement* (statement of salaries) for the year ended April 30, 2021.

PREPARED BY:

Name: Shelina Houssenaly
Date: October 15, 2021

RAPPORT DES AUDITEURS INDÉPENDANTS

Au conseil d'administration de l'Université Concordia

Opinion

Nous avons effectué l'audit de la valeur pécuniaire des composantes du traitement assujetties à l'impôt pour les membres du personnel de la direction supérieure et pour les autres catégories de personnel de la direction incluse dans l'état du traitement 2020-2021 de l'Université Concordia (l'« Université ») pour l'exercice clos le 30 avril 2021 (ci-après, l'« État du traitement »).

À notre avis, l'État du traitement de l'Université Concordia ci-joint pour l'exercice clos le 30 avril 2021 a été préparé, dans tous ses aspects significatifs, conformément aux dispositions en matière d'information financière stipulées à l'article 4.1 de la *Loi sur les établissements d'enseignement de niveau universitaire*.

Fondement de l'opinion

Nous avons effectué notre audit conformément aux normes d'audit généralement reconnues du Canada. Les responsabilités qui nous incombent en vertu de ces normes sont plus amplement décrites dans la section « **Responsabilités des auditeurs à l'égard de l'audit de l'État du traitement** » de notre rapport des auditeurs.

Nous sommes indépendants de l'Université conformément aux règles de déontologie qui s'appliquent à notre audit de l'État du traitement au Canada et nous nous sommes acquittés des autres responsabilités déontologiques qui nous incombent selon ces règles.

Nous estimons que les éléments probants que nous avons obtenus sont suffisants et appropriés pour fonder notre opinion d'audit.

Observations – Référentiel d'information financières

Nous attirons l'attention sur le fait que l'État du traitement a été préparé conformément aux dispositions en matière d'information financière stipulées à l'article 4.1 de la *Loi sur les établissements d'enseignement de niveau universitaire* qui décrit le référentiel d'information financière applicable et l'usage prévu pour l'État du traitement.

En conséquence, il est possible que l'État du traitement ne puisse se prêter à un usage autre.

Notre opinion n'est pas modifiée à l'égard de ce point.

Autres informations

La responsabilité des autres informations incombe à la direction. Les autres informations se composent du Tableau 3, Valeur pécuniaire non vérifiée des allocations et des frais remboursés.

Notre opinion sur l'État du traitement ne s'étend pas aux autres informations et nous n'exprimons et n'exprimerons aucune forme d'assurance que ce soit sur ces informations.

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En ce qui concerne notre audit de l'État du traitement, notre responsabilité consiste à lire les autres informations désignées ci-dessus et, ce faisant, à apprécier s'il existe une incohérence significative entre celles-ci et l'État du traitement ou la connaissance que nous avons acquise au cours de l'audit, et à demeurer attentifs aux éléments indiquant que les autres informations semblent comporter une anomalie significative.

Nous avons obtenu les informations contenues dans les Tableau 3, Valeur pécuniaire non vérifiée des allocations et des frais remboursés, autres que l'État du traitement et le rapport des auditeurs sur cet État du traitement, à la date du présent rapport des auditeurs. Si, à la lumière des travaux que nous avons effectués sur l'État du traitement, nous concluons à la présence d'une anomalie significative dans ces autres informations, nous sommes tenus de signaler ce fait dans le rapport des auditeurs.

Nous n'avons rien à signaler à cet égard.

Responsabilités de la direction et des responsables de la gouvernance à l'égard de l'État du traitement

La direction est responsable de la préparation de l'État du traitement conformément aux dispositions en matière d'information financière stipulées à l'article 4.1 de la *Loi sur les établissements d'enseignement de niveau universitaire* ainsi que du contrôle interne qu'elle considère comme nécessaire pour permettre la préparation d'un État du traitement exempt d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs.

Il incombe aux responsables de la gouvernance de surveiller le processus d'information financière de l'entité.

Responsabilités des auditeurs à l'égard de l'audit de l'État du traitement

Nos objectifs sont d'obtenir l'assurance raisonnable que l'État du traitement pris dans son ensemble est exempt d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs, et de délivrer un rapport des auditeurs contenant notre opinion.

L'assurance raisonnable correspond à un niveau élevé d'assurance, qui ne garantit toutefois pas qu'un audit réalisé conformément aux normes d'audit généralement reconnues du Canada permettra toujours de détecter toute anomalie significative qui pourrait exister.

Les anomalies peuvent résulter de fraudes ou d'erreurs et elles sont considérées comme significatives lorsqu'il est raisonnable de s'attendre à ce que, individuellement ou collectivement, elles puissent influencer sur les décisions économiques que les utilisateurs de l'État du traitement prennent en se fondant sur celui-ci.

Dans le cadre d'un audit réalisé conformément aux normes d'audit généralement reconnues du Canada, nous exerçons notre jugement professionnel et faisons preuve d'esprit critique tout au long de cet audit.

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En outre :

- nous identifions et évaluons les risques que l'État du traitement comporte des anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs, concevons et mettons en œuvre des procédures d'audit en réponse à ces risques, et réunissons des éléments probants suffisants et appropriés pour fonder notre opinion.

Le risque de non-détection d'une anomalie significative résultant d'une fraude est plus élevé que celui d'une anomalie significative résultant d'une erreur, car la fraude peut impliquer la collusion, la falsification, les omissions volontaires, les fausses déclarations ou le contournement du contrôle interne;

- nous acquérons une compréhension des éléments du contrôle interne pertinents pour l'audit afin de concevoir des procédures d'audit appropriées aux circonstances, et non dans le but d'exprimer une opinion sur l'efficacité du contrôle interne de l'entité;
- nous apprécions le caractère approprié des méthodes comptables retenues et le caractère raisonnable des estimations comptables faites par la direction, de même que des informations y afférentes fournies par cette dernière;
- nous communiquons aux responsables de la gouvernance notamment l'étendue et le calendrier prévus des travaux d'audit et nos constatations importantes, y compris toute déficience importante du contrôle interne que nous aurions relevée au cours de notre audit.

Montréal, Canada

DATE

Nom de l'établissement : Université Concordia

FORMULAIRE DE DÉCLARATION

**État du traitement 2020-2021
requis en vertu des articles 4.3 à 4.5 de la
Loi sur les établissements d'enseignement
de niveau universitaire (RLRQ, chapitre E-14.1)**

Nom de l'établissement : Université Concordia

TABLEAU 1 - Traitement imposable du personnel de direction supérieure ⁽¹⁾

Nom, Prénom	Titre du poste occupé	Temps plein (nombre de mois en fonction)	Temps partiel (% du temps plein)	Valeur des éléments composant le traitement imposable (en \$)			
				Salaire de base	Autres éléments du traitement imposable	Indemnité de départ accordée	Montants reçus d'une fondation ou d'une personne morale
Beaudry, Guylaine	Vice-rectrice, stratégie numérique et bibliothécaire en chef	12		\$246,373	\$27,378		
Beauregard, Philippe	Chef des communications	12		\$282,993	\$1,333		
Bigras, France	Vice-rectrice associée et Dirigeant principal de l'information	12		\$220,000	\$1,333		
Bhuiyan, Nadia	Vice-rectrice adjointe, partenariats et apprentissage expérientiel	4		\$200,551	\$886		
Carr, Graham	Recteur et vice chancelier	12		\$424,423	\$1,706		
Cheab, William	Chef de cabinet et vice-recteur associé, Relations internationales	12		\$227,585	\$1,333		
Chesser, Paul	Vice-recteur, Relations avec les diplômés et Relations extérieures	12		\$277,739	\$2,282		
Cossette, Denis	Chef de la direction financière	12		\$281,371	\$14,897		
Côté, Roger	Vice-recteur, Services jusqu'au 30 septembre 2020	5		\$302,927	\$52,015		
Croteau, Anne-marie	Doyenne, Ecole de gestion John-Molson	12		\$291,687	\$61,795		
Debbabi, Mourad	Doyen par intérim, École de génie et d'informatique Gina-Cody depuis le 1er mai 2020	12		\$210,166	\$94,117		
Di Grappa, Michele	Vice-recteur, Services et durabilité depuis le 1er octobre 2020	7		\$338,000	\$2,542		
Diamantoudi, Effrosyni	Doyenne par intérim, Études supérieures	12		\$185,714	\$57,620		
Duclos, Rebecca	Doyenne, Faculté des beaux-arts jusqu'au 31 juillet 2020	3		\$245,287	\$529		
Dunnigan, Isabel	Vice-rectrice associée et directrice générale, Formation continue	12		\$195,000	\$1,548		
Gabriele, Sandra	Vice-rectrice adjointe, innovation, enseignement et apprentissage	4		\$200,000	\$78		
Gauthier, Marc	Trésorier et agent de placement corporatif	12		\$221,758	\$10,091		
Gerin, Annie	Doyenne, Faculté des beaux-arts depuis le 1er août 2020	9		\$235,000	\$4,642		
Hardy, Nadia	Vice-rectrice par intérim exécutive déléguée aux affaires académiques et vice-rectrice exécutive adjointe à la planification et au positionnement	12		\$201,111	\$79,547		
Jacobs, Frederica	Secrétaire générale et directrice, Services des affaires juridiques, Secretariat général	12		\$293,801	\$14,160		
Lavoie, Marie-claude	Vice-rectrice associée, Gestion immobilière	12		\$240,334	\$2,399		
Mulrennan, Monica	Vice-rectrice associée, recherche, développement et sensibilisation	12		\$190,741	\$28,415		
Paraschivoiu, Marius	Vice-recteur, planification et expérience étudiante	4		\$178,183	\$11,839		
Pardillo, Gracy	Vice-rectrice associée et Contrôleure	12		\$218,844	\$5,256		
Powlowski, Justin	Vice-recteur associé, stratégie et opérations	12		\$202,286	\$39,433		
Roy, André	Doyen, Faculté des arts et des sciences jusqu'au 31 juillet 2020	3		\$304,578	\$9,578		
Sicotte, Pascale	Doyen, Faculté des arts et des sciences depuis le 1er août 2020	9		\$280,000	\$1,271		
Whitelaw, Anne	Vice-rectrice exécutive aux affaires académiques par intérim	12		\$232,730	\$104,844		
Willsher, Carolina	Vice-rectrice associée, Ressources Humaines	12		\$239,135	\$2,242		
Wood-adams, Paula	Vice-rectrice par intérim, Recherche et études supérieures	12		\$245,940	\$65,987		

⁽¹⁾ Éléments de l'état du traitement requis en vertu des articles 4.3 à 4.5 de la Loi sur les établissements de niveau universitaire (RLRQ, chapitre E-14.1)

Nom de l'établissement : Université Concordia

TABLEAU 2 - Traitement imposable des autres catégories de personnel de direction ⁽¹⁾

Catégorie de personnel	Effectif total de la catégorie ⁽²⁾	Valeur des éléments composant le traitement imposable (en \$)		
		Étendue du traitement	Salaire de base	Autres éléments du traitement imposable
Personnel de direction des composantes de l'établissement, tel que défini au paragraphe 1° du premier alinéa de l'article 4.5 de la Loi sur les établissements d'enseignement de niveau universitaire (RLRQ, chapitre E-14.1)	121	Le plus élevé	\$240,475	\$131,649
		Moyenne	\$137,888	\$26,998
		Le moins élevé	\$107,066	\$0
Personnel de direction des services	45	Le plus élevé	\$254,608	\$29,731
		Moyenne	\$145,078	\$4,262
		Le moins élevé	\$109,885	\$219
Personnel de gérance des emplois de soutien	250	Le plus élevé	\$241,118	\$35,616
		Moyenne	\$103,972	\$3,786
		Le moins élevé	\$62,791	\$136

⁽¹⁾ Éléments de l'état du traitement requis en vertu des articles 4.3 à 4.5 de la Loi sur les établissements de niveau universitaire (RLRQ, chapitre E-14.1)⁽²⁾ Effectif total de chaque catégorie en équivalence en temps plein (EETP)

ÉTABLISSEMENT : Univeristé Concordia

TABLEAU 3 - Valeur pécuniaire non vérifiée des allocations et des frais remboursés ⁽¹⁾1^{re} partie : Personnel de direction supérieure

Nom, Prénom	Titre du poste occupé	Allocations et frais remboursés	
		Nombre de mois dans la fonction	Valeur (en \$)
Beaudry, Guylaine	Vice-rectrice, stratégie numérique et bibliothécaire en chef	12	-
Beauregard, Philippe	Chef des communications	12	115
Bigras, France	Vice-rectrice associé et Dirigeant principal de l'information	12	777
Bhuiyan, Nadia	Vice-rectrice adjointe, partenariats et apprentissage expérientiel	4	12
Carr, Graham	Recteur et vice chancelier	12	-
Cheab, William	Chef de cabinet et vice-recteur associé, Relations internationales	12	62
Chesser, Paul	Vice-recteur, Relations avec les diplômés et Relations extérieures	12	700
Cossette, Denis	Chef de la direction financière	12	636
Côté, Roger	Vice-recteur, Services jusqu'au 30 septembre 2020	5	3,844
Croteau, Anne-marie	Doyenne, École de gestion John-Molson	12	4,693
Debbabi, Mourad	Doyen par intérim, École de génie et d'informatique Gina-Cody depuis le 1er mai 2020	12	-
Di Grappa, Michele	Vice-recteur, Services et durabilité depuis le 1er octobre 2020	7	3,910
Diamantoudi, Effrosyni	Doyenne par intérim, Études supérieures	12	3,379
Duclos, Rebecca	Doyenne, Faculté des beaux-arts jusqu'au 31 juillet 2020	3	1,735
Gabrièle, Sandra	Vice-rectrice adjointe, innovation, enseignement et apprentissage	4	1,050
Gauthier, Marc	Trésorier et agent de placement corporatif	12	1,821
Gerin, Annie	Doyenne, Faculté des beaux-arts depuis le 1er août 2020	9	445
Hardy, Nadia	Vice-rectrice par intérim exécutive déléguée aux affaires académiques et vice-rectrice exécutive adjointe à la planification et au positionnement	12	-
Jacobs, Frederica	Secrétaire générale et directrice, Services des affaires juridiques, Secretariat général	12	-
Lavoie, Marie-claude	Vice-rectrice associée, Gestion immobilière	12	11,460
Mulrennan, Monica	Vice-rectrice associée, recherche, développement et sensibilisation	12	15
Paraschivoiu, Marius	Vice-recteur, planification et expérience étudiante	4	12
Pardillo, Gracy	Vice-rectrice associée et Contrôleur	12	1,107
Powlowski, Justin	Vice-recteur associé, stratégie et opérations	12	-
Roy, André	Doyen, Faculté des arts et des sciences jusqu'au 31 juillet 2020	3	357
Sicotte, Pascale	Doyen, Faculté des arts et des sciences depuis le 1er août 2020	9	15,642
Whitelaw, Anne	Vice-rectrice exécutive aux affaires académiques par intérim	12	122
Willsher, Carolina	Vice-rectrice associée, Ressources Humaines	12	1,904
Wood-adams, Paula	Vice-rectrice par intérim, Recherche et études supérieures	12	-

2^o partie : Autres catégories de personnel de direction

Catégorie de personnel	Effectif concerné par un remboursement ⁽²⁾	Allocations et frais remboursés	
		Étendue des frais remboursés	Valeur (en \$)
Personnel de direction des composantes de l'établissement, tel que défini au paragraphe 1 ^o du premier alinéa de l'article 4.5 de la Loi sur les établissements d'enseignement de niveau universitaire (RLRQ, chapitre E-14.1)	77	Le plus élevé	7,820
		Moyenne	1,526
		Le moins élevé	20
Personnel de direction des services	30	Le plus élevé	6,474
		Moyenne	1,425
		Le moins élevé	32
Personnel de gérance des emplois de soutien	106	Le plus élevé	8,700
		Moyenne	1,592
		Le moins élevé	7

⁽¹⁾ Éléments de l'état du traitement requis en vertu des articles 4.3 à 4.5 de la Loi sur les établissements de niveau universitaire (RLRQ, chapitre E-14.1)⁽²⁾ Effectif concerné par un remboursement de chaque catégorie en équivalence en temps plein (EETP)

État du traitement

Section 8.2

Établissement : Université Concordia
Année financière : 2020-2021

Personnel de direction supérieure
Valeur pécuniaire des droits d'indemnités de départ détenus et non exercés pendant l'année 2020-2021

Nom, Prénom	Titre du poste occupé	Valeur en \$
Beaudry, Guylaine	Vice-rectrice, stratégie numérique et bibliothécaire en chef	290,872
Bhuiyan, Nadia	Vice-rectrice adjointe, partenariats et apprentissage expérientiel	13,370
Carr, Graham	Doyen, Recherche et études supérieures jusqu'au 31 juillet 2012	72,763
Carr, Graham	Vice-recteur, Recherche et études supérieures du 1er Août 2012 jusqu'au 25 septembre 2016	197,217
Carr, Graham	Vice-recteur exécutif aux affaires académiques jusqu'au 30 juin 2019	163,307
Carr, Graham	Recteur et vice chancelier à partir du 12 décembre 2019	155,622
Croteau, Anne-marie	Doyenne, École de gestion John-Molson	95,800
Debbabi, Mourad	Doyen par intérim, École de génie et d'informatique Gina-Cody depuis le 1er mai 2020	53,891
Diamantoudi, Effrosyni	Doyenne par intérim, Études supérieures depuis le 1er février 2020	54,044
Duclos, Rebecca	Doyenne, Faculté des beaux-arts jusqu'au 31 juillet 2020	114,787
Gabriele, Sandra	Vice-rectrice adjointe, innovation, enseignement et apprentissage	13,333
Gerin, Annie	Doyenne, Faculté des beaux-arts depuis le 1er août 2020	35,250
Hardy, Nadia	Vice-rectrice par intérim exécutive déléguée aux affaires académiques et vice-rectrice exécutive adjointe à la planification et au positionnement depuis le 1er juillet 2019	79,383
Mulrennan, Monica	Vice-rectrice associée, recherche, développement et sensibilisation depuis le 3 juin 2019	59,423
Paraschivoiu, Marius	Vice-recteur, planification et expérience étudiante	12,389
Powlowski, Justin	Vice-recteur par intérim, Recherche et études supérieures du 26 septembre 2016 au 31 juillet 2017	35,154
Powlowski, Justin	Vice-recteur associé, stratégie et opérations	247,979
Sicotte, Pascale	Doyen, Faculté des arts et des sciences depuis le 1er août 2020	42,000
Whitelaw, Anne	Vice-rectrice exécutive déléguée aux affaires académiques et vice-rectrice exécutive adjointe à la planification et au positionnement jusqu'au 30 juin 2019	43,135
Whitelaw, Anne	Vice-rectrice exécutive aux affaires académiques par intérim depuis le 1er juillet 2019	101,997
Wood-adams, Paula	Doyenne, Études supérieures jusqu'au 30 janvier 2020	172,393
Wood-adams, Paula	Vice-rectrice par intérim, Recherche et études supérieures depuis le 1er février 2020	90,607

État du traitement

Section 8.3

Établissement : 980000-Concordia
Année financière : 2020-2021
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Liste des composantes du traitement imposable autres que le salaire de base pour le Recteur et vice-chancelier

Nom	Fonction	Autres éléments de traitement	Coût des composantes
Carr, Graham	Recteur et vice chancelier	Coûts assumés par l'Université pour ses régimes collectifs d'assurance	\$ 1,706

