



BOARD OF GOVERNORS

NOTICE OF MEETING

October 19, 2018

Please be advised that the next meeting of the Board of Governors of Concordia University will take place **at 4 p.m., on Wednesday, October 24, 2018**, in Room GM 410 (Board of Governors Meeting Room), located on the 4th floor of the Guy-Metro Building, 1550 de Maisonneuve Blvd. West, on the SGW Campus. Refreshments will be provided.

Kindly confirm your attendance to Evelyne Loo as soon as possible at evelyne.loo@concordia.ca or at 514-848-2424, ext. 4814.

Members of the University community who wish to view the meeting are invited to go to the observers' room EV 002.301, Located on Floor S2 of the Engineering, Computer Science, and Visual Arts Integrated Complex.

A handwritten signature in blue ink that reads "D. Tessier".

Danielle Tessier
Secretary of the Board of Governors



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

Wednesday, October 24, 2018, at 4 p.m.
Room GM 410 (Board of Governors Meeting Room)
SGW Campus

Time	Item	Presenter/s	Action
4:00	1. Call to order	N. Hébert	
	1.1 Adoption of the Agenda	N. Hébert	Approval
CONSENT AGENDA			
	2. Adoption of September 17, 2018 Minutes		Approval
	3. Revisions to the membership of the Council of the Gina Cody School of Engineering and Computer Science (<i>Document BG-2018-6-D2</i>)		Approval
	4. Audit Committee recommendation: Système d'information financière des universités (SIFU) for the year ended April 30, 2018 (<i>Document BG-2018-6-D3</i>)		Approval
	5. Finance Committee recommendation: Cross currency SWAP (<i>Document BG-2018-6-D4</i>)		Approval
REGULAR AGENDA			
4:05	6. Business arising from the Minutes not included on the Agenda		

4:10	7.	President's report (<i>Document BG-2018-6-D5</i>)	A. Shepard	Information
4:20	8.	Annual report from the Ombuds Office (<i>Document BG-2018-6-D6</i>)	A. Fish	Information
4:35	9.	Annual report from the Office of Rights and Responsibilities (<i>Document BG-2018-6-D7</i>)	L. White	Information
4:50	10.	Other business		
4:55	11.	Adjournment	N. Hébert	

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

Held on Monday, September 17, 2018, at 4 p.m.
in Room GM 410 (Board of Governors Meeting Room)
located on the 4th floor of the Guy-Metro Building,
1550 de Maisonneuve Blvd. West
on the SGW Campus

PRESENT

Governors: Norman Hébert jr., *Chair*, Helen Antoniou (*via telephone*), Françoise Bertrand, *Vice-Chair*, Jeff Bicher, Patrice Blais, Ken Brooks (*via telephone*), William Bukowski, Jarrett Carty, Gina P. Cody (*via telephone*), Daniel Cross (*via telephone*), Rana Ghoyareb (*via telephone*), Chaim Kuhnreich, Tony Loffreda, Claudine Mangen, Frédérica Martin, *Vice-Chair*, Michael Novak, Georges Paulez, Philippe Pourreaux, Alan Shepard, *President and Vice-Chancellor*, Ted Stathopoulos

Also attending: Philippe Beauregard, Sylvie Bourassa, William Cheaib, Denis Cossette, Roger Côté, Marcel Dupuis, Christophe Guy, Frederica Jacobs, Lisa Ostiguy, Anne Whitelaw

ABSENT

Governors: Antoinette Bozac, Gabriel Bran Lopez, Adriana Embiricos

Non-voting Observer: Jonathan Wener, *Chancellor*

1. **Call to Order**

Mr. Hébert called the meeting to order at 4:01 p.m., welcoming new Board members Patrice Blais and Ken Brooks as well as Interim Vice-President, Advancement and External Relations Marcel Dupuis and Deputy Provost Anne Whitelaw.

While noting that new Board members received orientation, the Chair reminded returning members of their obligations with respect to understanding their role as a Governor, respecting confidentiality and adhering to good meeting practices.

1.1 **Adoption of the Agenda**

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

R-2018-5-1 *That the Agenda be approved, including the items on the Consent Agenda.*

CONSENT

2. Adoption of June 18, 2018 Minutes

R-2018-5-2 *That the Minutes of the meeting of the Open Session of June 18, 2018 be approved.*

3. Authorization to apply for a grant under the program Soutien au traitement des archives (Document BG-2018-5-D1)

R-2018-5-3 *Qu'il est résolu d'autoriser Marie-Pierre Aubé, Directrice, Gestion des documents et des archives, à déposer une demande d'aide financière dans le cadre du programme Soutien au traitement des archives de BANQ et à signer tous les documents inhérents à cette demande pour et au nom de l'Université Concordia.*

4. Borrowing from Financement-Québec (Document BG-2018-5-D2)

R-2018-5-4 *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 2019, lui permettant d'emprunter à long terme auprès de Financement-Québec, pour un montant n'excédant pas 9 697 731 \$;*

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 responsable de l'Enseignement supérieur (la « Ministre ») a autorisé l'institution du présent régime d'emprunts, selon les conditions auxquelles réfère sa lettre du 16 août 2018;

IL EST RÉSOLU :

1. *QU'un régime d'emprunts, valide jusqu'au 30 juin 2019, 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 9 697 731 \$, 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 Universités, 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, la convention d'hypothèque mobilière et le billet, à consentir à toute clause et garantie non substantiellement incompatible avec les dispositions des présentes, à livrer le billet, 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.*

5. Audit Committee report (Document BG-2018-5-D3)

This report was provided for information purposes.

5.1 Interfund transfers for the year ended April 30, 2018 (Document BG-2018-5-D4)

R-2018-5-5 *That, on recommendation of the Audit Committee, the Board of Governors approve the interfund transfers disclosed under Note 17 to the financial statements for the fiscal year ended on April 30, 2018, as set out in Document BG-2018-5-D4.*

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-2018-5-D5)

As complimentary information to his written report, Prof. Shepard apprised Governors that the University is on track for a great academic year, with strong applications and

enrolments, following a busy summer during which many activities occurred on both campuses. He spoke of the successful events surrounding orientation organized by the CSU, GSA and the University as well as the welcome-back events held on both campuses.

The President announced that Concordia's 15th annual Golf Classic tournament set a new record, raising \$390,000 for student scholarships and bursaries. He congratulated the Concordia Stingers football team for winning the Shaughnessy Cup game and concluded his remarks by encouraging Governors to participate in Homecoming which starts this weekend.

8. Audit Committee recommendation regarding Audited financial statements for the year ended April 30, 2018 (Documents BG-2018-5-D6 and D7)

The Chair of the Audit Committee, Mr. Paulez, apprised the Board that the Committee had met on September 5 to review in detail the audited financial statements, including Note 2 relative to prior period adjustments. The Committee held an in-camera session with the external auditors (RCGT) without management. RCGT has issued an unqualified opinion and reiterated the excellent collaboration of staff and management in the preparation of the financial statements.

Mr. Paulez noted that RCGT had identified no major control issues and is satisfied with the process change leading to the restatement in the capital fund. He noted that prior year adjustments are never desirable but thanked Mr. Cossette and his teams for bringing forward and correcting this situation. Mr. Paulez indicated that the year-end results are encouraging.

Mr. Cossette presented the highlights of the audited financial statements. The Statement of Administrator's Responsibility is new and delineates the roles of management, the Board of Governors and the external auditors in the preparation of the financial statements, thereby enhancing transparency and accountability. The addition of this statement is in line with practices at other universities.

He indicated that this is the University's best performance since 2011/2012, and that the results are in line with the Operating Budget presented to the Board in June 2017. An increase in tuition fees, an improved collection rate of student fee receivables together with a positive impact of the Voluntary Retirement Program are some of the key factors that have resulted in a \$25 million positive impact to the bottom line of the operating fund.

Mr. Cossette reviewed the highlights of the accompanying notes, focusing on Note 2, which shows the impact on the capital fund balance of a prior year adjustment of \$26 million brought by the University following a change of methodology to show more consistent revenue in the capital fund annually modifying the timing of revenue recognition, to be better aligned with the amortization of the fixed assets. This change of methodology was adopted in 2018, resulting in an updated method to establish net book value. This is non-recurrent adjustment which has no impact on the University's financing, cash flow or operating results. New accounting procedures are already in place to ensure that no future adjustments are necessary.

Upon motion duly moved and seconded, it was RESOLVED:

R-2018-5-6 *That, on recommendation of the Audit Committee, the Board of Governors approve the financial statements for the fiscal year ended on April 30, 2018, as reported by Concordia's external auditors Raymond Chabot Grant Thornton and outlined in Document BG-2018-5-D6; 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.

9. Report on compliance with environmental legislation and health and safety (EH&S) regulations (Document BG-2018-5-D8)

For the benefit of new members, Mr. Côté explained that two indicators are used: Leading Safety Key Performance Indicators, which focus on training and prevention, and Lagging Safety Key Performance Indicators, which are retrospective. He noted that emphasis is placed on the former indicators.

He summarized the highlights of the report, noting the ongoing initiatives for safety training. He explained that the reduction in the number of safety training sessions and participants in Q2 2018 was attributable to the fact that a training course was not held during a brief period so that it could be updated. Therefore, the numbers should increase in Q3 2018. With respect to injury and near-miss investigations, Mr. Côté indicated that people are encouraged to report them so that injuries may be minimized in a proactive fashion. Of the 47 injuries reported in Q2 2018, 14 are sports-related and 18 are work-related.

A question was raised about whether a policy will be adopted regarding cannabis on campus, the point was made that the University's Smoke-Free Environment Policy prohibits the smoking of any substance on campus. Moreover, there is a "fit to work requirement" which allows the University to intervene in situations when employees are under the influence and unable to safely perform their duties.

10. Update on strategic directions

Prof. Shepard provided a recapitulation in connection with the consultation process of the strategic planning exercise initiated in 2015 which resulted in the articulation of nine strategic directions to achieve the overarching goal to design a next-generation university:

1. Double our research
2. Teach for tomorrow
3. Get your hands dirty
4. Mix it up
5. Experiment boldly
6. Grow smartly
7. Embrace the city, embrace the world
8. Go beyond

9. Take pride

Last year the academic leadership team identified five guiding principles to support actions relating to our strategic directions:

- Position globally
- Partner meaningfully
- Integrate for impact
- Deliver on innovation
- Augment the student experience

The President provided an overview of the accomplishments and highlights of initiatives undertaken during the last three years.

YEAR 1 (2016/2017)

The “first moves” to launch the plan included the following initiatives:

- Creation of the Department of Chemical and Materials Engineering.
- Public Scholars Program: A high-profile program in which ten highly-qualified PhD students from all Faculties share the significance of their research with the wider community.
- Horizontal postdoctoral fellowships: Promotes research careers and recognizes the excellence of the work of university-level students, postdoctoral fellows and members of a university.
- Institute for Urban Futures: Has organized a slate of programming since 2016 focused on the culture of cities and social justice, including hosting urban futurists in residence, organized public art competition and running schools.
- Concordia University Press: A digital and open access publishing model.

YEAR 2 (2017/2018)

The second year’s focus was on the following projects:

- Health Institute: Focuses on five key areas spanning all Faculties that will position Concordia in a key field of research and training: health and technology; preventive health, health policy and governance; biomedical fundamentals; and health and wellbeing.
- Montreal 2050: Part of our clustering effort around cities which is focused on convening and engaging faculty across disciplines, with governments, private sector partners, and citizens in the work of imagining how Montreal and other cities should be designed for the future.
- Digital strategy: Establishes a plan of action for fully integrating and leveraging digital tools and practices that serve all members of our community and place users at the center of things.
- Summer@Concordia: Ensures that the University is active and thriving 12 months a year, by scheduling greater offerings for students, providing teaching flexibility for

faculty; maximizing space utilization and capitalizing on Montreal as a destination city.

- Next-generation learning: Fosters experimentation around active learning practices, experiential learning opportunities, transdisciplinary course offerings, and digital tools.
- Indigenous directions: Begins to articulate the University response to the calls to action of the Truth and Reconciliation Commission through the creation of an Indigenous Directions Leadership Group with a mandate to draft recommendations.

YEAR 3 (2018/2019)

Prof. Shepard made the point that emphasis will be placed on sustaining the momentum in the areas identified in Years 1 and 2 and continuing to drive what is already successful with respect to indigenous directions, international positioning, research and training innovation, student mobility and hands-on learning, activating alumni, and taking pride. He noted that other exciting initiatives are underway. The emerging picture is that Concordia is a university that is forward-looking, agile and responsive, deeply rooted, globally networked, serious fun, and that is a university other universities want to be.

11. Other business

There was no other business to bring before the Open Session meeting.

12. Adjournment

The meeting adjourned at 5:08 p.m.



Danielle Tessier
Secretary of the Board of Governors



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 24, 2018**

AGENDA ITEM: Revisions to the membership of the Council of the Gina Cody School of Engineering and Computer Science

ACTION REQUIRED: For approval

SUMMARY: In accordance with the University By-Laws, modifications to the membership of the Faculty and School Councils require approval of Senate and the Board of Governors.

BACKGROUND: The membership of the Council was last revised in 2015 to add a part-time faculty member as an observer with speaking privileges. At its meeting of September 21, 2018, the Council approved the attached revised membership, which was approved by Senate at its meeting of October 5, 2018.

While the proposed changes are mainly of a housekeeping nature to streamline and simplify the wording, the only substantive revision encompasses a change of the status of the part-time faculty member from an observer to a voting member of Council.

As approved by the Council at its meeting of May 2018, the School Elections Procedures will be updated to provide that:

- Nominations will be called from among part-time faculty members who have taught at least one course in the School in the last twelve months;
- An election will be conducted by the School's Elections Committee along with an observer from the School's part-time faculty members and following the School's Election Procedures; and
- Should the elected part-time faculty member not teach in the academic year subsequent to their election, the term of the part-time faculty member on Council will end and a new election will be conducted.

DRAFT MOTION: That, on recommendation of the Council of the Gina Cody School of Engineering and Computer Science and Senate, the Board of Governors approve the membership of the Council of the Gina Cody School of Engineering and Computer Science, as outlined in Document BG-2018-6-D2.

PREPARED BY:

Name: Danielle Tessier
Date: October 17, 2018

MEMBERSHIP OF THE COUNCIL OF THE GINA CODY SCHOOL OF ENGINEERING AND COMPUTER SCIENCE

Chair

The Dean of the Gina Cody School of Engineering and Computer Science shall be the Chair of the Council. The Chair can vote in case of a tie.

Voting Members

The President and Vice-Chancellor

The Provost and Vice-President or delegate

The Associate Deans of the Gina Cody School of Engineering and Computer Science

The Chair/Director of each academic unit within the School

Four (4) full-time faculty members from each academic unit, with the following exceptions: one (1) each from the Centre for Engineering in Society, and the Department of Chemical and Materials Engineering. All memberships are for a two-year term.

One (1) part-time faculty member, elected according to the School Elections Procedures for a two-year term.

One (1) undergraduate student from each department with an accredited undergraduate program, nominated by the Engineering and Computer Science Students' Association, each for a one-year term.

The President of the Engineering and Computer Science Students' Association, for a one-year term.

The Vice-President Academic from the Engineering and Computer Science Students' Association, for a one-year term.

Three (3) graduate students nominated by the Engineering and Computer Science Graduate Association according to their bylaws, for a one-year term.

Non-voting Members

The Dean of Graduate Studies or delegate

The University Librarian or delegate

The Registrar or delegate

Secretary of Council

Recording Secretary of Council

Observers

Principal Director of Development of Advancement and Alumni Relations

Executive Director or delegate of the Center for Continuing Education

Director or delegate for the Institute of Co-operative Education

Communications Advisor

Manager, Students Academic Services

Finance and Planning Officer
Manager, Planning and Operations Facilities

As approved by the Board of Governors on October 11, 1973.

And amended by the Board of Governors on December 13, 1973, January 10, 1974, May 8, 1975; January 8, 1976, June 10, 1976, May 12, 1977; May 10, 1979; November 20, 1980; December 18, 1980; January 20, 1983; November 16, 1988, May 15, 1991; May 21, 1997; November 19, 1997; March 17, 1999; December 9, 2015;



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 24, 2018**

AGENDA ITEM: Audit Committee recommendation: Système d'information financière des universités (SIFU) for the year ended April 30, 2018

ACTION REQUIRED: For approval

SUMMARY: At its meeting of October 15, 2018, the Audit Committee reviewed the SIFU and is recommending Board approval.

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, 2018.

PREPARED BY:

Name: Danielle Tessier
Date: October 16, 2018

Université Concordia

**Systeme d'information financière des universités
2017-2018**

Responsable des ressources financières

Date

*Éducation,
Enseignement
supérieur
et Recherche*
Québec 

Université Concordia

Système d'information financière des universités 2017-2018

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Université Concordia
ÉTAT DE LA SITUATION FINANCIÈRE
au 30 avril 2018

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		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										
Actif à court terme										
1	Encaisse (001)	s/o	0	0	0	0	0			\$ 1
2	Placements à court terme (005)	s/o	0	(0)	0	0	477,531		477,531	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)	53,309,347	---	---	---	---		53,309,347	5
6	Comptes débiteurs - Droits de scolarité (020)	s/o	4,648,500	---	---	---	---		4,648,500	6
7	Autres montants à recevoir (025, 026, 030, 170)	s/o	10,374,009	4,814,172	4,730,877	0	0		19,919,058	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	123,765,420	46,598,977	0	91,444	4,203,897		174,659,738	9
10	Frais payés d'avance (070)	s/o	4,134,978	0	265,254	0	0		4,400,232	10
11	Stocks (075)	s/o	2,226,775	0	---	0	0		2,226,775	11
Total de l'actif court terme			198,459,029	51,413,149	4,996,131	91,444	4,681,429	\$	259,641,182	
Actif à long terme										
12	Frais reportés (080)	s/o	1,957,220	0	0	0	0		1,957,220	12
13	Subventions et autres apports à recevoir à long terme (171, 172, 173, 174)	s/o	0	0	72,183,061	0	0		72,183,061	13
14	Avances à d'autres fonds à long terme (185)	Annexe 12	0	0	0	0	0			\$ 14
15	Placements à long terme (125, 130)	s/o	0	888,127	0	0	0		888,127	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	---	---	831,401,379	---	---		831,401,379	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	5,448,991	10,308,178	(0)	0	0		15,757,169	20
21	Juste valeur des instruments financiers dérivés (180)	s/o	0	0	0	0	0			\$ 21
22	TOTAL DE L'ACTIF		205,865,240 \$	62,609,454 \$	908,580,571 \$	91,444 \$	4,681,429 \$	- \$	1,181,828,137 \$	22

Université Concordia
ÉTAT DE LA SITUATION FINANCIÈRE
au 30 avril 2018

Page 1 B

	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	2,634,636	0	0	0	0	2,634,636	23
24	Emprunts à court terme (205)	Note 4 (annexe 20)	101,200,000	0	0	0	0	101,200,000	24
25	Dépôts de garantie et retenues sur contrats (305, 310)	s/o	0	0	0	0	0	\$ 25	25
26	Subventions à rembourser au Ministère (210)	Note 2 (annexe 20)	1,498,134	---	---	---	---	1,498,134	26
27	Salaires et charges sociales à payer (255, 256, 257, 258)	s/o	47,035,781	0	---	0	0	47,035,781	27
28	Avantages sociaux futurs à payer (259)	s/o	0	0	---	0	0	\$ 28	28
29	Comptes créditeurs (215, 220)	s/o	27,379,163	10,217,275	4,791,052	0	0	42,387,491	29
30	Produits reportés (260)	Annexe 7	16,405,759	0	---	---	0	16,405,759	30
31	Apports reportés à court terme (261, 262, 263, 264)	s/o	0	0	0	0	0	\$ 31	31
32	Portion de la dette exigible à court terme (314)	s/o	0	0	27,866,603	0	0	27,866,603	32
33	Avances d'autres fonds (225, 230, 235, 240, 245, 250)	Annexe 12	50,894,318	0	123,765,420	0	0	174,659,738	33
Total du passif à court terme			247,047,791	10,217,275	156,423,075	\$ 0	\$ 0	413,688,142	
Passif à long terme									
34	Avantages sociaux futurs à payer à long terme (370)	s/o	182,024,227	0	0	0	0	182,024,227	34
35	Dettes à long terme (315, 320, 325, 330)	s/o	0	0	538,224,000	0	0	538,224,000	35
36	Obligations découlant des contrats de location - acquisition (335)	s/o	0	0	0	0	0	\$ 36	36
37	Apports reportés (360, 361, 362, 363)	s/o	0	52,392,178	76,940,435	---	---	129,332,614	37
38	Juste valeur des instruments financier dérivés (365)	s/o	0	0	0	0	0	\$ 38	38
39	Autres passifs (265, 270, 275, 280, 285)	Annexe 9	0	0	0	4,658,726	0	4,658,726	39
40	TOTAL DU PASSIF		429,072,018 \$	62,609,454 \$	771,587,510 \$	- \$	4,658,726 \$	- \$	1,267,927,708 \$

SOLDES DE FONDS

41	Grevé d'affectations d'origine interne (290)	Annexe 8	68,795,900	0	0	0	0	68,795,900	41
42	Grevé d'affectations d'origine externe (302 FD et AF)	s/o	---	---	---	91,444	22,703	114,147	42
43	Non grevé d'affectation (295 FF)	s/o	(292,002,678)	---	---	---	---	(292,002,678)	43
44	Produits nets non transférés d'affectation d'origine interne (350 FD)	s/o	---	---	---	0	---	\$ 44	44
45	Produits nets non transférés d'affectation d'origine externe (355 FD)	s/o	---	---	---	0	---	\$ 45	45
46	Investi en immobilisations (304 FI)	s/o	---	---	136,993,060	---	---	136,993,060	46
47	TOTAL DES SOLDES DE FONDS		(223,206,778) \$	- \$	136,993,060 \$	91,444 \$	22,703 \$	- \$	(86,099,570) \$
48	TOTAL DU PASSIF ET DES SOLDES DE FONDS		205,865,240 \$	62,609,454 \$	908,580,571 \$	91,444 \$	4,681,429 \$	- \$	1,181,828,138 \$

Université Concordia
État des produits
de l'exercice terminé le 30 avril 2018

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	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 (401)	s/o	77,280,699	---	---	---	---	77,280,699	1								
2	Montants forfaitaires réglés des étudiants étrangers (402)	s/o	42,882,423	---	---	---	---	42,882,423	2								
3	Montants forfaitaires des étudiants canadiens non-résidents au Québec (403)	s/o	12,785,304	---	---	---	---	12,785,304	3								
4	Montants forfaitaires supplémentaires des étudiants étrangers (404)	s/o	22,457,680	---	---	---	---	22,457,680	4								
5	Cotisations des étudiants (455)	s/o	11,625,050	---	---	---	---	11,625,050	5								
6	Autres frais communs exigés à des groupes d'étudiants ciblés et pénalités (450)	s/o	24,731,030	---	---	---	---	24,731,030	6								
7	Locations et ventes de biens et services aux étudiants (461)	s/o	3,827,913	---	---	---	---	3,827,913	7								
8	TOTAL DES PRODUITS PROVENANT DES ÉTUDIANTS		195,590,100	\$	\$	\$	\$	195,590,100	8								
9	Subventions du Ministère (515)	Annexe-5	251,841,697	799,737	33,900,513	---	---	286,541,947	9								
10	Autres subventions provinciales (405, 410, 495)	s/o	0	4,581,988	761,469	0	0	5,343,458	10								
11	Subventions du gouvernement du Canada (415, 420)	s/o	4,827,329	25,170,041	0	0	0	29,997,369	11								
12	Autres produits et autres aides (425, 426, 427)	s/o	0	103,843	0	0	0	103,843	12								
13	Contributions du siège social aux constituantes de l'UQ (520)	s/o	---	---	0	---	---	\$	13								
Amortissement des apports reportés afférents aux immobilisations:																	
14	Ministère (530)	s/o	---	---	(8,193,163)	---	---	(8,193,163)	14								
15	Entités incluses dans le périmètre comptable du gouvernement du Québec autre que le Ministère (531)	s/o	---	---	1,347,726	---	---	1,347,726	15								
16	Gouvernement du Canada (532)	s/o	---	---	3,936,901	---	---	3,936,901	16								
17	Autres (533)	s/o	---	---	0	---	---	\$	17								
18	TOTAL DES SUBVENTIONS		256,669,025	30,655,610	31,753,446	\$	\$	319,078,081	18								
19	Intérêts et dividendes (435)	s/o	919,152	6,124	43,405	0	8,632	977,313	19								
20	Intérêts sur les avances interfonds (440)	s/o	0	0	0	0	0	\$	20								
21	Produits provenant du fonds de dotation (445)	s/o	0	0	0	---	0	\$	21								
22	Produits provenant d'une fondation (446)	s/o	0	4,127,233	471,374	0	399,299	4,997,907	22								
23	Subventions et dons non gouvernementaux (430)	Note 1 (annexe 20)	0	15,655,697	835,353	0	2,234,043	18,725,092	23								
24	Gains sur vente de placements (526)	s/o	0	0	0	0	0	\$	24								
25	Gains sur la cession d'immobilisations (525)	s/o	---	---	0	---	---	\$	25								
26	Recouvrement des coûts indirects (465)	s/o	1,646,124	---	---	---	---	1,646,124	26								
27	Ventes externes (460)	s/o	27,549,637	918,508	159,725	0	0	28,627,870	27								
28	Autres produits (466, 470)	Annexe 10	5,105,173	837,784	3,251	0	0	5,946,207	28								
29	TOTAL DES PRODUITS AUTRES		35,220,085	21,545,345	1,513,108	\$	2,641,974	60,920,513	29								
30	TOTAL DES PRODUITS		487,479,210	\$	52,200,956	\$	33,266,554	\$	-	\$	2,641,974	\$	-	\$	575,588,694	\$	30

	Annexe et note à compléter	Fonds de fonctionnement	Fonds avec restrictions	Fonds d'immobilisations	Fonds de dotation (Note 1)	Autres fonds	Ajustements	Total						
		1	2	3	4	5	6	7						
1	Masses salariales													
2	Direction	s/o	28,225,257	579,983	-	-	-	28,805,240	1					
3	Gérance	s/o	10,719,685	58,101	-	-	-	10,777,786	2					
4	Enseignants-chercheurs	s/o	97,603,382	2,124,442	-	-	-	99,727,824	3					
5	Chargés de cours	s/o	24,194,719	0	-	-	-	24,194,719	4					
6	Personnel associé à l'enseignement et à la recherche	s/o	3,120,995	6,449,281	-	-	-	9,570,276	5					
7	Personnel auxiliaire à l'enseignement et à la recherche	s/o	10,488,601	4,174,361	-	0	0	14,662,962	6					
8	Personnel professionnel non enseignant	s/o	61,927,945	883,972	-	-	0	62,811,918	7					
9	Personnel de soutien technique	s/o	9,692,157	533,312	-	-	0	10,225,469	8					
10	Personnel de soutien de bureau	s/o	30,689,969	392,226	-	-	-	31,082,195	9					
11	Personnel de métier et ouvrier	s/o	6,251,810	0	-	-	-	6,251,810	10					
12	Avantages sociaux (700)	Annexe 14	68,877,340	3,386,897	-	-	0	72,264,236	11					
13	TOTAL DES MASSES SALARIALES ET AVANTAGES SOCIAUX		351,791,860	18,582,575	\$	\$	\$	\$	370,374,435	13				
14	Avantages sociaux futurs (704)	s/o	5,367,900	-	-	-	-	5,367,900	14					
15	Variation de la provision pour heures supplémentaires, maladie, vacances, congés sociaux et autres avantages (701, 702, 703)	s/o	227,240	0	-	-	0	227,240	15					
16	Frais pour congés sabbatiques et d'études (705)	s/o	128,408	(0)	-	-	0	128,408	16					
17	Stagiaires postdoctoraux (706)	s/o	1,310,705	1,701,769	-	-	0	3,012,475	17					
18	Formation et perfectionnement (710)	s/o	3,688,764	2,725,690	-	-	0	6,414,454	18					
19	Frais de déplacement et de représentation (715, 720, 725, 730)	s/o	5,981,359	2,012,140	-	-	9	7,993,507	19					
20	Bourses (735)	s/o	18,264,798	14,549,005	-	1,098,681	-	33,912,484	20					
21	Subventions, cotisations et transferts (740, 871, 872)	s/o	3,166,422	1,811,355	0	0	39,105	5,016,882	21					
22	Fournitures et matériel (745)	s/o	12,823,337	3,084,038	-	-	-	15,907,375	22					
23	Coûts des marchandises vendues (755)	s/o	9,185,055	(0)	-	-	0	9,185,054	23					
24	Frais de services (760, 765, 770, 775, 780, 785, 790, 795, 800)	s/o	29,263,227	2,857,075	0	-	4,279	32,124,582	24					
25	Volumes et périodiques (750)	s/o	925,059	254,406	-	-	0	1,179,465	25					
26	Charges reliées aux terrains et aux bâtiments (805, 810, 815, 820, 826)	s/o	14,941,026	70,137	0	-	0	15,011,163	26					
27	Location de locaux et de bâtiments (840, 845)	s/o	1,241,251	39,920	-	-	0	1,281,171	27					
28	Location-exploitation (830)	s/o	918,235	128,020	-	-	0	1,046,255	28					
29	Transfert de coûts indirects (865)	s/o	-	1,646,124	-	-	-	1,646,124	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)	2,019,277	700,477	2,815,325	-	32,402	5,567,481	31					
32	Biens de nature non capitalisable (893)	Note 3 (annexe 20)	0	0	0	-	-	\$	32					
33	Frais bancaires et charges d'intérêts (850, 851, 852, 853)	s/o	1,327,428	8,998	11,051,000	0	0	12,387,426	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	-	-	42,431,000	-	-	42,431,000	36					
37	Amortissements des autres éléments de l'actif (891)	s/o	-	-	3,569,000	-	-	3,569,000	37					
38	Autres charges (860, 870)	Annexe 10	2,513,749	1,551,987	13,100,000	0	1,455,551	18,621,287	38					
39	TOTAL DES AUTRES CHARGES		113,293,240	33,141,141	72,966,325	\$	2,630,027	\$	222,030,733	39				
40	Ventes internes (878)	s/o	(2,884,115)	0	-	-	0	(2,884,115)	40					
41	Gains et pertes latents (879)	s/o	0	362,942	(601,236)	0	0	(238,294)	41					
42	TOTAL AUTRES CHARGES AVANT ÉLÉMENTS EXTRAORDINAIRES		110,409,124	33,504,084	72,365,089	\$	2,630,027	\$	218,908,324	42				
43	Éléments extraordinaires (880)	Annexe 13	0	0	0	0	0	\$	43					
44	TOTAL DES CHARGES		462,200,984	\$	52,086,658	\$	72,365,089	\$	2,630,027	\$	589,282,759	44		
45	EXCÉDENT (INSUFFISANCE) DES PRODUITS PAR RAPPORT AUX CHARGES		25,278,226	\$	114,297	\$	(39,098,535)	\$	-	\$	11,947	\$	(13,694,065)	45

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 2018

Page 4

	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	(200,904,942)	(0)	159,857,237	278,646	10,757	0	(40,758,303)	1
2	Redressement des années précédentes	Annexe 11 0	0	(16,607,000)	0	0		(16,607,000)	2
3	Solde de fonds redressé	(200,904,942)	(0)	143,250,237	278,646	10,757	\$	(57,365,303)	3
4	Produits de l'année	Annexes 1 et 3 487,479,210	52,200,956	33,266,554	0	2,641,974	0	575,588,694	4
5	Charges de l'année	Annexes 2 et 4 462,200,984	52,086,658	72,365,089	0	2,630,027	0	589,282,759	5
6	Excédent (insuffisance) des produits par rapport aux charges	25,278,226	114,297	(39,098,535)	\$	11,947	\$	(13,694,065)	6
7	Rééval. autres éléments afférents au régime de retraite et d'avantages complé. de retraite	s/o (14,853,000)	-	-	-	-		(14,853,000)	7
8	Apports reçus à titre de dotations	s/o			(187,202)			(187,202)	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 217,240	362,943	32,841,358	0	0		33,421,541	10
11	Virements vers d'autres soldes de fonds	Annexes 12 et 12a 32,944,301	477,240	0	0	0		33,421,541	11
12	Sous-total	(22,301,835)	0	(6,257,177)	(187,202)	11,947	\$	(28,734,268)	12
18	SOLDE À LA FIN DE L'EXERCICE	(223,206,778) \$	0 \$	136,993,060 \$	91,444 \$	22,703 \$	- \$	(86,099,570) \$	18

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 2018

Annexe 1

	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	10	
1 Droits de scolarité (401)	70,195,198	---	---	---	---	7,085,501	---	---		77,280,699	1
2 Montants forfaitaires réglés des étudiants étrangers (402)	---	---	---	42,882,423	---	---	---	---		42,882,423	2
3 Montants forfaitaires des étudiants canadiens non-résidents au Québec (403)	---	---	---	12,785,304	---	---	---	---		12,785,304	3
4 Montants forfaitaires supplémentaires des étudiants étrangers (404)	---	---	---	22,457,680	---	---	---	---		22,457,680	4
5 Cotisations des étudiants (455)	---	---	---	---	---	---	11,625,050	---		11,625,050	5
6 Admissions, inscriptions, amendes, frais de stage ou de supervision, etc. (450)	1,246,352	0	0	22,939,983	0	367,595	0	177,100		24,731,030	6
7 Locations et ventes de biens et services aux étudiants (461)	3,501,481	0	0	217,171	0	0	0	109,262		3,827,913	7
8 Total des produits provenant des étudiants	74,943,031	\$	\$	101,282,561	\$	7,453,096	11,625,050	286,362	\$	195,590,100	8
9 Subventions du Ministère (515)	---	---	0	249,599,297	---	---	2,242,400	---		251,841,697	9
10 Autres subventions provinciales (405, 410, 495)	0	0	0	0	0	0	0	0		0	10
11 Subventions du gouvernement du Canada (415, 420)	0	0	0	4,827,329	0	0	0	0		4,827,329	11
12 Autres produits et aides des gouvernements autres que ceux du Québec et du Canada (425, 426, 427)	0	0	0	0	0	0	0	0		\$	12
13 Total des subventions	0	\$	\$	254,426,625	\$	\$	2,242,400	\$	\$	256,669,025	13
14 Intérêts et dividendes (435)	---	---	---	917,162	---	0	0	1,990		919,152	14
15 Intérêts sur les avances interfonds (440)	0	0	0	0	0	0	0	0		\$	15
16 Produits provenant du fonds de dotation (445)	---	---	---	0	---	0	0	0		\$	16
17 Produits provenant d'une fondation (446)	0	0	0	0	0	0	0	0		\$	17
18 Subventions et dons non gouvernementaux (430)	0	0	0	0	0	0	0	0		0	18
19 Gains sur vente de placement (526)	0	0	0	0	0	0	0	0		\$	19
20 Recouvrement des coûts indirects (465)	5,000	22,500	0	1,618,624	0	0	0	0		1,646,124	20
21 Ventes externes (460)	1,826,821	69,747	311,304	575,670	0	2,607,033	3,476,814	18,682,247		27,549,637	21
22 Autres produits (466, 470)	0	0	0	417,638	0	76,875	0	4,610,660		5,105,173	22
23 Total des produits autres	1,831,821	92,247	311,304	3,529,093	\$	2,683,908	3,476,814	23,294,897	\$	35,220,085	23
24 TOTAL DES PRODUITS	76,774,852 \$	92,247 \$	311,304 \$	359,238,279 \$	- \$	10,137,004 \$	17,344,264 \$	23,581,259 \$	- \$	487,479,210 \$	24

Université Concordia
Charges par fonction - Fonds de fonctionnement
de l'exercice terminé le 30 avril 2018

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	10		
1	Masses salariales											
2	Direction	16,154,054	218,265	1,711,858	8,637,335	851,533	178,922	418,479	54,812	28,225,257	1	
3	Gérance	4,560,589	68,479	893,584	2,148,792	711,721	490,300	897,724	948,496	10,719,685	2	
4	Enseignants-chercheurs	96,731,123	645,294	(483)	70,556	2	155,561	1,330	0	97,603,382	3	
5	Chargés de cours	22,077,719	0	0	0	0	2,134,749	(17,750)	0	24,194,719	4	
6	Personnel associé à l'enseignement et à la recherche	722,897	1,783,828	0	289,662	0	315,696	8,912	0	3,120,995	5	
7	Personnel auxiliaire à l'enseignement et à la recherche	9,201,573	825,670	7,385	295,800	0	38,796	119,378	0	10,488,601	6	
8	Personnel professionnel non enseignant	16,857,901	446,422	10,415,956	22,144,904	3,061,906	2,563,822	6,119,951	317,084	61,927,945	7	
9	Personnel de soutien technique	5,236,419	179,666	2,554,361	254,297	371,140	1,026,128	70,146	0	9,692,157	8	
10	Personnel de soutien de bureau	11,259,111	146,323	3,975,797	8,697,078	1,285,706	896,753	2,374,159	2,055,044	30,689,969	9	
11	Personnel de métier et ouvrier	517	0	0	0	5,250,381	273	1,000,539	100	6,251,810	10	
12	Avantages sociaux (700) - Complétez l'annexe 14	44,526,745	836,370	4,791,080	10,529,830	2,781,269	1,912,853	2,671,849	827,343	68,877,340	11	
13	Total des masses salariales et des avantages sociaux	227,328,649	5,150,316	24,349,537	53,068,253	14,313,657	9,713,852	13,664,718	4,202,879	\$ 351,791,860	13	
14	Avantages sociaux futurs (704)	---	---	---	---	---	---	---	5,367,900	5,367,900	14	
15	Variation de la provision heures supplémentaires, maladie, vacances, congés sociaux et autres avantages	78,785	3,636	34,378	51,918	25,340	6,818	18,883	7,482	227,240	15	
16	Frais pour congés sabbatiques et d'études (705)	125,262	1,120	1,494	0	0	0	531	0	128,408	16	
17	Stagiaires Postdoctoraux (706)	952,741	357,965	0	(0)	0	0	0	0	1,310,705	17	
18	Formation et perfectionnement (710)	1,652,990	813,755	139,549	591,457	48,656	300,835	129,945	11,577	3,688,764	18	
19	Frais de déplacement et de représentation (715, 720, 725, 730)	1,870,506	401,833	63,445	2,151,221	65,491	570,737	818,750	39,375	5,981,359	19	
20	Bourses (735)	11,055,393	6,552,422	0	15,701	0	205,279	436,002	0	18,264,798	20	
21	Subventions, cotisations et transferts (740, 871, 872)	742,379	205,059	112,500	1,508,117	113,895	6,318	372,260	105,894	3,166,422	21	
22	Fournitures et matériel (745)	2,718,588	714,873	4,667,209	1,998,061	1,452,480	725,672	333,838	212,616	12,823,337	22	
23	Coûts des marchandises vendues (755)	3,113	2,277	240	600	797,294	900	26,763	8,353,868	9,185,055	23	
24	Frais de services (760, 765, 775, 780, 785, 790, 795, 800)	7,608,866	503,859	669,656	4,029,818	13,720,628	156,172	402,930	2,171,299	29,263,227	24	
25	Volumes et périodiques (750)	348,203	299,413	25,349	161,762	3,987	47,288	27,171	11,886	925,059	25	
26	Charges reliées aux terrains et aux bâtiments (805, 810, 815, 820, 826)	511,249	183,333	1,353,030	84,651	9,913,424	518,981	273,795	2,102,564	14,941,026	26	
27	Locations de locaux et de bâtiments (840, 845)	559,085	5,058	425	250	(1,382,143)	831,857	63,933	1,162,786	1,241,251	27	
28	Location-exploitation (830)	26,934	185,063	35,917	11,633	645,923	0	9,634	3,131	918,255	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)	727,842	138,041	32,594	189,932	298,912	31,332	524,984	75,639	2,019,277	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	273	0	1,019,227	1,100	98,518	38,587	169,723	1,327,428	32	
33	Intérêts relatifs aux avances interfonds (855)	0	0	0	0	0	0	0	0	\$ 33		
34	Autres charges (860, 870)	777,466	(440,279)	(7,569)	1,688,661	2	127,199	45,663	322,607	2,513,749	34	
35	Total des charges autres	29,759,403	9,927,701	7,128,217	13,503,009	25,704,988	3,627,905	3,523,670	14,750,447	5,367,900	113,293,240	35
36	Virements interfonctions (877)	(814,660)	9,381,518	(1,444,554)	(5,171,170)	(1,951,135)	0	0	0	0	36	
37	Ventes internes (878)	(118,906)	(29,936)	(3,150)	(24,488)	(20)	(65,580)	(2,100)	(2,639,935)	(2,884,115)	37	
38	Gains et pertes latents (879)	0	0	0	0	0	0	0	0	\$ 38		
39	Total avant éléments extraordinaires	256,154,486	24,429,599	30,030,050	61,375,604	38,067,490	13,276,177	17,186,287	16,313,391	5,367,900	462,200,984	39
40	Éléments extraordinaires (880)	0	0	0	0	0	0	0	0	\$ 40		
41	TOTAL DES CHARGES	256,154,486 \$	24,429,599 \$	30,030,050 \$	61,375,604 \$	38,067,490 \$	13,276,177 \$	17,186,287 \$	16,313,391 \$	5,367,900 \$	462,200,984 \$	41

Université Concordia
Produits par fonction - Fonds avec restrictions
de l'exercice terminé le 30 avril 2018

Annexe 3

	Enseignement	Recherche	Soutien enseignement 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		
1	Subvention du Ministère (515)	20,000	1,631	0	0	0	778,106	0		799,737	1	
2	Autres subventions provinciales (405, 410, 495)	340,224	4,238,930	0	0	2,834	0	0		4,581,988	2	
3	Subventions du gouvernement du Canada (415, 420)	503,687	24,666,354	0	0	0	0	0		25,170,041	3	
4	Autres produits et aides des gouvernements que ceux du Québec et du Canada (425, 426, 427)	0	103,843	0	0	0	0	0		103,843	4	
5	Total des subventions	863,911	29,010,759	\$	\$	\$	2,834	778,106	\$	\$	30,655,610	5
6	Intérêts et de dividendes (435)	2,770	(0)	(0)	(0)	0	3,355	0		6,124	6	
7	Intérêts sur les avances interfonds (440)	0	0	0	0	0	0	0		\$	7	
8	Produits provenant du fonds de dotation (445)	0	0	0	0	0	0	0		\$	8	
9	Produits provenant d'une fondation (446)	3,229,868	40,804	59,315	179,242	12,047	605,958	0		4,127,233	9	
10	Subventions et dons non gouvernementaux (430)	3,334,378	9,526,660	45,271	1,665,890	439,129	644,369	0		15,655,697	10	
11	Gains sur vente de placements (526)	0	0	0	0	0	0	0		\$	11	
12	Ventes externes (460)	540,164	(0)	0	79,375	0	298,969	0		918,508	12	
14	Autres produits (466, 470)	801,391	12,687	0	0	0	23,705	0		837,784	14	
15	Total des produits autres	7,908,571	9,580,151	104,586	1,924,507	\$	451,176	1,576,356	\$	\$	21,545,345	15
16	TOTAL DES PRODUITS	8,772,482 \$	38,590,909 \$	104,586 \$	1,924,507 \$	- \$	454,010 \$	2,354,462 \$	- \$	- \$	52,200,956 \$	16

Université Concordia
Charges par fonction - Fonds avec restrictions
de l'exercice terminé le 30 avril 2018

	Enseignement 1	Recherche 2	Soutien enseignement recherche 3	Administration 4	Terrains et bâtiments 5	Services à la collectivité 6	Services aux étudiants 7	Entreprises auxiliaires 8	Ajustements 9	Total 10	
1	Masses salariales										1
2	Direction	43,188	536,795	0	0	0	0	0	0	579,983	2
3	Gérance	4,232	0	0	0	0	53,869	0	0	58,101	3
4	Enseignants-chercheurs	438,356	1,685,626	0	200	0	260	0	0	2,124,442	4
5	Chargés de cours	0	0	0	0	0	0	0	0	0	5
6	Personnel associé à l'enseignement et à la recherche	438,263	5,907,994	0	3,978	0	99,046	0	0	6,449,281	6
7	Personnel auxiliaire à l'enseignement et à la recherche	194,902	3,804,948	0	0	0	174,511	0	0	4,174,361	7
8	Personnel professionnel non enseignant	676,937	(10,253)	0	50,522	0	1,586	165,181	0	883,972	8
9	Personnel de soutien technique	456,636	76,676	0	0	0	0	0	0	533,312	9
10	Personnel de soutien de bureau	206,761	(8,447)	0	11,077	0	74,185	108,651	0	392,226	10
11	Personnel de métier et ouvrier	0	0	0	0	0	0	0	0	0	11
12	Avantages sociaux (700) - Complétez l'annexe 14	580,574	2,583,758	0	17,645	0	21,015	183,905	0	3,386,897	12
13	Total des masses salariales et des avantages sociaux	3,039,849	14,577,096	\$ 83,422	\$ 97,046	785,162	\$ 18,582,575	13			
14	Variation de la provision heures supplémentaires, maladie, vacances, congés sociaux et autres avantages (701, 702, 703)	0	0	0	0	0	0	0	0	0	14
15	Frais pour congés substatiques et d'études (705)	0	(0)	0	0	0	0	0	0	(0)	15
16	Stagiaires postdoctoraux (706)	34,582	1,667,187	0	0	0	0	0	0	1,701,769	16
17	Formation et perfectionnement (710)	343,778	2,341,791	7,119	9,039	23,963	0	0	0	2,725,690	17
18	Frais de déplacement et de représentation (715, 720, 725, 730)	538,859	1,251,692	5,501	173,539	31,679	10,870	0	0	2,012,140	18
19	Bourses (735)	4,098,730	8,744,296	1,075	184,926	24,500	1,495,478	0	0	14,549,005	19
20	Subventions, cotisations et transferts (740, 871, 872)	104,153	1,692,366	1,273	13,563	(0)	(0)	0	0	1,811,355	20
21	Fournitures et matériel (745)	168,913	2,822,177	56,653	29,931	1,116	5,248	0	0	3,084,038	21
22	Coûts des marchandises vendues (755)	0	(0)	0	0	0	(0)	0	0	(0)	22
23	Frais de services (760, 765, 770, 775, 780, 785, 790, 795, 800)	686,694	1,491,546	9,002	665,097	(0)	4,737	0	0	2,857,075	23
24	Volumes et périodiques (750)	71,015	153,238	28,295	0	1,858	(0)	0	0	254,406	24
25	Charges reliées aux terrains et aux bâtiments (805, 810, 815, 820, 826)	18,932	48,846	0	90	2,270	0	0	0	70,137	25
26	Location de locaux et de bâtiments (840, 845)	9,472	30,449	0	0	0	0	0	0	39,920	26
27	Location exploitation (830)	25,241	98,743	0	0	4,036	0	0	0	128,020	27
28	Transfert de coûts indirects (865)	686	1,645,437	0	0	0	0	0	0	1,646,124	28
29	Pertes sur vente de placements (886)	0	0	0	0	0	0	0	0	0	29
30	Biens sous le seuil de capitalisation (892)	27,852	263,059	610	378,393	278	30,286	0	0	700,477	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)	8,998	0	0	0	0	0	0	0	8,998	32
33	Intérêts relatifs aux avances interfonds (855)	0	0	0	0	0	0	0	0	0	33
34	Autres charges (860, 870)	263,268	663,743	500	319,343	119,773	185,361	0	0	1,551,987	34
35	Total des charges autres	6,401,174	22,914,571	110,027	1,773,920	\$ 209,472	1,731,979	\$ 1,551,987	\$ 33,141,141	35	
36	Virements interfonctions (877)	(156,595)	0	(4,000)	82,150	147,493	(69,048)	0	0	0	36
37	Ventes internes (878)	0	0	0	0	0	0	0	0	0	37
38	Gains et pertes latents (879)	0	362,942	0	0	0	0	0	0	362,942	38
39	Total avant éléments extraordinaires	6,244,579	23,277,513	106,027	1,856,070	\$ 356,965	1,662,931	\$ 33,504,084	39		
40	Éléments extraordinaires (880)	0	0	0	0	0	0	0	0	0	40
41	TOTAL DES CHARGES	9,284,427 \$	37,854,609 \$	106,027 \$	1,939,492 \$	- \$	454,010 \$	2,448,094 \$	- \$	52,086,658 \$	41

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

Ne pas compléter

Ne pas compléter

Université Concordia
Produits reportés
Exercice 2017-2018

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	8,691,447		s.o.	s.o.	
6 Subvention du Ministère - Plan d'action pour la réussite	3,045,172		s.o.	s.o.	
7 Subvention du Ministère - Programme de mobilité internationale	2,614,479		s.o.	s.o.	
8 Droit de scolarité institutionnels	1,000,000		s.o.	s.o.	
9 Autre revenu reporté	293,089		s.o.	s.o.	
10 Droit de scolarité- formation continue	266,976		s.o.	s.o.	
11 Subvention du Ministère - Soutien à l'insertion professionnelle	207,566		s.o.	s.o.	
12 Droit de scolarité - Programme autofinancés	200,394		s.o.	s.o.	
13 Subvention du Ministère - Programme étude-travail	58,952		s.o.	s.o.	
14 Location d'espaces	27,684		s.o.	s.o.	
15			s.o.	s.o.	
16			s.o.	s.o.	
17			s.o.	s.o.	
18			s.o.	s.o.	
19			s.o.	s.o.	
20 Total	16,405,759 \$	- \$	s.o.	s.o.	- \$

Université Concordia
Affectations internes des soldes de fonds
Exercice 2017-2018

Annexe 8

	Fonds de fonctionnement	Fonds avec restrictions	Fonds d'immobilisations	Fonds de dotation - Capital	Fonds de dotation - Produits nets non distribués	Autres fonds
Nature de l'affectation (matérialité de 50 000\$)	1	2	3	4	5	6
1 Projets Institutionnels	17,421,663					
2 Services aux étudiants	10,850,777					
3 Plan directeur Enseignement et Recherche	7,654,823					
4 Fonds de bourses d'études	7,335,144					
5 Fonds général à l'usage des chercheurs subventionnés	2,879,522					
6 Service à la communauté	2,762,026					
7 Infrastructure des unités en recherche	2,718,080					
8 Recherche financée par les frais généraux	2,337,864					
9 Programme de soutien aux activités de recherche	2,240,347					
10 Chaire de recherche de Concordia	2,052,501					
11 Autres programmes d'aide aux activités de recherche	1,922,240					
12 Fonds de développement professionnel du corps professoral	1,726,181					
13 Programmes de formation du personnel	1,063,286					
14 Initiatives de recherche et infrastructure	919,246					
15 Financement de démarrage de recherches	900,202					
16 Programme de développement de la recherche du corps professoral	710,911					
17 Soutien à l'enseignement, autres	684,067					
18 Recrutement	589,035					
19 Programme de distinction scolaire	554,949					
20 Technologies de l'information	419,760					
21 Programme d'optimisation des installations	416,738					
22 Laboratoires de recherche	281,105					
23 Projets d'immobilisations et projets spéciaux	206,230					
24 Centre d'étude sur l'apprentissage et la performance	149,204					
25						
26						
27						
28 Montant en bas du seuil de 50 000 \$						
29						
30 Total des affectations des soldes de fonds	68,795,900 \$	- \$	- \$	- \$	- \$	- \$

Université Concordia
 Détail Autres actifs - Autres passifs
 Exercice 2017-2018

Annexe 9

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	Avances à la fondation de l'Université Concordia, (court terme)	5,448,991	10,308,178			
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Montants en bas du seuil de 50 000 \$					
14						
15	TOTAL ⁽¹⁾	5,448,991 \$	10,308,178 \$	- \$	- \$	- \$

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					4,658,726
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29	Montants en bas du seuil de 50 000 \$					
30						
31	TOTAL ⁽²⁾	- \$	- \$	- \$	- \$	4,658,726 \$

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 2017-2018

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	Montants versés à titre de droits de scolarité pour les programmes autofinancés	3,547,025	- - -	- - -								
2	Récupérations de salaires ou prêts de service	- - -	- - -									
3	Créances douteuses	- - -	- - -	147,977	546,488							
4	Programme de carte affinity		338,438									
5	Loyers commerciaux et recouvrement de frais		4,610,120			2,676						
6	Honoraires		153,300	623,668	2,579	51,777						
7	Frais-Services aux étudiants				710,217							
8	Redistribution de surplus sur contrats				42,364							
9	Autres		540	-169,861	18,625	190,628					-16,000	
10	Royautés			534,451		2,576						
11	Transfert à la fondation de l'Université Concordia			1,000,000							1,719,267	
12	Ajustement des salaires des années précédentes			751,649		5,000						
13	Frais d'obligations Série A						1,318,920					
14	Intérêts-Obligations série A						11,781,080					
15	Inter-Universités et Agences		2,775	82,000	63,999	51,667	575					
16	Redistribution des frais indirects			102,039		-102,039						
17	Recouvrement de salaires											
18	-Chaires de recherche du Canada			-156,000		156,000						
19	-Programme étude-travail			-96,904		96,904						
20	-Instituts de recherche en Santé du Canada (IRSC)			-73,033		73,033						
21	Recouvrement de dépenses:											
22	-Support à la recherche			-135,611		389,827					-254,216	
23	- Centre de Psychologie appliquée			-55,928		55,928						
24	-Support à un programme			32,407		-32,407						
25	-Support à des conférences			-8,500		2,000					6,500	
26	Frais de surveillance d'examen			-64,605		64,605						
27												
28												
29												
30	Total	3,547,025 \$	5,105,173 \$	2,513,749 \$	837,784 \$	1,551,987 \$	3,251 \$	13,100,000 \$	- \$	- \$	- \$	1,455,551 \$

Université Concordia
 Redressements des soldes de fonds
 Exercice 2017-2018

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 Révision de la cédule d'amortissement des produits reçus pour le fonds					
14 d'immobilisations provenant du MEES et de tiers			-16,607,000		
15					
16					
17					
18					
19					
20 Total des redressements des soldes de fonds	- \$	- \$	(16,607,000) \$	- \$	- \$

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			123,765,420			123,765,420
2	Fonds avec restrictions	46,598,977					46,598,977
3	Fonds d'immobilisations						\$
4	Fonds de dotation	91,444					91,444
5	Autres fonds	4,203,897					4,203,897
6	Total des avances reçues d'autres fonds	50,894,318 \$	- \$	123,765,420 \$	- \$	- \$	174,659,738 \$

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		362,943	32,581,358			32,944,301
8	Fonds avec restrictions	217,240		260,000			477,240
9	Fonds d'immobilisations						\$
10	Fonds de dotation						\$
11	Autres fonds						\$
12	Total des virements reçus d'autres fonds	217,240 \$	362,943 \$	32,841,358 \$	- \$	- \$	33,421,541 \$

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 2017-2018

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 pour l'achat d'équipements		10,799,494			10,799,494	
2	contribution de l'intérêt sur la dette à long terme		11,781,080			11,781,080	
3	contribution à des projets de rénovations ou de construction majeurs		8,556,959			8,556,959	
4	contribution pour l'achat de documents de bibliothèque		100,241			100,241	
5	contribution à des projets spécifiques de l'Université		1,192,216			1,192,216	
6	contribution au réseau de télécommunications RISQ		151,368			151,368	
7	Surplus d'investissements du partenariat de recherche	362,943				362,943	
8						\$	
9						\$	
10						\$	
11						\$	
12						\$	
13						\$	
14	Total ⁽¹⁾	362,943 \$	32,581,358 \$	- \$	- \$	32,944,301 \$	- \$

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	contribution à des projets spécifiques de l'Université	217,240	s.o			217,240	
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⁾	217,240 \$	s.o	- \$	- \$	217,240 \$	- \$

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.

	La nature des faits et des opérations en cause	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 2017-2018

Annexe 14

	Fonds de fonctionnement 1	Fonds avec restrictions 2	Autres fonds 3	Total 4
Composition des avantages sociaux				
1 Régime de retraite de l'université	25,597,726	1,258,714		26,856,440
2 Régimes de retraite provinciaux : RRE, RRF et RREGOP				\$
3 Régie des rentes du Québec	10,017,022	492,566		10,509,588
4 Régime québécois d'assurance parentale	1,791,817	88,109		1,879,926
5 Financement des programmes de santé	12,508,871	615,097		13,123,968
6 Commission de la santé et de la sécurité au travail	1,355,236	66,641		1,421,877
7 Commission de l'assurance-emploi	3,018,806	148,443		3,167,249
8 Assurance-vie	1,022,758	50,292		1,073,050
9 Assurance santé et salaire	8,288,408	407,565		8,695,973
10 Exonération des droits de scolarité	526,086	25,869		551,955
11 Régime des rentes pour déficit actuariel	4,750,609	233,601		4,984,210
12 Autre (décrire):				\$
13 Autre (décrire):				\$
14 Autre (décrire):				\$
15 TOTAL	68,877,339 \$	3,386,897 \$	- \$	72,264,236 \$

Université Concordia
Détail des charges Terrains - Bâtiments (FF)
Exercice 2017-2018

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	524,116	132,020	0	128,550	66,848	851,533	2
3 Gérance	50,157	3,109	532	452,798	205,124	711,721	3
4 Enseignants-chercheurs	0	0	0	0	2	2	4
5 Chargés de cours	0	0	0	0	0	0	5
6 Personnel associé à l'enseignement et à la recherche	0	0	0	0	0	0	6
7 Personnel auxiliaire à l'enseignement et à la recherche	0	0	0	0	0	0	7
8 Personnel professionnel non enseignant	903,169	603,219	0	1,037,664	517,854	3,061,906	8
9 Personnel de soutien technique	235,043	0	0	136,096	0	371,140	9
10 Personnel de soutien bureau	309,005	359,100	0	147,705	469,895	1,285,706	10
11 Personnel de métier et ouvrier	0	2,456	295,200	2,838,544	2,114,181	5,250,381	11
12 Avantages sociaux (700)	473,458	266,360	72,041	1,161,011	808,400	2,781,269	12
13 Total de la masse salariale et des avantages sociaux	2,494,948	1,366,264	367,773	5,902,368	4,182,304	14,313,657	13
14 Heures supplémentaires, maladie, vacances, congés sociaux et autres avantages (701, 702, 703)	4,997	2,789	664	10,730	6,160	25,340	14
15 Frais pour congés sabbatiques et d'études (705)	0	0	0	0	0	0	15
16 Stagiaires postdoctoraux (706)	0	0	0	0	0	0	16
17 Formation et perfectionnement (710)	10,971	9,286	0	8,835	19,563	48,656	17
18 Frais de déplacement et de représentation (715, 720, 725, 730)	8,280	8,973	3,170	10,037	35,032	65,491	18
19 Bourses (735)	0	0	0	0	0	0	19
20 Subventions, cotisations et transferts (740, 871, 872)	12,712	2,865	0	84,119	14,200	113,895	20
21 Fournitures et matériel (745)	71,531	127,299	9,681	85,422	1,158,547	1,452,480	21
22 Coûts des marchandises vendues (755)	0	0	0	0	797,294	797,294	22
23 Frais de services (760, 765, 775, 780, 785, 790, 795, 800)	147,886	6,796,801	4,635,149	244,970	1,895,821	13,720,628	23
24 Volumes et périodiques (750)	1,766	1,912	0	309	0	3,987	24
25 Charges reliées aux terrains et aux bâtiments (805, 810, 815, 820, 826)	16,717	110,114	597,480	1,541,933	7,647,178	9,913,424	25
26 Location de locaux et de bâtiments (840, 845)	0	0	0	0	-1,382,143	(1,382,143)	26
27 Location-exploitation (830)	0	2,764	0	3,871	639,287	645,923	27
28 Pertes sur vente de placement (886)	0	0	0	0	0	0	28
29 Biens sous le seuil de capitalisation (892)	71,478	84,610	1,397	3,312	138,116	298,912	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	1,100	1,100	31
32 Intérêts relatifs aux avances interfonds (855)	0	0	0	0	0	0	32
33 Mauvaises créances (860)	0	608	0	4,944	508	6,060	33
34 Autres charges (870)	0	0	480	0	-6,538	(6,058)	34
35 Total des autres charges	346,337	7,148,021	5,248,021	1,998,482	10,964,126	25,704,988	35
36 Virements interfonctions (877)	0	0	0	0	-1,951,135	(1,951,135)	36
37 Ventes internes (878)	0	-20	0	0	0	(20)	37
38 Gains et pertes latents (879)	0	0	0	0	0	0	38
39 Total avant éléments extraordinaires	2,841,286	8,514,265	5,615,793	7,900,850	13,195,296	38,067,490	39
40 Eléments extraordinaires (880)	0	0	0	0	0	0	40
41 Total des charges	2,841,286 \$	8,514,265 \$	5,615,793 \$	7,900,850 \$	13,195,296 \$	38,067,490 \$	41

Université Concordia
Charges d'immobilisations
Exercice 2017-2018

Annexe 16

	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		
1 Projets en cours	133,174						4,025,738	4,025,738	4,158,912
2 Terrains	45,472,445						1,268,771	1,268,771	46,741,216
3 Aménagement de terrains	4,189,236						121,757	121,757	4,310,994
4 Bâtimens	608,769,464						1,512,853	1,512,853	610,282,317
5 Bâtimens - construction prestigieuse	0							\$	\$
6 Améliorations majeures aux bâtimens	331,758,565	19,218,652					10,304,531	29,523,183	361,281,748
7 Améliorations locatives	0							\$	0
8 Équipements informatiques	9,974,843	208,218	936,299	661,245			684,980	2,490,742	12,465,585
9 Équipements de communication multimédia	9,799,222	1,610,938	227,487	39,603				1,878,029	11,677,251
10 Mobilier et équipement de bureau	3,220,346	1,789,540	163,251					1,952,791	5,173,137
11 Autres équipements	39,204,729	99,068	27,553	46,406			37,637	210,665	39,415,393
12 Équipements spécialisés liés à l'enseignement et à la recherche	35,299,219	710,832	302,137	904,854			1,118,955	3,036,777	38,335,997
13 Documents de bibliothèques	35,363,291		100,241	97,228		72,396	5,782,874	6,052,739	41,416,030
14 Manuels pédagogiques	0							\$	\$
15 Matériels roulants	231,322							\$	231,322
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	2,937,050					12,000		12,000	2,949,050
20 Logiciels (note B)	4,853,686	126,242	337,365	85,203			1,183,354	1,732,164	6,585,850
21 Développements informatiques (note B)	34,416,816						1,999,127	1,999,127	36,415,943
22 Autres actifs incorporels	3,438,270		151,368					151,368	3,589,638
23 TOTAL	1,170,024,721 \$	23,763,490 \$	2,245,702 \$	1,834,539 \$	- \$	84,396 \$	28,040,577 \$	55,968,703 \$	1,225,993,425 \$

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	4,158,911.8			4,158,912	0			4,158,912	
25 Terrains	46,741,216.5			46,741,216	0			46,741,216	
26 Aménagement de terrains	4,310,993.6			4,310,994	748,523	215,405	963,928	3,347,065	
27 Bâtimens	610,282,316.6			610,282,317	168,710,821	12,654,964	181,365,784	428,916,532	
28 Bâtimens - construction prestigieuse	\$			\$	0			\$	
29 Améliorations majeures aux bâtimens	361,281,748.1	(507,566)		360,774,182	83,908,305	12,032,826	507,566	95,433,565	
30 Améliorations locatives	0.0			0	(0)			0	
31 Équipements informatiques	12,465,584.5	(2,602,317)		9,863,267	5,768,682	3,975,626	2,602,317	7,141,990	
32 Équipements de communication multimédia	11,677,251.4	(1,274,401)		10,402,850	6,037,639	2,072,656	1,274,401	6,835,894	
33 Mobilier et équipement de bureau	5,173,137.1	(533,435)		4,639,702	1,653,766	716,134,842	533,435	1,836,465	
34 Autres équipements	39,415,393.4	(7,753,071)		31,662,323	32,078,749	2,110,822	7,753,071	26,436,500	
35 Équipements spécialisés liés à l'enseignement et à la recherche	38,335,996.7			38,335,997	14,643,698	3,650,210	0	18,293,908	
36 Documents de bibliothèques	41,416,030.2	(3,172,150)		38,243,880	18,326,393	3,835,917	3,172,150	18,990,160	
37 Manuels pédagogiques	\$			\$	0		0	\$	
38 Matériels roulants	231,322.2	(32,741)		198,582	85,892	39,716	32,741	92,868	
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	
41 Autres actifs corporels (note A)	\$			\$	0			\$	
42 Actifs non amortissables	2,949,050.3			2,949,050	0			2,949,050	
43 Logiciels (note B)	6,585,849.8	(3,207,264)		3,378,586	4,052,890	1,126,195	3,207,264	1,971,821	
44 Développements informatiques (note B)	36,415,942.9			36,415,943	8,922,197	3,120,435		12,042,631	
45 Autres actifs incorporels	3,589,638.2			3,589,638	2,691,450	449,095		3,140,545	
46 TOTAL	1,225,993,425 \$	(19,082,945) \$	- \$	1,206,910,480 \$	348,592,046 \$	46,000,000 \$	19,082,945 \$	375,509,101 \$	831,401,379 \$

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 2017-2018

Annexe 17

CATÉGORIES DE PERSONNEL		PERSONNEL RÉGULIER	PERSONNEL NON RÉGULIER
1	Direction	141,178 \$	
2	Gérance	85,481 \$	
3	Enseignants-chercheurs	118,429 \$	63,545 \$
4	Auxiliaires à l'enseignement et à la recherche	47,476 \$	13,328 \$
5	Associés à l'enseignement et à la recherche	55,085 \$	40,379 \$
6	Professionnel non enseignant	80,820 \$	63,690 \$
7	Soutien technique	63,992 \$	41,249 \$
8	Soutien de bureau	54,249 \$	36,287 \$
9	Métiers et ouvriers	52,131 \$	37,902 \$
		VALEUR MOYENNE D'UNE CHARGE DE 3 CRÉDITS	
10	Chargés de cours	8,110 \$	

Frais institutionnels obligatoires (FIO) ^(note1)
Exercice 2017-2018

No ligne	Comptes susceptibles d'inclure des FIO	Nature des frais	1 Revenus FIO	2 Revenus Non FIO	3 Revenus totaux	No ligne
1	Cotisations des étudiants (455)	Services aux étudiants (SAE) et centres sportifs		11,625,050	11,625,050	1
2		Assurances obligatoires		---	\$	2
3		Assurances étudiants étrangers	---		\$	3
4		Autres			\$	4
5	Sous-total pour le compte 455 ^(note 2 et 3)		\$	11,625,050	11,625,050	5
6	Autres frais communs exigés à des groupes d'étudiants ciblés et pénalités (450)	Admission	4,812,250	---	4,812,250	6
7		Inscription	3,304,344	---	3,304,344	7
8		Changement de cours ou de programme, test de classement, reprise d'examen, révision de notes, etc.	9,240		9,240	8
9		Frais de rédaction de thèse	265,880		265,880	9
10		Frais technologiques	4,326,277		4,326,277	10
11		Frais de droits d'auteur	397,009		397,009	11
12		Amendes, pénalités, duplicata		1,102,324	1,102,324	12
13	Autres	9,041,371	1,472,335	10,513,706	13	
14	Sous-total pour le compte 450 ^(note 4)		22,156,372	2,574,659	24,731,031	14
15	Locations et ventes de biens et services aux étudiants (461)	Droits de scolarité pour les autofinancés	---	3,547,025	3,547,025	15
16		Notes de cours et photocopies			\$	16
17		Acquisition de matériel ou d'équipements			\$	17
18		Achat de services (transport, hébergement, etc.)			\$	18
19	Autres		280,889	280,889	19	
20	Sous-total pour le compte 461 ^(note 5)		\$	3,827,913	3,827,913	20
21	TOTAL		22,156,372 \$	18,027,622 \$	40,183,994 \$	21

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

Note 2: Les comptes ne sont pas présentés en ordre numérique, afin de faciliter la comparaison avec les exercices antérieurs.

Note 3: Le total inscrit à la ligne 5 de la colonne 3 doit correspondre au total inscrit à la ligne 4 de la colonne 10 de l'annexe 1 du SIFU.

Note 4: Le total inscrit à la ligne 14 de la colonne 3 doit correspondre au total inscrit à la ligne 5 de la colonne 10 de l'annexe 1 du SIFU.

Note 5: Le total inscrit à la ligne 20 de la colonne 3 doit correspondre au total inscrit à la ligne 6 de la colonne 10 de l'annexe 1 du SIFU.

Informations nécessaires aux fins d'analyse de l'octroi de la subvention conditionnelle ^(note 1)
Exercice 2017-2018

Fonds de fonctionnement

Produits (2)	487,479,210
Charges (3)	462,200,984
Excédent (insuffisance) des produits par rapport aux charges (4) = (2) - (3)	25,278,226
Virements du fonds de fonctionnement vers d'autres fonds (5)	32,944,301
Virements des autres fonds vers le fonds de fonctionnement (6)	217,240
Annulation des coûts des avantages sociaux futurs ^(note 2) (7)	5,367,900
Annulation des gains (-) et pertes latents ^(note 3) (8)	\$

Établissements de l'Université du Québec seulement

Annulation des revenus (-) et charges relatifs au décret du 24 mars 2010 (9)	
Surplus/déficit annuel ajusté servant à l'octroi de la subvention conditionnelle (10) = (4) - (5) + (6) + (7) + (8) + (9)	(2,080,935.28) \$

Note 1: Voir la règle budgétaire 5.8 (2017-2018)

Note 2 : Correspond au montant du compte de charges "Avantages sociaux futurs (704)" au fonds de fonctionnement.

Note 3 : Correspond au montant du compte de charges "Gains et pertes latents (879)" au fonds de fonctionnement

Note # 1: Ventilation du compte n° 430 - Subventions et dons non gouvernementaux

	Fonds de fonctionnement	Fonds avec restrictions	Fonds d'immobilisations	Fonds de dotation	Autres fonds
Dons en espèce		5,118,902	455,135		2,234,043
Dons en nature		32,992	38,387		
Autres (Il faut préciser. Si le nombre de lignes est insuffisant, il faut aviser le Ministère)	---	---	---	---	---
Autre 1 Subventions de l'industrie		7,781,172	263,972		
Autre 2 Autres subventions		2,241,140	70,532		
Autre 3 Commandites		481,491	7,327		
Autre 4					
Autre 5					
Autre 6					
Autre 7					
Autre 8					
Autre 9					
Autre 10					
Total	- \$	15,655,697 \$	835,353 \$	- \$	2,234,043 \$

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

	Compte 015	Compte 210
2017-2018 (T)	6,752,045	
2016-2017 (T-1)	5,605,666	
2015-2016 (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)		907,174
Biens de nature non capitalisable (893)		

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 2017 au 31 mai 2018

	Limite maximale utilisée											
	juin	juillet	août	septembre	octobre	novembre	décembre	janvier	février	mars	avril	mai
2017-2018	120,000,000	135,000,000	128,000,000	113,000,000	81,000,000	99,000,000	121,000,000	108,000,000	89,000,000	111,000,000	131,000,000	143,000,000



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 24, 2018**

AGENDA ITEM: Finance Committee recommendation: Cross currency SWAP

ACTION REQUIRED: For approval

SUMMARY: On recommendation of the Finance Committee, the Board of Governors is being asked to authorize the University to execute of a cross currency SWAP option with its bankers.

BACKGROUND: At its meeting of October 2, 2018, the Finance Committee reviewed the opportunity to add a new short-term financing option to the overall management of the University's line of credit, via the execution of a cross currency SWAP, which could create opportunities for the University to save money on interest rate expenses by borrowing in American funds and swapping Canadian funds.

Please refer to the attached presentation for the detailed explanation.

DRAFT MOTION:

ATTENDU QUE l'Université Concordia (l'Université), souhaite effectuer des emprunts à court terme en monnaie légale des États-Unis;

ATTENDU QUE l'Université souhaite, dans le cadre de ces emprunts, conclure des conventions d'échange de devises ou des conventions d'échange de taux d'intérêt et de devises;

ATTENDU QUE, conformément aux articles 77.1 et 80 de la Loi sur l'administration financière (chapitre A-6.001), l'Université doit obtenir l'autorisation de la ministre responsable de l'Enseignement supérieur et du ministre des Finances pour conclure les emprunts à court terme et les conventions d'échanges visés à la présente résolution;

IL EST RÉSOLU:

1. D'autoriser l'Université à emprunter à court terme en monnaie légale des États-Unis, sur obtention de l'autorisation de la ministre responsable de l'Enseignement supérieur et du ministre des Finances, conformément aux modalités établies à ces autorisations;

2. D'autoriser l'Université à conclure, dans le cadre de ces emprunts, des conventions d'échange de devises ou des conventions d'échange de taux d'intérêt et de devises, sur obtention de l'autorisation de la ministre responsable de l'Enseignement supérieur et du ministre des Finances, conformément aux modalités établies à ces autorisations;
3. D'autoriser le recteur et vice-chancelier, le chef de la direction financière, tout vice-recteur, le secrétaire général, le vice-recteur associé aux finances et contrôleur, le trésorier et agent principal de placements, deux signatures étant requises, à signer pour et au nom de l'Université, les documents requis pour la réalisation des emprunts à court terme et la conclusion conventions d'échange de devises ou des conventions d'échange de taux d'intérêt et de devises.

PREPARED BY:

Name: Danielle Tessier
Date: October 12, 2018

CONCORDIA UNIVERSITY FINANCING PROGRAM

CROSS CURRENCY SWAP

PRESENTATION TO THE FINANCE COMMITTEE
OCTOBER 2, 2018



Purpose of Presentation

- The opportunity to add a short-term financing option to the overall management of the University's line of credit
- Further to the « Loi sur l'Administration Financière », any such new option must have the approval of both the Minister of Education (MEES) and Finance (MFQ)
- Both parties are in support of such initiative but first require a Board resolution from the University as to its approval of such usage
 - For the MEES, will need to modify the approved Cash Budget to reflect that it can be borrowed in CAD and/or USD
 - For MFQ, will need to take part of the SWAP transaction every time we decide deemed to enter into one

New Financing Option

- Cross Currency SWAP:
 - Due to the movements in the foreign exchange markets, there sometime may be an opportunity for Concordia (CU) to save on interest rate expense by borrowing in American funds (US\$) and swapping to Canadian funds (C\$)
 - CU has access to an operating line of credit where it can borrow in Canadian funds (C\$) but would need the approval of the BOG in order to have access to borrowing in (US\$) and have the opportunity to take advantage of foreign market conditions

Market Condition Opportunity - Example

- CU current cost to borrow funds in C\$ for say one month (1m) is Bankers Acceptances (BA) + 0.15% (this can vary by banks and months)
- If authorized, CU could also borrow for 1m in US\$ at London Interbank Offered Rate (LIBOR) + 0.15% (same condition as above)
- Past and recent foreign forward market conditions provided opportunities to borrow in US\$ and SWAP back to C\$ where the resulting cost would be to CU 1m Canadian Dollar Offered Rate (CDOR) – 0.27%

Financial Transaction – Example (cont'd)

- CU needs to borrow \$25M for 1m as part of its regular management of its cash and the current exchange rate is at 1.29
- Given the current market condition at the time of need is CDOR – 0.27% (see previous slide), CU can borrow in US\$ for \$19.4M (the conversion of the \$25M into US\$) priced at 1m LIBOR +15%
- CU enters into a Cross Currency SWAP with one of its Bankers to synthetically convert the one month US\$ loan to a C\$ loan at a price of 1m LIBOR + 0.15% but is then converted to the foreign forward market condition of 1m CDOR – 0.27%

Monthly Settlements - Example (cont'd)

- On a monthly basis:
 - CU will pay bank 1m LIBOR + 0.15%
 - Bank will reimburse CU for the 1m LIBOR + 0.15% via the SWAP
 - CU will pay bank 1m CDOR – 0.27%
- This market condition resulted in an interest saving for 1m of 0.42% or \$8.75k ($0.42\% * \$25m * (1/12)$)
- CU incurs no foreign exchange risk as the principle exchanges are done at the same foreign exchange rate
- Banks earn their profit from the LIBOR spread (I.e. 0.15%) and pass on the savings of the foreign forward market condition to CU

Operating Procedures

- As part of its regular operating procedures within the Office of the Treasurer (OoT), going forward, not only will it shop for the best BA + 0.2% rate but as well will monitor the movement in the foreign exchange markets to see if there is an additional interest saving opportunity
- All appropriate contractual arrangements with Concordia's current banks are in place in order to implement the Cross Currency SWAP financing option

Next Steps

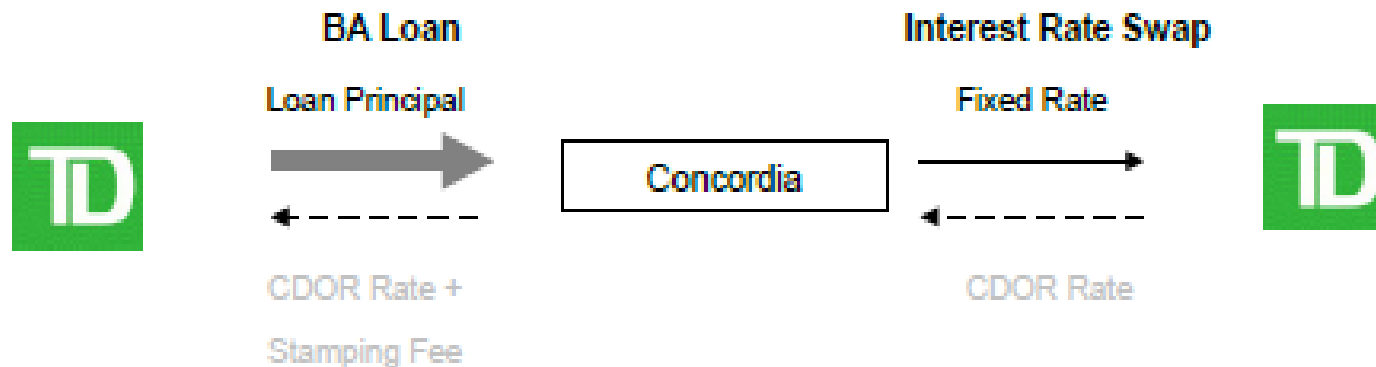
- Recommendation of Finance Committee for approval at the BOG and its subsequent resolution
- Forward BOG resolution to MEES and request authorization to have the ability to execute a Cross Currency SWAP
- Thereafter, work with MFQ to ensure they are comfortable with our operating procedures to move forward
- Begin saving more money for Concordia...



Appendix: What is an Interest Rate SWAP?

What is an Interest Rate SWAP?

- An interest rate swap is an agreement between two parties to exchange a series of interest payments on a specific principal amount
- A swap effectively converts floating rate debt into fixed rate debt or vice-versa
- Under the loan:
 - The bank financing will be funded via Banker's Acceptances (BA's) if CAD or Libor if USD
 - Concordia pays the stamping fees on the BA's or the spread over the Libor
- Under the swap:
 - TD pays Concordia the CDOR rate if CAD or Libor rate if USD
 - Concordia pays TD the swap fixed rate



What is an Interest Rate SWAP? (cont'd)

- SWAPs offer flexibility with the consent of both parties, can be easily amended or unwound
- The valuation of an existing SWAP will vary with interest rate movement. Therefore on a mark to market basis an existing SWAP may be in or out of the money. Should one party wish to unwind the SWAP: If the at market SWAP rate (for the remaining maturity) is higher than the contracted SWAP rate, TD will pay Concordia a cash settlement (gain)
- Conversely, if the at market SWAP rate (for the remaining maturity) is lower than the contracted swap rate, Concordia will pay TD a cash settlement (loss)
- The disadvantage of the SWAP would be an opportunity cost if floating rates stay low



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REPORT TO THE BOARD OF GOVERNORS

ALAN SHEPARD
PRESIDENT AND VICE-CHANCELLOR

OCTOBER 2018

INTRODUCTION

A new site greets those entering the Engineering, Computer Science and Visual Arts Integrated Complex from Sainte-Catherine Street. Overhead, bold yellow-encased black letters read: **Gina Cody School of Engineering and Computer Science**. In renaming the school to honour Cody, we become the first university in Canada with an engineering faculty named after a woman.

Gina Cody, the first woman building engineering PhD graduate at Concordia and current member of the Board of Governors, donated **\$15 million** to support inclusivity initiatives for women and minorities, student scholarships and bursaries, and three research chairs.

We welcomed more than 400 proud and thrilled guests to the gift announcement on September 24th where Cody delivered a rousing speech. Other speakers included David Lametti, the Parliamentary Secretary to the Minister of Innovation, Science and Economic Development; H  l  ne David, Member of the National Assembly of Quebec and then Minister for Higher Education; and Sue Montgomery, Mayor of C  te-des-Neiges–Notre-Dame-de-Gr  ce.

Our students – some of whom are pictured on my report’s cover – were thrilled to be part of the celebration, and enthused by what this donation means for Concordia and more broadly.

Only days after the Gina Cody announcement, Concordians rallied for **Shuffle 29** on September 28th. About 600 members of our community walked from the Sir George Williams Campus to the Loyola Campus. The fundraiser brought in **\$108,000** for student bursaries and scholarships – the second consecutive year we’ve passed the six-figure mark!

On October 5th, a draft shared vision and roadmap for Concordia’s digital strategy was unveiled at a community presentation and at Senate. This is one of the transformation projects, being led by Vice-Provost of Digital Strategy and University Librarian Guylaine Beaudry, under our Strategic Directions Initiative. We are now seeking feedback from the community until November 9th on the draft vision and 11 proposed projects that will help us develop a next-generation digital culture at Concordia.

TEACHING, RESEARCH, INNOVATION

The **Natural Sciences and Engineering Research Council of Canada (NSERC)** announced **\$9.5 million in funding** on October 9th. Fifty-three Concordia researchers will receive \$8.9 million in funding from three NSERC sources: Discovery Grant; Research Tools and Instruments; and Ship Time. Additionally, 19 graduate students will be awarded a total of \$594,000.

Two **NSERC Engage/Engage Plus** grants totalling **\$37,500** were awarded.

The **5th Annual Undergraduate Research Showcase** was held on September 21st. The event highlighted recipients of the 2018 Concordia and NSERC Undergraduate Student Research Awards. More than 50 projects were featured.

Concordia's **Centre for Oral History and Digital Storytelling** hosted **Oral History in Our Challenging Times** from October 10th to 14th. The conference attracted researchers, community-based oral historians, media and arts organizations, graduate students, and independent professionals. Storytelling projects explored subjects such as the Syrian refugee crisis.

The final **Grad School Base Camp** was held on September 18th. The day-long event was a condensed version of six GradProSkills workshops. Topics were: academic code of conduct, reading strategies, library research, time management, stress management, and embracing diversity.

Philanthropist Reesa Greenberg donated **\$100,200** to support the **Expanding Exhibitions Residency**. The funding will be used to create three residencies of two students each fall starting in September 2019. The residency provides the opportunity to develop a digital research project using resources at the Leonard and Bina Ellen Art Gallery.

More news from the Leonard and Bina Ellen Art Gallery:

- A project inaugurated September 26th in the **SIGHTINGS** cube – a satellite exhibition space on campus – addresses colonized land and infrastructure projects in Montreal.
- A panel discussion on October 3rd featured members of **Nipivut** – Montreal's first Inuktitut radio show.
- The Innu poet and writer **Joséphine Bacon** delivered a lecture on October 16th.
- A screening of photographer and filmmaker **Marja Helander's** *Birds in the Earth* and a spoken word performance by Inuit poet **Taqralik Partridge** takes place October 23rd.

The John Molson School of Business and Raymond Chabot Grant Thornton launched the **Person of the Year Awards** to celebrate Quebec entrepreneurs. The nomination period will run from September 26th to December 21st. Winners will be announced at a gala event next May.

Concordia is hosting the **Montreal Space Symposium** on October 18th and 19th. The goal of the symposium is to make the space sector more accessible for young people. Topics will include space law, exploration, and research and innovations in the field. Speakers include Gilles Leclerc, Director General of Space Exploration at the Canadian Space Agency.

The second residency of Danish political party **The Alternative** took place from September 13th to 17th. Founder and leader of the party Uffe Elbaek participated in workshops with students. The focus was on uses of vacant city space. Workshops were held at the former Expo 67 Canada Pavilion site in Parc Jean-Drapeau.

The Faculty of Fine Arts conferred an **honorary doctorate** upon artist and world-renowned filmmaker **Ulrike Ottinger** at a special ceremony on September 21st. Ottinger is known for her blend of narrative and documentary styles. Ottinger also held a **master class** with students at the Mel Hoppenheim School of Cinema on September 24th.

Mehdi Farashahi (Department of Management) was re-appointed Director, International Business, at the John Molson School of Business.

Ingrid Chadwick (Department of Management) was named Director of the National Bank Initiative in Entrepreneurship and Family Business. She replaces Alexandra Dawson (Department of Management), who has been the director of the initiative since its inception in 2015.

Claudine Mangen (Department of Accountancy) is the new Director of the Luc Beaugard Centre of Excellence in Communications Research. Mangen's work is primarily in the area of corporate governance. She succeeds Jordan Label.

The International University Sports Federation **World University Wrestling Championship** took place in Goiania, Brazil, from September 4th to 9th. Past and current members of the Stingers wrestling team represented Canada. Earning gold medals were Jade Dufour and Laurence Beaugard, both exercise science students, as well as Linda Morais, BSc 17. Alex Moore, an economics student, and Vince de Marinis, a finance student, each won bronze.

Concordia's **Volunteer Fair** was held on October 4th. Students met with 40 community organizations that were on campus – such as the Make-a-Wish Foundation, Share the Warmth, and Montreal Citizen Advocacy among numerous others. The event was organized by the university's LIVE Centre.

The annual **Wild Talks** lecture was delivered by Christine Jones, BFA 89, on September 18th. Jones is a Tony Award-winning set designer behind *Harry Potter and the Cursed Child* and *American Idiot* (with rock group Green Day).

The entire **Enrolment Services** team has moved from the J.W. McConnell Building to the newly renovated ninth floor of the Faubourg Building. The move consolidates Admissions, Recruitment Admissions, Recruitment, the Registrar's Office, Exams and Scheduling, and Student Information System (SIS) Planning and Support.

SERVICES SECTOR

Concordia, in partnership with the Conseil régional de l'environnement de Montréal, participated in **PARK(ing) Day** on September 21st. Eight metered parking spots on Mackay Street were temporarily transformed into artistic installations and kiosks celebrating public spaces and sustainable transportation alternatives.

Concordia joined Montreal CEGEPs and universities to participate in Vélo Québec's **Mon Campus à Vélo Week** and **Fair Trade Campus Week** on September 24th. Mon Campus à Vélo promotes the benefits of biking; Fair Trade Campus Week raises awareness of farmer working conditions around the world.

ADVANCEMENT & EXTERNAL RELATIONS

Anna Martini, BComm 85, GrDip 86, made a pledge of **\$30,000** towards an annual undergraduate bursary at the John Molson School of Business.

A **\$50,000** gift was provided by the **Knowledge First Foundation** towards the Entrance Excellence Scholarship in the Gina Cody School of Engineering and Computer Science.

The **Richard and Edith Strauss Foundation** made a gift of **\$75,000** to support research at Concordia's PERFORM Centre.

SSENSE made a gift of **\$25,000** to create bursaries for students studying Business Technology Management in the John Molson School of Business.

The Estate of William Ross Phalen directed **\$338,188** towards Concordia's Greatest Needs. **William R. Phalen**, BSc 58, gave to Concordia annually for 17 years. He designated Concordia in his will.

Alumni Relations

Concordia's **Homecoming** took place from September 20th to 24th. Celebrations included the 50th anniversary of the MBA as well as the Bachelor of Engineering. Reunions included the Loyola Class of 1968. The second edition of Queer Homecoming featured Florence Gagnon, BFA 11, publisher of the news and entertainment source *Lez Spread the Word*.

Community Engagement

The **University of the Streets Café** launched **Just Cities** on Sept. 26th. This series of six public conversations will be held off campus at Head and Hands in Notre-Dame-de-Grace and Bâtiment 7 in Pointe-Saint-Charles. Topics include gentrification and the impact of art on neighbourhoods.



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 24, 2018**

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: Danielle Tessier
Date: October 12, 2018

OMBUDS OFFICE

Promoting fairness at Concordia

ANNUAL REPORT 2017–18



OMBUDS OFFICE

July 8, 2018

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 **2017-2018 Annual Report of the Ombuds Office: Promoting Fairness at Concordia University**.

The purpose of this report is to provide you with:

- a description of the year's activities from May 1, 2017 to April 30, 2018;
- statistics illustrating our service to the community; and
- some examples of recommendations offered.

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 establish an Ombuds Office. The office was founded in 1978, on the principles of impartiality, confidentiality, independence and accessibility.

The Ombuds Office reports directly to the Board of Governors to maintain its independent status.

The Ombudsperson is responsible for promoting fairness in the University.

This objective is achieved through:

- investigating allegations of unfairness;
- assisting community members in conflict de-escalation;
- recommending improvements to policies and procedures where appropriate; and
- developing training workshops and materials for the University community with respect to resolving conflict related issues.

Ombuds Office 2017-2018

This year was stable in terms of staffing, budget and mandate. Highlights of 2017-2018

File Volume Steady

This year, the Ombuds Office treated 469 files, as compared to 470 the previous year.

Very few of these files became formal or serious complaints.

Since 2013-2014, the Ombuds Office has treated approximately 500 files a year. Generally, the volume of Ombuds files is expected to be approximately 1% of the student population. When you consider that our office also accepts files from faculty and staff, our file volume is exactly what we would expect for a university the size of Concordia.

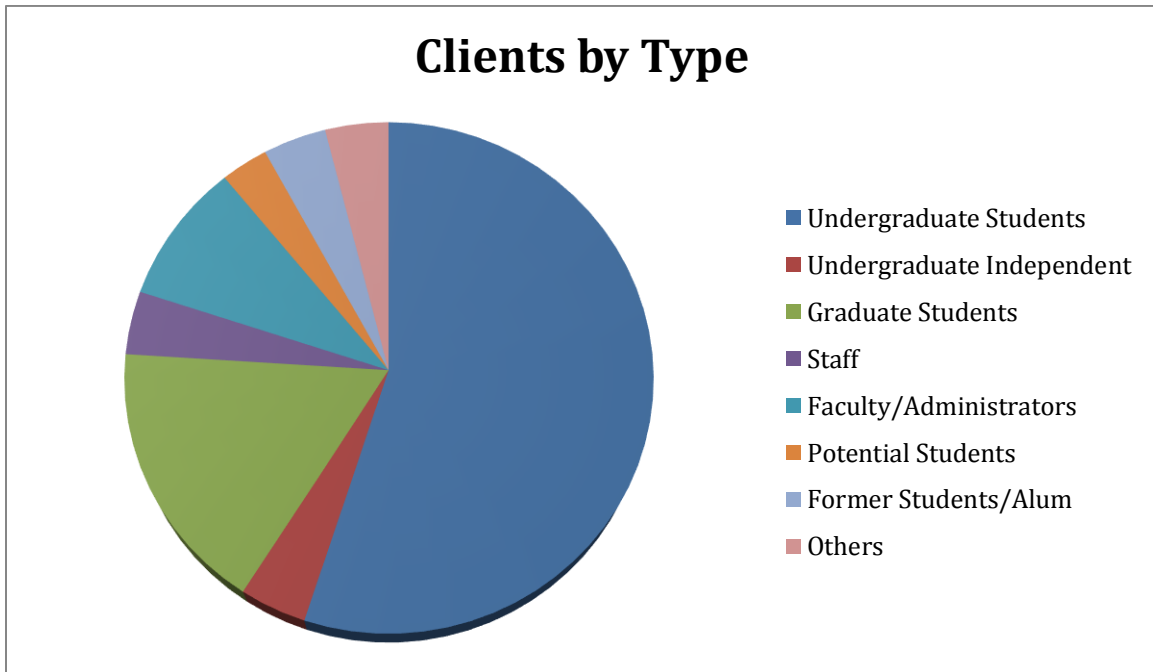
Terms of Reference Update

In Fall 2017, an Ad Hoc Committee was struck to review the Terms of Reference of the Ombuds Office. There were no significant changes. Revisions included updating terminology (e.g., website instead of newspaper) and using gender neutral language. The updated Terms of Reference were presented to and approved by the Board.

Client Overview

469 concerns were brought to the Ombuds Office this year, 76% of which came from students. Please see Chart A, below for a breakdown of what type of clients came to our office.

Chart A: Percentage of Clients by Type



Overall:

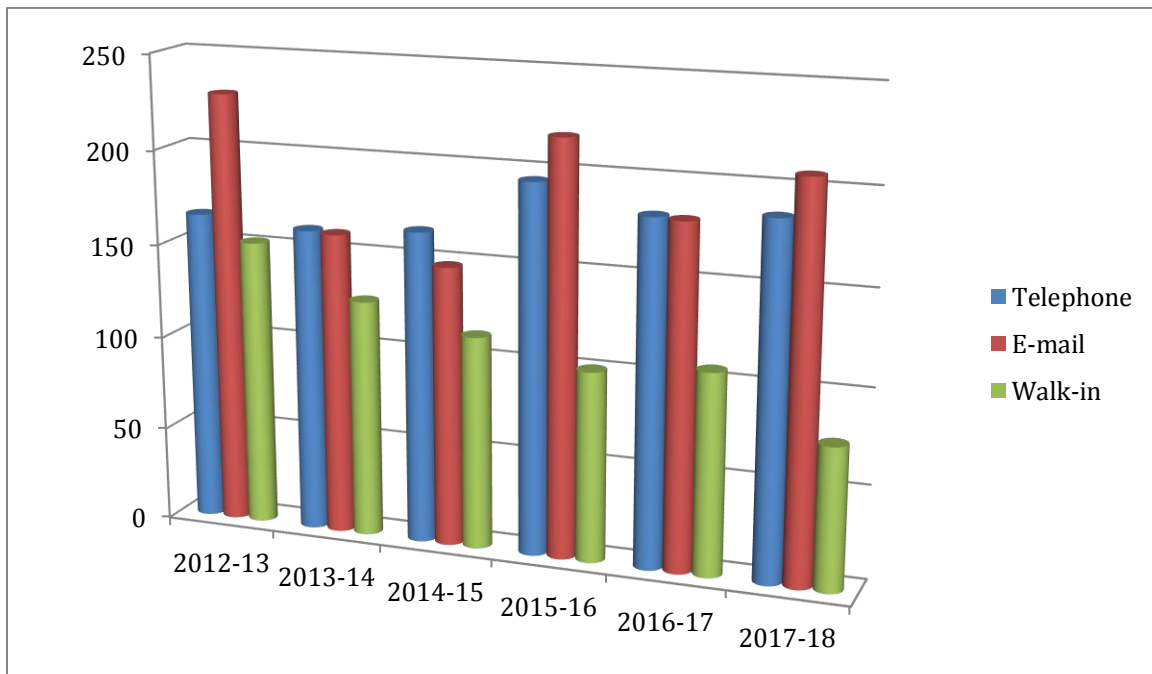
- Consistent with previous years;
- 76% of the concerns were brought forward by students;
- 13% came from faculty members or staff; and
- 11% came from other parties (e.g, alumni, potential students).

The 11% from “other” parties is exactly the same as last year. This group includes former students with specific concerns as well as alumni with extenuating circumstances.

Means of Initial Contact

The Ombuds Office receives complaints and concerns through telephone calls, e-mails and walk-ins. We conducted an analysis of the past six years to see if there were any major changes in this area. Please see findings below, in Chart B:

Chart B: Means of Initial Contact by Year (2012-13 to 2017-18)



This chart represents only the first point of contact. Once the clients reach out to us, we schedule a follow up in person or over the phone, depending upon both their preference and the nature of the issue. Clients that walk-in are seen immediately whenever possible, or given a follow up meeting within the next few days.

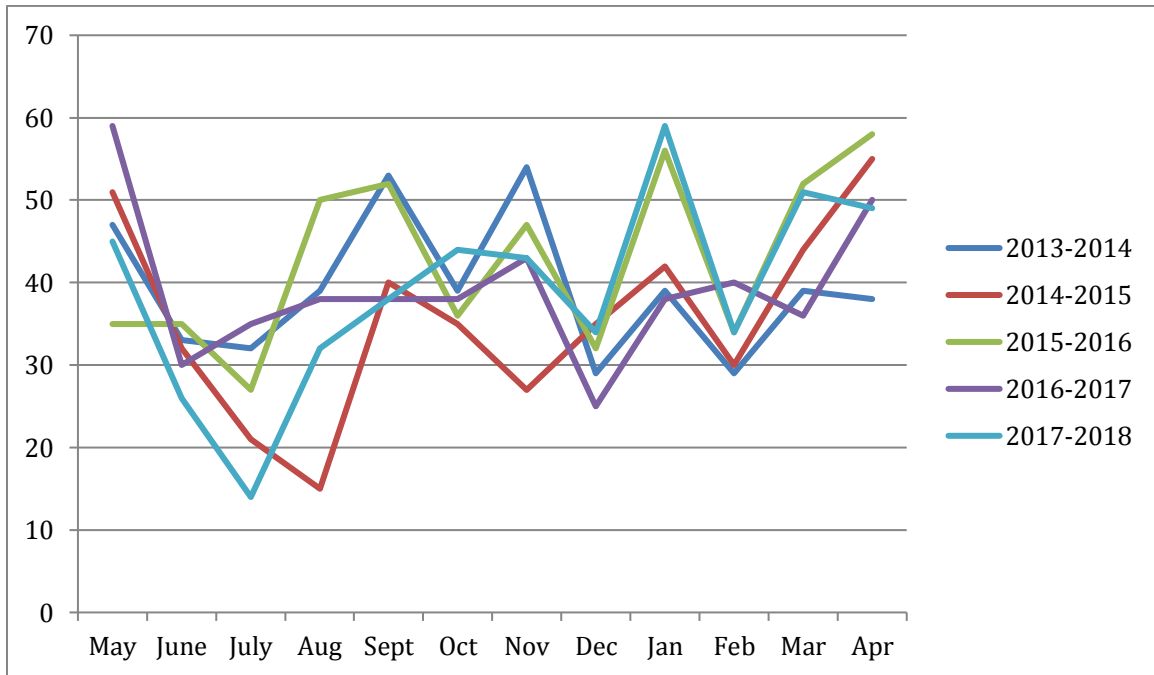
This year we saw fewer walk-ins than in previous years. There was a decline from 107 in 2016-17 to 76 in 2017-18. This was a surprise to our office because we welcome community members who come to our office, even without an appointment. We will continue to observe this situation and look for reasons for this change.

We have not received a letter through the mail in three years, and we expect that this method of correspondence has been replaced entirely by e-mail.

Caseload per Month

Chart C, below shows a month by month breakdown of our caseload for the past five years. As you can see, the busiest times are April and May due to exams, graduation and program degree requirements. July, August and December are consistently lower in volume.

Chart C: Caseload by Month (2013-14 to 2017-18)



Student Concerns

Students bring a wide variety of concerns to our office. We separate the concerns into academic and non-academic issues. A full breakdown of academic concerns is presented in Chart E, below.

Student Academic Concerns

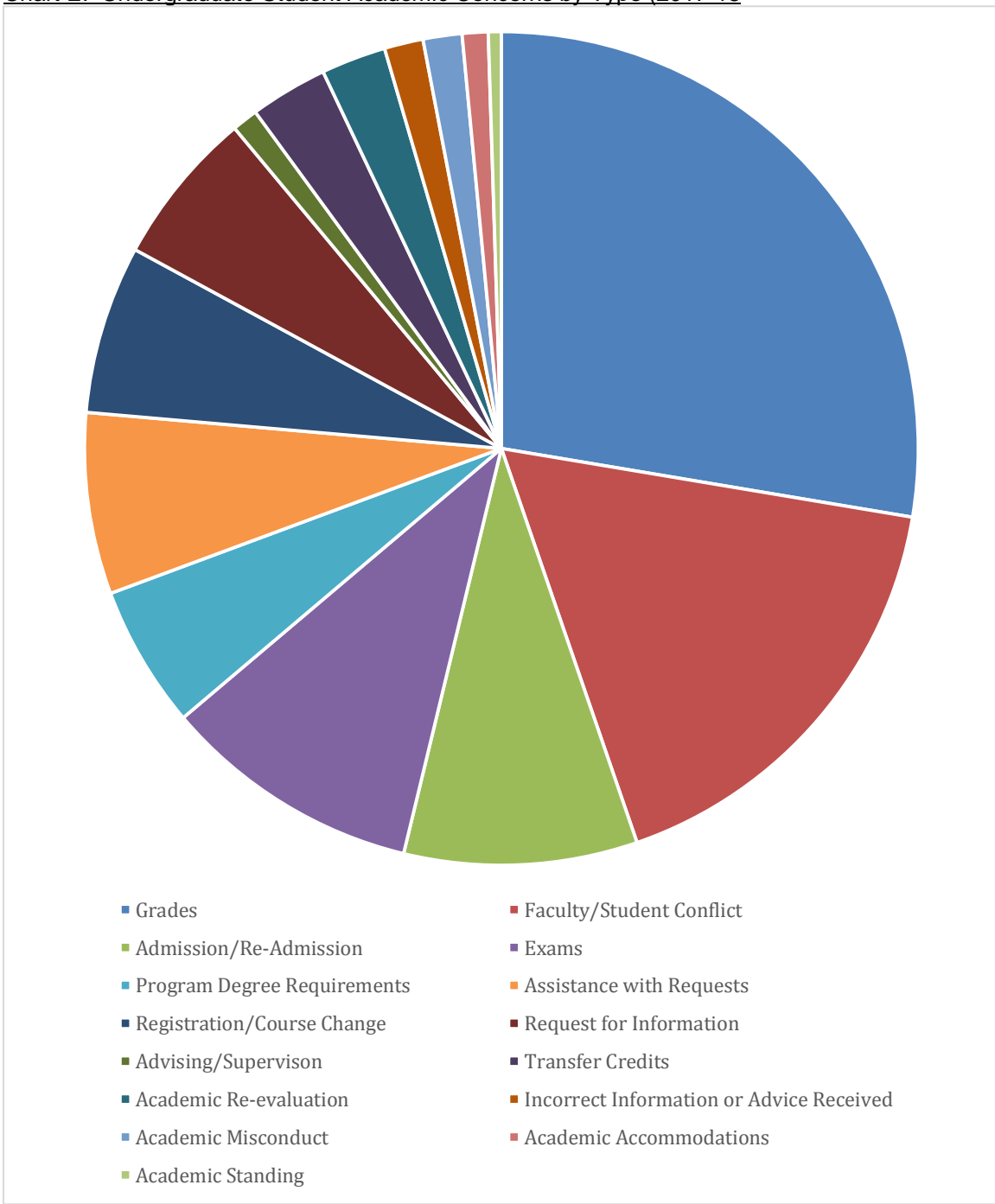
Over 50% of the work of the Ombuds Office relates to Student Academic Concerns. Last year, the decision was made to modify the data collection categories. The purpose of the change was to collect more detailed information regarding student concerns. For example, in previous years, Grades and Course Management made up the highest amount of concerns brought forward. The new list has more specific categories such as Academic Re-evaluation, Accommodations, Registration/Course Change, etc to better capture what happened. Also, the categories of Intellectual Property and Missing Exams/Papers were eliminated because they had been representing less than two cases per year. The new list is presented below in Table D:

Table D: Updated Categories for Data Collection, Academic Concerns (Alphabetical Order)

2012-13 to 2016-17	2017-18 -
<ul style="list-style-type: none"> • Academic Misconduct • Academic Standing • Admission • Advising/Supervision • Course Management • Exams • Grades/Re-evaluation • Intellectual Property • Missing Exams/Papers 	<ul style="list-style-type: none"> • Academic Misconduct • Academic Re-evaluation • Academic Standing • Accommodations • Admission/Re-admission • Advising/Supervision • Assistance in Filling Out Requests • Exams • Faculty/Student Conflict • Grades • Incorrect information/advice received • Program Degree Requirements • Registration/Course Change • Request for Information • Transfer Credits

These categories were applied to both Undergraduate and Graduate students. The data will be presented separately to better illustrate where the concerns lie.

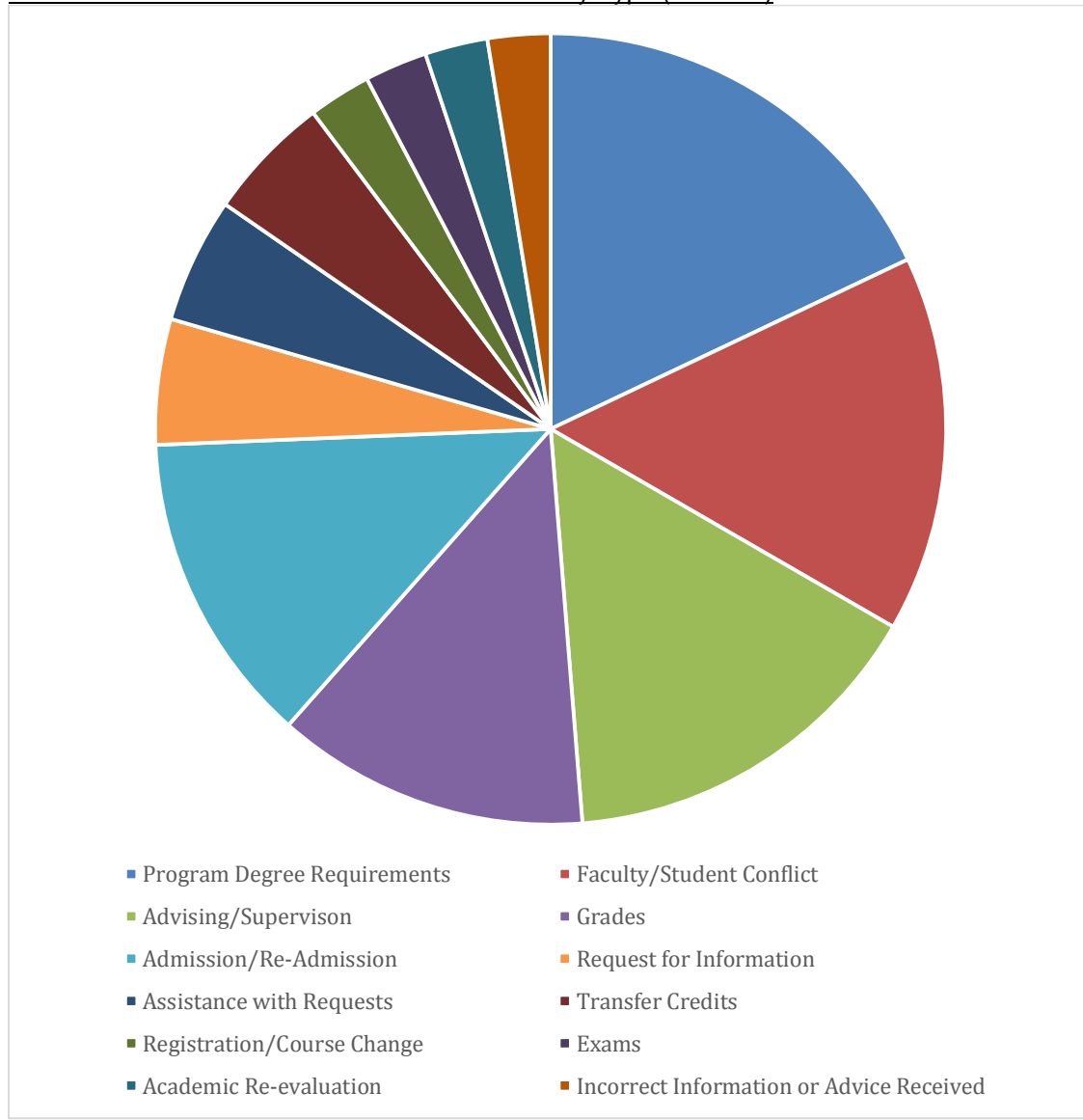
Chart E: Undergraduate Student Academic Concerns by Type (2017-18)



Grades remain the number one issue that brings students to the Ombuds Office. Faculty/Student conflict is the next largest category with approximately 17%. This can include preventing escalation of a conflict, or advice regarding how to speak to a Faculty member when the student has an issue. The next largest group of issues relate to Exams, Assistance Completing Request Forms (such as Appeals procedures), Admission and Re-admission issues. Finally,

Undergraduate Students bring forward concerns such as Registration, Program Degree Requirements and Requests for Information. Requests vary widely from students asking whom to tell when their classroom is too cold to students asking for advice regarding where to get peer tutors. Other concerns represent less than 5% of the total.

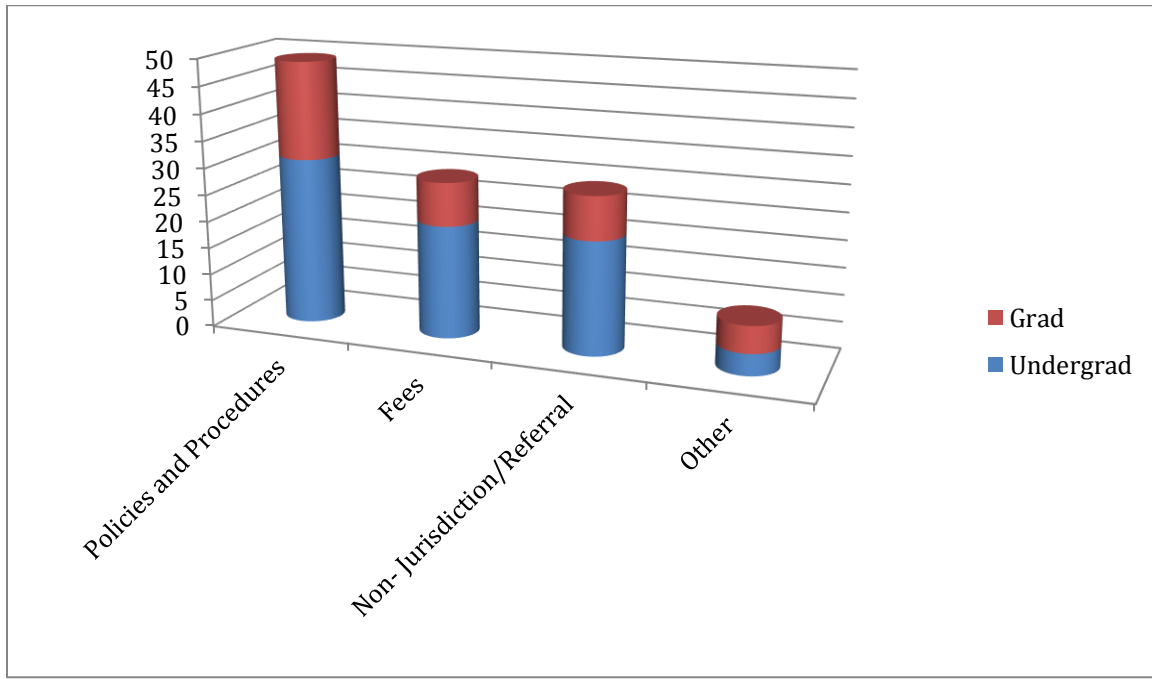
Chart F: Graduate Student Academic Concerns by Type (2017-18)



For Graduate students, the main concerns relate to Program Degree Requirements. For example, sometimes the requirements for graduation may be unclear. Or, sometimes a graduate student may want to be exempted from a requirement such as a language proficiency. The second greatest concerns relate to Supervision and Faculty/Student Conflicts. We have been working with the School of Graduate Studies to create improvements in these areas.

Student Non-Academic Concerns

Chart G: Student Non-Academic Concerns by Type (2017-18)



The majority of non-academic concerns for both Undergraduate Students and Graduate Students relate to Policies and Procedures and Fees. These complaints range from questions regarding whether a student can appeal an Academic Re-evaluation decision to how graduate funding is disbursed. All of the calls or emails that were referred to other departments for a response have been grouped together under the heading “Non-Jurisdiction/Referral.” Some examples of these might include questions about the shuttle schedule and/or concerns regarding library hours. There were a few complaints that do not fit into any of these categories and that were not Academic in nature but were still appropriate to be treated by the Ombuds Office. This might include a concern regarding housing or athletics that could be looked at by our office but would not be academic in nature.

Resolutions of Student Cases

Depending upon the nature of the file brought to our office, we may use one of several techniques to provide assistance. For example, we might:

- Provide information and/or referral to a more appropriate resource;
- Offer coaching and/or advice;
- Assist with informal conflict resolution such as mediation; or
- Follow up on an issue and expedite where possible.

In some cases, following our initial consultation, the client may decide not to proceed with an investigation. Other times, the issue may resolve itself independent of the Ombuds Office’s efforts. These used to be considered “Withdrawn” however this category has been renamed to better reflect the actions taken.

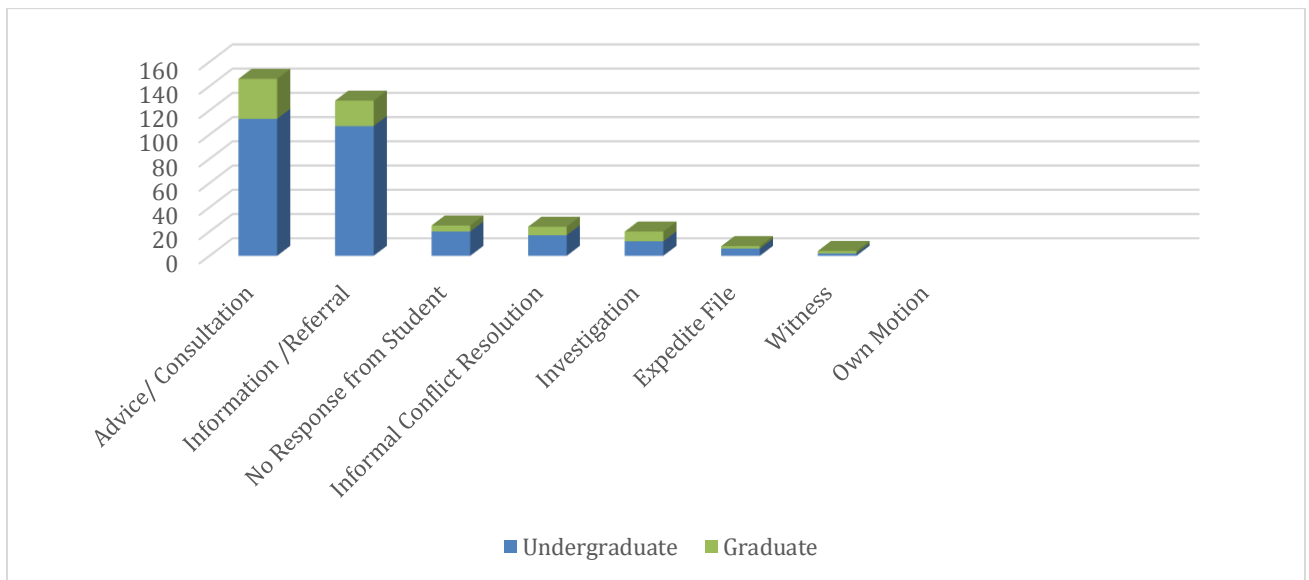
As of this year, actions can be selected from the following list (presented alphabetically):

- Advice/Consultation;
- Expedite File;

- Informal Conflict Resolution
- Information/Referral;
- Investigation;
- Non-Jurisdiction/Referral;
- No Response from Student;
- Own Motion; or
- Witness;

Please see Chart H, below for the breakdown of actions taken in student cases by type of student 2016-17,

Chart H: Actions Taken in Student Cases by Type of Student 2017-18



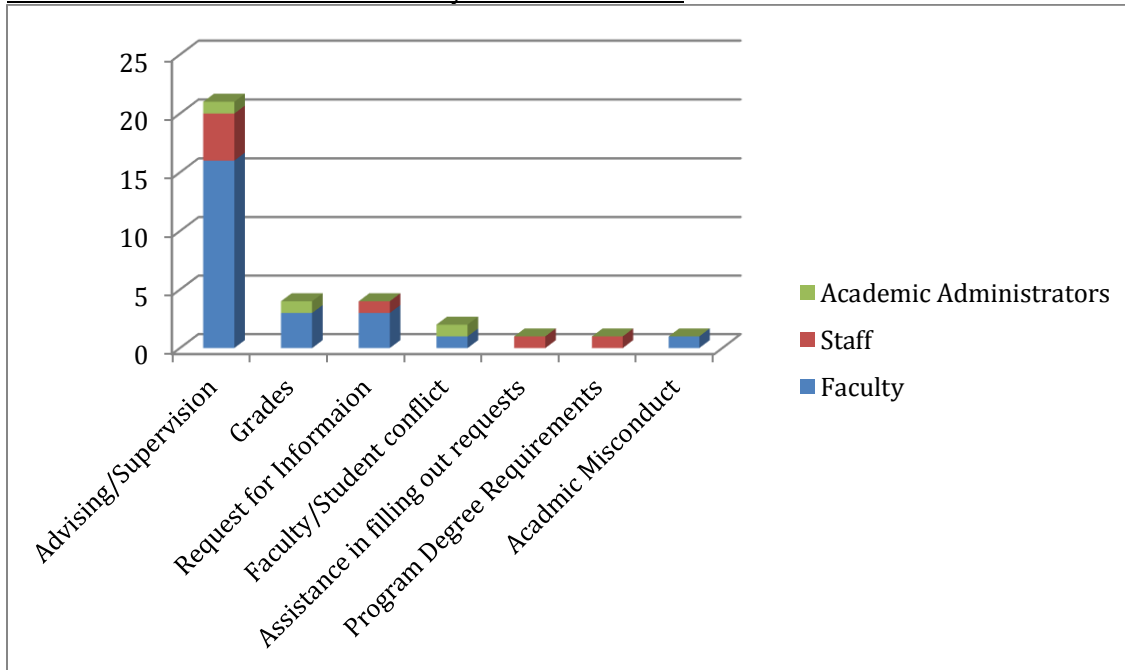
The most common action taken by the Ombuds Office is Advice and/or Consultation. This means that we meet with the student and offer suggestions regarding how to proceed. The second most common action is providing information and referral. Together, these categories represent 77% of our cases. We investigate about 20 complex cases every year, and offer informal conflict resolution in about 24 cases. Infrequently we are called on to witness an exchange. This might be when we are asked to read a series of e-mails to make sure that policy and procedure are followed even if no action is required in this case.

In 2017-18 the Ombuds Office did not have any “Own Motion” Investigations. This is when the office, on its own initiative, looks into a particular issue to determine if it was fair.

Faculty and Staff Concerns

Faculty and Staff concerns represent 13% of the files brought forward this year. These represent both academic and non-academic issues.

Chart I: Academic Concerns of Faculty and Staff 2017-18



Academic Concerns

This year saw an increase in academic concerns from faculty and staff, from 8 last year to 31 this year. This could be because I was invited to the Graduate Supervision Day to speak about Success Factors in Graduate Supervision. This attendance may have encouraged faculty members to contact the Ombuds Office for advice before an actual problem arose. The type of concerns reflect this theory as follows:

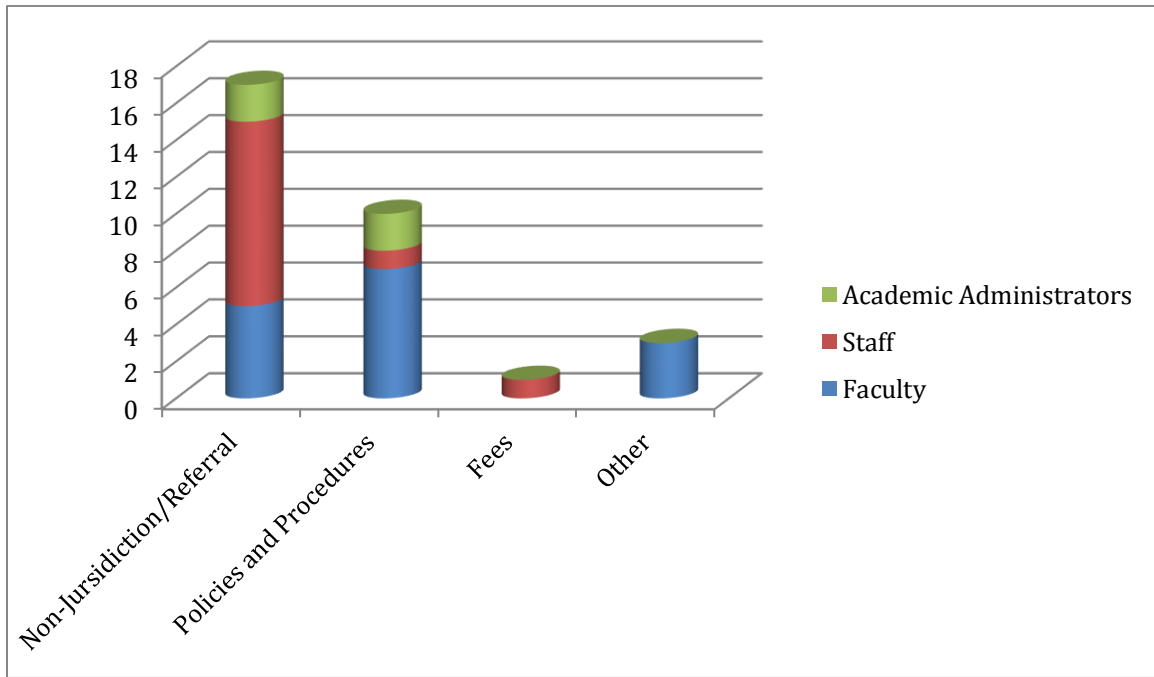
- Advising/Supervision: 21;
- Grades: 4; and
- Request for information: 4.

Other concerns included Academic Misconduct, Program/Degree Requirements and Faculty/Student Conflict.

Non-Academic Concerns

This year there were 27 non-academic concerns brought to the Ombuds Office by Faculty and Staff as presented in Chart J, below.

Chart J: Faculty/Staff Non-Academic Concerns 2017-18



The majority of files were regarding matters that would be best assisted by other departments such as questions regarding pensions and assistance with other Human Resource matters. 10 files were brought forward regarding questions in policies and procedures, for example assistance interpreting the rules regarding religious accommodations for students.

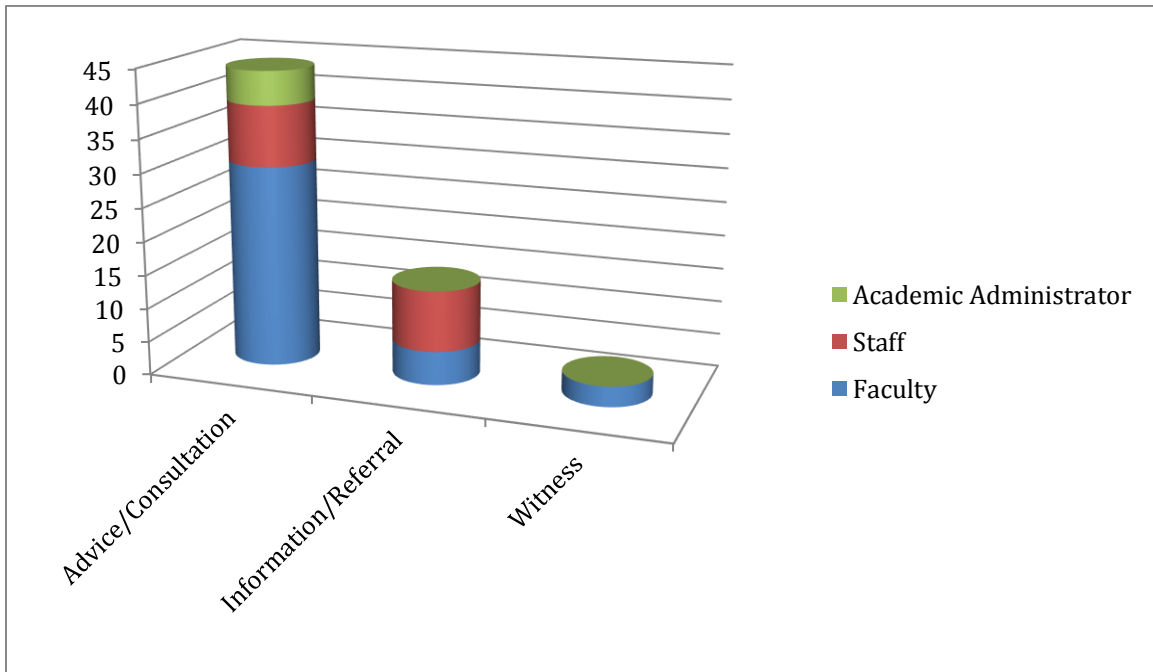
There was one file regarding fees, and three other files which could relate to things like access to information, or safety and security.

It is our goal to encourage faculty and staff to continue to consult with our office regarding concerns or challenging situations. Our intention is to continue to improve communication and to prevent the escalation of complaints at Concordia University.

Resolutions of Faculty and Staff Cases.

Chart K below shows the actions taken in faculty/staff cases 2017-18.

Chart K Actions Taken by Type for Faculty/Staff Cases 2017-18



Here, too, the main function of the Ombuds Office is to offer advice and consultation. Information and Referral is one of our main services, and in some cases (three this year) we are asked to witness a conversation or e-mail exchange.

Review of Prior Recommendations

No formal recommendations were made in 2017-18.

Examples of Assistance Provided for 2017-2018

Over the course of this year, the Ombuds Office has assisted many clients with their concerns. Some examples follow, with a few details changed to preserve confidentiality:

- A graduate student was unable to complete her degree because of interference from her former spouse. She succeeded in leaving an abusive domestic situation and attempted to return to Concordia. Unfortunately, she was given incorrect advice by several different offices and believed she would have to re-apply and re-take the courses she had already completed. Our office was able to assist the student in re-applying and getting the relevant credits transferred into the new dossier.
- A group of students came to our office because a new program degree requirement (a competency exam) was introduced after their admission and they believed they should not have to take it. The students were correct and the requirement was waived for their cohort. The undergraduate calendar was updated to reflect the new requirement.
- A faculty member contacted our office for advice regarding a student that had requested a religious accommodation so that they could vacation with their family because that is how they celebrate this particular holiday. The student had requested an additional paper in lieu of a presentation to the class. We advised the faculty that according to our Religious Accommodations Policy, we give accommodations for religious reasons, but it is up to the professor to determine what the accommodation should be. Therefore, the professor can require that the presentation take place prior to the student's holiday.



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 24, 2018**

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 and Senior Advisor, Lisa White.

PREPARED BY:

Name: Danielle Tessier
Date: October 19, 2018

OFFICE OF RIGHTS AND RESPONSIBILITIES

Promoting Respect on Campus



ANNUAL REPORT 2017-2018

OCTOBER 2018

CONCORDIA
UNIVERSITY

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Office of Rights and Responsibilities - Annual Report 2017-2018

Introduction

As provided in Article 16 of the *Code of Rights and Responsibilities* (the “**Code**”), annually, the *Office of Rights and Responsibilities* (referred interchangeably as “**ORR**” or the “**Office**”) submits a report to the Secretary-General covering the previous academic year. The report details the activities of the Office, including statistics on complaints received, and makes recommendations, as necessary, with regard to either the Code and/or the operations of the Office. The report is made available by way of the University’s publications and it is submitted, for information purposes, to Senate and to the Board of Governors.

This 2017-2018 Annual Report refers to the activities of the Office from May 1, 2017 to April 30, 2018.

Mandate of the Office and Key Policies

The Office offers impartial, confidential, non-judgmental and independent services to all University Members (students, faculty and staff). It has jurisdiction over alleged infractions involving Members that take place on University premises or on other premises in the course of any University activity or event. Among other things, the Office:

- Provides support and redress to Members who have behavioural complaints and/or concerns
- Manages a complaint resolution process that may include a range of responses such as:
 - Informal procedures (clarifying perceptions, shuttle diplomacy, mediation, settlement agreements, providing strategies, etc.)
 - Formal procedures (adjudication, hearing tribunals, investigations, sanctions, etc.)
- Coordinates procedures for managing behaviour that may pose a danger, risk and/or threat
- Directs the University’s response in handling urgent cases

In this context, most of the Office’s work is focused on applying and/or administering the following key Policies:

- [*Code of Rights and Responsibilities, BD-3 \(the “Code”\)*](#),
- [*Protocol on the Coordination of Urgent Cases of Threatening or Violent Conduct, BD-3 Protocol \(the “Protocol”\)*](#),
- [*Policy on Student Involuntary Leave of Absence, PRVPAA-15 \(“POSILA”\)*](#),
- [*Policy On Harassment, Sexual Harassment and Psychological Harassment, HR-38.*](#)

In 2016, a committee was established to conduct a regular review of the Code. The Board of Governors approved the amended Code in April 2017. As the changes were adopted shortly before the end of the Office’s reporting year in 2016-2017, it is worthwhile to mention them here. Notable amendments include the use of gender neutral terminology throughout the Code as well as the addition of “Sexual Violence” as a Code infraction under article 31 in addition to sexual assault (the latter previously an infraction under the Code). For more information about the revised *Code of Rights and Responsibilities*, the Office and its services, please refer to the [ORR website](#).

Education, Outreach, Promotion and Collaboration

ORR education, outreach programming and promotion take place throughout the year and include participation in student, faculty and employee orientations, offering workshops, training and providing information regarding harassment, dealing with disruptive Members, threatening or violent conduct, POSILA and the Code.

In this context, throughout the 2017-2018 year, ORR participated in and presented at a variety of University events, fairs and activities. Outreach activities also included providing information to other educational institutions and organizations regarding ORR policies and approaches to behavioural incidents and concerns.

Recommendations

As provided in Article 15 of the Code, the Office may, when warranted, 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 that are sought to be protected by the Code. Often, these recommendations arise from specific issues or situations that are brought to the Office.

Similarly, and as provided in Article 16 of the Code, when necessary or warranted, the Office will also make certain recommendations regarding the Code and the operations of the Office. Additionally, to the extent that a member of the Concordia community is interested in bringing forward a recommendation for revision(s) to the Code, that member may submit the recommendation(s) in question to the Office for consideration.

Past Recommendations

Last year, the Office made a recommendation related to information sharing processes and the coordination of implicated units in SOC cases. To date, we do not have enough data to operationalize this recommendation, however, we continue to gather said data with a view to evaluating its implementation.

General Recommendations

The Office recommends that POSILA be expanded to include an assessment process for *Student of Concern* (“SOC”) cases where it appears no longer necessary or appropriate to continue treating these dossiers under said Policy. The majority of SOC files are active for a significant period of time and often require the Office’s involvement up to graduation or when the student otherwise leaves the University. There are situations, however, in which a SOC has demonstrated that the matter no longer falls under the Policy and does not require follow-up from the Office. To date, such situations have been resolved on an ad hoc basis. Nevertheless, it is recommended that the POSILA review committee consider updating the Policy accordingly.

Data Analysis and Statistical Review

Activity Summary and Breakdown of Requests for Assistance

Below is a snapshot of the Office’s activity for the 2017-2018 academic year, including the breakdowns by type of contact, the distribution of services by classification and month, Complainant/Respondent demographics and types of infractions reported.

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

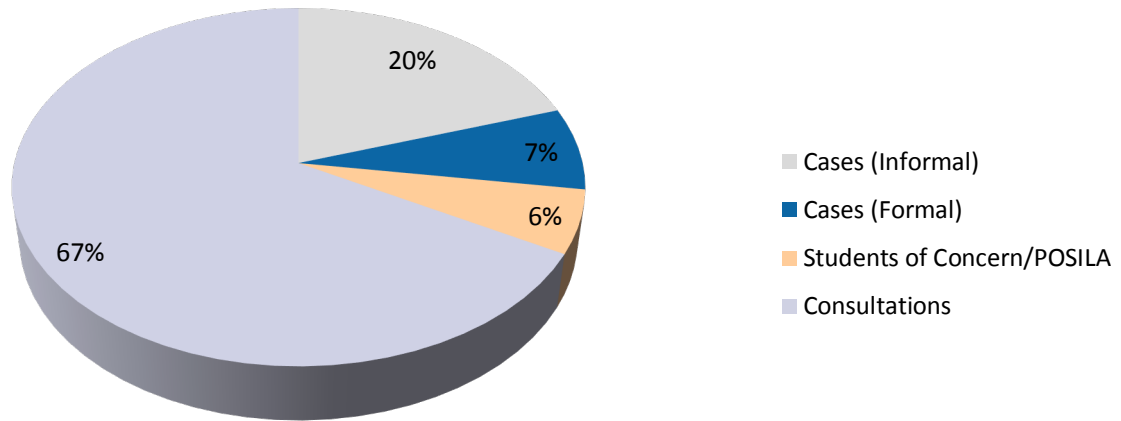
- **Consultations** - the Advisor provides information and/or guidance but usually does not play an active or ongoing role in the situation, complaint or concern
- **Cases** - the Advisor provides information and/or guidance and may also directly intervene, review evidence or play an ongoing role in the situation, complaint or concern

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

Protocol, or as SOC under POSILA.

Requests during 2017-2018 totaled 351. The breakdown by percentage is displayed in Chart A.

CHART A: DISTRIBUTION OF SERVICES (2017-2018)



Consistent with previous years, consultations accounted for a majority of services provided. With regard to cases, informal resolution was employed almost three times as often as formal resolution, also in keeping with historical patterns. Twenty new formal complaints were processed this year in addition to six active formal complaints carried over from the previous reporting year, comprising approximately seven percent of the Office’s activity.

There were 20 active cases involving SOC’s and threat assessments, down from the 29 administered in 2016-2017. These accounted for six percent of activity. SOC and threat assessment cases most often involve safety concerns, medical/mental health issues and/or serious disciplinary matters, generally requiring an immediate response and intervention and, more often than not, comprehensive cross-sectorial coordination. Cases treated under POSILA are often active throughout a SOC’s academic career.

TABLE 1: REQUESTS FOR ASSISTANCE (2017-2018)

2017-2018 Academic Year	Cases	Consultations	Total
May 1, 2017 - April 30, 2018	116	235	351

TABLE 2: 3 YEAR ANNUAL COMPARISON

Year	Months	Cases	Consultations	Total
2015-2016	12	95/147 ¹	184/192 ¹	279/339 ¹
2016-2017	12	98	188	286
2017-2018	12	116	235	351

¹ Includes additional consultations or complaints related to exceptional circumstances

Requests for assistance totalled 351 (116 cases and 235 consultations) as displayed in Tables 1 and 2 in 2017-2018. Overall, requests for assistance this year were elevated in comparison with previous years (an approximate increase of 23% since 2016-2017). This increase in Office activity may be attributed to heightened awareness of what constitutes problematic behaviour on campus and an increased willingness to access resolution options, particularly in relation to matters involving sexual violence.

TABLE 3: BREAKDOWN BY CASE TYPE – 3 YEAR ANNUAL COMPARISON

Case Type/Year	2017-2018	2016-2017	2015-2016
Informal	70	55	63/66 ¹
Formal	26	14	14/63 ¹
SOC/Threat Assessment	20	29	19 ²
Total Cases	116	98	95/147 ¹
¹ Includes additional cases related to exceptional circumstances			
² There were actually 18 SOC cases and one additional informal case that was also counted as a SOC case.			

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 who 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 2017-2018, students followed by members of the administration most often requested assistance from the Office in both case and consultation categories.

CHART B: COMPLAINANT DEMOGRAPHICS (CASES)

Requests for assistance/complaints were generated by:

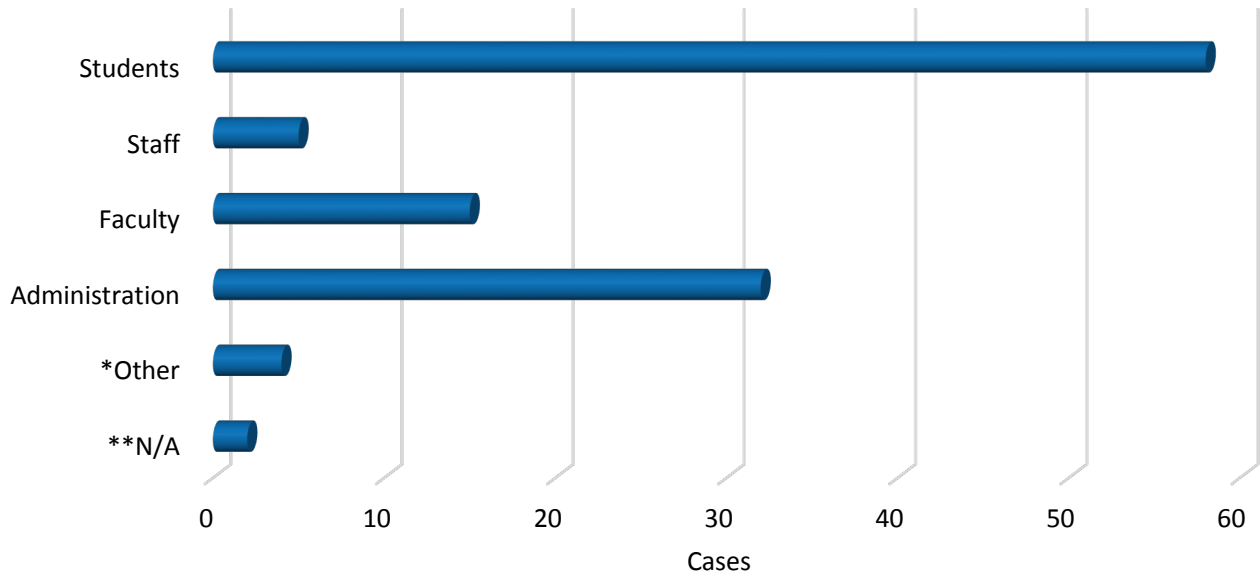
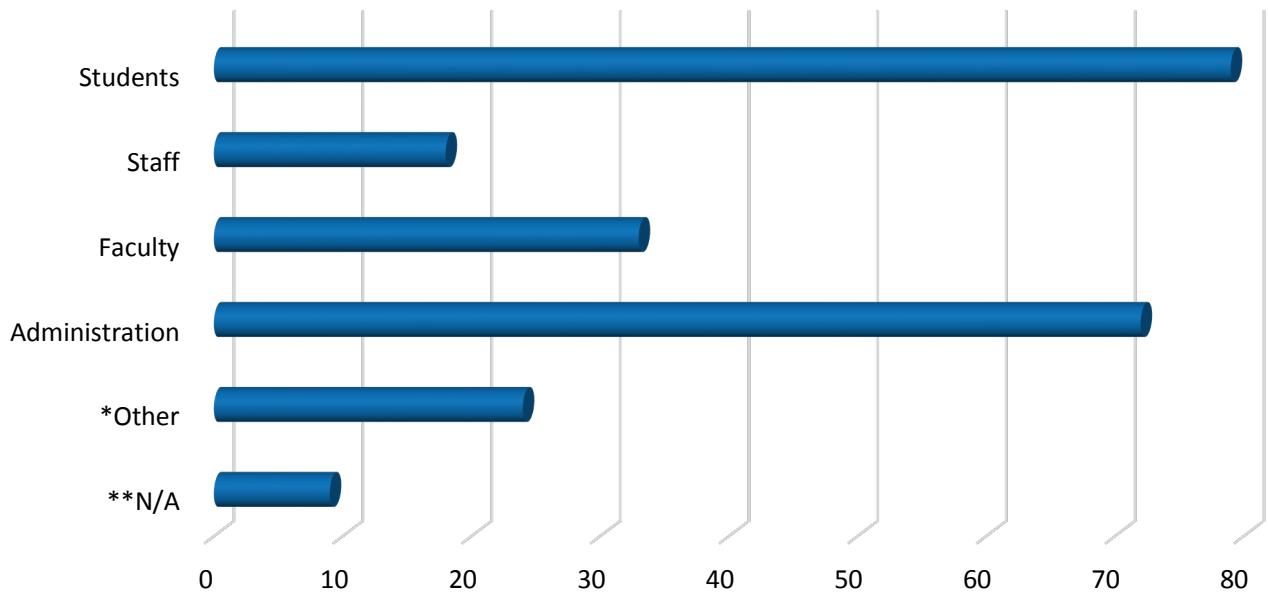


CHART C: COMPLAINANT DEMOGRAPHICS (CONSULTATIONS)

Requests for assistance/complaints were generated by:



* "OTHER" REFERS TO NON-MEMBERS, ALUMNI, ETC.

** "N/A" REFERS TO COMPLAINANTS WHO ARE UNKNOWN AND/OR UNIDENTIFIED.

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, thereby giving rise to a Complainant seeking resolution within the scope of the Code. In 2017-2018, students were predominantly the respondents in both complaints and consultations.

CHART D: RESPONDENT DEMOGRAPHICS (CASES)

Complaints were generated against:

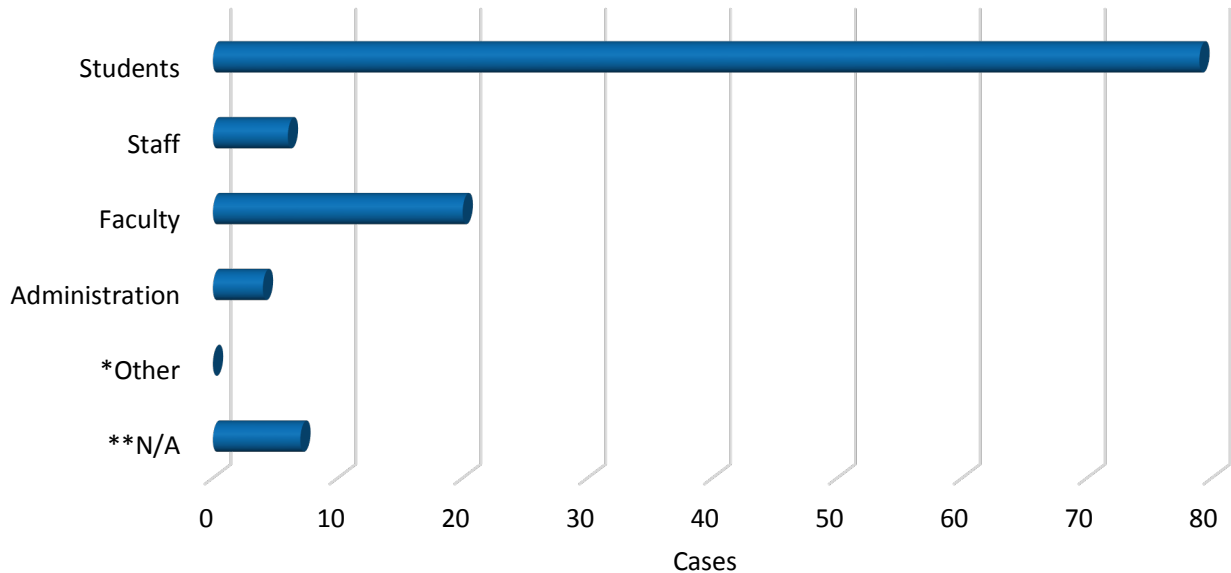
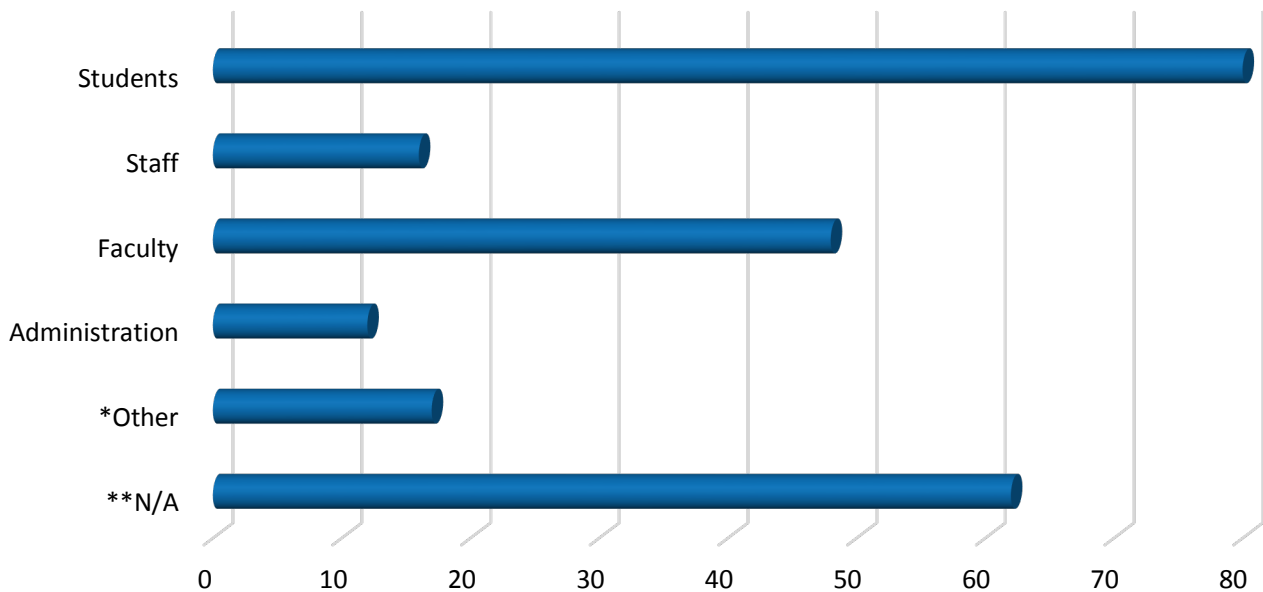


CHART E: RESPONDENT DEMOGRAPHICS (CONSULTATIONS)

Complaints were generated against:



* "OTHER" REFERS TO NON-MEMBERS, ALUMNI, ETC.

** "N/A" REFERS TO CASES OR CONSULTATIONS IN WHICH THERE WAS NO RESPONDENT SPECIFIED.

TABLE 4: BREAKDOWN OF CASES (116) AND CONSULTATIONS (235) BY INFRACTION

Offence	Code	In 116 Cases	In 235 Consults	Total Infractions
Threatening or Violent Conduct	30	16	9	25
Sexual Violence and Sexual Assault	31	16	19	35
Harassment	32	47	49	96
Sexual Harassment	33	23	18	41
Psychological Harassment	34	5	4	9
Discrimination	35	6	15	21
Communication of Discriminatory Matter	36	6	4	10
Offences against property	37	1	1	2
False Information	38	3	0	3
Maliciously activating fire alarms	39	0	0	0
Bomb threats	40	1	0	1
Theft or abuse of computing facilities or computer time	41	0	0	0
Unauthorized entry into University property	42	1	0	1
Obstruction or disruption of work or studies	43	1	4	5
Camping or lodging on University property	44	0	0	0
Forging or altering University documents	45	3	0	3
Hazing	46	0	0	0
Unlawful use, sale, distribution, etc. of controlled substances	47	0	0	0
Possession or use of explosives or destructive devices	48	0	0	0
Possession or use of firearms, chemicals, or other weapons	49	0	0	0
Unauthorized or duplication of University's name, logos, etc.	50	0	0	0
Unlawful offense in the University context	51	0	0	0
SOC/Threat Assessment/POSILA	SOC	20	8	28
*Miscellaneous Consultations		2	113	115
Total		151	244	395

**MISCELLANEOUS CONSULTATIONS REFERS TO FILES/ISSUES THAT MAY INVOLVE PROBLEMATIC BEHAVIOUR NOT CLASSIFIED UNDER THE CODE, SITUATIONS OF ADMINISTRATIVE FOLLOW-UP OR MATTERS IN WHICH THE OFFICE HAS LIMITED JURISDICTION, ETC.*

Some complaints and/or consultations allege multiple Code infractions. These complaints are nonetheless 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 and advice, do not evolve into cases and also account for the high number in the “Miscellaneous Consultations” category.

In 2017-2018, the Office observed increases in the categories of harassment and sexual harassment. Reported incidents of discrimination and threatening or violent conduct were also higher. It is important to note that sexual violence is now included in conjunction with sexual assault as a standalone infraction category, distinct from sexual harassment (also referred to on page one of this Report). Prior to the adoption of the revised Code in April 2017, sexual assault fell under the umbrella of sexual harassment. These definitional changes reflect the understanding that offences of a sexual nature occur along a spectrum. They also underscore the importance of policies in which complainants can see their experiences more broadly reflected. In this reporting year, there were 35 reported infractions under the category of sexual violence and sexual assault.

The Office observed a decrease in new or ongoing requests for assistance involving SOCs and POSILA (down to 28 from 33 in 2016-2017) and complaints related to the obstruction or disruption of academic activities (down to five from 13) in the previous year. There were no other material variations in the number of reports regarding other Code infractions.

CHART F: PRESENTING ISSUES (CASES) 2017—2018

Chart F provides a visual overview of the types of case offences reported.

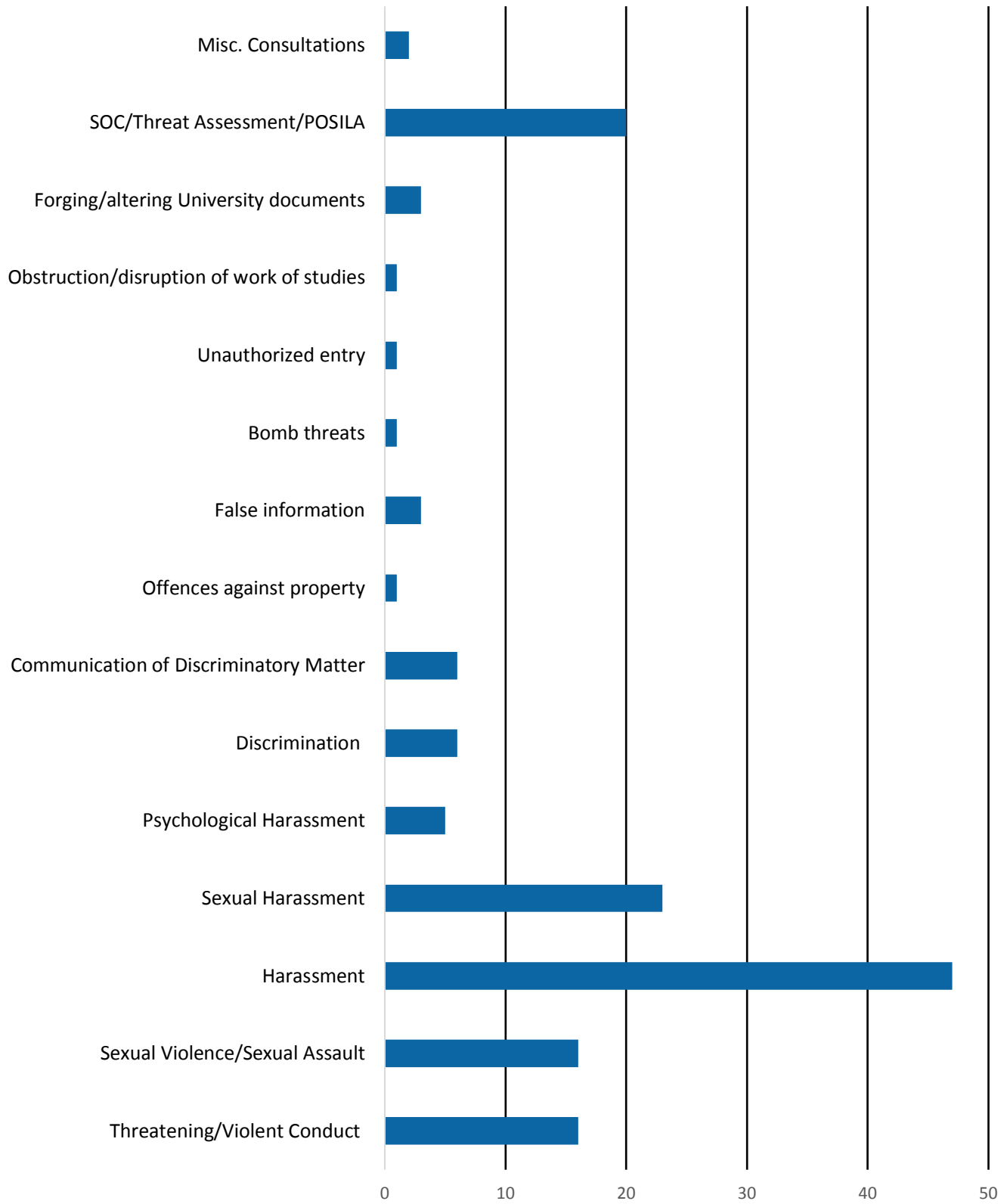
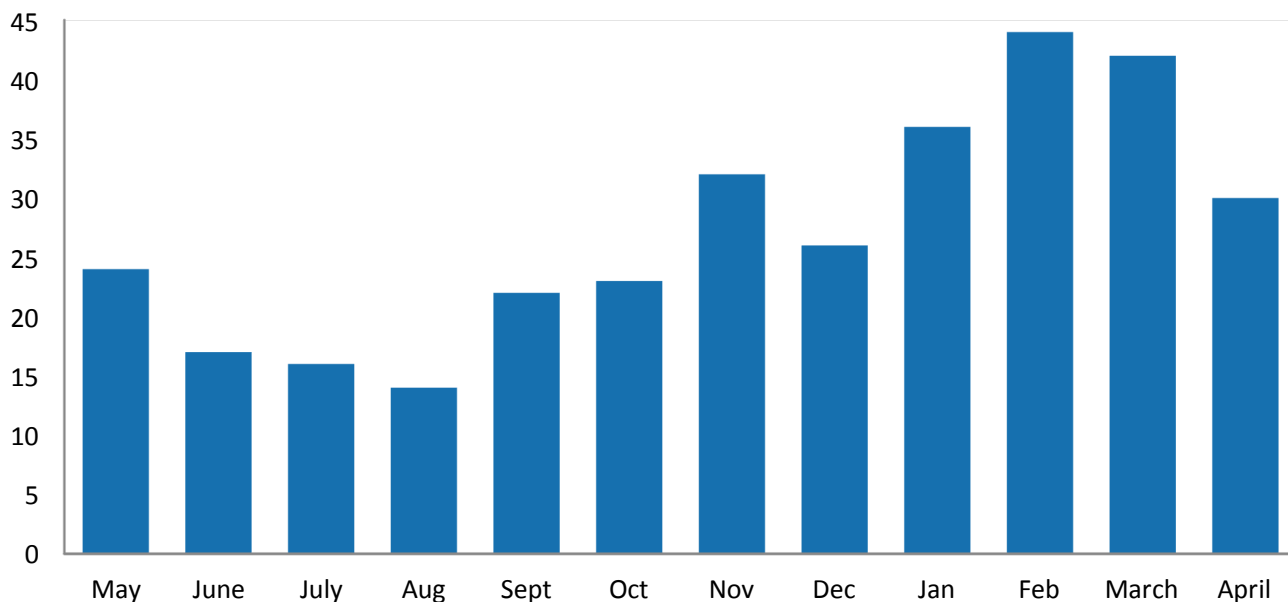
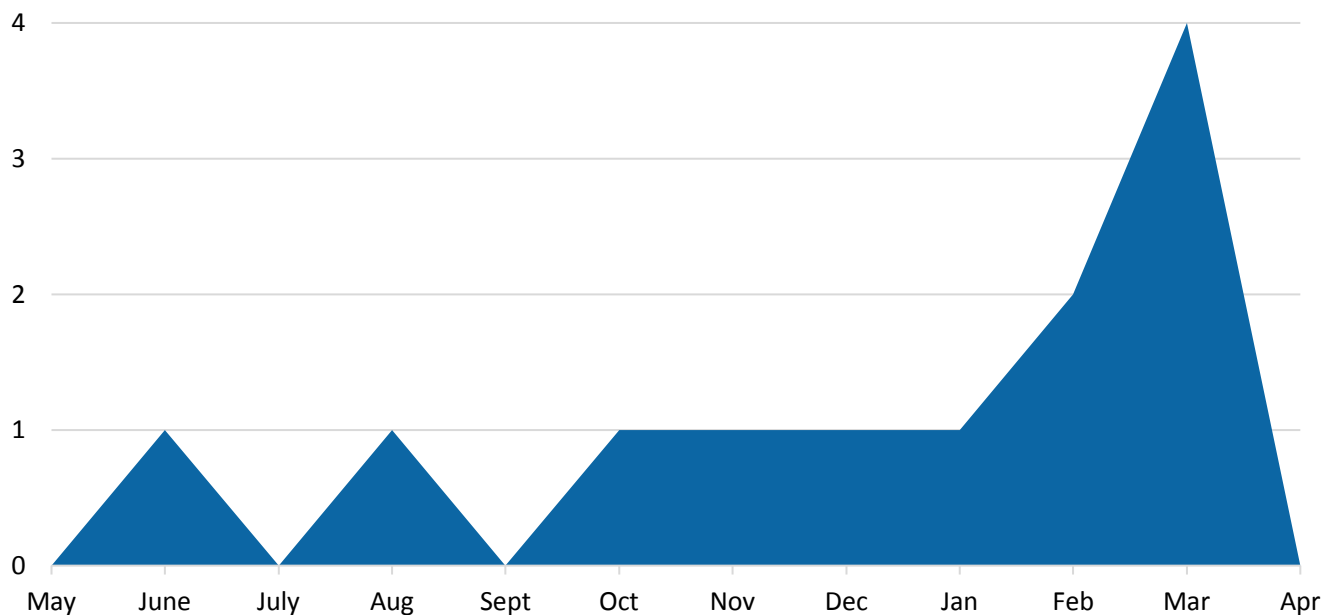


CHART G: MONTHLY DISTRIBUTION OF NEW REQUESTS FOR ASSISTANCE (326)



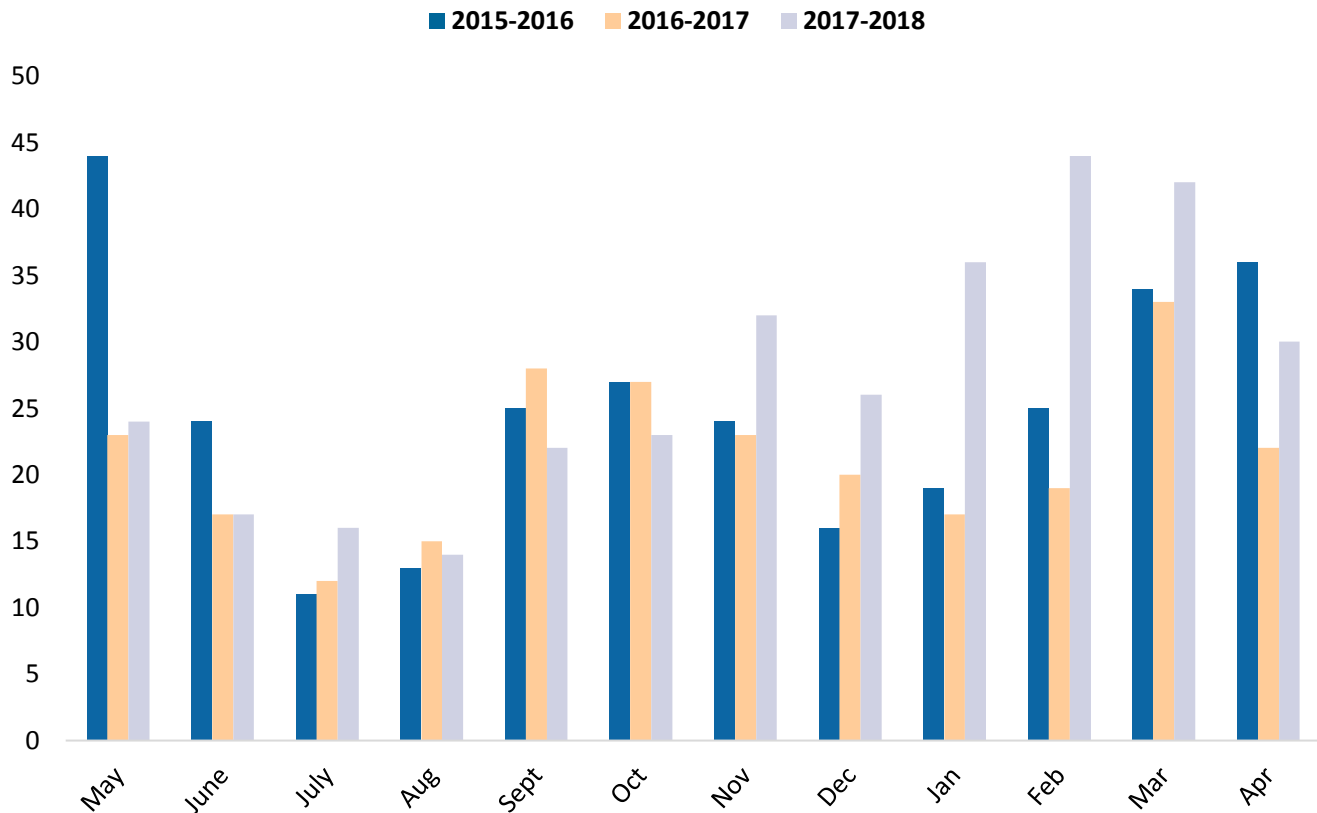
Note: Twenty-five ongoing requests for assistance were carried over from 2016-2017 and are not reflected in this graph.

CHART H: STUDENTS-OF-CONCERN DISTRIBUTION



Of the 12 new SOC cases received in 2017-2018, none were reported during the months of April, May, July and September. Two students were placed on involuntary leaves of absence in 2017-18 while other dossiers required varying levels of intervention, coordination and/or the implementation of restrictions. To date, we have not observed a consistent trend regarding time periods in which SOC files are most often brought to the attention of the Office, nevertheless we will continue to monitor the data for any relevant patterns.

CHART I: MONTHLY DISTRIBUTION OF NEW REQUESTS FOR ASSISTANCE (CASES AND CONSULTATIONS) - 3 YEAR COMPARISON:



In analyzing new requests for assistance over the last three year period (excluding exceptional circumstances), the Office typically receives more requests in the months of March, September, October and November. Please note that requests of an administrative nature (“Other Requests”), which were historically reported are not represented in this graph and that the Office discontinued reporting such requests in 2016-2017.

Formal Complaints

In 2017-2018, there were 26 formal complaints in progress with the Office. 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 may end up going through a formal resolution process. Finally, even when there is a formal resolution, there is an appeal process which can be triggered in certain circumstances.

Closing Remarks

The number of requests for assistance received by the Office in 2017-2018 increased by approximately 23%. This increase was most apparent with regard to consultations, which remains the most requested form of assistance. Informal resolution continues to be the preferred approach in resolving behavioural dispute cases. The 2017-2018 year included an increase in dossiers and consultations related to harassment, sexual harassment, discrimination and threatening or violent conduct, and also included 33 requests in the new standalone category of sexual violence and sexual assault. These increases will guide the Office in terms of developing targeted training, outreach and educational initiatives on subjects such as identifying, addressing and counteracting these behaviours.

In closing, I would like to extend my thanks to Sraddha Bista and Bruce Carlini for their assistance throughout the year. I would also like to extend our thanks to the Secretary-General, our internal partners and the Concordia community for their invaluable assistance to the Office in its work.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'L. White', with a long horizontal flourish extending to the right.

Lisa White
Interim Director, Rights and Responsibilities

DISRUPTIVE
BEHAVIOUR

THREATS

EQUITY

DISCRIMINATION

ECONOMICS

COOPERATION

COLLEGIALITY

DIVERSITY

TRESPASSING

CIVILITY

HARASSMENT

THEFT

RESPECT

HARMONY

