



BOARD OF GOVERNORS

NOTICE OF MEETING

October 17, 2024

The Agenda and documents for the Open Session meeting of the Board of Governors of Concordia University to be held on Thursday, October 24, 2024, are now posted on the [Board webpage](#).

Please note that while there is an Open Session, only Governors, resources and invited guests will be admitted to the meeting.

Members of the University community who wish to view the meeting are invited to go to the observers' room EV 2.301, Located on Floor 2 of the Engineering, Computer Science, and Visual Arts Integrated Complex.

Karan Singh
Secretary of the Board of Governors



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

Thursday, October 24, 2024 at 4 p.m.
Room GM 410 (Board of Governors meeting room)
SGW Campus

Time	Item	Presenter(s)	Action
4:00 p.m.	1. Call to order	H. Antoniou	
	1.1 Approval of the Agenda	H. Antoniou	Approval

CONSENT AGENDA

- | | | | |
|-----|---|--|----------|
| 2. | Approval of September 26, 2024 Minutes | | Approval |
| 3. | Audit Committee recommendations : | | Approval |
| 3.1 | <i>Système d'information financière des universités (SIFU)</i> for the year ended April 30, 2024
(Document BG-2024-8-D1) | | |
| 3.2 | Interfund transfer for the year ended April 30, 2024
(Document BG-2024-8-D2) | | |
| 3.3 | <i>État de traitement</i> (statement of salaries) for the year ended April 30, 2024
(Document BG-2024-8-D3) | | |
| 3.4 | Revisions to the <i>Policy on the Reporting of Wrongdoings</i> (BD-16)
(Document BG-2024-8-D4) | | |

- | | | |
|----|--|----------|
| 4. | Governance and Ethics Committee recommendation: Revisions to the <i>Code of Rights and Responsibilities</i> (BD-3) (Document BG-2024-8-D5) | Approval |
|----|--|----------|

REGULAR AGENDA

- | | | | |
|------|--|-----------------------------|-------------|
| 4:03 | 5. Business arising from the Minutes not included on the Agenda | | |
| 4:05 | 6. President's report (Document BG-2024-8-D6) | G. Carr | Information |
| 4:30 | 7. Audit Committee recommendation: Consolidated audited financial statements for year ended April 30, 2024 (Document BG-2024-8-D7) | P. Di Lillo/
D. Cossette | Information |
| 4:45 | 8. Other business | H. Antoniou | |
| 4:50 | 9. Adjournment | H. Antoniou | |

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

Thursday, September 26, 2024 at 4 p.m.
Room GM 410 (Board of Governors meeting room)
SGW Campus

PRESENT

Governors:

Helen Antoniou (C)	Adriana Embiricos	Paul John Murdoch
Theresa Bianco	Kim Fuller (zoom)	Kareem Rahaman
Graham Carr (P and Vice-C)	Shahir Guindi	Robert Soroka (zoom)
Jarett Carty (V.C)	Shoshana Kalfon	Ted Stathopoulos
Gary N. Chateram (zoom)	Catherine Loubier (zoom)	Roula Zaarour (zoom)
Pat Di Lillo	Miranda Melfi	

Alternate: Ali Salman

Also attending:

Philippe Beauregard	Faye Diamantoudi	Pascal Lebel
Paul Chesser (zoom)	Michael Di Grappa	Anne Whitelaw
Denis Cossette	Frederica Jacobs	

ABSENT

Governors:

Ken Brooks	Caroline Jamet	Raymond Paquin
Rana Ghorayeb	Claude Joli-Coeur (V.C)	

1. Call to order

The Chair called the meeting to order at 4:02 p.m.

LEGEND:

C: Chair

P and Vice-C: President and Vice Chancellor

V.C: Vice Chair

1.1 Approval of the Agenda

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

R-2024-7-1 That the Agenda be approved, including the items on the Consent Agenda.

CONSENT

2. Approval of June 20, 2024 Minutes

R-2024-7-2 That the Minutes of the meeting of June 20, 2024 be approved.

3. Evaluation Committee for the Dean – Faculty of Arts and Science (Document BG-2024-7-D1)

R-2024-7-3 That, the Board of Governors ratify the membership of the Evaluation Committee for the renewal of the Dean, Faculty of Arts and Science, as per the Policy on Employment and Remuneration of the Academic Deans and the University Librarian (BD-17).

4. Report on compliance with EHS and safety regulations (Q2-2024 Report) (Document BG-2024-7-D2)

This item was for information only.

REGULAR

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

There was no other business to bring before the meeting that was not included on the Agenda.

6. President's report (Document BG-2024-7-D3)

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

- Dr. Carr informed the Board that the University had experienced some disruption for about half an hour the previous day when approximately 150 protestors—likely both internal to and external to the community -- mostly masked, entered some of the University's buildings and the tunnel, attempted to block traffic on Guy Street, and ultimately, in at least one case, ended up in a confrontation in the Guy-Concordia metro station with SPVM officers.
- As September 23rd – 25th had been designated for walkouts on different Canadian university campuses, the SPVM were on standby near the campus in case there were tensions, and they responded quickly when the incident occurred.

- First, the protestors entered the atrium of the Hall building and, from there, some protestors briefly went on to the Learning Square and John Molson building. As a security precaution, the University briefly closed some of the buildings, while allowing individuals inside to leave if they wished.
- Dr. Carr applauded the outstanding work of Campus Safety personnel in responding to the incident, particularly those who assisted individuals with reduced physical mobility to leave the Learning Square while protestors were present.
- There were no reports of any classes being cancelled outright but, obviously, if protestors are making noise, entering classrooms, etc., it is highly disruptive and intimidating for students, faculty and staff, many of whom understandably feel victimized by the circumstances.
- Dr. Carr also reported that, unfortunately, one of the University's Campus Safety agents was physically assaulted by protesters when she attempted to stop an individual who was committing vandalism by spray painting graffiti in the tunnel. The SPVM has arrested three of the protestors for criminal acts.
- He noted that the overwhelming majority of people in the University community and in civil society more generally are disgusted that criminal acts, assault, vandalism and graffiti have occurred on Concordia's campus. Similar behaviors have unfortunately also occurred at other campuses. The previous day's events came on the heels of earlier protests on September 12th, when groups of masked individuals attempted to disrupt classes at McGill and Concordia, and where the SPVM intervened.
- The University is aware that some groups have been warning on social media of future disruptions, including during the week of October 7th. And the University takes these warnings very seriously. The University is also witnessing other behavior that is deliberately designed to be provocative, intimidating, physically and emotionally aggressive, harassing towards individuals and groups, willfully destructive of property, and that seems designed to discredit and bring harm to the reputation of the University. Dr. Carr noted that this is unacceptable.
- He spoke of the community's responsibility to stand up and speak out against such actions and to call out behaviors that are at odds with Concordia's values and mission. Ironically, the previous day's disruption occurred while one of the working groups of the STRIVE task force on identity-based hatred and violence was beginning its community consultations. These incidents confirm the need for an initiative like STRIVE.
- Another reason why these incidents are so upsetting is because they attempt to cast a shadow over the beauty and transformative opportunity of the University experience, and to deliberately yank attention away from the extraordinary contributions of the University by Concordia's students and faculty for our society, which is what motivates the vast majority of us in the first place.

- Having disagreements is normal in society and at a University; however, as a community, such events cannot be allowed to take away from the positive work that is happening at the University, which includes contributions from students and researchers, staff, alumni and community partners.
- Last week, the University celebrated its 50th anniversary. Homecoming celebrations took place with full houses for many events at the department, faculty and university-wide level.
- The annual Shuffle raised \$220K for student support last Friday. This Shuffle march demonstrates what Concordia is all about: people volunteering time and energy, sponsoring friends and relatives, walking the walk to raise money to support student success.
- The previous Saturday saw a fantastic turnout for the homecoming football game.
- Dr. Carr also had the opportunity to speak to many alumni over the course of the four days of Homecoming, including a number who were either part of the first Concordia graduating class or the first cohort of new admissions. Alumni came from across Canada, the US, and beyond, and seemed very excited to see how much Concordia has grown and changed.
- Dr. Carr then noted some outstanding achievements by the University: the Bloomberg Global Rankings of MBA programs were released last week and the John Molson School of Business, for the first time, was ranked second in Canada, behind Western's Ivey School, but ahead of HEC and Desautels. Big congratulations to our colleagues at JMSB, as the Bloomberg rankings are among the most watched and celebrated in the field.
- On Monday, the Swedish communications giant, Ericsson, signed an agreement with Concordia by which the University became the first university in North America and only the seventh in the company's history to be recognized as a Tier 1 research partner for the research work and training in AI, Cybersecurity and the development of 5 and 6G networks undertaken through collaborations between Concordia and Ericsson.
- And on Wednesday, a story in *La Presse* noted the \$40M investment that the CFREF initiative, Volt-Age, is making to recruit 250 PhD students in support of our R&D on electrification at the University, and partner universities – Dalhousie, TMU, Calgary.
- Finally, earlier in September, Concordia became the first university in Québec to offer full tuition waivers to Indigenous and Inuit students from anywhere in Québec as part of the University's quest for reconciliation and to stay true to its accessibility roots. This announcement has been extremely well received by Indigenous and Inuit communities and has gotten widespread, positive media coverage.
- Concordia recently introduced a pathway program to support Indigenous students wanting to pursue STEM-related academic programs, but for whom it is sometimes

difficult to get appropriate qualifications. The University is trying to do as much as possible to address gaps that traditionally prevent access.

- In early September, three new honorary doctorate recipients were announced ahead of fall convocation, taking place on October 15th. They are each remarkable individuals and inspiring thought and business leaders:
 - **Kiran Mazumdar-Shaw**, the founder of Biocon, based in Bangalore, India, a true trailblazer in biotechnology and a model of women in leadership in global entrepreneurship;
 - **John Sicard**, a graduate of Concordia, founder of the Ottawa-based company, Kinaxis, and one of the world's foremost experts, luminaries, entrepreneurs in supply chain management; and
 - **Douglas Sanderson**, an Indigenous professor of Aboriginal Law at University of Toronto, and co-author author of the extraordinarily powerful book, *Valley of the Birdtail: An Indian Reserve, a White Town and the Road to Reconciliation*.
- Dr. Carr concluded his remarks by commenting that all these outstanding achievements at Concordia cannot erase the profoundly negative impact of the Québec government's tuition policies and the Québec and federal immigration policies on student recruitment.
- As reported to the Board of Governors at their retreat in late August, the worst-case predictive scenarios with regard to the rest of Canada registrations and international student declines have come true. The University has recorded a 25% decline in new registrations from the Rest of Canada, a 10% decline in new undergraduate international registrations, and a significant decline in master's program registrations. These numbers are a direct result of the Québec government's new tuition policies.
- In the case of international student enrolment, the situation was subsequently aggravated by federal policy announcements announcing reduced caps for the future, and, most recently, also extending the caps to apply to PhD students and spouses (which had not previously been the case).
- These are very challenging times for much of the higher education sector in Canada with a record number of universities - including Concordia, unfortunately - staring at significant deficits and reeling from policy decisions that are aggravating the challenges faced. Declining student enrolment remains the fundamental challenge in a very difficult time for the University. Dr. Carr thanked Board members for their ongoing support during this challenging time.

Board members had questions about providing data to the government related to declining registration. Dr. Carr confirmed that the numbers are made public, and the government's tuition policy is directly responsible for the projected reduction of revenues to the tune of \$15M.

7. Annual Report from the Ombuds Office (Document BG-2024-7-D4)

University Ombudsperson, A. Fish presented the Ombuds Office's annual report. The electronic version of the report will be circulated to the Board in the coming weeks.

In 2023-24, the Ombuds Office treated 625 files – up from 416 in the previous year. 100 were outsider jurisdiction. The increase in files is owing to the office's increased visibility, given that since the pandemic, preventative consultations have been offered.

This year, there were 68 investigations, compared to 69 during the previous year. 72% were student files, 20% faculty and staff. Most of the investigations are around fairness and application of University policies.

The Ombuds Office presented some minor recommendations

- When a student is not happy with their grade: They can apply for grade re-evaluation and the participation grade is not included. In a matter related to a graduate student, their weekly participation and course grade were combined. Faculty agreed with the Office's recommendation that the participation and assignment grades should be presented separately.
- Clarity of communication on undergraduate withdrawal from a Co-op program: In case of a withdrawal, students should be able to reapply and complete their internship. While, in this case, the student had been treated fairly, it was noted that clear communication around the withdrawal and re-application process would be helpful.
- Improved communication on student fees: Two years ago, single-course international student didn't understand the fees they were required to pay. Even when clarification was provided, they couldn't pay due to financial constraints. They applied for financial support, but a student award fell through. Normally, the period of taking on files is no later than 3 months, but in this case, the file was still taken on by the Ombuds Office and, while the student ultimately couldn't secure the student award, it was recommended to improve communication around fees owed.

There were some questions from members around the management of whistleblowing complaints and harassment complaints. The Secretary-General responded to these questions and provided some information about the mandates of the Ombuds Office, the Office of Rights and Responsibilities and Human Resources, in relation to harassment complaints.

8. Other business

There was no other business brought before the Open Session.

9. Adjournment

The Chair declared the meeting adjourned at 4:20 p.m.

K. Singh
Karan Singh
Secretary of the Board of Governors



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 24, 2024**

AGENDA ITEM: Audit Committee recommendation: *Système d'information financière des universités* (SIFU) for year ended April 30, 2024

ACTION REQUIRED: For approval

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

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

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

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, 2024.

PREPARED BY:

Name: Secretary of the Board
Date: October 17, 2024

Université Concordia

Systeme d'information financière des universités 2023-2024

Responsable des ressources financières

Date

**Enseignement
supérieur**
Québec 

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ACTIF		Annexe et note à compléter	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation 4	Autres fonds 5	Ajustements 6	Total 7	
	Actif à court terme									
1	Encaisse (001)	s/o	50,270,852	-	-	-	-		50,270,852	1
2	Placements à court terme (005)	s/o	-	-	-	-	-		-	2
3	Intérêts courus à recevoir (010)	s/o	-	-	-	-	-		-	3
4	Fonds détenus par un fiduciaire (090)	s/o	-	-	-	-	-		-	4
5	Subventions à recevoir Ministère (015)	Note#2 (annexe 20)	18,657,808	---	---	---	---		18,657,808	5
6	Comptes débiteurs - Droits de scolarité (020)	s/o	7,342,093	---	---	---	---		7,342,093	6
7	Autres montants à recevoir (025, 026, 030, 170)	s/o	14,602,711	83,963,444	27,360,709	-	-		125,926,864	7
8	Encaissements exigibles à court terme (141, 142)	s/o	-	-	-	-	-		-	8
9	Avances à d'autres fonds (040, 045, 050, 055, 060, 065)	s/o	-	163,340,815	-	157,768,318	8,039,283	(329,148,415)	-	9
10	Frais payés d'avance (070)	s/o	9,096,830	-	1,224,536	-	5,942		10,327,308	10
11	Stocks (075)	s/o	117,482	-	---	-	-		117,482	11
	Total de l'actif court terme		100,087,776	247,304,259	28,585,246	157,768,318	8,045,225	(329,148,415)	212,642,408	
	Actif à long terme									
12	Frais reportés (080)	s/o	128,668	-	-	-	-		128,668	12
13	Subventions et autres apports à recevoir à long terme (171, 172, 173, 174)	s/o	-	-	413,491,906	-	-		413,491,906	13
14	Placements à long terme (125, 130)	s/o	-	714,712	-	-	-		714,712	14
15	Effets à recevoir à long terme (124)	s/o	-	-	-	-	-		-	15
16	Prêts hypothécaires et autres prêts (135, 140)	s/o	405,100,831	-	-	-	-		405,100,831	16
17	Immobilisations (105)	Annexe 16	---	---	1,001,672,931	---	---		1,001,672,931	17
18	Contributions du siège social aux constituantes de l'UQ (110)	s/o	---	---	-	---	---		-	18
19	Autres actifs (085, 115, 150, 155, 160, 165)	Annexe 9	-	-	6,026,231	-	-		6,026,231	19
20	Juste valeur des instruments financiers dérivés (180)	s/o	-	-	-	-	-		-	20
21	TOTAL DE L'ACTIF		505,317,275	248,018,971	1,449,776,315	157,768,318	8,045,225	(329,148,415)	2,039,777,688	21

		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									
22	Découvert de banque (201)	s/o	-	-	-	-	-		-	22
23	Emprunts à court terme (205, 206)	Note#4 (annexe 20)	172,925,474	-	43,864,148	-	-		216,789,622	23
24	Dépôts de garantie et retenues sur contrats (305, 310)	s/o	-	-	-	-	-		-	24
25	Subventions à rembourser au Ministère (210)	Note#2 (annexe 20)	-	- - -	- - -	- - -	- - -		-	25
26	Salaires et charges sociales à payer (255, 256, 257, 258)	s/o	79,121,091	-	- - -	-	-		79,121,091	26
27	Avantages sociaux futurs à payer (259)	s/o	-	-	- - -	-	-		-	27
28	Comptes créditeurs (215, 220)	s/o	57,612,578	12,197,319	16,980,700	-	-		86,790,597	28
29	Produits reportés (260)	Annexe 7	29,529,862	-	- - -	- - -	-		29,529,862	29
30	Apports reportés à court terme (261, 262, 263, 264)	s/o	-	-	-	-	-		-	30
31	Portion de la dette exigible à court terme (313, 314)	s/o	-	-	49,683,562	-	-		49,683,562	31
32	Avances d'autres fonds (225, 230, 235, 240, 245, 250)	Annexe 12	265,445,890	-	63,702,525	-	-	(329,148,415)	-	32
	Total du passif à court terme		604,634,894	12,197,319	174,230,935	-	-	(329,148,415)	461,914,734	
	Passif à long terme									
33	Avantages sociaux futurs à payer à long terme (370)	s/o	155,924,300	-	-	-	-		155,924,300	33
34	Dettes à long terme (315, 320, 321, 325, 330)	s/o	0	-	671,233,589	-	-		671,233,589	34
35	Obligations découlant des contrats de location - acquisition (335; 336)	s/o	-	-	-	-	-		-	35
36	Apports reportés (360, 361, 362, 363)	s/o	-	235,821,652	504,160,521	- - -	- - -		739,982,173	36
37	Juste valeur des instruments financier dérivés (365)	s/o	-	-	-	-	-		-	37
38	Autres passifs (265, 270, 275, 280, 285)	Annexe 9	-	-	-	-	7,190,284		7,190,284	38
39	TOTAL DU PASSIF		760,559,194	248,018,971	1,349,625,045	-	7,190,284	(329,148,415)	2,036,245,080	39
SOLDES DE FONDS ¹										
40	Grevé d'affectations d'origine interne	Annexe 8	113,479,000	-	95,383,270	-	-	-	208,862,270	40
41	Grevé d'affectations d'origine externe (FD et AF)	s/o	- - -	- - -	- - -	157,768,318	854,941	-	158,623,258	41
42	Non grevé d'affectation (FF)	s/o	(368,720,920)	- - -	- - -	- - -	- - -	-	(368,720,920)	42
43	Produits nets non transférés d'affectation d'origine interne (FD)	s/o	- - -	- - -	- - -	-	- - -	-	-	43
44	Produits nets non transférés d'affectation d'origine externe (FD)	s/o	- - -	- - -	- - -	-	- - -	-	-	44
45	Investi en immobilisations (FI)	s/o	- - -	- - -	4,768,000	- - -	- - -	-	4,768,000	45
46	TOTAL DES SOLDES DE FONDS		(255,241,920)	-	100,151,270	157,768,318	854,941	-	3,532,608	46
47	TOTAL DU PASSIF ET DES SOLDES DE FONDS		505,317,275	248,018,971	1,449,776,315	157,768,318	8,045,225	(329,148,415)	2,039,777,688	47

Note 1: Les montants de ce tableau correspondent au solde de fonds du début de l'exercice plus les variations de l'exercice.

		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	Droits de scolarité de base (étudiants réglementés) (401)	s/o	71,783,694	---	---	---	---		71,783,694	1
2	Montants forfaitaires internationaux des étudiants réglementés (402)	s/o	5,150,838	---	---	---	---		5,150,838	2
3	Montants forfaitaires canadiens des étudiants réglementés (403)	s/o	21,846,662	---	---	---	---		21,846,662	3
4	Montants supplémentaires chargés aux étudiants assujettis aux forfaitaires internationaux (10% du forfaitaire international) (404)	s/o	562,828	---	---	---	---		562,828	4
5	Droits de scolarité des étudiants dérogementés (406)	s/o	117,269,599	---	---	---	---		117,269,599	5
6	Droits de scolarité des étudiants inscrits à des programmes crédités et autofinancés (407)	s/o	2,504,631	---	---	---	---		2,504,631	6
7	Revenus de scolarité des étudiants inscrits à des programmes ou des activités non crédités (408)	s/o	5,235,940	---	---	---	---		5,235,940	7
8	Frais institutionnels obligatoires (FIO) (447, 448, 449, 451, 452, 453, 454, 456, 457)	s/o	38,696,994	---	---	---	---		38,696,994	8
9	Autres frais facturés aux étudiants (458, 459, 462, 463, 464, 467)	s/o	3,409,751	-	---	-	-		3,409,751	9
10	TOTAL DES PRODUITS PROVENANT DES ÉTUDIANTS		266,460,936	-	-	-	-	-	266,460,936	10
11	Subventions du Ministère (515)	Annexe 5	339,055,303	6,814,885	42,988,848	---	---		388,859,036	11
12	Autres subventions provinciales (405, 410, 411, 427, 495, 496, 497)	s/o	-	9,614,574	-	-	-		9,614,574	12
13	Subventions du gouvernement du Canada (415, 416, 417, 418, 419, 420, 421, 422, 423)	s/o	5,107,436	43,413,027	3,766,588	-	-		52,287,051	13
14	Autres produits et autres aides (424, 426, 428, 429, 431)	s/o	-	8,414	-	-	-		8,414	14
15	Contributions du siège social aux constituantes de l'UQ (520)	s/o	---	---	-	---	---		-	15
	Amortissement des apports reportés afférents aux immobilisations:									
16	Ministère (530)	s/o	---	---	-	---	---		-	16
17	Entités incluses dans le périmètre comptable du gouvernement du Québec autre que le Ministère (531)	s/o	---	---	-	---	---		-	17
18	Organismes inclus au périmètre comptable du gouvernement du Canada (532)	s/o	---	---	-	---	---		-	18
19	Autres (533)	s/o	---	---	-	---	---		-	19
20	TOTAL DES SUBVENTIONS		344,162,740	59,850,900	46,755,435	-	-	-	450,769,075	20
21	Intérêts et dividendes (435)	s/o	5,364,082	4,382,776	8,841,892	-	-		18,588,751	21
22	Intérêts sur les avances interfonds (440)	s/o	-	-	-	-	-		-	22
23	Produits provenant du fonds de dotation (445)	s/o	-	-	-	---	-		-	23
24	Produits provenant d'une fondation (446)	s/o	-	-	-	-	-		-	24
25	Produits non gouvernementaux (430)	Note#1 (annexe 20)	853,916	24,921,767	3,178,632	-	554,951		29,509,266	25
26	Gains sur vente de placements (526)	s/o	-	-	-	-	-		-	26
27	Gains sur la cession d'immobilisations (525)	s/o	---	---	-	---	---		-	27
28	Recouvrement et transfert des coûts indirects (465,471, 865, 866)	s/o	2,144,303	(2,144,303)	---	---	---		-	28
29	Ventes externes (460)	s/o	20,475,863	2,128,946	-	---	-		22,604,809	29
30	Autres produits (466, 470)	Annexe 10	5,278,155	1,320,569	-	-	-		6,598,724	30
31	TOTAL DES PRODUITS AUTRES		34,116,319	30,609,755	12,020,524	-	554,951	-	77,301,550	31
32	TOTAL DES PRODUITS		644,739,995	90,460,656	58,775,959	-	554,951	-	794,531,561	32

Université Concordia
Etat des charges
de l'exercice terminé le 30 avril 2024
en \$

		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	Masse salariale									1
2	Direction	s/o	31,802,585	313,622	---	---	---		32,116,207	2
3	Gérance	s/o	36,682,385	987,614	---	---	---		37,669,999	3
4	Enseignants-chercheurs	s/o	151,066,255	982,782	---	---	---		152,049,037	4
5	Chargés de cours	s/o	29,207,608	-	---	---	---		29,207,608	5
6	Personnel associé à l'enseignement et à la recherche	s/o	2,910,959	9,204,386	---	---	---		12,115,346	6
7	Personnel auxiliaire à l'enseignement et à la recherche	s/o	14,567,437	4,601,422	---	---	-		19,168,860	7
8	Personnel professionnel non enseignant	s/o	76,571,518	5,780,891	---	---	-		82,352,409	8
9	Personnel de soutien technique	s/o	12,514,351	275,608	---	---	-		12,789,959	9
10	Personnel de soutien de bureau	s/o	36,702,271	1,254,892	---	---	---		37,957,163	10
11	Personnel de métier et ouvrier	s/o	6,445,098	-	---	---	---		6,445,098	11
12	Avantages sociaux (700)	Annexe 14	94,023,497	5,298,915	---	---	-		99,322,412	12
	Variation de la provision pour heures supplémentaires, maladie, vacances, congés sociaux et autres avantages (701, 702, 703)	s/o	1,196,338	-	---	---	-		1,196,338	13
14	TOTAL DE LA MASSE SALARIALE ET DES AVANTAGES SOCIAUX		493,690,303	28,700,133	-	-	-	-	522,390,435	14
15	Avantages sociaux futurs (704)	s/o	3,338,600	---	---	---	---		3,338,600	15
16	Frais pour congés sabbatiques et d'études (705)	s/o	84,910	25,814	---	---	-		110,724	16
17	Stagiaires postdoctoraux (706)	s/o	1,794,057	3,443,991	---	---	-		5,238,049	17
18	Formation et perfectionnement (710)	s/o	2,245,024	1,959,585	---	---	-		4,204,609	18
19	Frais de déplacement et de représentation (715, 720, 725, 730)	s/o	7,216,251	5,677,644	---	---	-		12,893,894	19
20	Bourses (735)	s/o	22,749,463	25,886,327	---	---	-		48,635,790	20
21	Subventions, cotisations et transferts (740, 871, 872)	s/o	3,992,028	1,310,377	-	-	-		5,302,405	21
22	Fournitures et matériel (745)	s/o	17,430,945	5,476,920	---	---	-		22,907,865	22
23	Coûts des marchandises vendues (755)	s/o	299,105	9,469	---	---	-		308,574	23
24	Frais de services (760, 765, 770, 775, 780, 785, 790, 795)	s/o	34,924,159	7,861,054	-	---	-		42,785,213	24
25	Volumes et périodiques (750)	s/o	284,125	300,343	---	---	-		584,468	25
26	Charges reliées aux terrains et aux bâtiments (805, 810, 815, 820, 826)	s/o	19,662,646	70,960	-	---	-		19,733,606	26
27	Location de locaux et de bâtiments (840, 845)	s/o	6,758,259	50,387	---	---	-		6,808,646	27
28	Location-exploitation (830)	s/o	1,375,820	404,102	---	---	-		1,779,923	28
29	Pertes sur vente de placements (886)	s/o	-	-	-	-	-		-	29
30	Biens sous le seuil de capitalisation (892)	Note#3 (annexe 20)	-	-	-	---	-	-	-	30
31	Biens de nature non capitalisable (893)	Note#3 (annexe 20)	-	(0)	14,780,103	---	---		14,780,103	31
32	Frais bancaires et charges d'intérêts (850, 851, 852, 853, 856, 857, 858)	s/o	9,591,712	2,293	30,241,173	-	-		39,835,178	32
33	Intérêts relatifs aux avances interfonds (855)	s/o	-	-	-	-	-		-	33
34	Perte sur la cession d'immobilisations (885)	s/o	---	---	-	---	---		-	34
35	Amortissement des immobilisations (890)	s/o	---	---	57,794,307	---	---		57,794,307	35
36	Autres charges (860, 870)	Annexe 10	(1,542,983)	7,654,122	-	-	-		6,111,140	36
37	TOTAL DES AUTRES CHARGES		130,204,122	60,133,387	102,815,583	-	-	-	293,153,092	37
38	Ventes internes (878) ²	s/o	-	-	---	---	-		-	38
39	Achats internes (711, 716, 721, 726, 731, 746, 751, 761, 776, 796, 806, 811, 821, 827, 831, 841, 846, 873, 894, 895)	s/o	-	-	-	-	-		-	39
40	Gains et pertes latents (879)	s/o	-	-	-	-	-		-	40
41	Total des autres charges incluant les gains et pertes latents		130,204,122	60,133,387	102,815,583	-	-	-	293,153,092	41
42	TOTAL DES CHARGES		623,894,425	88,833,519	102,815,583	-	-	-	815,543,528	42
43	EXCÉDENT (INSUFFISANCE) DES PRODUITS PAR RAPPORT AUX CHARGES		20,845,570	1,627,136	(44,039,624)	-	554,951	-	(21,011,967)	43

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.

Note 2: Le montant total des ventes internes présenté à la ligne 39 doit être annulé par le montant total des achats internes présenté à la ligne 40.

		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		(246,845,849)	0	102,247,316	142,230,011	299,989	-	(2,068,533)	1
2	Redressement des années précédentes (comptes 306, 307 et 308)	Annexe 11	-	-	-	-	-		-	2
3	Solde de fonds redressé		(246,845,849)	0	102,247,316	142,230,011	299,989	-	(2,068,533)	3
4	Produits de l'année	Annexes 1 et 3	644,739,995	90,460,656	58,775,959	-	554,951	-	794,531,561	4
5	Charges de l'année	Annexes 2 et 4	623,894,425	88,833,519	102,815,583	-	-	-	815,543,528	5
6	Écédent (insuffisance) des produits par rapport aux charges		20,845,570	1,627,136	(44,039,624)	-	554,951	-	(21,011,967)	6
7	Rééval. autres éléments afférents au régime de retraite et d'avantages complé. de retraite (309)	s/o	11,074,800	- - -	- - -	- - -	- - -		11,074,800	7
8	Apports reçus à titre de dotations (compte 311)	s/o	-	-	-	15,538,307	-		15,538,307	8
9	Apports reçus pour le financement d'actifs non amortissables (compte 312)	s/o	-	-	-	-	-		-	9
10	Virements d'autres soldes de fonds	Annexes 12 et 12a	1,381,986	209,850	41,943,578	-	-		43,535,414	10
11	Virements vers d'autres soldes de fonds	Annexes 12 et 12a	41,698,428	1,836,986	-	-	-		43,535,414	11
12	Sous-total		(8,396,071)	0	(2,096,047)	15,538,307	554,951	-	5,601,141	12
13	SOLDE À LA FIN DE L'EXERCICE		(255,241,920)	0	100,151,270	157,768,318	854,941	-	3,532,608	13

RÉPARTITION DES SOLDES DE FONDS²

14	Grevé d'affectations d'origine interne	Annexe 8	113,479,000		95,383,270				208,862,270	14
15	Grevé d'affectations d'origine externe (FD et AF)	s/o	- - -	- - -	- - -	157,768,318	854,941		158,623,258	15
16	Non grevé d'affectation (FF)	s/o	(368,720,920)	- - -	- - -	- - -	- - -		(368,720,920)	16
17	Produits nets non transférés d'affectation d'origine interne (FD)	s/o	- - -	- - -	- - -		- - -		-	17
18	Produits nets non transférés d'affectation d'origine externe (FD)	s/o	- - -	- - -	- - -		- - -		-	18
19	Investi en immobilisations (FI)	s/o	- - -	- - -	4,768,000	- - -	- - -		4,768,000	19
20	TOTAL DES SOLDES DE FONDS		(255,241,920)	-	100,151,270	157,768,318	854,941	-	3,532,608	20

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.

Note 2: Les montants de ce tableau correspondent au solde de fonds du début de l'exercice plus les variations de l'exercice.

Ces montants doivent être saisis manuellement.

Université Concordia
 Produits par fonction - Fonds de fonctionnement
 de l'exercice terminé le 30 avril 2024
 en \$

Annexe 1

		Enseignement/ Recherche	Soutien à l'enseignement et à la recherche	Administration	Terrains et bâtiments	Services à la collectivité	Services aux étudiants	Entreprises auxiliaires	Ajustements	Total	
		1	3	4	5	6	7	8	9	10	
1	Droits de scolarité de base (étudiants réglemētés) (401)	71,783,694	---	-	---	-	---	---		71,783,694	1
2	Montants forfaitaires internationaux des étudiants réglemētés (402)	---	---	5,150,838	---	---	---	---		5,150,838	2
3	Montants forfaitaires canadiens des étudiants réglemētés (403)	---	---	21,846,662	---	---	---	---		21,846,662	3
4	Montants supplémentaires chargés aux étudiants assujettis aux forfaitaires internationaux (10% du f	---	---	562,828	---	---	---	---		562,828	4
5	Droits de scolarité des étudiants déréglementés (406)	117,269,599	---	-	---	-	---	---		117,269,599	5
6	Droits de scolarité des étudiants inscrits à des programmes crédités et autofinancés (407)	2,501,581	---	-	---	3,050	---	---		2,504,631	6
7	Revenus de scolarité des étudiants inscrits à des programmes ou des activités non crédités (408)	-	---	-	---	5,235,940	---	---		5,235,940	7
8	Frais institutionnels obligatoires (FIO) (447, 448, 449, 451, 452, 453, 454, 456, 457)	1,945,328	-	24,464,807	-	0	12,286,859	-		38,696,994	8
9	Autres frais facturés aux étudiants (458, 459, 462, 463, 464, 467)	82,903	16,254	2,662,253	-	377,133	1,386	269,821		3,409,751	9
10	Total des produits provenant des étudiants	193,583,105	16,254	54,687,388	-	5,616,123	12,288,245	269,821	-	266,460,936	10
11	Subventions du Ministère (515)	208,120,342	42,235,317	22,487,410	45,696,257	-	20,515,977	---		339,055,303	11
12	Autres subventions provinciales (405, 410, 427, 495, 496, 497)	-	-	-	-	-	-	-		-	12
13	Subventions du gouvernement du Canada (415, 416, 417, 418, 419, 420, 421, 422)	-	-	5,107,436	-	-	-	-		5,107,436	13
14	Autres produits et autres aides (424, 426, 428, 429)	-	-	-	-	-	-	-		-	14
15	Total des subventions	208,120,342	42,235,317	27,594,846	45,696,257	-	20,515,977	-	-	344,162,740	15
16	Intérêts et dividendes (435)	---	---	5,364,082	---	-	-	-		5,364,082	16
17	Intérêts sur les avances interfonds (440)	---	---	-	---	---	---	---		-	17
18	Produits provenant du fonds de dotation (445)	-	-	-	---	-	-	-		-	18
19	Produits provenant dune fondation (446)	-	-	-	-	-	-	-		-	19
20	Subventions et dons non gouvernementaux (430)	112,675	211,183	266,825	-	70,103	143,273	49,858		853,916	20
21	Gains sur vente de placement (526)	---	---	-	---	---	---	---		-	21
22	Recouvrement des coûts indirects (465, 471)	1,984,203	-	160,100	---	-	-	-		2,144,303	22
23	Ventes externes (460)	221,718	27,732	613,068	-	3,245,788	2,969,192	13,398,365		20,475,863	23
24	Autres produits (466, 470)	(15,812)	-	174,492	-	300	-	5,119,174		5,278,155	24
25	Total des produits autres	2,302,784	238,914	6,578,568	-	3,316,191	3,112,465	18,567,397	-	34,116,319	25
26	TOTAL DES PRODUITS	404,006,231	42,490,486	88,860,802	45,696,257	8,932,314	35,916,687	18,837,218	-	644,739,995	26

Université Concordia
 Charges par fonction - Fonds de fonctionnement
 de l'exercice terminé le 30 avril 2024
 en \$

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	3	4	5	6	7	8	9	10	
1	Masse salariale										1
2	Direction	8,520,853	3,720,036	15,775,237	1,089,284	1,616,248	819,924	261,004		31,802,585	2
3	Gérance	12,676,256	3,161,283	12,850,097	2,672,812	493,923	3,730,231	1,097,781		36,682,385	3
4	Enseignants-chercheurs	149,669,338	710,987	524,576	-	161,183	171	-		151,066,255	4
5	Chargés de cours	28,524,888	3,990	(436,657)	-	1,009,618	105,770	-		29,207,608	5
6	Personnel associé à l'enseignement et à la recherche	1,942,910	-	522,701	-	166,839	278,509	-		2,910,959	6
7	Personnel auxiliaire à l'enseignement et à la recherche	14,471,970	12,904	36,270	-	30,775	14,856	663		14,567,437	7
8	Personnel professionnel non enseignant	20,388,890	13,058,230	29,280,842	4,127,165	2,732,150	6,122,195	862,046		76,571,518	8
9	Personnel de soutien technique	7,125,319	3,516,229	726,994	660,613	143,175	340,635	1,387		12,514,351	9
10	Personnel de soutien de bureau	13,362,367	4,745,840	11,466,902	1,952,311	1,270,149	2,596,798	1,307,904		36,702,271	10
11	Personnel de métier et ouvrier	-	-	-	6,445,098	-	-	-		6,445,098	11
12	Avantages sociaux (700) - Complétez l'annexe 14	59,039,417	7,037,279	17,816,928	4,128,740	1,801,773	3,340,859	858,502		94,023,497	12
13	Variation de la provision heures supplémentaires, maladie, vacances, congés sociaux et autres avantages (701, 702, 703)	(1,132,287)	(272,762)	3,114,846	(321,815)	(38,465)	(132,720)	(20,460)		1,196,338	13
14	Total de la masse salariale et des avantages sociaux	314,589,922	35,694,016	91,678,736	20,754,208	9,387,367	17,217,228	4,368,827	-	493,690,303	14
15	Avantages sociaux futurs (704)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	3,338,600	3,338,600	15
16	Frais pour congés sabbatiques et d'études (705)	79,147	5,619	145	-	0	(0)	-		84,910	16
17	Stagiaires Postdoctoraux (706)	1,794,057	-	-	-	-	-	-		1,794,057	17
18	Formation et perfectionnement (710)	1,464,401	86,715	375,908	70,060	224,488	15,999	7,452		2,245,024	18
19	Frais de déplacement et de représentation (715, 720, 725, 730)	3,783,570	132,848	2,085,319	55,051	381,906	777,557	0		7,216,251	19
20	Bourses (735)	19,581,809	-	106,988	-	245,707	2,814,960	-		22,749,463	20
21	Subventions, cotisations et transferts (740, 871, 872)	1,195,676	193,479	1,979,436	9,429	21,486	402,639	189,884		3,992,028	21
22	Fournitures et matériel (745)	5,039,620	8,074,455	1,610,542	677,759	858,476	914,943	255,150		17,430,945	22
23	Coûts des marchandises vendues (755)	59,481	3,626	27,222	-	189,020	7,131	12,625		299,105	23
24	Frais de services (760, 765, 770, 775, 780, 785, 790, 795)	21,135,274	2,668,246	(0)	7,585,853	2,170,239	232,412	1,132,135		34,924,159	24
25	Volumes et périodiques (750)	253,306	4,171	9,991	1,055	10,808	4,793	-		284,125	25
26	Charges reliées aux terrains et aux bâtiments (805, 810, 815, 820, 826)	248,518	36,197	161,528	15,677,770	14,949	255,717	3,267,967		19,662,646	26
27	Locations de locaux et de bâtiments (840, 845)	247,803	-	1,053	4,007,713	436,961	54,462	2,010,266		6,758,259	27
28	Location-exploitation (830)	60,158	73,689	6,624	1,208,477	9,953	13,419	3,500		1,375,820	28
29	Pertes sur vente de placements (886)	-	-	-	-	-	-	-		-	29
30	Biens sous le seuil de capitalisation (892)	-	-	-	-	-	-	-		-	30
31	Biens de nature non capitalisable (893)	-	-	-	-	-	-	-		-	31
32	Frais bancaires et charges d'intérêts (850, 851, 852, 853, 856, 857, 858)	0	0	9,591,712	-	(0)	(0)	(0)		9,591,712	32
33	Intérêts relatifs aux avances interfonds (855)	-	-	-	-	-	-	-		-	33
34	Autres charges (860, 870)	1,552,868	73,837	(3,437,439)	(0)	117,877	141,960	7,915		(1,542,983)	34
35	Total des charges autres	56,495,689	11,352,882	12,519,028	29,293,167	4,681,869	5,635,994	6,886,894	3,338,600	130,204,122	35
36	Ventes internes (878)	-	-	-	-	-	-	-		-	36
37	Achats internes (711, 716, 721, 726, 731, 746, 751, 761, 776, 796, 806, 811, 821, 827, 831, 841, 846, 873, 894, 895)	-	-	-	-	-	-	-		-	37
38	Gains et pertes latents (879)	-	-	-	-	-	-	-		-	38
39	Total des autres charges incluant les gains et pertes latents ainsi que les ventes et les achats internes	56,495,689	11,352,882	12,519,028	29,293,167	4,681,869	5,635,994	6,886,894	3,338,600	130,204,122	39
40	TOTAL DES CHARGES	371,085,611	47,046,898	104,197,764	50,047,375	14,069,236	22,853,221	11,255,721	3,338,600	623,894,425	40

Université Concordia
 Produits par fonction - Fonds avec restrictions
 de l'exercice terminé le 30 avril 2024
 en \$

Annexe 3

		Enseignement-Recherche	Soutien à l'enseignement et à la recherche	Administration	Terrains et bâtiments	Services à la collectivité	Services aux étudiants	Entreprises auxiliaires	Ajustements	Total	
		1	3	4	5	6	7	8	9	10	
1	Autres frais facturés aux étudiants (459)	-	-	-	-	-	-	-	-	-	1
2	Total des produits provenant des étudiants	-	-	-	-	-	-	-	-	-	2
3	Subvention du Ministère (515)	4,091,046	687,600	155,373	-	78,175	1,802,692	-	-	6,814,885	3
4	Autres subventions provinciales (405, 410, 427, 495, 496, 497)	8,601,291	-	-	-	1,013,283	-	-	-	9,614,574	4
5	Subventions du gouvernement du Canada (415, 416, 417, 418, 419, 420, 421, 422)	43,290,966	-	-	-	122,061	-	-	-	43,413,027	5
6	Autres produits et aides des gouvernements que ceux du Québec et du Canada (424, 426, 428, 429)	8,414	-	-	-	-	-	-	-	8,414	6
7	Total des subventions	55,991,718	687,600	155,373	-	1,213,518	1,802,692	-	-	59,850,900	7
8	Intérêts et de dividendes (435)	2,143,070	122,193	7,793	-	192,002	1,917,718	-	-	4,382,776	8
9	Intérêts sur les avances interfonds (440)	- - -	- - -	-	- - -	- - -	- - -	- - -	-	-	9
10	Produits provenant du fonds de dotation (445)	-	-	-	-	-	-	-	-	-	10
11	Produits provenant d'une fondation (446)	-	-	-	-	-	-	-	-	-	11
12	Subventions et dons non gouvernementaux (430)	20,830,278	113,390	494,364	13,989	1,834,577	1,635,169	-	-	24,921,767	12
13	Gains sur vente de placements (526)	- - -	- - -	-	- - -	- - -	- - -	- - -	-	-	13
14	Transfert de coûts indirects (865, 866)	(2,144,303)	-	-	-	-	-	-	-	(2,144,303)	14
15	Ventes externes (460)	787,388	135,003	369,985	-	581,341	255,229	-	-	2,128,946	15
16	Autres produits (466, 470)	845,771	471,589	-	1,948	-	1,261	-	-	1,320,569	16
17	Total des produits autres	22,462,203	842,176	872,143	15,937	2,607,920	3,809,376	-	-	30,609,755	17
18	TOTAL DES PRODUITS	78,453,921	1,529,776	1,027,516	15,937	3,821,438	5,612,068	-	-	90,460,656	18

Université Concordia
Charges par fonction - Fonds avec restrictions
de l'exercice terminé le 30 avril 2024
en \$

		Enseignement/ Recherche	Soutien à l'enseignement et à la recherche	Administration	Terrains et bâtiments	Services à la collectivité	Services aux étudiants	Entreprises auxiliaires	Ajustements	Total	
		1	3	4	5	6	7	8	9	10	
1	Masse salariale										1
2	Direction	167,023	6,841	50,180	-	15,938	73,641	-		313,622	2
3	Gérance	681,249	45,692	150,813	-	101,507	8,353	-		987,614	3
4	Enseignants-chercheurs	950,091	-	-	-	32,197	494	-		982,782	4
5	Chargés de cours	-	-	-	-	-	-	-		-	5
6	Personnel associé à l'enseignement et à la recherche	9,118,116	-	2,240	-	140	83,890	-		9,204,386	6
7	Personnel auxiliaire à l'enseignement et à la recherche	4,558,937	-	10,264	-	13,794	18,427	-		4,601,422	7
8	Personnel professionnel non enseignant	2,961,337	1	842,267	-	1,008,864	968,423	-		5,780,891	8
9	Personnel de soutien technique	215,076	26,271	309	-	33,652	300	-		275,608	9
10	Personnel de soutien de bureau	651,851	14,956	10,078	-	112,499	465,508	-		1,254,892	10
11	Personnel de métier et ouvrier	-	-	-	-	-	-	-		-	11
12	Avantages sociaux (700) - Complétez l'annexe 14	4,252,631	20,071	274,290	-	356,506	395,417	-		5,298,915	12
13	Variation de la provision heures supplémentaires, maladie, vacances, congés sociaux et autres avantages (701, 702, 703)	-	-	-	-	-	-	-		-	13
14	Total de la masse salariale et des avantages sociaux	23,556,311	113,832	1,340,440	-	1,675,097	2,014,453	-	-	28,700,133	14
15	Frais pour congés sabbatiques et d'études (705)	25,814	-	-	-	0	-	-		25,814	15
16	Stagiaires postdoctoraux (706)	3,440,991	-	-	-	3,000	-	-		3,443,991	16
17	Formation et perfectionnement (710)	1,858,936	-	8,531	-	70,473	21,646	-		1,959,585	17
18	Frais de déplacement et de représentation (715, 720, 725, 730)	4,988,659	-	196,347	-	61,128	431,509	-		5,677,644	18
19	Bourses (735)	23,211,174	-	55,123	-	85,362	2,534,667	-		25,886,327	19
20	Subventions, cotisations et transferts (740, 871, 872)	687,125	25,886	15,044	-	65,750	516,571	-		1,310,377	20
21	Fournitures et matériel (745)	5,225,954	111,760	8,026	-	40,068	91,112	-		5,476,920	21
22	Coûts des marchandises vendues (755)	9,928	31	-	-	510	(1,000)	-		9,469	22
23	Frais de services (760, 765, 770, 775, 780, 785, 790, 795)	7,333,858	280,448	(517,211)	108,877	292,333	362,749	-		7,861,054	23
24	Volumes et périodiques (750)	54,328	218,264	-	-	27,751	-	-		300,343	24
25	Charges reliées aux terrains et aux bâtiments (805, 810, 815, 820, 826)	16,069	25,324	771	-	27,069	1,728	-		70,960	25
26	Location de locaux et de bâtiments (840, 845)	50,387	-	-	-	-	-	-		50,387	26
27	Location exploitation (830)	395,510	-	-	-	6,994	1,598	-		404,102	27
28	Pertes sur vente de placements (886)	-	-	-	-	-	-	-		-	28
29	Biens sous le seuil de capitalisation (892)	-	-	-	-	-	-	-		-	29
30	Biens de nature non capitalisable (893)	0	-	-	-	(0)	0	-		0	30
31	Frais bancaires et charges d'intérêts (850, 851, 852, 853, 856, 857, 858)	2,012	-	-	-	3	278	-		2,293	31
32	Intérêts relatifs aux avances interfonds (855)	-	-	-	-	-	-	-		-	32
33	Autres charges (860, 870)	7,756,946	677,103	(434,313)	(350,306)	4,692	(0)	-		7,654,122	33
34	Total des charges autres	55,057,692	1,338,816	(667,682)	(241,429)	685,133	3,960,856	-	-	60,133,387	34
35	Ventes internes (878)	-	-	-	-	-	-	-		-	35
36	Achats internes (711, 716, 721, 726, 731, 746, 751, 761, 776, 796, 806, 811, 821, 827, 831, 841, 846, 873, 894, 895)	-	-	-	-	-	-	-		-	36
37	Gains et pertes latents (879)	-	-	-	-	-	-	-		-	37
38	Total des autres charges incluant les gains et pertes latents ainsi que les ventes et les achats internes	55,057,692	1,338,816	(667,682)	(241,429)	685,133	3,960,856	-	-	60,133,387	38
39	TOTAL DES CHARGES	78,614,003	1,452,648	672,759	(241,429)	2,360,230	5,975,309	-	-	88,833,519	39

	Sommes comptabilisées au fonds de fonctionnement	Sommes comptabilisées au fonds avec restrictions	Sommes comptabilisées au fonds d'immobilisations	Sommes en Fiducie	Total	Montant selon calculs définitifs	Écarts
	1	2	3	4	5 = 1 + 2 + 3 + 4	6	7 = 5 - 6
1 Subvention générale					\$	0	1
2 Allocations relatives aux nombres de grades universitaires					\$	0	2
3 Frais indirects de la recherche subventionnée					\$	0	3
4 Subvention de transition - FIR					\$	0	4
5 Subvention de recherche - FIR					\$	0	5
6 Location de locaux					\$	0	6
7 Soutien à l'enseignement médical					\$	0	7
8 Soutien à l'insertion professionnelle					\$	0	8
9 Soutien et complément aux bibliothèques et à l'accès aux équipements numériques pour les étudiants					\$	0	9
10 Services aux étudiants					\$	0	10
11 Soutien à l'intégration des personnes handicapées et aux membres des communautés autochtones et fonds des services aux collégiens					\$	0	11
12 Reconfiguration de l'offre de formation					\$	0	12
13 Subvention de contrepartie					\$	0	13
14 Programmes études-travail pour les étudiants étrangers					\$	0	14
15 Saines habitudes de vie					\$	0	15
16 Aide aux universités de taille modeste sises en région					\$	0	16
17 Programme de mobilité internationale					\$	0	17
18 Autres projets					\$	0	18
19 Compte à payer de 53 M\$					\$	0	19
Gouvernance et perfectionnement de la fonction publique					\$	0	20
21 Allocation particulière pour la médecine					\$	0	21
22 Collaboration entre les universités et les collèges					\$	0	22
23 Soutien, bourses à l'enseignement et renouvellement au corps professoral en genre et en recherche					\$	0	23
24 Aide à la formation des maîtres					\$	0	24
25 Formation d'appoint aux immigrants					\$	0	25
26 Démarrage de certains programmes en sciences de la santé					\$	0	26
27 Redistribution de l'écart de financement en 08-09 et ajustement transitoire - déréglementation					\$	0	27
28 Autres ajustements particuliers					\$	0	28
29 Programme de bourses pour de courts séjours à l'extérieur du Québec					\$	0	29
30 Sommes accordées pour des activités para-universitaires					\$	0	30
31 Bourses aux diplômés en sciences infirmières					\$	0	31
32 Aide au siège social de l'Université du Québec					\$	0	32
33 Réinvestissement provincial annoncé en 2006					\$	0	33
34 Estimation effectif 2010-2011					\$	0	34
35 Ajustement recomptage 2009-2010					\$	0	35
36 Ajustement recomptage 2008-2009					\$	0	36
37 Ajustement recomptage 2007-2008					\$	0	37
38 Impacts compression					\$	0	38
39 Récupération des sommes non dépensées (chantiers)					\$	0	39
40 Total apparaissant aux calculs définitifs du MELS	\$	\$	\$	\$	\$	\$	\$ 40
41 Ajustements (donnez la description):						-	-
42					\$	-	-
43					\$	-	-
44					\$	-	-
45 Ajustements effectués par le Siège Social de PUQ (complétez Annexe 6)	13,362,367	0	0	0	13,362,367	-	-
46					\$	-	-
47 Autres ajustements (complétez Annexe 6)	0	0	0	0	\$	-	-
48 Total des subventions comptabilisées	\$ 13,362,367	\$ -	\$ -	\$ -	13,362,367	-	-

Ne pas compléter

Université Concordia
Produits reportés
Exercice 2023-2024
en \$

Annexe 7

		Fonds de fonctionnement	Fonds avec restrictions	Fonds d'immobilisations	Fonds de dotation	Autres fonds
		1	2	3	4	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	22,359,546		s.o.	s.o.	
6	Autre revenu reporté	1,900,368		s.o.	s.o.	
7	Droit de scolarité- formation continue	336,390		s.o.	s.o.	
8	Droit de scolarité - Programme autofinancés	119,118		s.o.	s.o.	
9	Droit de scolarité institutionnels	106,548		s.o.	s.o.	
10	Subvention du Gouvernement du Canada - Fonds de soutien à la rec	4,707,893		s.o.	s.o.	
11				s.o.	s.o.	
12				s.o.	s.o.	
13				s.o.	s.o.	
14				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.	
	Total	29,529,862	-	s.o.	s.o.	-

Université Concordia
 Affectations internes des soldes de fonds
 Exercice 2023-2024
 en \$

	Nature de l'affectation (Seuil de signification de 50 000\$)	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation - Capital 4	Fonds de dotation - Produits nets non distribués 5	Autres fonds 6
1	Projets Institutionnels	56,431,055					
2	Recherche financée par les frais généraux	23,536,762					
3	Services aux étudiants et a la communauté	22,405,910					
4	Infrastructure des unités en recherche	6,238,569					
5	Fonds de développement professionnel	4,130,472					
6	Projets d'Immobilisations et technologies de l'information	736,231					
7	Fonds d'immobilisations - fonds d'amortissement			95,383,270			
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28	Montant en bas du seuil de 50 000 \$						
29							
30	Total des affectations des soldes de fonds	113,479,000	-	95,383,270	-	-	-

Université Concordia
Détail Autres actifs - Autres passifs
Exercice 2023-2024
en \$

Seuil de signification 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			6,026,231		
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Montants en bas du seuil de 50 000 \$					
14						
15	TOTAL ⁽¹⁾	-	-	6,026,231	-	-

Seuil de signification 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	Produits reportés					7,190,284
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29	Montants en bas du seuil de 50 000 \$					
30						
31	TOTAL ⁽²⁾	-	-	-	-	7,190,284

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.

		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
Seuil de signification de 50 000\$		1	2	3	4	5	6	7	8	9	10	11
1	Récupérations de salaires ou prêts de service	- - -		- - -								
2	Créances douteuses	- - -	- - -	(2,945,526)								
3	Loyers commerciaux et recouvrement de frais		5,278,155	(5,500)		(1,127,009)						
4	Frais-Services aux étudiants				1,320,569							
5	Autres			532,908		(14,331)						
6	Inter-Universités et Agences			782,797		6,011,858						
7	Remise de soldes non utilisés					2,768,131						
8	Support à la recherche			(78,121)		78,121						
9	Royautés			63,235		2,423						
10	Programme étude-travail			87,171		(87,171)						
11	Rémision de cours			(22,101)		22,101						
12	Frais de surveillance d'examen			42,154								
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29	Total	-	5,278,155	(1,542,983)	1,320,569	7,654,122	-	-	-	-	-	-

		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	Provision pour vacances courues des années antérieures (compte 306)	-	-	-	-	-
2	Provision pour avantages sociaux futurs (compte 307)	-	---	---	---	---
3	Autres redressements des années antérieures (compte 308) ¹	-	-	-	-	-
4	Total des redressements des soldes de fonds	-	-	-	-	-
5	Précision "Autres redressements des années antérieures" (compte 308)					
6						
7						
8						
9						
10						
11						
12	Résiduel "Autres redressements des années antérieures" à préciser	-	-	-	-	-

Note 1: les autres redressements des années antérieures doivent être expliqués dans les lignes de 6 à 11 en inscrivant les montants correspondants pour chaque fonds

		VERS					
	AVANCES INTERFONDS DU	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation 4	Autres fonds 5	Total des avances aux autres fonds 6
1	Fonds de fonctionnement		-	-	-	-	-
2	Fonds avec restrictions	99,638,289		63,702,525	-	-	163,340,815
3	Fonds d'immobilisations	-	-		-	-	-
4	Fonds de dotation	157,768,318	-	-		-	157,768,318
5	Autres fonds	8,039,283	-	-	-		8,039,283
6	Total des avances reçues d'autres fonds	265,445,890	-	63,702,525	-	-	329,148,415

		VERS					
	VIREMENTS INTERFONDS <small>Notes 1 et 2</small> DU	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Fonds de dotation 4	Autres fonds 5	Total des virements vers d'autres fonds 6
7	Fonds de fonctionnement		209,850	41,488,578			41,698,428
8	Fonds avec restrictions	1,381,986		455,000			1,836,986
9	Fonds d'immobilisations						-
10	Fonds de dotation						-
11	Autres fonds						-
12	Total des virements reçus d'autres fonds	1,381,986	209,850	41,943,578	-	-	43,535,414

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 2023-2024
 en \$

Annexe 12 a

<div> <div>Seuil de signification de 100 000\$</div> <div>1234567</div> </div>							
Informations additionnelles sur les virements du fonds de fonctionnement							
#	Nature du virement	Vers le fonds avec restrictions	Vers le fonds d'immobilisations	Vers le fonds de dotation	Vers d'autres fonds	Total	Commentaires au besoin ³
1	VI (FF au FI) – Acquisition terrain bâtiments	---	---	---	---	-	
2	VI (FF au FI) – Acquisition autres immobilisations	---	18,513,171	---	---	18,513,171	
3	VI (FF au FI) – Acquisition RI	---	---	---	---	-	
4	VI (FF au FI) – Remboursement emprunt externe (intérêts et capital) terrain bâtiments	---	17,430,833	---	---	17,430,833	
5	VI (FF au FI) – Remboursement emprunt externe (intérêts et capital) autres immobilisations	---	---	---	---	-	
6	VI (FF au FI) – Remboursement emprunt externe (intérêts et capital) RI	---	---	---	---	-	
7	VI (FF au FI) – Réserve et Projets futurs terrain bâtiments	---	---	---	---	-	
8	VI (FF au FI) – Réserve et Projets futurs autres immobilisations	---	---	---	---	-	
9	VI (FF au FI) – Réserve et Projets futurs RI	---	---	---	---	-	
10	VI (FF au FI) – Remboursement emprunt interne (capital)	---	---	---	---	-	
11	VI (FF au FI) – Autres virements	---	5,544,574	---	---	5,544,574	Contribution à des projets de rénovations
12	VI (FF au FAR)	209,850	---	---	---	209,850	Contribution à des projets spécifiques de
13	VI (FF au FD)	---	---	---	---	-	
14	VI (FF au AF)	---	---	---	---	-	
15	VI (FF à l'ensemble des autres fonds) – retour de fonds virés des années antérieures					-	
16	VI (FF à l'ensemble des autres fonds) – Autres virements					-	
17	Total ⁽¹⁾	209,850	41,488,578	-	-	41,698,428	

<div> <div>Seuil de signification de 100 000\$</div> <div>1234567</div> </div>							
Informations additionnelles sur les virements vers le fonds de fonctionnement							
#	Nature du virement	Du fonds avec restrictions	Du fonds d'immobilisations	Du fonds de dotation	D'autres fonds	Total	Commentaires au besoin ³
18	VI (FAR au FF)	1381986,48	---	---	---	1,381,986	Investissement dans des projets de recherc
19	VI (FD au FF)	---	---	---	---	-	
20	VI (AF au FF)	---	---	---	---	-	
21	VI (ensemble des autres fonds au FF) retour de fonds virés des années antérieures					-	
22	VI (ensemble des autres fonds au FF) Autres virements					-	
23	Total ⁽²⁾	1,381,986	-	-	-	1,381,986	

Note 1: Le total de la ligne 16 colonne 6 doit correspondre à la ligne 7 colonne 6 de l'annexe 12.
 Note 2: Le total de la ligne 22 colonne 6 doit correspondre à la ligne 12 colonne 1 de l'annexe 12.
 Note 3: Commentaire au besoin, exemple : nom du projet, reserve, etc.

Nature des faits et des opérations en cause		Numéro de compte dans lequel est comptabilisé l'élément extraordinaire	Fonds de fonctionnement	Fonds avec restrictions	Fonds d'immobilisations	Fonds de dotation	Autres fonds
1			1	2	3	4	5
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
20	Total des éléments extraordinaires		0	0	0	5	0



Université Concordia
Avantages sociaux
Exercice 2023-2024
en \$

	Composition des avantages sociaux	Fonds de fonctionnement 1	Fonds avec restrictions 2	Autres fonds 3	Total 4
1	Régime de retraite de l'université	33,680,587	1,898,149		35,578,736
2	Régie des rentes du Québec	16,608,790	936,027		17,544,817
3	Régime québécois d'assurance parentale	2,307,508	130,045		2,437,553
4	Fonds des services de santé (FSS)	17,443,468	983,068		18,426,535
5	Commission des normes de l'équité de la santé et de la sécurité du travail - CNESST	1,557,434	87,773		1,645,207
6	Assurance-emploi	4,863,303	274,083		5,137,385
7	Assurance-vie	1,269,644	71,554		1,341,198
8	Assurance santé et salaire	11,699,064	659,328		12,358,392
9	Exonération des droits de scolarité	498,944	28,119		527,063
10	Cotisation pour déficit actuariel du régime de retraite	4,094,755	230,770		4,325,525
11	Autres avantages sociaux				-
12	TOTAL	94,023,497	5,298,915	-	99,322,412

	Ratio des avantages sociaux sur la masse salariale par fonds	Fonds de fonctionnement 1	Fonds avec restrictions 2	Autres fonds 3	Total 4
13	Masse salariale ¹ (900 à 905), (910 à 915), (920 à 925), (930 à 934), (940 à 944), (950 à 954), (960 à 964), (970 à 974), (980 à 985), et (997)	396,564,877	23,401,218	-	419,966,095
14	Ratio (Avantages sociaux /Masse salariale, en %)	24%	23%		24%

Note 1 : La masse salariale de la ligne 13 est présentée au brut, c’est-à-dire qu’elle n'est pas diminuée du montant des salaires capitalisables transférés au fonds des immobilisations.

Université Concordia
 Détail des charges Soutien institutionnel (terrains et bâtiments)
 Fonds de fonctionnement
 Exercice 2023-2024
 en \$

		Direction 1	Sécurité 2	Entretien ménager et gestion des produits dangereux 3	Entretien courant et réparations mineures 4	Autres 5	TOTAL 6	
1	Masse salariale							1
2	Direction	857,621	201,352	-	13,653	16,658	1,089,284	2
3	Gérance	539,301	354,885	204,137	850,717	723,773	2,672,812	3
4	Enseignants-chercheurs	-	-	-	-	-	-	4
5	Chargés de cours	-	-	-	-	-	-	5
6	Personnel associé à l'enseignement et à la recherche	-	-	-	-	-	-	6
7	Personnel auxiliaire à l'enseignement et à la recherche	-	-	-	-	-	-	7
8	Personnel professionnel non enseignant	983,586	504,961	591,950	355,761	1,690,907	4,127,165	8
9	Personnel de soutien technique	126,567	56,501	319,146	8,170	150,229	660,613	9
10	Personnel de soutien bureau	228,213	430,522	202,486	133,541	957,549	1,952,311	10
11	Personnel de métier et ouvrier	-	-	81,964	5,407,425	955,709	6,445,098	11
12	Avantages sociaux (700)	663,776	376,209	340,287	1,659,897	1,088,571	4,128,740	12
13	Heures supplémentaires, maladie, vacances, congés sociaux et autres avantages (701, 702, 703)	(20,241)	(9,031)	(16,860)	(237,680)	(38,002)	(321,815)	13
14	Total de la masse salariale et des avantages sociaux	3,378,822	1,915,399	1,723,109	8,191,483	5,545,394	20,754,208	14
15	Frais pour congés sabbatiques et d'études (705)	-	-	-	-	-	-	15
16	Stagiaires postdoctoraux (706)	-	-	-	-	-	-	16
17	Formation et perfectionnement (710)	22,609	34,695	-	8,316	4,441	70,060	17
18	Frais de déplacement et de représentation (715, 720, 725, 730)	24,003	20,703	1,767	7,715	863	55,051	18
19	Bourses (735)	-	-	-	-	-	-	19
20	Subventions, cotisations et transferts (740, 871, 872)	21,193	9,061	(32,131)	4,424	6,881	9,429	20
21	Fournitures et matériel (745)	25,199	460,876	85,763	239,386	(133,465)	677,759	21
22	Coûts des marchandises vendues (755)	-	-	-	-	-	-	22
23	Frais de services (760, 765, 775, 780, 785, 790, 795)	(0)	5,751,470	124,233	1,065,288	644,863	7,585,853	23
24	Volumes et périodiques (750)	-	1,055	-	-	-	1,055	24
25	Charges reliées aux terrains et aux bâtiments (805, 810, 815, 820, 826)	2,453	1,516	5,879,126	9,685,331	109,344	15,677,770	25
26	Location de locaux et de bâtiments (840, 845)	2,560	-	-	-	4,005,153	4,007,713	26
27	Location-exploitation (830)	-	-	-	22,733	1,185,744	1,208,477	27
28	Pertes sur vente de placement (886)	-	-	-	-	-	-	28
29	Biens sous le seuil de capitalisation (892)	-	-	-	-	-	-	29
30	Biens de nature non capitalisable (893)	-	-	-	-	-	-	30
31	Frais bancaires et charges d'intérêts (850, 851, 852, 853, 856, 857, 858)	-	-	-	-	-	-	31
32	Intérêts relatifs aux avances interfonds (855)	-	-	-	-	-	-	32
33	Mauvaises créances (860)	8,143	-	-	(2,743)	(11,123)	(5,723)	33
34	Autres charges (870)	-	-	-	5,723	-	5,723	34
35	Total des autres charges	106,160	6,279,374	6,058,758	11,036,173	5,812,702	29,293,167	35
36	Ventes internes (878)	-	-	-	-	-	-	36
37	Achats internes (711, 716, 721, 726, 731, 746, 751, 761, 776, 796, 806, 811, 821, 827, 831, 841, 846, 873, 881, 894, 895)	-	-	-	-	-	-	37
38	Gains et pertes latents (879)	-	-	-	-	-	-	38
39	Total des autres charges incluant les gains et pertes latents ainsi que les ventes et les achats internes	106,160	6,279,374	6,058,758	11,036,173	5,812,702	29,293,167	39
40	Total des charges	3,484,982	8,194,774	7,781,867	19,227,657	11,358,096	50,047,375	40

		Immobilisations brutes au début de l'année	Acquisitions de l'année						Total des acquisitions de l'année	Solde à reporter
			Financé par le gouvernement du Québec	Fonds de fonctionnement	Fonds avec restriction	Fonds de dotation	Autres fonds, Fondations et dons	Autres sources		
		1	2	3	4	5	6	7	8	9
1	Projets en cours	0							-	0
2	Terrains	77,991,393						50,007	50,007	78,041,400
3	Aménagement de terrains	5,727,290							-	5,727,290
4	Bâtiments	693,607,692						-20,209	(20,209)	693,587,483
5	Bâtiments - construction prestigieuse	-							-	-
6	Améliorations majeures aux bâtiments	471,069,638	29,941,391	220,387				9,378,378	39,540,156	510,609,794
7	Améliorations locatives	17,069,242							-	17,069,242
8	Équipements informatiques	15,111,337	1,224,524	240,609	472,090		32,848	1,683,045	3,653,116	18,764,453
9	Équipements de communication multimédia	9,048,538	45,236	157,692	11,207			742,443	956,578	10,005,117
10	Mobilier et équipement de bureau	8,417,088	45,297	85,038	20,772			193,039	344,146	8,761,234
11	Autres équipements	13,540,051	407,276	602,330	54,671			463,221	1,527,498	15,067,549
12	Équipements spécialisés liés à l'enseignement et à la recherche	56,791,714	159,560	1,538,061	1,712,323		5,080	546,914	3,961,939	60,753,652
13	Documents de bibliothèques	53,347,163						5,294,316	5,294,316	58,641,479
14	Manuels pédagogiques	-							-	-
15	Matériels roulants	334,492			36,092			147,062	183,154	517,646
16	Réseaux de télécommunications	-							-	-
17	Biens loués en vertu d'un contrat de location-acquisition	(0)							-	(0)
18	Autres actifs corporels (note A)	-							-	-
19	Actifs non amortissables	4,185,243							-	4,185,243
20	Logiciels (note B)	7,355,906	563,172	155,818	88,573				807,563	8,163,469
21	Développements informatiques (note B)	97,779,811	75,847					928,382	1,004,229	98,784,040
22	Autres actifs incorporels	0							-	0
23	TOTAL	1,531,376,597	32,462,303	2,999,935	2,395,729	-	37,928	19,406,597	57,302,493	1,588,679,090

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	0			0	-			-	0
25	Terrains	78,041,400		8,319	78,049,718	-			-	78,049,718
26	Aménagement de terrains	5,727,290			5,727,290	2,236,567.29	253,175	0	2,489,742	3,237,547
27	Bâtiments	693,587,483		385,191	693,972,674	236,202,955.73	14,390,628	-7,277	250,600,861	443,371,813
28	Bâtiments - construction prestigieuse	-			-	-	0	0	-	-
29	Améliorations majeures aux bâtiments	510,609,794		-179,621	510,430,173	166,260,079.31	14,310,799	24,060	180,546,819	329,883,355
30	Améliorations locatives	17,069,242			17,069,242	2,021,739.87	742,141	0	2,763,881	14,305,361
31	Équipements informatiques	18,764,453	-5,280,289		13,484,164	10,179,555.42	3,368,259	5,298,958	8,248,856	5,235,307
32	Équipements de communication multimédia	10,005,117	-1,612,421		8,392,695	4,995,067.15	1,603,991	1,612,421	4,986,637	3,406,059
33	Mobilier et équipement de bureau	8,761,234	-2,468,022		6,293,213	5,564,062.82	1,232,946	2,468,022	4,328,987	1,964,225
34	Autres équipements	15,067,549	-4,373,265	97,872	10,792,156	6,585,885.56	672,374	4,343,430	2,914,829	7,877,327
35	Équipements spécialisés liés à l'enseignement et à la recherche	60,753,652	-3,599,549	4,636,390	61,790,493	23,814,971.15	5,338,372	-953,029	30,106,372	31,684,121
36	Documents de bibliothèques	58,641,479	-4,211,605	-4,561,414	49,868,460	28,545,745.11	4,710,701	8,773,017	24,483,429	25,385,031
37	Manuels pédagogiques	-			-	-	0	0	-	-
38	Matériels roulants	517,646	-186,057		331,589	289,963.42	32,743	186,057	136,650	194,940
39	Réseaux de télécommunications	-			-	-	0	0	-	-
40	Biens loués en vertu d'un contrat de location-acquisition	(0)			(0)	-	0	0	-	(0)
41	Autres actifs corporels (note A)	-			-	-	0	0	-	-
42	Actifs non amortissables	4,185,243			4,185,243	-	0	0	-	4,185,243
43	Logiciels (note B)	8,163,469	-2,382,945	-11,817	5,768,708	5,411,820.86	1,598,145	2,386,575	4,623,391	1,145,317
44	Développements informatiques (note B)	98,784,040		-393,510	98,390,530	37,102,930.20	9,540,034	0	46,642,964	51,747,566
45	Autres actifs incorporels	0			0	0.33			0	(0)
46	TOTAL	1,588,679,090	(24,114,152)	(18,590)	1,564,546,348	529,211,344	57,794,307	24,132,234	562,873,418	1,001,672,931

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 2023-2024

en \$

CATÉGORIES DE PERSONNEL		PERSONNEL RÉGULIER	PERSONNEL NON RÉGULIER
1	Direction	171,102	
2	Gérance	104,188	
3	Enseignants-chercheurs	151,272	73,329
4	Auxiliaires à l'enseignement et à la recherche		17,138
5	Associés à l'enseignement et à la recherche		49,734
6	Professionnel non enseignant	91,385	58,369
7	Soutien technique	73,414	46,458
8	Soutien de bureau	62,090	38,177
9	Métiers et ouvriers	62,080	57,508
		VALEUR MOYENNE D'UNE CHARGE DE 3 CRÉDITS	
10	Chargés de cours		10,460

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

Exercice 2023-2024

Ensemble des fonds

en \$

No ligne	Comptes des frais institutionnels obligatoires	1 Revenus FIO
1	Frais d'admission (447)	4,423,275
2	Frais d'inscription (448)	1,945,328
3	Frais technologiques (449)	5,170,968
4	Frais de droits d'auteur (451)	399,789
5	Frais de rédaction de thèses ou de mémoires et frais de polongation (452)	719,630
6	Frais spécifiques à certains cours ou programmes (453)	-
7	Frais de diplomation et relevés de notes (454)	95,674
8	Services aux étudiants (456)	14,992,279
9	Autres frais institutionnels obligatoires facturés aux étudiants (457)	10,950,051
10	Total pour les frais institutionnels obligatoires ⁽²⁾	38,696,994
11	Explications «Autres frais institutionnels obligatoires facturés aux étudiants (457)» (si 10% ou plus du total) :	28%
12	Frais d'administration	
13		
14		

No ligne	Frais institutionnel obligatoire perçu à titre de fiduciaire ou mandataire	FIO perçus
15	Primes relatives à certaines assurances obligatoires	4,663,390
16	Frais pour le transport en commun (FIO)	
17	Total des FIO perçus à titre de fiduciaire ou mandataire	4,663,390

No ligne	Comptes des autres frais facturés aux étudiants (Non FIO)	Revenus Non FIO
18	Pénalités, retards et révision de notes (458)	1,308,811
19	Dons et campagnes de financement (459) ⁽³⁾	-
20	Ventes de notes de cours (462)	-
21	Vente ou locations de matériel ou d'équipements (463)	-
22	Reconnaissance des acquis (464)	-
23	Autres frais facturés aux étudiants (467)	2,100,940
24	Total pour les autres frais facturés aux étudiants (Non FIO) ⁽⁴⁾	3,409,751
25	Explications «Autres frais facturés aux étudiants (467)» (si 10% ou plus du total) :	62%
26	Services aux étudiants:	
27	Envoi postal, réplique de diplôme, report d'examen/médical, frais d'obtention du diplôme, réévaluation de cours,	
28	frais d'achèvement tardif, lettre d'attestation, dossier d'étudiant et frais de relevé de notes.	

29	Total des nouveaux apports reçus pour les dons et campagnes de financement	
----	--	--

No ligne	Autres frais perçus à titre de fiduciaire ou mandataire	Autres frais perçus
30	Primes relatives aux assurances des étudiants étrangers	7,931,847
31	Primes relatives aux assurances non obligatoires	
32	Dons et campagnes de financement (exclus du compte 459)	
33	Cotisations aux associations étudiantes	11,412,309
34	Frais pour le transport en commun (Non FIO)	
35	Total pour les autres frais perçus à titre de fiduciaire ou mandataire	19,344,156

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

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

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

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

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

Exercice 2023-2024

en \$

	Fonds de fonctionnement ^(note 2)	
	2022-2023	2023-2024
Solde de fonds au début aux fins de la subvention conditionnelle (note 3) (1)	(9,415,087)	(44,035,557)
Produits (2) (Report automatique de l'évolution du solde de fonds)	610,582,827	644,739,995
Charges (3) (Report automatique de l'évolution du solde de fonds)	619,760,550	623,894,425
Excédent (insuffisance) des produits par rapport aux charges (4) = (2) - (3)	(9,177,723)	20,845,570
Virements du fonds de fonctionnement vers d'autres fonds (5) (Report automatique de l'évolution du solde de fonds)	34,982,850	41,698,428
Virements des autres fonds vers le fonds de fonctionnement (6) (Report automatique de l'évolution du solde de fonds)	5,355,334	1,381,986
Annulation des coûts des avantages sociaux futurs (7) (compte 704 du SIFU)	3,231,700	3,338,600
Annulation des gains (-) et pertes latents (8) (Compte 879 du SIFU)	-	-
Annulation des impacts financiers de la COVID 19 (note 4) (9)	953,069	
Résultats annuels ajustés aux fins de la subvention conditionnelle (10) = (4) - (5) + (6) + (7) + (8) + (9)	(34,620,470)	(16,132,271)

Université Concordia

Annexe 19

Solde de fonds à la fin aux fins de la subvention conditionnelle avant ajustements du Ministère (11) = (1) + (10)	(44,035,557)	(60,167,828)
Ajustements après révision ^(note 2) (12)	-	
Solde de fonds à la fin aux fins de la subvention conditionnelle (13) = (11) + (12)	(44,035,557)	(60,167,828)
Conciliation solde de fonds à la fin aux fins de la subvention conditionnelle par rapport au solde de fonds tel qu'établi aux états financiers audités ^(note 3)		
Annulation ajustements cumulés aux fins de la subvention conditionnelle (14) ^(note 4) = - (7) - (8) cumulés	(183,993,633)	(187,332,233)
Redressements des années antérieurs cumulés (15)	(160,361,278)	(160,361,278)
Réévaluation et autres éléments régimes de retraite cumulé (16)	141,544,619	152,619,419
Solde de fonds tel qu'établi aux états financiers audités (17) = (13) + (14) + (15) + (16)	(246,845,849)	(255,241,920)

Note 1: Voir la règle budgétaire 5.8 (2023-2024).

Note 2 : Les ajustements après révision seront inscrits par le Ministère au besoin.

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

Note 4 :incluant l' Impacts financiers rapportés par les établissements au ministère dans le formulaire de recensement des coûts liés à la COVID-19 cumulé et l'annulation des revenus relatifs au décret du 24 mars 2010 cumulé

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

	Fonds de fonctionnement	Fonds avec restrictions	Fonds d'immobilisations	Fonds de dotation	Autres fonds
Dons en espèce		14,261,738	2,486,212		554,951
Dons en nature			207,070		
Autres (Il faut préciser. Si le nombre de lignes est insuffisant, il faut aviser le Ministère)	---	---	---	---	---
Autre 1 Subventions	277,220	10,257,353			
Autre 2 Commandites	576,696	258,094	71,174		
Autre 3 Contrats commerciaux et industriels		144,582	414,176		
Autre 4					
Autre 5					
Autre 6					
Autre 7					
Autre 8					
Autre 9					
Autre 10					
Total	853,916	24,921,767	3,178,632	-	554,951

Note # 2: Ventilation des comptes 015 et 210

	Compte 015	Compte 210
2023-2024 (T)		18,499,746
2022-2023 (T-1)		17,486,130
2021-2022 (T-2)		

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

	Fonds de fonctionnement	Fonds d'immobilisations
Biens sous le seuil de capitalisation (892)		
Biens de nature non capitalisable (893)		8,057,411

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

² Plan quinquennal d'investissement

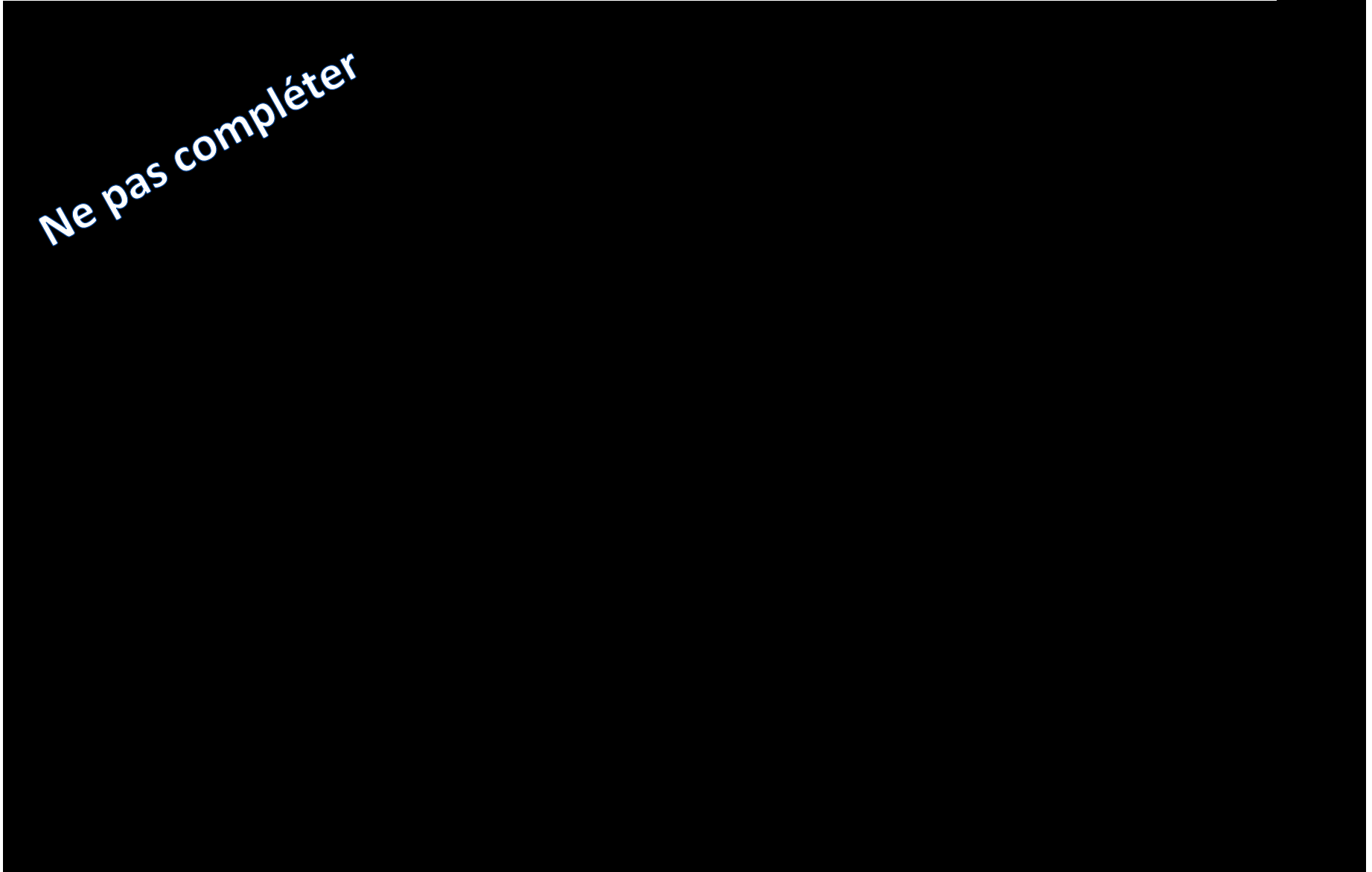


TABLEAU 1 : FONDS AVEC RESTRICTIONS

No ligne	Organismes subventionnaires	Apports reportés au début (court et long termes)	Redressements des apports reportés au début (court et long termes)	Nouveaux apports reportés de l'exercice	Montant constaté à titre de produits au cours de l'exercice	Montant transféré à titre d'apports reportés afférents aux immobilisations	Apports reportés à la fin (court et long termes)
		note 1 1	note 2 2	note 3 3	note 4 4	note 5 5	note 6 6 = 1 + 2 + 3 - 4 - 5
1	Subvention des ministères du gouvernement du Canada	8,422,008		9,033,897	3,378,052		14,077,853
2	Conseil de recherches en sciences humaines	51,326,599		28,389,961	12,093,021		67,623,539
3	Santé Canada	33,188		53,856	20,156		66,887
4	Conseil de recherches en sciences naturelles et en génie	32,068,171		20,166,585	18,362,334		33,872,421
5	Instituts de recherche en santé du Canada	6,527,799		3,161,934	3,795,460		5,894,273
6	Fondation canadienne pour l'innovation	325,575		(44,831)	(49,330)		330,073
7	Chaires de recherche du Canada	904,401		736,063	786,752		853,713
8	Organismes inclus au périmètre comptable du gouvernement du Canada (autres que ceux de la liste)	402,583		(6,446,038)	5,026,581		(11,070,036)
9	Total pour le fonds avec restrictions	100,010,323	-	55,051,427	43,413,027	-	111,648,723

TABLEAU 2 : FONDS DES IMMOBILISATIONS

No ligne	Ensemble des organismes subventionnaires	Apports reportés au début	Redressement des apports reportés au début	Nouveaux apports de l'exercice	Montant constaté à titre de produits au cours de l'exercice	Montant transféré à titre d'apports reportés afférents aux immobilisations	Apports reportés afférents aux immobilisations avant amortissement de l'exercice	Amortissement des apports reportés afférents aux immobilisations	Apports reportés afférents aux immobilisations à la fin
		note 1 1	note 2 2	note 3 3	note 4 4	note 7 5	6=1+2+3-4+5	note 8 7	note 6 8=6-7
10	Organismes inclus au périmètre comptable du gouvernement du Canada	73,973,328		2,076,702	3,766,588	-	72,283,443	-	72,283,443
11	Total pour le fonds des immobilisations	73,973,328	-	2,076,702	3,766,588	-	72,283,443	-	72,283,443

Note 1: [Report automatique](#) des apports reportés au début de l'exercice en cours.

Note 2: [Saisie manuelle](#) des redressements des apports reportés au début de l'exercice en cours

Note 3: [Saisie manuelle](#) des montants comptabilisés à titre d'apport reporté au cours de l'exercice, encaissés ou à recevoir, ainsi que tout ajustement nécessaire pour que le total du solde de fin corresponde à la somme des comptes 263 et 362 au fonds correspondant de l'année courante.

Note 4: [Report automatique](#) des montants constatés à titre de produits au cours de l'exercice au fonds correspondant (report automatique des comptes 415, 416, 417, 418, 419, 420, 421, 422 et 423).

Note 5: [Saisie manuelle](#) des montants transférés aux fonds des immobilisations à titre d'apports reportés afférents aux immobilisations.

Note 6: Les apports reportés à la fin doivent correspondre à la somme des comptes 263 et 362 au fonds correspondant de l'année courante.

Note 7: [Report automatique](#) des montants transférés du fonds avec restrictions à titre d'apports reportés afférents aux immobilisations.

Note 8: [Report automatique](#) du compte 532 "Amortissement des apports reportés affèrent aux immobilisations – Gouvernement du Canada".

TABLEAU 1 : FONDS AVEC RESTRICTIONS

No ligne	Organismes subventionnaires	Apports reportés au début (court et long termes)	Ajustements	Nouveaux apports reportés de l'exercice	Montant constaté à titre de produits au cours de l'exercice	Montant transféré à titre d'apports reportés afférents aux immobilisations	Apports reportés à la fin (court et long termes)
		note 1 1	note 2 2	note 3 3	note 4 4	note 5 5	note 6 6 = 1 + 2 + 3 - 4 - 5
1	Subventions du Ministère	13,889,680	(720,200)	2,481,237	6,814,885		8,835,832
2	Subventions des autres ministères du gouvernement du Québec	2,595,306		1,232,046	-		3,827,352
3	Fonds de recherche du Québec - Nature et technologie (FRQNT)	3,217,518		7,348,566	6,387,089		4,178,995
4	Fonds de recherche du Québec - Santé (FRQS)	1,892,881		387,164	915,687		1,364,359
5	Fonds de recherche du Québec - Société et culture (FRQSC)	3,226,119		1,333,594	2,311,798		2,247,915
6	Université du Québec et ses constituantes	-		-	-		-
7	Organismes inclus au périmètre comptable du gouvernement du Québec (autres que ceux de la liste)	639,005		(24,840)	-		614,165
8	Total pour le fonds avec restrictions	25,460,509	(720,200)	12,757,768	16,429,459	-	21,068,617

TABLEAU 2 : FONDS DES IMMOBILISATIONS

No ligne	Ensemble des organismes subventionnaires	Apports reportés au début	Redressement des apports reportés au début	Nouveaux apports de l'exercice	Montant constaté à titre de produits au cours de l'exercice	Montant transféré à titre d'apports reportés afférents aux immobilisations	Apports reportés afférents aux immobilisations avant amortissement de l'exercice	Amortissement des apports reportés afférents aux immobilisations	Apports reportés afférents aux immobilisations à la fin
		note 1 1	note 2 2	note 3 3	note 4 4	note 7 5	6=1+2+3-4+5	note 8 7	note 6 8=6-7
9	Organismes inclus au périmètre comptable du gouvernement du Québec	403,989,408	355,583,040	(295,705,851)	42,988,848	-	420,877,750	-	420,877,750
10	Total pour le fonds des immobilisations	403,989,408	355,583,040	(295,705,851)	42,988,848	-	420,877,750	-	420,877,750

Note 1: [Report automatique](#) des apports reportés au début de l’exercice en cours.

Note 2: [Saisie manuelle](#) des redressements des apports reportés au début de l’exercice en cours, ainsi que des transferts des reliquats du fonds avec restrictions au fonds de fonctionnement.

Note 3: [Saisie manuelle](#) des montants comptabilisés à titre d'apport reporté au cours de l'exercice, encaissés ou à recevoir, ainsi que tout ajustement nécessaire pour que le total du solde de fin corresponde à la somme des comptes 261, 262, 360 et 361 au fonds correspondant de l'année courante.

Note 4: [Report automatique](#) des montants constatés à titre de produits au cours de l’exercice au fonds correspondant (report automatique des comptes 405, 410, 411, 427, 495, 496, 497, 515 et 520).

Note 5: [Saisie manuelle](#) des montants transférés aux fonds des immobilisations à titre d’apports reportés afférents aux immobilisations.

Note 6: Le total à la ligne 8 des apports reportés à la fin doit correspondre à la somme des comptes 261 et 262 au fonds correspondant de l'année courante.

Note 7: Report automatique des montants transférés du fonds avec restrictions à titre d’apports reportés afférents aux immobilisations.

Note 8: Report automatique des compte 530 et 531 "Amortissement des apports reportés affèrent aux immobilisations – gouvernement du Québec".

Note 9: Le total des apports reportés doit correspondre à la sommation des comptes 360 et 361

TABLEAU 1 : FONDS AVEC RESTRICTIONS

No ligne	Organismes subventionnaires	Apports et produits reportés au début (court et long termes) note 1 1	Redressement des apports reportés au début note 2 2	Nouveaux apports et nouveaux produits reportés de l'exercice note 3 3	Montant constaté à titre de produits au cours de l'exercice note 4 4	Montant transféré à titre d'apports reportés afférents aux immobilisations note 5 5	Apports et produits reportés à la fin (court et long termes) note 6 6 = 1 + 2 + 3 - 4 - 5
1	Municipalités	0		(7,031)	(7,031)		0
2	Produits provenant d'autres universités et d'organismes apparentés	-		-	-		-
3	Gouvernements autres provinces	-		15,168	15,168		-
4	Gouvernements étrangers	-		277	277		-
5	Produits non gouvernementaux	77,873,491		50,152,587	24,921,767		103,104,311
6	Produits provenant d'une fondation	(0)		0	-		-
7	Total pour le fonds avec restrictions	77,873,492	-	50,161,002	24,930,182	-	103,104,311

TABLEAU 2 : FONDS DES IMMOBILISATIONS

No ligne	Ensemble des organismes subventionnaires	Apports reportés au début note 1 1	Redressement des apports reportés au début note 2 2	Nouveaux apports de l'exercice note 3 3	Montant constaté à titre de produits au cours de l'exercice note 4 4	Montant transféré à titre d'apports reportés afférents aux immobilisations note 7 5	Apports reportés afférents aux immobilisations avant amortissement de l'exercice 6=1+2+3-4+5	Amortissement des apports reportés afférents aux immobilisations note 8 7	Apports reportés afférents aux immobilisations à la fin note 6 8=6-7
8	Autres sources	7,748,203		6,429,758	3,178,632	-	10,999,329	-	10,999,329
9	Total pour le fonds des immobilisations	7,748,203	-	6,429,758	3,178,632	-	10,999,329	-	10,999,329

Note 1: Report automatique des apports reportés et/ou produits reportés au début de l'exercice en cours.

Note 2: Saisie manuelle des redressements des apports reportés et/ou produits reportés au début de l'exercice en cours

Note 3: Saisie manuelle des montants comptabilisés à titre d'apport reporté et/ou produit reporté au cours de l'exercice, encaissés ou à recevoir, ainsi que tout ajustement nécessaire pour que le total du solde de fin corresponde à la somme des comptes 260, 264 et 363 au fonds correspondant de l'année courante.

Note 4: Report automatique des montants constatés à titre de produits au cours de l'exercice au fonds correspondant (report automatique des comptes 424, 426, 428, 429, 430, 431 et 446).

Note 5: Saisie manuelle des montants transférés aux fonds des immobilisations à titre d'apports reportés afférents aux immobilisations.

Note 6: Le total des apports et des produits reportés à la fin doit correspondre à la somme des comptes 260, 264 et 363 au fonds correspondant de l'année courante.

Note 7: Report automatique des montants transférés du fonds avec restrictions à titre d'apports reportés afférents aux immobilisations.

Note 8: Report automatique du compte 533 "Amortissement des apports reportés afférent aux immobilisations – Autres sources".

Produits des entités subventionnaires du gouvernement du Canada par fonds

Exercice 2023-2024

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

en \$

No ligne	Comptes	Fonds de fonctionnement 1	Fonds avec restrictions 2	Fonds d'immobilisations 3	Total 4 = 1+2+3
1	Subvention des ministères du gouvernement du Canada (415)	5,107,436	3,378,052	856,128	9,341,616
2	Conseil de recherches en sciences humaines (416)	-	12,093,021	-	12,093,021
3	Santé Canada (417)	-	20,156	-	20,156
4	Conseil de recherches en sciences naturelles et en génie (418)	-	18,362,334	-	18,362,334
5	Instituts de recherche en santé du Canada (419)	-	3,795,460	-	3,795,460
6	Fondation canadienne pour l'innovation (421)	-	(49,330)	2,910,460	2,861,130
7	Chaires de recherche du Canada (422)	-	786,752	-	786,752
8	Organismes inclus au périmètre comptable du gouvernement du Canada (autres que ceux de la liste) (420)	-	5,026,581	---	5,026,581
9	Organismes inclus au périmètre comptable du gouvernement du Canada (fonds d'immobilisations) (423)	---	---	-	-
10	Total	5,107,436	43,413,027	3,766,588	52,287,051

Subvention reportable	Libellé du volet	Libellé du sous-volet	Apports reportés au début ^(note 4)	Ajustements ^(note 5)	Nouveaux apports de l'exercice ^(note 6)	Montant constaté à titre de produits au cours de l'exercice	Montant transféré à titre d'apports reportés afférents aux immobilisations ^(note 7)	Apports reportés à la fin (court et long termes) ^{note 2}	Commentaire de l'Université
			1	2	3	4	5	6 = 1 + 2 + 3 - 4 - 5	7
2.1.3 Soutien à l'intégration des personnes ayant des besoins particuliers ou en situation de handicap	2.1.3.1 : Organisation et offre de services dans les universités		4,327,599		1,110,208	2,008,136		3,429,671	
2.1.3 Soutien à l'intégration des personnes ayant des besoins particuliers ou en situation de handicap	2.1.3.2 : Services spécialisés		282,717		177,316	65,138		394,895	
2.1.3 Soutien à l'intégration des personnes ayant des besoins particuliers ou en situation de handicap			4,610,315	-	1,287,524	2,073,274	-	3,824,565	
2.1.4 Soutien aux membres des communautés autochtones	Volet 1 : Programme régulier;		-		48,000	42,356		5,644	
2.1.4 Soutien aux membres des communautés autochtones	Volet 2 : Démarrage de petites cohortes;		-					-	
2.1.4 Soutien aux membres des communautés autochtones	Volet 3 : Stage en enseignement en milieu autochtone;		-					-	
2.1.4 Soutien aux membres des communautés autochtones	Volet 4 : Projets particuliers;		-					-	
2.1.4 Soutien aux membres des communautés autochtones			-	-	48,000	42,356	-	5,644	
2.1.5 Soutien aux établissements d'enseignement supérieur dans la lutte contre l'homophobie et la transphobie			-		30,000	11,044		18,956	
2.1.6 Appui au recrutement d'étudiants internationaux ainsi qu'à leur accueil et leur intégration	Volet 2 : Actions de concertation inter établissements		314,835			254,382		60,453	
2.1.8 Reconnaissance des acquis et des compétences à l'enseignement universitaire	2.1.8.3 Favoriser l'offre de services de RAC en formation professionnelle		-					-	
2.1.9 Accès à la profession enseignante	2.1.9.2 Élaboration de projets inédits en sciences de l'éducation		73,230			(785)		74,015	
2.1.10 Soutien financier aux étudiantes et aux étudiants en sciences de l'éducation	2.1.10.1 Bourses d'excellence aux futurs enseignants		-					-	
2.1.10 Soutien financier aux étudiantes et aux étudiants en sciences de l'éducation	2.1.10.2 Bourses de persévérance pour les étudiantes et les étudiants inscrits à la maîtrise qualifiante en enseignement		-					-	
2.1.10 Soutien financier aux étudiantes et aux étudiants en sciences de l'éducation	2.1.10.3 Bourses aux doctorantes et aux doctorants en sciences de l'éducation		-		60,000	60,000		-	
2.1.10 Soutien financier aux étudiantes et aux étudiants en sciences de l'éducation			-	-	60,000	60,000	-	-	
2.1.11 Soutien aux études doctorales en psychologie clinique	2.1.11.1 Augmentation des admissions au doctorat clinique en psychologie		146,458		241,699	100,094		288,063	
2.1.11 Soutien aux études doctorales en psychologie clinique	2.1.11.2 Bourses pour les internats en psychologie		-		25,000	12,500		12,500	
2.1.11 Soutien aux études doctorales en psychologie clinique			146,458	-	266,699	112,594	-	300,563	
2.1.12 Formation et relève professorale en sciences infirmières	2.1.12.1 Augmenter les inscriptions dans les programmes de sciences infirmières		-					-	

Continuité des apports reportés - MES						Annexe 24
2.1.12 Formation et relève professorale en sciences infirmières	2.1.12.2 Favoriser le renouvellement et l'augmentation du corps professoral en sciences infirmières par des bourses aux cycles supérieurs	Volet 1 Bourses de maîtrises	-		-	
2.1.12 Formation et relève professorale en sciences infirmières	2.1.12.2 Favoriser le renouvellement et l'augmentation du corps professoral en sciences infirmières par des bourses aux cycles supérieurs	Volet 2 Bourses doctorales	-		-	
2.1.12 Formation et relève professorale en sciences infirmières			-	-	-	
2.1.13 Soutien aux stages en pratique sage femme			-		-	
2.1.19 Reconfiguration de l'offre de formation	2.1.19.1 Optimisation et développement de l'offre de formation en réponse à des besoins prioritaires		777,131	(110,000)	667,131	0
2.1.19 Reconfiguration de l'offre de formation	2.1.19.2 Développement concerté d'activités de formation à distance		56,593		51,286	5,307
2.1.19 Reconfiguration de l'offre de formation	2.1.19.3 Formation d'appoint destinée aux professionnels formés à l'étranger - offre d'un programme d'appoint		549		549	(1)
2.1.19 Reconfiguration de l'offre de formation	2.1.19.4 Formation d'appoint destinée aux professionnels formés à l'étranger – mise à jour d'un programme d'appoint		-		-	-
2.1.19 Reconfiguration de l'offre de formation			834,273	-	(110,000)	718,966
2.1.20 Soutenir les personnes immigrantes formées à l'étranger désirant accéder à une profession réglementée			-		-	-
2.1.21 Pôles régionaux	2.1.21.1			48,571	48,571	-
2.1.21 Pôles régionaux	2.1.21.2					-
2.1.21 Pôles régionaux			-	-	48,571	48,571
2.1.22 Soutien financier aux établissements d'enseignement supérieur impliqués dans le déploiement d'une zone d'innovation			-		-	-
2.1.24 Soutien aux initiatives avec les collectivités et les entreprises			2,633,131	168,859	1,276,836	1,525,154

2.1.25 Déploiement de mesures temporaires du Plan d'action pour la réussite en enseignement supérieur	Volet 1 : Soutenir des initiatives qui font valoir la réussite scolaire de modèles signifiants ou inspirants	38,770		16,797	21,973	
2.1.25 Déploiement de mesures temporaires du Plan d'action pour la réussite en enseignement supérieur	Volet 2 : Soutenir l'acquisition des compétences essentielles à la poursuite des études par les étudiants universitaires	240,334		161,677	151,192	250,819
2.1.25 Déploiement de mesures temporaires du Plan d'action pour la réussite en enseignement supérieur	Volet 3 : Soutenir le déploiement d'actions visant à améliorer l'accueil et l'intégration des étudiants	354,791		341,000	232,826	462,965
2.1.25 Déploiement de mesures temporaires du Plan d'action pour la réussite en enseignement supérieur	Volet 4 : Soutenir les initiatives favorisant la persévérance et la réussite en enseignement supérieur	1,092,622		101,000	650,696	542,926
2.1.25 Déploiement de mesures temporaires du Plan d'action pour la réussite en enseignement supérieur		1,726,516	-	603,677	1,051,511	-
2.1.28 Rehaussement de la sécurité de l'information et de la cybersécurité		-		165,000	142,115	22,885
2.1.30 Soutien à la formation des médecins		-				-
2.1.32 Autres ajustements particuliers		-				-
2.3 Entente Canada Québec relative à l'enseignement dans la langue de la minorité et à l'enseignement des langues secondes volet enseignement supérieur	Volet 1 : Contribuer à offrir aux membres de la minorité de langue anglaise du Québec la possibilité de s'instruire dans leur langue et de participer à un enrichissement culturel associé à leur communauté;	105,982			105,382	600
2.3 Entente Canada Québec relative à l'enseignement dans la langue de la minorité et à l'enseignement des langues secondes volet enseignement supérieur	Volet 2 : Contribuer à offrir aux apprenants de langue anglaise ou de langue française du Québec la possibilité d'apprendre le français ou l'anglais comme langue seconde et de bénéficier ainsi d'un enrichissement culturel.	33,876		(17,599)	9,071	7,206
2.3 Entente Canada Québec relative à l'enseignement dans la langue de la minorité et à l'enseignement des langues secondes volet enseignement supérieur		139,858	-	(17,599)	114,453	-
2.4.1 Programme de mobilité internationale et de courts séjours à l'étranger		72,768		7,034	79,802	(0)
2.4.2 Sommes accordées pour des activités para-universitaires						-
Sous total subventions spécifiques reportables		10,551,383	-	2,557,765	5,985,119	-

Autres Subventions reportées ^(note 1)

Subvention reportable ^(note3)	Libellé du volet	Libellé du sous-volet	Apports reportés au début ^(note 4)	Ajustements	Nouveaux apports de l'exercice	Montant constaté à titre de produits au cours de l'exercice	Montant transféré à titre d'apports reportés afférents aux immobilisations	Apports reportés à la fin (court et long termes) ^{note 2}	Commentaire de l'Université
22-23- 2.1.25 Déploiement de mesures temporaires du Plan d'action sur la santé mentale étudiante en enseignement supérieur	Volet 1 : Des campus favorables à une santé mentale florissante (axe 2 du Plan d'action);		62,656		123,333	114,612		71,377	
22-23- 2.1.25 Déploiement de mesures temporaires du Plan d'action sur la santé mentale étudiante en enseignement supérieur	Volet 2 : Soutien à la population étudiante dans la diversité de ses besoins et de ses caractéristiques (axe 3 du Plan d'action);		62,656		123,333	114,612		71,377	

Continuité des apports reportés - MES						Annexe 24
22-23- 2.1.25 Déploiement de mesures temporaires du Plan d'action sur la santé mentale étudiante en enseignement supérieur	Volet 3 : Accessibilité aux services de santé mentale pour les membres de la communauté étudiante (axe 4 du Plan d'action).	62,656	123,334	114,612	71,378	
22-23- 2.1.25 Déploiement de mesures temporaires du Plan d'action sur la santé mentale étudiante en enseignement supérieur		187,967	-	370,000	343,836	- 214,131
22-23 RB 2.1.29 Mesure transitoire pour les stagiaires de certaines formations des domaines de l'éducation de la santé et des services sociaux		33,150		33,150		-
stages et à la formation pratique dans le domaine de la santé et des services sociaux		720,200	(720,200)			-
otion et valorisation de la discipline génie et des sciences de l'informatique		9,941		9,941		-
ures temporaires du Plan d'action sur la santé mentale étudiante en enseignement supérieur		288,327		254,159		34,168
2.1.4.5 Soutien aux membres des communautés autochtones	Volet 5: allocation spécifique	350,000				350,000
2.1.9 Accès à la profession enseignante	aux parcours de formation en sciences de l'éducation	880,184	(477,162)	151,677		251,345
Remboursement FIO		680,906		51,891		629,015
9.2 Soutien additionnel aux étudiants en contexte de crise sanitaire		6,315		6,315		(0)
9.3 Soutien additionnel aux étudiants en contexte de crise sanitaire		33,755		33,584		171
e des étudiants éprouvant des difficultés académiques dans le contexte de la crise sanitaire		1,800		1,200		600
Autres subventions		96,574	79,205	(56,592)		232,371
1.8. Programme études-travail pour les étudiants internationaux		49,177	(48,571)	605		1
		-				-
		-				-
		-				-
						-
Sous total autres subventions spécifiques reportables		3,338,296	(720,200)	(76,528)	829,766	- 1,711,802
Total général des subventions reportables MES		13,889,680	(720,200)	2,481,237	6,814,885	- 8,835,832

Note 1	Autres Subventions reportées ne figurant pas dans la liste plus haut
Note 2	Le total général (colonne 6, ligne 80) doit égaler le montant indiqué à l'annexe 22b (tableau 1, colonne 6, ligne 1).
Note 3	(Année financière) - (numéro de la règle budgétaire) - (nom de la règle budgétaire)
Note 4:	Report automatique des apports reportés au début de l'exercice en cours.
Note 5:	Saisie manuelle des redressements des apports reportés au début de l'exercice en cours, ainsi que des transferts des reliquats du fonds avec restrictions au fonds de fonctionnement.
Note 6:	Saisie manuelle des montants comptabilisés à titre d'apport reporté au cours de l'exercice, encaissés ou à recevoir, ainsi que tout ajustement nécessaire pour que le total du solde de fin corresponde à la somme des comptes 261 au fonds correspondant de l'année courante.
Note 7:	Le total à la ligne 83 des apports reportés à la fin doit correspondre au solde du compte 261 au fonds correspondant de l'année courante.



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 24, 2024**

AGENDA ITEM: Audit Committee recommendation: Interfund transfers for the year ended April 30, 2024

ACTION REQUIRED: For approval

SUMMARY: On recommendation of the Audit Committee, the Board of Governors is being asked to approve the interfund transfers for the year ended on April 30, 2024.

BACKGROUND: Under the directives of the *Ministère de l'Enseignement supérieur*, the University is required to obtain specific Board approval of interfund transfers. Interfund transfers form part of the changes in fund balances on the University's financial statements and are disclosed under Note 19 of the financial statements. Interfund transfers can be defined as money transfers between the various funds of the University.

DRAFT MOTION:

That, on recommendation of the Audit Committee, the Board of Governors approve the interfund transfers for the year ended April 30, 2024.

PREPARED BY:

Name: Secretary of the Board
Date: October 17, 2024

FUNDED PROGRAM	DESCRIPTION	Operating Fund	Research Fund	Designated Fund	Capital Fund
1-Contribution towards major renovation or construction projects		-5,544,574	-	-455,000	5,999,574
R-0044-02-10-6	GN EAST RESIDENCE	-930,514			930,514
R-0020-02-10-6	GREY NUNS	-170,500			170,500
D-0014-02-10-6	GREY NUNS BUILDING	-335,660			335,660
F-0106-04-10-1	GN REPLACE DOMESTIC WATER & HEATING	-40,427			40,427
F-0305-04-10-1	FOOD SERVICES INFRASTRUCTURE UPGRADE		-	305,000	305,000
F-0072-02-10-6	FOOD SERVICES INFRASTRUCTURE UPGRADE		-	150,000	150,000
F-0071-06-10-1	SH Install Hydrogen Loop Infrastructure	-27,000			27,000
D-0019-02-10-6	EXP. OF LOYOLA SP. COMPLEX PHASE 1A	-140,136			140,136
D-0021-02-10-6	1424-1426 BISHOP STREET	-137,807			137,807
F-0107-02-10-6	GREY NUNS MAINTENANCE	-450,000			450,000
F-0108-02-10-1	GN REPAIR WEST WING FLOORING	-3,500			3,500
F-0023-03-90-6	FB Improve Parking Level Infrastructure	-93,285			93,285
F-0125-06-10-6	PY,VE,GN & VL REPLACE ELEVATOR HYDR	-13,442			13,442
F-0129-02-10-1	LOY RES JR REPLACE SHOWER & HEATING	-17,171			17,171
F-0130-02-10-1	HA RENOVATE BATHROOMS	-59,967			59,967
F-0137-02-10-6	18-077 JR MODERNIZE ELEVATOR SYSTEM	-8,198			8,198
F-0138-04-10-6	JR & SC REPLACE DOMESTIC WATER HEAT	-62,301			62,301
F-0144-06-10-6	LOY REPLACE ROOFS & INSTALL H&S EQUIP	-44,623			44,623
F-0178-03-10-1	FB & FG Renovate Garage Ramp	-11,480			11,480
R-0008-02-10-6	HB RESIDENCE RENOVATION	-872,433			872,433
R-0025-02-10-6	RETAIL - BASE BUILDING GM0001 SUBDI	-126,129			126,129
531020	Contributions to capital sinking fund - Building	-2,000,000			2,000,000
2-Contribution towards interest on capital debt		-17,930,833	-	-	17,930,833
220000010	CAPITALIZATION FUND	-188,522			188,522
220000555	BOND SERIE A: NET FINANCING COSTS	-12,818,142			12,818,142
220000556	BOND SERIES B : FINANCING COSTS	-1,847,650			1,847,650
220000557	BOND SERIES C : FINANCING COSTS	-918,898			918,898
220000560	TD SIS - UNITY SWAPS	-417,956			417,956
220000564	DESJARDINS MAY 2022 LONG-TERM SWAP	-1,739,664			1,739,664
3-Contribution towards equipment		-18,013,171	0	0	18,013,171
E-0089-02-10-6	CCE CLASSROOM UPGRADE AND ENTRY RED	-38,199			38,199
E-0162-02-10-6	COPIERS PURCHASE	-213,994			213,994
E-0259-02-10-1	JR INSTALL AC	-98,592			98,592
I-0038-02-80-1	UNITY	-157,601			157,601
I-0038-02-80-2	UNITY	-4,850			4,850
220000010	Equipment acquired directly by the Operating Fund	-2,999,935			2,999,935
531010	Contributions to capital sinking fund - Equipment	-14,500,000			14,500,000
4-Cotnrribution towards specific University projects		1,172,136	-	-1,172,136	-
11211208	Deans Special initiative - FAS: ETUDES FRANCAISES	500		-500	
11810101	VPRGS: OFFICE OF RESEARCH	20,000		-20,000	
210000089	VAN BERKOM CHAIR IN SMALL CAP EQUIT	32,000		-32,000	
280000001	PROVOST-STRATEGIC INITIATIVES	435,000		-435,000	
210000153	Funds for case competition	-3,500		3,500	
210000205	FINE ARTS FAC.DEV. SCULPTURE	-300		300	
210000296	GINA CODY FUND FOR LEADERSHIP IN EQ	7,000		-7,000	
210000342	ROSSY FAMILY FOUNDATION ART HIVES	-70,000		70,000	
210001486	RBC CONCORDIA WORK INTEGRATED LEARN	-60,000		60,000	
210001550	SYNBIOAPPS PROGRAM CSA	-1,500		1,500	
210001687	POWER CORPORATION LIFE SKILLS PROJECT	-8,550		8,550	
220000355	McCONNELL FOUNDATION FOR UNIVER/CITY2030	-48,000		48,000	
271000076	CENTRE DESJARDINS D'INNOVATION EN F	70,000		-70,000	
271000107	GINA CODY CHAIR IN DATA ANALYTICS	50,000		-50,000	
271000108	GINA CODY CHAIR IN INTERNET OF THIN	100,000		-100,000	
271000109	GINA CODY CHAIR IN INDUSTRY 4.0 AND	50,000		-50,000	
271000329	GINA CODY RESEARCH AND INNOVATION FELLOW	592,500		-592,500	
300000507	T.D. DWIVEDI AND S.N. MISHRA STATIS	24,986		-24,986	
300002379	GEORGE KANAAN AWARD FOR THE ACCOUNTANCY	-15,000		15,000	
300001997	Francis Baillet Beat the Odds Fund	-3,000		3,000	
Total		-40,316,441	0	-1,627,136	41,943,578



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 24, 2024**

AGENDA ITEM: Audit Committee recommendation: *État du traitement* (statement of salaries) for the year ended April 30, 2024.

ACTION REQUIRED: For approval

SUMMARY: Under Bill 95, a statement of salaries (*état du traitement*) of Concordia's senior administrators must be submitted on an annual basis. The Board of Governors is being asked to review and approve the same.

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

DRAFT MOTION:

That, following recommendation of the Audit Committee, the Board of Governors approve the *état du traitement* (statement of salaries) for the year ended April 30, 2024.

PREPARED BY:

Name: Secretary of the Board
Date: October 17, 2024

Nom de l'établissement : **Université Concordia**

TABLEAU 1 - Traitement imposable du personnel de direction supérieure et valeur pécuniaire non vérifiée des allocations et des frais remboursés

Nom	Prénom	Titre du poste occupé	Fonction	Intérim (oui / non)	Temps plein (nombre de mois en fonction)	Temps partiel (% du temps plein)	Valeur des éléments composant le traitement imposable (en \$)					Valeur pécuniaire non vérifiée des allocations et des frais remboursés (\$)
							Salaire de base	Autres éléments du traitement imposable	Salaire de base + Autres éléments du traitement imposable	Indemnité de départ accordée	Montants reçus d'une fondation ou d'une personne morale	
Carr	Graham	Recteur et vice chancelier	REC	non	12.0		518,986	1,843	520,829			54,203
Jacobs	Frederica	Secrétaire générale et directrice, Services des affaires juridiques, Secretariat général	SG	non	12.0		343,291	6,568	349,859			
Buckland	Amy	Bibliothécaire universitaire en chef	DOY	non	7.5		260,000	1,657	261,657			7,515
Chesser	Paul	Vice-recteur, Relations avec les diplômés et Relations extérieures	VR	non	12.0		344,516	2,971	347,487			90,879
Di Grappa	Michele	Vice-recteur, Services et durabilité	VR	non	12.0		362,205	4,009	366,214			11,476
Hardy	Nadia	Vice-rectrice exécutive déléguée aux affaires académiques et vice-rectrice exécutive adjointe à la planification et au positionnement	VR	non	1.0		278,409	256	278,665			
Hardy	Nadia	Vice-rectrice exécutive déléguée et vice-rectrice exécutive adjointe – gestion des effectifs étudiants et expérience étudiante	VR	non	11.0		278,409	2,814	281,223			42
Huneault	Kristina	Vice-recteur exécutif adjoint, développement du corps enseignant et inclusion	VR	non	10.0		208,000	2,451	210,451			775
Whitelaw	Anne	Vice-rectrice exécutive aux affaires académiques	VR	non	12.0		362,457	2,601	365,058			2,234
Bhuiyan	Nadia	Vice-rectrice adjointe, partenariats et apprentissage expérientiel	VRA	non	1.0		208,653	1,990	210,643			
Bigras	France	Vice-rectrice associé et Dirigeant principal de l'information	VRA	non	5.0		252,840	22,167	275,007			2,501
Delisle	Philippe	Vice-recteur adjoint aux technologies de l'information et chef de direction de l'informatique	VRA	non	8.0		245,476	171	245,647			4,149
Cheaib	William	Chef de cabinet et vice-recteur adjoint aux relations internationales	VRA	non	12.0		256,229	1,501	257,730			18,311
Dunnigan	Isabel	Vice-rectrice associée et directrice générale, Formation continue	VRA	non	1.0		206,936	200	207,136			
Dunnigan	Isabel	Vice-rectrice adjointe à l'enseignement professionnel et à la valorisation du français	VRA	non	11.0		245,000	1,532	246,532			6,563
Gabriele	Sandra	Vice-rectrice adjointe, innovation, enseignement et apprentissage	VRA	non	12.0		214,322	727	215,049			6,554
Lavoie	Marie-Claude	Vice-rectrice associée, Gestion immobilière	VRA	non	12.0		269,920	1,501	271,421			4,265
Mulrennan	Monica	Vice-rectrice associée, recherche, développement et sensibilisation	VRA	non	12.0		204,400	1,295	205,695			8,847
Pardillo	Gracy	Vice-rectrice, Finances et Contrôleure	VRA	non	12.0		249,506	4,020	253,526			2,657
Willsher	Carolina	Vice-rectrice associée, Ressources Humaines	VRA	non	12.0		261,385	6,529	267,914			13,341
Croteau	Anne-Marie	Doyenne, École de gestion John-Molson	DOY	non	12.0		340,821	3,070	343,891			18,308
Debbabi	Mourad	Doyen, École de génie et d'informatique Gina-Cody	DOY	non	12.0		329,370	3,646	333,016			11,872
Diamantoudi	Effrosyni	Doyenne, Études supérieures	DOY	non	12.0		293,964	7,436	301,400			29,797
Gerin	Annie	Doyenne, Faculté des beaux-arts	DOY	non	12.0		274,585	1,501	276,086			18,559
Sicotte	Pascale	Doyen, Faculté des arts et des sciences	DOY	non	12.0		327,166	1,969	329,135			3,382
Pepin	Véronique	Doyenne, École de la Santé	DOY	oui	9.0		159,090	46,740	205,830			1,512
Beauregard	Philippe	Chef des communications	VR	non	12.0		309,324	3,549	312,873			4,761
Cossette	Denis	Chef de la direction financière	VR	non	12.0		320,706	5,028	325,734			6,505
Gauthier	Marc	Trésorier et Chef des investissements	VRA	non	12.0		262,153	9,179	271,332			23,121
Therrien	Daniel	Vice-recteur associé, Planification intégrée	VRA	non	12.0		228,660	1,514	230,174			24
Kadem	Lyes	Vice-recteur associé Recherche, projets spéciaux et partenariats	VRA	non	12.0		216,772	3,070	219,842			4,281
Bérubé	Dominique	Vice-rectrice à la recherche et aux études supérieures	VR	non	12.0		355,350	1,501	356,851			4,673
Marshall	Cherry	Vice-rectrice associée, développement	VRA	non	12.0		221,787	1,969	223,756			17,120
Riva	Patricia	Bibliothécaire universitaire en chef par intérim	DOY	oui	4.5		166,780	31,433	198,213			1,444
									0			
									0			
									0			
									0			
									0			
									0			
									0			
									0			

Nom de l'établissement : Université Concordia

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

Catégorie de personnel	Effectif total de la catégorie ⁽²⁾	Valeur des éléments composant le traitement imposable (en \$)		
		Étendue du traitement	Salaire de base	Autres éléments du traitement imposable
Personnel de direction des composantes de l'établissement, tel que défini au paragraphe 1° du premier alinéa de l'article 4.5 de la Loi sur les établissements d'enseignement de niveau universitaire (RLRQ, chapitre E-14.1)	88	Le plus élevé	195,632	103,822
		Moyenne	193,425	26,053
		Le moins élevé	105,141	52
Personnel de direction des services	60	Le plus élevé	280,337	18,538
		Moyenne	160,862	4,402
		Le moins élevé	96,206	
Personnel de gérance des emplois de soutien	326	Le plus élevé	312,625	33,760
		Moyenne	108,464	3,688
		Le moins élevé	73,368	

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

⁽²⁾ Effectif total de chaque catégorie en équivalence en temps plein (EETP)

TABLEAU 3 - Valeur pécuniaire non vérifiée des allocations et des frais remboursés des autres catégories de personnel de direction ⁽¹⁾

Catégorie de personnel	Effectif concerné par un remboursement ⁽²⁾	Allocations et frais remboursés	
		Étendue des frais remboursés	Valeur (en \$)
Personnel de direction des composantes de l'établissement, tel que défini au paragraphe 1° du premier alinéa de l'article 4.5 de la Loi sur les établissements d'enseignement de niveau universitaire (RLRQ, chapitre E-14.1)	102	Le plus élevé	23,612
		Moyenne	3,862
		Le moins élevé	13
Personnel de direction des services	56	Le plus élevé	22,233
		Moyenne	4,971
		Le moins élevé	17
Personnel de gérance des emplois de soutien	259	Le plus élevé	53,030
		Moyenne	4,414
		Le moins élevé	7

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

⁽²⁾ Effectif concerné par un remboursement de chaque catégorie en équivalence en temps plein (EETP)

ÉTAT DU TRAITEMENT 2023-2024

Nom de l'établissement :

Université Concordia

NOTES COMPLÉMENTAIRES

	Oui ou non	
Pendant l'année 2023-2024, est-ce que des membre du personnel de direction supérieure bénéficient d'une indemnité de transition au sein de l'établissement?	Non	Si oui, le coût ou la valeur imposable de cet avantage doit être inscrit ci-dessous.
Est-ce que des droits d'indemnité de départ sont détenus et non exercés pendant l'année 2023-2024 par les membre du personnel de direction supérieure?	Non	Si oui, la valeur pécuniaire des droits d'indemnité de départ détenus et non exercés pendant l'année 2023-2024 doit être déclarée ci-dessous, pour chaque membre du personnel de direction supérieure.

[illegible]



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 24, 2024**

AGENDA ITEM: Audit Committee recommendation: Revisions to the *Policy on Employee Disclosures of Wrongdoings* (BD-16) (the “Policy”)

ACTION REQUIRED: For approval

SUMMARY: On recommendation of the Audit Committee, the Board of Governors is being requested to approve changes to the Policy.

BACKGROUND:

The mechanism for employees to report wrongdoings at the University is provided for in the Policy. As of November 30, 2024, certain legislative changes pursuant to the *Act respecting protection against reprisals related to the disclosure of wrongdoings and to amend other legislative provisions*, SQ 2024, c 21 (the “Reprisals Act”) and the *Act to facilitate the disclosure of wrongdoings relating to public bodies*, CQLR, c D-11.1 (the “Disclosure Act”) will come into force. For the purposes of this memo, the Reprisals Act and the Disclosure Act are referred to as the “Acts”.

The material changes to the existing legislation are summarized below. The modifications to the proposed draft Policy reflect new legislative requirements.

As of November 30, 2024:

- The preferred forum to report wrongdoings will be the Public Protector and as such the University will direct all future reports of wrongdoings to the Public Protector.
- Notwithstanding the above noted change, the University will still be permitted to conduct internal investigations in relation to any reported wrongdoings.
- The University will appoint an Ethics and Integrity Officer, who will be in charge of ethics, integrity and the receipt of any reports of wrongdoing. This Officer will replace the Designated Official referred to in the current Policy.
- The University will not be required to produce an annual report of wrongdoings that occur after that date.
- Any matters of wrongdoing currently under investigation at the University will continue to be investigated by the University in accordance with the existing Policy.

- The Board is responsible to ensure that the University has established measures to prevent wrongdoing, and reprisals or threats of reprisals in relation to reported wrongdoings.

In light of the foregoing, the Policy is being revised to comply with the provisions of the Acts. The recommended changes are included in the attached documentation.

Further, the Board will be required to designate a person in charge of ethics and integrity, as provided for in the Acts.

DRAFT MOTION:

That, on recommendation of the Audit Committee, the Board of Governors approve the modifications to the *Policy on Employee Disclosures of Wrongdoings* (BD-16) in accordance with the attached documentation and the appointment of the Associate Secretary-General as the Ethics and Integrity Officer.

PREPARED BY:

Name: Secretary of the Board
Date: October 17, 2024

POLICY ON EMPLOYEE DISCLOSURE OF WRONGDOINGS

Effective Date: [insert date]

Approval Authority: Board of
Governors

Supersedes /Amends: March 11, 2020

Policy Number: BD-16

SCOPE

This policy (the “Policy”) applies to all Employees (as defined below) of Concordia University (the “University”).

PURPOSE

The present Policy sets out how Employees may report or disclose Wrongdoings (as defined below) and describes the protection against reprisals related to the disclosure of Wrongdoings pursuant to the Reprisals Act and the Disclosure Act (as such terms are defined below).

DEFINITIONS

For the purposes of this Policy, the following definitions shall apply:

“Collaborator” shall mean any person who participates in providing information during any stage of a disclosure under this Policy.

“Employee” means:

- a) an employee (includes, but is not limited to, any full-time, part-time or temporary employee of the University, including staff, faculty, postdoctoral fellows, researchers, members of the administration, stagiaires and interns) who discloses an actual or suspected Wrongdoing pursuant to this Policy; and
- b) a Governor, Director and/or Officer of the University who discloses an actual or suspected Wrongdoing pursuant to this Policy.

“Disclosure Act” shall mean [*An Act to facilitate the disclosure of wrongdoings relating to public bodies, CQLR, chapter D-11.1.*](#)

“Ethics and Integrity Officer” means the person who coordinates the implementation of measures to prevent wrongdoings and reprisals, informs Employees about the

POLICY ON EMPLOYEE DISCLOSURE OF WRONGDOINGS

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possibility of making a disclosure and the protection against reprisals provided for in the Reprisals Act and who acts as liaison officer for the Public Protector when an audit or an investigation is conducted for the purposes of the Reprisals Act and the Disclosure Act.

“Public Protector” means the entity who receives and treats disclosures of Wrongdoings related to this Policy by Employees at the University in accordance with this Policy.

“Reprisals Act” shall mean [*An Act respecting protection against reprisals related to the disclosure of wrongdoings and to amend other legislative provisions SQ 2024, c 21.*](#)

“Wrongdoing” means:

- a) a violation of any federal or provincial law or regulation;
- b) a serious breach of standards of ethics and professional conduct;
- c) a misuse of funds or property of the University, including the funds or property it manages or holds for others;
- d) gross mismanagement within the University including an abuse of authority;
- e) any act or omission that seriously compromises or may seriously compromise a person’s health or safety or the environment; or
- f) directing or counselling a person to commit a Wrongdoing described in any of paragraphs a) to e).

Wrongdoings do not fall under this Policy if they are disclosed for purposes other than the public interest (e.g., when the subject-matter pertains solely to a condition of employment of the person making the disclosure). Similarly, the present Policy will not apply to a disclosure where the purpose is to question the merits of the policies, programs and/or objectives of the University.

POLICY

Disclosing an actual or suspected Wrongdoing

1. Any Employee who has reasonable grounds to believe that a Wrongdoing has been committed or is about to be committed may make a disclosure to the Public

POLICY ON EMPLOYEE DISCLOSURE OF WRONGDOINGS

Page 3 of 5

Protector as follows:

To the Public Protector

Direction des enquêtes sur les divulgations en matière d'intégrité publique

Protecteur du citoyen

800, place D'Youville, 18e étage Québec (Québec) G1R 3P4

Phone : 1 844 580-7993 (toll-free within Québec)

Fax : 1 844 375-5758 (toll-free within Québec)

Secured forms available at: <https://protecteurducitoyen.qc.ca/en>

2. In addition to disclosing to the Public Protector, any Employee who has reasonable grounds to believe that a Wrongdoing has been committed or is about to be committed in contravention of this Policy may report the matter or any query internally to their immediate supervisor or unit head, or to the Ethics and Integrity Officer or the Secretary General with the mention "*Strictly confidential – To be opened by addressee only*".

Protection from reprisals

3. All Employees and Collaborators shall be protected from reprisals if they have, in good faith:
 - a) Made a disclosure;
 - b) Cooperated in an investigation conducted on the basis of a disclosure;
 - c) Advised or encouraged the making of a disclosure; or
 - d) Who have a personal relationship with the person who made a disclosure or cooperated in an investigation conducted on the basis of a disclosure,
4. The following acts are presumed to be reprisals:
 - a) Dismissal;
 - b) Suspension;
 - c) Demotion;
 - d) Displacement, or termination of an internship; or
 - e) Any disciplinary action which affects conditions of employment, work or

POLICY ON EMPLOYEE DISCLOSURE OF WRONGDOINGS

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internship.

5. If the Employee or Collaborator is the parent of a child attending daycare services provided by the University, reprisals include depriving the parent or child of their rights, applying different standards to the parent or child, or suspending or expelling the child.
6. Such reprisals or threat of reprisals in connection with the actions relating to the disclosure of a Wrongdoing constitute a prohibited practice within the meaning of section 122 of the [Act respecting labour standards, COLR, chapter N-1.1](#) and section 3 of the Reprisals Act.
7. An Employee or Collaborator who believes that they have been the victim of a reprisal or threat of a reprisal may file a complaint with the Public Protector. Such complaint must be filed within 90 days of their knowledge of the reprisal or threat of reprisal.

Final Provisions

8. Nothing in this Policy precludes an Employee from availing themselves of any other University policy including, but without limitation, the *Policy on Conflict of Interest* ([BD-4](#)).
9. This Policy applies to the implementation of the applicable provisions of the Reprisals Act and the Disclosure Act at the University and must be interpreted accordingly. In the event of any conflict between this Policy and the Reprisals Act or the Disclosure Act, the Reprisals Act and the Disclosure Act shall prevail.

Policy Responsibility and Review

10. The overall responsibility for implementing and recommending amendments to this Policy shall rest with the Secretary-General.

Approved by the Board of Governors on March 11, 2020 and [insert date]

POLICY ON EMPLOYEE DISCLOSURE OF WRONGDOINGS

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APPENDIX – A

Name and coordinates of the Ethics and Integrity Officer and the Secretary General

Ethics and Integrity Officer

Associate Secretary General

Coordinates:

Ethics and Integrity Officer – Disclosure of Wrongdoings

1455 De Maisonneuve Blvd. W., Room GM 620-11 Montréal, QC, H3G 1M8

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Secretary General

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POLICY ON EMPLOYEE DISCLOSURE OF WRONGDOINGS

Effective Date: ~~March 11, 2020~~ [insert date]

Approval Authority: Board of Governors

Supersedes /Amends: ~~N/A~~ March 11, 2020

Policy Number: BD-16

SCOPE

This policy (the “Policy”) applies to all Employees (as defined below) of ~~the~~ Concordia University (the “University”).

PURPOSE

The present Policy ~~creates the framework for~~ sets out how Employees ~~acting in good faith to may report or~~ disclose Wrongdoings (as defined below) ~~within and describes the protection against reprisals related to~~ the University disclosure of Wrongdoings pursuant to An Act to facilitate the disclosure of wrongdoings relating to public bodies, CQLR, chapter D-11.1 (the Reprisals Act and the “Disclosure Act”) (as such terms are defined below).

DEFINITIONS

For the purposes of this Policy, the following definitions shall apply:

“Collaborator” ~~means~~ shall mean any person who participates in providing information during any stage of a disclosure under this Policy.

~~“Designated Official” (“D.O.”) means the person who acts as the central point of contact with regard to all matters related to this Policy and is responsible for receiving and treating the disclosure of Wrongdoings by Employees at the University in accordance with this Policy.~~

“Employee” means:

- a) an employee (includes, but is not limited to, any full-time, part-time or temporary employee of the University, including staff, faculty, postdoctoral fellows, researchers, members of the administration, stagiaires and interns) who discloses an actual or suspected Wrongdoing pursuant to this Policy; and

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- b) a Governor, Director and/or Officer of the University who discloses an actual or suspected Wrongdoing pursuant to this Policy.

“Disclosure Act” shall mean *An Act to facilitate the disclosure of wrongdoings relating to public bodies, CQLR, chapter D-11.1.*

“Ethics and Integrity Officer” means the person who coordinates the implementation of measures to prevent wrongdoings and reprisals, informs Employees about the possibility of making a disclosure and the protection against reprisals provided for in the Reprisals Act and who acts as liaison officer for the Public Protector when an audit or an investigation is conducted for the purposes of the Reprisals Act and the Disclosure Act.

“Public Protector” means the entity who receives and treats disclosures of Wrongdoings related to this Policy by Employees at the University in accordance with this Policy.

“Reprisals Act” shall mean *An Act respecting protection against reprisals related to the disclosure of wrongdoings and to amend other legislative provisions SQ 2024, c 21.*

“Wrongdoing” means:

- a) a violation of any federal or provincial law or regulation;
- b) a serious breach of standards of ethics and professional conduct;
- c) a misuse of funds or property of the University, including the funds or property it manages or holds for others;
- d) gross mismanagement within the University including an abuse of authority;

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- e) any act or omission that seriously compromises or may seriously compromise a person's health or safety or the environment; or
- f) directing or counselling a person to commit a Wrongdoing described in any of paragraphs a) to e).

Wrongdoings do not fall under this Policy if they are disclosed for ~~personal gain or~~ purposes other than the public interest (e.g., when the subject-matter pertains solely to a condition of employment of the person making the disclosure). Similarly, the present Policy will not apply to a disclosure where the purpose is to question the merits of the policies, programs and/or objectives of the University.

POLICY

Disclosing an actual or suspected Wrongdoing

1. Any Employee who has reasonable grounds to believe that a Wrongdoing has been committed or is about to be committed ~~can~~may make a disclosure to ~~either the D.O. or~~ the Public Protector as follows:

~~a) To the D.O.~~

- ~~i. By completing the form in Appendix A and sending via secure email link or returning it to the D.O. in a sealed envelope with the mention "Strictly confidential—to be opened by addressee only"; or~~
- ~~ii. By making a disclosure by telephone to the D.O. and speaking with the D.O. directly and/or leaving a confidential voice message with information pertaining to the Wrongdoing.~~

~~The name and the coordinates of the D.O. are available in Appendix B.~~

To the Public Protector

Direction des enquêtes sur les divulgations en matière d'intégrité publique

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Protecteur du citoyen

Protecteur du citoyen

800, place D'Youville, 18e étage

Québec (Québec) G1R 3P4

Phone- : 1-844 580-7993 (toll-free within Québec)

Fax- : 1-844 375-5758 (toll-free within Québec)

Secured forms available at:

<https://divulgarion.protecteurducitoyen.qc.ca/en><https://protecteurducitoyen.qc.ca/en>

Determining the admissibility and treatment of the disclosure

1. — Upon receipt and review of a disclosure, the D.O. shall determine the admissibility and treatment of the disclosure and may:

a) Forward the disclosure In addition to disclosing to the Public Protector ~~if the D.O. judges that the Public Protector is better suited to deal with the disclosure, in which case, and where possible, the D.O. will notify the~~, any Employee accordingly;

b) ~~Conduct an investigation; or~~

c) ~~Put an end to the examination of the disclosure if:~~

i. ~~the alleged who has reasonable grounds to believe that a Wrongdoing is the subject of court proceedings or relates to a decision by a court;~~

ii. ~~the subject matter of the disclosure does not fall within the D.O.'s mandate;~~

iii. ~~the disclosure is made for personal purposes and not in the public interest;~~

iv. ~~the subject matter of the disclosure questions the merits of the policies, programs and/or objectives of the University;~~

v. ~~the disclosure is frivolous; or~~

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~~vi. in the opinion of the D.O., too much time has elapsed since the events or facts disclosed. Normally, disclosure should occur within 1 year from the date of the alleged Wrongdoing.~~

- ~~2. — If the D.O. deems that the disclosure can be received and treated in accordance with another law, regulation or University policy or procedure, the D.O. shall inform the Employee of such option(s).~~
- ~~3. — When putting an end to the processing of a disclosure at this stage, the D.O. shall send a notice, with reasons, to the Employee.~~
- ~~4. — At any time during the process, the D.O. may forward the necessary information to prosecute an offence under a law to a body responsible for the prevention, detection or repression of crimes or statutory offences, including a police force or a professional order. If the disclosure reveals information that should be reported to the Anti-Corruption Commissioner, then the D.O. shall provide the information pursuant to the Anti-Corruption Act, CQLR, chapter L-6.1.~~
- ~~5. — The D.O. shall, throughout the investigation process and beyond, take all necessary measures to preserve the confidentiality of the Employee's identity and/or any Collaborator's identity as well as all information disclosed.~~
- ~~6. — If a disclosure is made anonymously, the D.O. may transfer the disclosure to the Public Protector, unless it is deemed inadmissible in accordance with section 2 a).~~

Delays

- ~~7. — The D.O. shall process the disclosure in accordance with the following delays:~~
 - ~~a) Written acknowledgement of receipt of the disclosure to the Employee sent normally within 5 working days from the receipt by the D.O. of the disclosure;~~
 - ~~b) Render a decision on the admissibility of a disclosure normally, within 15 working days from the date of the disclosure;~~
 - ~~c) Conduct and conclude the investigation, normally within 6 months of the date of the disclosure;~~

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- d) ~~Investigations which, in the opinion of the D.O., are unusually complex may require extensions of the delays indicated above.~~

Investigation

8. ~~If the disclosure is admissible and has not been transferred to the Public Protector, the D.O. shall investigate and collect relevant documentation pertaining to the allegations of Wrongdoing.~~
9. ~~When appropriate in the course of investigating the disclosure, the D.O. may direct the disclosure to be treated by the appropriate University unit and/or in accordance with the relevant policy or agreement.~~
10. ~~The D.O. shall take all the necessary measures to protect the confidentiality and the identity of the person who is the object of the disclosure while the investigation is in progress.~~
11. ~~The D.O. shall share with the person who is the object of the disclosure any information necessary to allow that person to understand the nature of, and respond to, the allegations made. However, such sharing of information shall not reveal the identity of the Employee or any person who is a Collaborator.~~
12. ~~The person who is the object of the disclosure may be accompanied by a member of the University community during any meeting or any interview with the D.O.~~
2. Over the course of the investigation, the Employee or Collaborator may freely share with the D.O. any information alleging that a Wrongdoing has been, committed or is about to be committed including in contravention of this Policy may report the matter or any query internally to their immediate supervisor or unit head, or to the Ethics and Integrity Officer or the Secretary-General with the mention "Strictly confidential – To be opened by addressee only".

- a) ~~any information that could normally be subject to restrictions regarding the communication of information under an Act respecting the protection of personal~~

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information in the private sector, CQLR, chapter P-39.1 and under an Act respecting Access to documents held by public bodies and the Protection of personal information, CQLR, chapter A-2.1, except at section 33;

- ~~b) any information that could normally be subject to any other restriction under a law or any obligation of confidentiality or of loyalty that may bind a person, in particular with respect to his employer or, where applicable, his client. This includes the lifting of professional privilege, with the exception of the privilege related to lawyers and notaries.~~

- ~~13. The D.O. shall inform the President of the steps taken following the receipt of a disclosure, without revealing the names of the individuals concerned, unless, in the D.O.'s opinion, such disclosure would be inappropriate in the circumstances.~~

Decision of the D.O.

- ~~14. Following the investigation, the D.O. shall determine next steps based upon the findings.~~

- ~~a) If a Wrongdoing has occurred, the D.O.:~~

- ~~i. shall inform the President and, as necessary, the appropriate unit so that corrective measures may be taken.~~
- ~~ii. shall inform the Employee that the investigation is completed and, if deemed appropriate, may inform the Employee of follow up given to the disclosure.~~
- ~~iii. may transfer the relevant information to the appropriate external bodies such as the police force or the Anti-Corruption Commissioner;~~

- ~~b) If no Wrongdoing has occurred, the D.O. shall:~~

- ~~i. terminate the processing of the disclosure and will send a notice, with reasons, to the Employee.~~

Protection from reprisals

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3. All Employees and Collaborators ~~who shall be protected from reprisals if they~~ have, in good faith~~;~~:
- a) Made a disclosure;
 - b) Cooperated in an investigation conducted on the basis of a disclosure;
 - c) Advised or encouraged the making of a disclosure; or
 - ~~a)d) Who have a personal relationship with the person who~~ made a disclosure or cooperated in an investigation conducted on the basis of a disclosure ~~shall be protected from reprisals.~~
4. The following acts are presumed to be reprisals: ~~dismissal, suspension or displacement, as well as any~~
- a) Dismissal;
 - b) Suspension;
 - c) Demotion;
 - d) Displacement, or termination of an internship; or
 - e) Any disciplinary action which affects conditions of employment, work or working conditions- internship.
5. If the Employee or Collaborator is the parent of a child attending daycare services provided by the University, reprisals include depriving the parent or child of their rights, applying different standards to the parent or child, or suspending or expelling the child.
- 3.6. Such ~~action~~ reprisals or threat of ~~reprisal~~ reprisals in connection with the actions relating to the disclosure of a Wrongdoing ~~or collaboration in an investigation conducted as a result of such disclosure, constitutes~~ constitute a prohibited practice within the meaning of section 122 of the ~~Act respecting labour standards, CQLR, chapter N-1.1.~~ Act respecting labour standards, CQLR, chapter N-1.1 and section 3 of the Reprisals Act.

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4.7. An Employee or Collaborator who believes that they have been the victim of a reprisal ~~must or threat of a reprisal may~~ file a complaint with the ~~Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST) within 45 days~~ Public Protector. Such complaint must be filed within 90 days of their knowledge of the reprisal ~~of which they complain or must contact their union or~~ threat of reprisal.

Final Provisions

5.8. Nothing in this Policy precludes an Employee from availing themselves of any other University policy including, but without limitation, the *Policy on Conflict of Interest* (~~BD-4~~BD-4).

6.9. This Policy applies to the implementation of the applicable provisions of the Reprisals Act and the Disclosure Act at the University and must be interpreted accordingly. In the event of any conflict between this Policy and the ~~Act, the latter~~ Reprisals Act or the Disclosure Act, the Reprisals Act and the Disclosure Act shall prevail.

Policy Responsibility and Review

7.10. The overall responsibility for implementing and recommending amendments to this Policy shall rest with the Secretary-General.

Approved by the Board of Governors on March 11, 2020: ~~and~~ [insert date]

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SEE PDF FOR

APPENDIX - A

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APPENDIX B

Name and coordinates of the ~~Designated Official~~ Ethics and Integrity Officer and the Secretary-General

Name:

~~Frederica Jacobs~~
Ethics and Integrity Officer

Associate Secretary-General

Coordinates:

~~Designated Official~~ Ethics and Integrity Officer – Disclosure of Wrongdoings
~~Secretary-General and General Counsel~~

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Secretary-General

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**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 24, 2024**

AGENDA ITEM: Governance and Ethics Committee (GEC) recommendation: Revisions to the *Code of Rights and Responsibilities* (BD-3) (the “Code”)

ACTION REQUIRED: For approval

SUMMARY: Following the recommendation of the GEC, the Board of Governors (the “Board”) is being asked to approve the revisions to the Code.

BACKGROUND:

In accordance with the *Policy on University Policies* ([SG-6](#)), University Policies that fall under the mandate of the Board shall normally be reviewed by a standing committee of the Board before they are presented for Board approval.

The *Act to Prevent and Fight Psychological Harassment and Sexual Violence in the Workplace* amended the *Act Respecting Labour Standards Chapter N-1.1* to establish new requirements regarding the content of the policy on harassment for employees. As such, the *Policy on harassment* ([HR-38](#)) (the “Policy”) was recently updated to comply with these legislative requirements.

The proposed changes to the Code are intended to eliminate any potential ambiguity that may arise from the adoption of the revised Policy which implements a process specific to harassment complaints filed by employees. The Policy now specifically states that an employee must file such complaint within two years of the last incident, as provided by the *Act respecting labour standards*.

Further to the above, the GEC will be reviewing the policy at its meeting of October 21, 2024, and recommend the same for approval by the Board.

DRAFT MOTION:

That, subject to the approval by the Governance and Ethics Committee, the Board of Governors approve the revisions to the *Code of Rights and Responsibilities* (BD-3).

PREPARED BY:

Name: Secretary of the Board
Date: October 15, 2024

CODE OF RIGHTS AND RESPONSIBILITIES

Effective Date: [insert date]

Approval Authority: Board of Governors

Supersedes /Amends: December 15, 2022

Policy Number: BD-3

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SECTION I STATEMENT OF PRINCIPLES

The Code of Rights and Responsibilities

1. The Code of Rights and Responsibilities (the “Code”) has, as its grounding principles, the values of civility, equity, respect, non-discrimination and an appreciation of diversity as manifested within the University and within society-at-large.

Rights promoted and protected by the Code

2. All Members of the University, as defined in Section III of the Code, may reasonably expect to pursue their work, studies and other activities related to University life in a safe and civil environment. As such, neither the University nor any of its Members shall condone any conduct which adversely affects the University or any of its Members.
3. All Members have the freedom of conscience and religion; freedom of thought, belief, opinion and expression; freedom of peaceful assembly and freedom of association, the whole subject to the limits recognized by law and [University policies](#) and procedures.

Academic Freedom

4. The Code is not to be applied in such a way as to detract from the right of Members to engage in the frank discussion of potentially controversial matters, such as race, sex, sexual orientation, gender identity, politics or religion. Furthermore, the Code shall not be interpreted in such a way as to limit the use of legitimate instructional techniques, such as irony, argument, conjecture and refutation, or the assignment of readings, which may present a controversial point of view. The Code also recognizes the right to teach, within the bounds of the course calendar description and requirements of competence, and to conduct research and to engage in creative activity according to one’s best judgment.

Responsibilities

5. All Members are expected to refrain from violating the Code and those who have supervisory authority over others bear a particular responsibility to act in a timely and effective manner when they become aware of any alleged violation of the Code.

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Complaints Subject to a Range of Responses

6. In keeping with its desire to settle conflicts in an effective and constructive manner, the University and its Members shall endeavour to seek an appropriate response to any alleged violations of the Code, ranging from the use of informal methods of conflict resolution to formal procedures for adjudicating complaints. Every attempt shall be made to use remedies and sanctions that restore harmony, collegiality and cooperation between Members. Other University policies such as the *Policy regarding Sexual Violence* ([PRVPA-3](#)), the *Policy on Student Involuntary Leave of Absence* ([PRVPA-15](#)) and other University policies may also be applied.

Fairness and Consistency

7. The adjudication, and, where applicable, the investigation of Complaints, will be conducted in a manner that is consistent with the principles of fairness and natural justice. Steps will be taken to ensure that the circumstances of any meeting will appropriately protect the dignity of the Complainant and Respondent through accommodations that continue to allow their participation. For any complaint regarding violence, assault or harassment, and, subject to the other provisions of this Code regarding permitted representation, Complainants will be offered the option of participating in the investigation and/or hearing in alternate ways including: using and/waiting in separate rooms prior to meetings; remote and/or virtual meetings using virtual platforms, telephone, or video; use of an intermediary to assist in the communication; pre-recorded answers and statements; prepared written responses, as well as the opportunity to have support and representation at any hearing or confidential meeting with the investigator, as applicable. For a complaint regarding violence, assault or harassment, the Complainant may decline any request to attend any meeting or hearing in person, without forfeiting any rights associated with their presence in said meeting or hearing. These and other appropriate accommodations determined by the University will not negatively impact the process.

Management Rights

8. The Code is not to be applied in such a way as to detract from the right and duty of those with supervisory authority to manage and, if necessary, to discipline Members in

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accordance with [collective or employee agreements](#) and [University policies](#) and procedures.

Union Rights

9. The Code is not to be applied in such a way as to detract from the rights of unions or employee associations to defend the interests of their members and to exercise their rights under a [collective or employee agreement](#).

Recourse at Law

10. The Code does not detract from the right of Members to seek recourse at law.

Code Does Not Supersede Other Policies or Agreements

11. Nothing in the Code shall replace or supersede any complaint, grievance or appeal procedure set out in any [collective or employee agreement](#) to which the University is a party, the [Academic Code of Conduct](#), the [University Calendars](#) or other [University policies](#) or procedures.

SECTION II MANDATE AND FUNCTIONS OF THE OFFICE OF RIGHTS AND RESPONSIBILITIES AND THE ADVISOR

12. A mandate of the Office is to assist Members in resolving incidents involving an alleged violation of the Code in an effective and constructive manner. Such assistance is available both to Members who believe that they have been subjected to conduct that violates the Code and to those with supervisory authority who are called upon to respond to incidents of such conduct. The operations of the Office are directed by the Advisor.
13. The Advisor shall actively promote, through education and direct intervention, the values outlined in [article 1](#) while carrying out all duties described in the Code. The Advisor shall be impartial in the exercise of duties, shall respect the confidentiality of all who seek assistance from the Office, and shall do so in a non-judgmental manner. The Administration of the University shall respect the independence of the Office as it carries out its duties.

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14. The Advisor shall advise, assist and support Members who are experiencing behavioural problems from another Member, as described in the Offences section of the Code, and shall endeavor to seek an appropriate response to any alleged violation. Responses may range from the use of informal dispute resolution methods to formal procedures for adjudicating complaints.
15. The Advisor may, when warranted, make recommendations to University authorities regarding situations within a unit, department, faculty, or the University as a whole, which have the general effect of violating the rights of Members to pursue their work, study, and other activities related to University life in a safe and civil manner in keeping with the values espoused by the University and outlined in the Code.
16. The Advisor shall submit an annual report to the Secretary-General by December 15 of each year covering the previous academic year. The report shall detail the activities of the Office, including statistics on complaints received, and make recommendations, as necessary, with regard to either the Code or the operations of the Office. The report shall be made available by way of the University's publications and shall be submitted, for information purposes, to the Senate and Board of Governors.
17. If a Member considers that the Advisor has failed to follow the procedures outlined in the Code with respect to any matter to which the Member has been a party, that Member may submit a written complaint within twenty (20) Days, detailing the alleged procedural failure, to the Secretary-General. The written complaint shall be investigated and the Member will be informed of the results of the investigation, normally within twenty (20) Days of the receipt of the complaint.
18. The Advisor shall be appointed by and shall report to the Secretary-General upon the recommendation of an advisory committee, composed of representatives of the University constituencies, including at least one (1) undergraduate and one (1) graduate student, struck for this purpose.
19. The appointment shall be made for an initial term of two years, renewable for further terms of five (5) years. During the fourth year of each such term, the Secretary-General shall appoint an appraisal committee, composed of representatives of the University constituencies, including at least one (1) undergraduate and one (1) graduate student, which shall:

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- a) review the operations of the Office;
- b) make recommendations with respect to the Office;
- c) make a recommendation with respect to the renewal of the Advisor.

This review shall include, but shall not be limited to, consultations with the University community as well as an external appraisal.

SECTION III DEFINITIONS

20. For the purposes of the Code:

“Advisor” means the Director of the Office or designate.

“Authority” means the individual to whom a complaint must be submitted under the terms of a Respondent's [collective or employee agreement](#) or relevant [University policy](#).

“Complainant” means:

- a) a Member who is directly affected by the conduct of another Member and who files a complaint against that other Member under this Code; and/or
- b) the University when, through its Disciplinary Officers, except for the Secretary-General, or a person designated by a Disciplinary Officer, it files a complaint under this Code against a Member in relation to conduct against another Member or non-Member.

“Days” means, subject to [article 163](#), all working days, which excludes weekends, holidays and other days during which the University is closed.

“Disciplinary Officer” means any of the following individuals, who shall have the powers, duties and obligations conferred upon them in the present Code as well as any powers reasonably incident thereto:

- a) the President and Vice-Chancellor;
- b) the Vice-Presidents;
- c) the Deputy Provost;
- d) the Secretary-General.

“Expulsion” or to “Expel” means the termination of all of the Member’s rights and privileges as a Student at the University, including the right to enter and be on University property. Expulsion shall be recorded on the Member’s transcript as follows:

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“Required to withdraw; may request to be considered for re-admission after five (5) years from the date of expulsion pursuant to the Code of Rights and Responsibilities”. The Student may submit a written request to the Provost and Vice-President, Academic to be considered for re-admission after a period of five (5) years from the date of the expulsion.

“Hearing Panel” means a hearing panel composed pursuant to this Code further to a formal complaint against a Student.

“Investigator” refers to a person, external to the University, chosen to conduct an investigation into a complaint of harassment made against a non-Student Member, in accordance with [article 137](#) of the Code.

“Member” means faculty members, employees, administrative and support staff, postdoctoral fellows, members of the administration, Students and interns, stagiaires or researchers.

“Office” means the Office of Rights and Responsibilities.

“Respondent” means any Member against whom a complaint under the Code is made.

“Secretary” means the Secretary of the Hearing and Appeal Panels, who shall form part of the Office of Student Tribunals, and who shall be designated by the Secretary-General.

“Student” means:

- a) any person registered in any academic program on a full-time or part-time basis
- b) any person admitted as an independent student
- c) any person registered in a non-credit course
- d) any person registered as an auditor in a credit or non-credit course
- e) any person registered as a student at another university who has written approval from their home university to take courses at the University, including exchange students and visiting students.

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A person ceases to be a Student:

- a) upon graduation; or
- b) three (3) consecutive semesters after they were last registered in at least one (1) for-credit or non-credit course; or
- c) at the end of the semester during which such person is declared in failed standing and is no longer entitled to register in any course at the University.

“Suspension” or to “Suspend” means the withdrawal of such University privileges of a Student as are specified by the Provost and Vice-President, Academic or delegate or the Hearing Panel. If no particular privileges are specified, “Suspension” shall entail the withdrawal of all University privileges, including the right to write examinations and the right to enter and be upon University premises, in which case the Student may only come upon University premises for a specified purpose, previously authorized in writing by a Disciplinary Officer. Suspension shall be recorded on the academic transcript as follows: “Required to withdraw. May not resume studies until (date)”. At the date for resumption of studies, the notation shall be removed from the transcript but shall continue to be maintained in the confidential files of the Dean of Students and of the Registrar’s Office. The maximum length of a Suspension shall be two (2) years, after which the Student may resume their studies at the next possible term, providing that all imposed conditions (if any) have been fulfilled.

“University” means the registered not-for-profit corporation named Concordia University, located in Montreal, Quebec, Canada.

Ambiguities

21. Wherever there is doubt or ambiguity regarding any provision of the Code or the procedure to be followed, that interpretation or procedure which appears to be most equitable and consistent with the general purposes and philosophy of the Code shall be adopted. Except for those terms specifically defined in this Code, the terms used shall have their usual meanings.

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SECTION IV JURISDICTION

22. An alleged violation set forth in a Complainant's complaint must have taken place:

- a) on University premises, either rented or owned,
- b) on other premises in the course of any University-sponsored activity or event, or
- c) in the context where activities or events have a real and substantive link to the University.

In the present [article 22](#), by way of example only, "real and substantive link to the University" does not include allegations related to matters arising from or solely pertaining to student associations or fee-levy groups.

Complaints against Former Students

- 23. In the case of claims under this Code involving a Student's conduct, the Respondent need only have been a Student at the time of the alleged violation of the Code. Subject to [article 24](#), if any proceedings under the Code cannot be initiated or completed because a Student Respondent has graduated or ceases to be a Student in accordance with the definition contained in Section III of the Code, the proceedings shall continue if the Respondent registers again or, in the case of a Respondent who has graduated, if the alleged offence, if proven, would impugn the validity of the degree conferred.
- 24. In the case of claims under this Code made by a Student Complainant against a Student Respondent, the Complainant need only have been a Student at the time of the alleged violation of the Code. Subject to [article 23](#), if any proceedings under the Code cannot be initiated or completed because a Student Complainant has graduated or ceases to be a Student in accordance with the definition contained in Section III of the Code, the proceedings shall resume if the Complainant registers again.
- 25. Subject to [article 96](#), if a complaint has been upheld by a Hearing Panel against a Student who later graduates or ceases to be a Student in accordance with the definition contained in Section III of the Code, prior to the fulfillment of the sanction imposed, a notation shall be made on their academic record only indicating the sanction under the Code and that they cannot pursue further studies at the University until such time as the sanction imposed has been fulfilled, or until they have made suitable arrangements with the Dean of Students to fulfill the sanction.

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Contractors, their Employees, Alumni and Visitors

26. Contractors, their employees and representatives, and visitors to the University as well as any other persons associated with the University or on University premises are expected to conduct themselves in a manner consistent with the Code. Violations of the Code by such persons may be dealt with, where applicable, as potential breaches of contract and, in addition, the appropriate Vice-President or delegate, and any other person designated by the appropriate Vice-President or delegate, may exclude each such person from any University premises and take any other steps that may be appropriate. Should such persons believe that they have been subjected to conduct on University premises in violation of the Code, they may consult the Advisor for advice.

SECTION V OFFENCES PROHIBITED UNDER THE CODE

27. The primary purpose of the Code is to promote and protect the values of civility, equity, respect, non-discrimination, and an appreciation of diversity as manifested within the University and to support Members who have experienced, or are experiencing, conduct that violates these fundamental values.
28. No Member who seeks the services of, files a complaint with, or cooperates in any manner with the Advisor, shall be subject to any reprisals for so doing. The procedure set out in the relevant [University policy](#) or [collective or employee agreement](#) shall be followed in cases of alleged reprisals. Members may also be charged under articles 30 to 51, as applicable, for any alleged reprisals.
29. The following [article 30](#) and [article 51](#) represent the core behaviours the Code wishes to address and are prohibited under this Code.
30. Threatening or Violent Conduct

“Threatening or violent conduct” means

- a) assaulting another Member; or
- b) threatening another Member or group of Members with bodily harm or causing another Member or group of Members to have reasonable grounds to fear bodily harm; or

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- c) creating, or threatening to create, a condition, which unnecessarily endangers or threatens the health, safety or well-being of another Member or group of Members;

31. Sexual Violence and Sexual Assault

- a) “Sexual violence” means any violence, physical or psychological, carried out through sexual means or by targeting sexuality. This includes, but is not limited to sexual assault, sexual harassment, stalking, indecent exposure, voyeurism, degrading sexual imagery, distribution of sexual images or video of a Member without their consent, and cyber harassment or cyber stalking of a sexual nature or related to a Member’s sexual orientation, gender identity or presentation;
- b) “Sexual assault” is any unwanted act of a sexual nature imposed by one person upon another and includes such activities as kissing, fondling, oral or anal sex, intercourse, or other forms of penetration, without consent;

32. Harassment

“Harassment” means:

- a) all forms of repeated or ongoing unwelcome, vexatious conduct directed towards a Member or a group of Members; and
- b) which may be based upon one of the prohibited grounds specified in the Québec Charter of Human Rights and Freedoms, that is; race, colour, ethnic or national origin, sex, gender identity, pregnancy, sexual orientation, civil status, age, religion, political convictions, language, social condition, disability or the use of a means to palliate a disability; and
- c) when such conduct has the effect or purpose of unreasonably interfering with a Member's right to pursue their work, study or other activities related to University life in a safe and civil manner or of creating an intimidating or hostile environment for such activities.

A single serious incidence of such behaviour may constitute harassment if it has the same consequences and if it produces a lasting harmful effect on the Member;

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33. Sexual Harassment

“Sexual harassment” means a form of harassment which involves conduct, behaviour or communications of a sexual nature such as, but not limited to, verbal abuse or threats of a sexual nature, unwelcome sexual invitations or requests, demands for sexual favours or unwelcome and repeated innuendoes or taunting about a Member’s body, appearance, gender, gender identity, sexual orientation or sex life, when:

- a) submission to such conduct is made, whether explicitly or implicitly, a term or condition of the Member’s employment, educational progress or involvement in the University community; or
- b) submission to or rejection of such conduct is used as the basis for an employment or academic decision affecting that Member; or
- c) such conduct has the effect or purpose of unreasonably interfering with a Member's right to pursue their work, study or other activities related to University life in a safe and civil manner or of creating an intimidating or hostile environment for such activities.

A single serious incidence of such behaviour may constitute harassment if it has the same consequences and if it produces a lasting harmful effect on the Member;

34. Psychological Harassment

“Psychological harassment” is a specific type of harassment formally recognized in the law and means vexatious behaviour in the form of repeated conduct, written or verbal comments, actions or gestures against a Member which:

- a) are hostile or unwanted; and
- b) affect the Member’s dignity or psychological or physical integrity; and
- c) have the effect or purpose of unreasonably interfering with a Member's right to pursue their work, study or other activities related to University life in a safe and civil manner or of creating an intimidating or hostile environment for such activities.

A single serious incidence of such behaviour may constitute psychological harassment if it has the same consequences and if it produces a lasting harmful effect on the Member;

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35. Discrimination

“Discrimination” means:

- a) treatment which has the effect or purpose of imposing burdens, barriers, obligations or disadvantages on a Member or group of Members; and
- b) for which there is no bona fide and reasonable justification; and
- c) when such treatment is based on one of the prohibited grounds specified in the Québec Charter of Human Rights and Freedoms, that is; race, colour, ethnic or national origin, sex, gender identity or expression, pregnancy, sexual orientation, civil status, age, religion, political convictions, language, social condition, handicap/disability or the use of a means to palliate a handicap/disability;

36. Communication of Discriminatory Matter

It is an offence for a Member to engage in the distribution, communication, publication or public exhibition by any means of any matter deemed to be discriminatory or to expose a person or persons to hatred or contempt by reason of the fact that that person or those persons are identifiable on the basis of a prohibited ground of discrimination, as contemplated under the Québec Charter of Human Rights or under the Canadian Human Rights Act, and for which there is no bona fide and reasonable justification;

37. “Offences against property” means willfully or recklessly taking or having unauthorized possession of, theft of, damaging or destroying any property belonging:

- a) to the University; or
- b) to any Member or group of Members when such property is on University premises or on other premises during the course of a University-sponsored activity or event;

or threatening to do any of the above;

38. Knowingly furnishing false information, knowingly making a false accusation or knowingly reporting a false emergency to any University Official or Office;

39. Maliciously activating fire alarms;

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40. Bomb threats;
41. Theft or abuse of computing facilities or computer time, including but not limited to: logging into or attempting to log into a server or account without authorized access; accessing data or taking any action to obtain, copy, use, misuse, read or change data, information or services not intended for the Member or the Member's use; unauthorized transfer of a file; use of another individual's account or password; use of computing facilities to interfere with the work of another individual or computing system; attempting to probe, scan or test the vulnerability of a system or network; tampering, hacking, modifying or otherwise corrupting or breaching security or authentication measures; transmitting materials that contain malware such as viruses, Trojan horse software, keyboard loggers; or engage in conduct that could damage, disrupt or otherwise impair or interfere with the functionality or the operation of computing facilities or computer;
42. Unauthorized entry into any University property;
43. Obstruction or disruption of teaching, research, administration, study, student disciplinary procedures or other University activity. Notwithstanding the preceding, Members are free to engage in peaceful and orderly protest, demonstration, and picketing that do not disrupt the functions of the University.

For example, peaceful picketing or other activity in any public space that does not impede access nor interfere with the activities in a class or meeting is an acceptable expression of dissent and shall not be considered an infraction of this article;
44. Camping or lodging on University property other than in authorized facilities;
45. Forging or, without authority, knowingly altering, using, receiving or possessing University supplies or documents or documents supplied to the University (including without limitation, records, keys, electronic devices, letterheads, reference letters, degrees, diplomas, certificates or identifications);
46. Hazing or any method of pre-initiation or initiation into a student organization or any pastime or amusement engaged in with respect to such an organization which causes, or

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is likely to cause, bodily danger, physical harm, or personal degradation or disgrace resulting in physical or mental harm;

47. Unlawful manufacture, distribution, possession, use, threatened use, storage, sale or the attempted manufacture, distribution, or sale of controlled substances, except as expressly authorized by law or University regulations;
48. Unlawful manufacture, distribution, possession, use, threatened use, storage, sale or the attempted manufacture, distribution, or sale of explosives, firebombs, or other destructive devices, except as expressly authorized by law or University regulations;
49. Possession, use, threatened use, or manufacture of firearms, ammunition, dangerous chemicals, dangerous biological materials, explosives, other weapons or other materials deemed dangerous pursuant to applicable law, except as expressly authorized by law or University regulations;
50. Unauthorized use or duplication of the University's name, trademarks, logos or seals; and
51. Any other action that is not specifically described in this Section but which is an offence described in any federal, provincial or municipal law or regulation, which occurs in the University context.

SECTION VI CONSULTATION WITH THE ADVISOR

52. The Advisor shall be impartial in the exercise of functions and shall respect the confidentiality of all parties.
53. Members who believe that they have been subjected to conduct that violates the Code may consult the Advisor. The primary goal of the consultation is to assist the Complainant in making an informed choice as to the most appropriate method of resolution, including informal resolution.
54. Normally, a complaint should be filed with the Advisor within three (3) months of the alleged violation. If the complaint is under [article 34](#), the complaint should be filed with the Advisor within 90 calendar days from the last incident. This period may be extended

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at the discretion of the Advisor when, in the Advisor's opinion, there are serious and compelling reasons to grant the extension. Cases or consultations with no contact or notifications from any party involved in a complaint for three (3) months will be considered withdrawn and the file closed. If after three (3) months there is additional follow up or new information on the same issue, or if there are extenuating circumstances, the file may be reopened. If the Respondent is a member of a union or employee association, the Advisor shall inform the Complainant of any delays regarding disciplinary procedures which may be prescribed in the Respondent's [collective or employee agreement](#).

55. The Advisor may, upon written notice to the Complainant, refuse to assist in informal resolution or to proceed with a formal complaint, on one or more of the following grounds:
- a) it is not within the jurisdiction of the Code in accordance with [article 22](#), in which case the Advisor shall, if appropriate, re-direct the Complainant to the relevant channels for redress, or it is not within the allowed time delays in accordance with [article 54](#); or
 - b) it is trivial, frivolous, vexatious or made in bad faith; or
 - c) it is being dealt with, or has already been dealt with, by another University officer, policy or procedure; or
 - d) it does not appear to be supported by sufficient evidence.
56. In the case of a complaint against a Student, if the Advisor has refused to proceed with a formal complaint, the Complainant may appeal such a refusal within ten (10) Days of receipt of the Advisor's notice, by submitting a request in writing to the Secretary of the Hearing Panel who will provide a copy of the request to the Advisor. A Hearing Panel shall be convened as soon as possible after receipt of the notification and normally within ten (10) Days. Once a hearing date is fixed by the Secretary, the Complainant and the Advisor shall each deliver written submissions to the Secretary at least two (2) Days prior to the date fixed for the hearing. The Hearing Panel shall render its reasoned decision based on such written submissions. The Secretary shall advise the Complainant and the Advisor of the names of the panelists no later than five (5) Days before the hearing. The provisions of Section VII shall apply, except that a reasoned objection to the participation of a panelist on the grounds of potential bias shall be filed no later than three (3) Days before the hearing. The decision of the Hearing Panel is final.

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57. If the Advisor does not make a determination under [article 55](#), the Complainant shall decide upon one of the following courses of action:
- a) to proceed with informal conflict resolution; or
 - b) to proceed with a formal process under Section VII or Section VIII; or
 - c) to take no further action; or
 - d) to pursue any other course of action available at law, under a [collective or employee agreement](#) or under any other [University policies](#) or procedures.

SECTION VII PROCEDURES FOR INFORMAL RESOLUTION

58. If the Complainant opts to proceed with informal conflict resolution, the Complainant may authorize the Advisor to take steps to attempt an informal resolution. Such steps may take a variety of forms, for example, helping to clarify perceptions (e.g., shuttle diplomacy), raising awareness of the impact of certain conduct (e.g., impact statements), reconciling differences (e.g., apology letters) or sorting out misunderstandings. The parties may be brought together or communication may be effected through the Advisor.
59. Where the situation lends itself to structured mediation and both parties agree, the Advisor may personally act as mediator, or may assist the parties in obtaining the services of another Member who is qualified to perform this function.
60. Any informal resolution agreement reached between the parties through informal conflict resolution is entirely voluntary. Conditions agreed upon by the parties are binding.
61. The Complainant may withdraw the complaint at any point during the process of informal resolution. As well, the Advisor may withdraw from the informal process if it is determined by the Advisor that no useful purpose will be achieved by continuing.
62. Normally, attempts at informal resolution shall not last longer than three (3) months.

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Referral to the Dean of Students

63. Where a concern has been raised about a Student's or a group of Students' conduct, and, in the opinion of the Advisor, it cannot be adequately addressed using the range of informal options described in [article 58](#) or the formal option described in [article 67](#) or should it not be in the jurisdiction of this Code, the Advisor may, with the agreement of the complaining party, refer the matter to the Dean of Students for disposition.
64. The Advisor shall forward the details of the matter, in writing, to the Dean of Students, who shall meet with the relevant parties, should they so wish.
- The Dean of Students may seek a response to the concern, which is instructive for the parties and which is intended to help prevent further problems of behaviour.
65. The Dean of Students will maintain a file on the matter and will provide a written summary of the outcome to the parties, with a copy to the Advisor.
66. Nothing in this Code shall limit the roles and responsibilities of the Dean of Students set out in any other University policy.

SECTION VIII PROCEDURES FOR ADJUDICATING FORMAL COMPLAINTS AGAINST STUDENTS

Initiating a Formal Complaint

67. A Complainant may opt to proceed directly to a formal complaint at the outset or after an attempt at informal conflict resolution has been unsuccessful. No statements, documents or information brought forward in the course of an attempt at informal conflict resolution may be used or referred to by either the Complainant or the Respondent should a formal complaint be initiated and no reference may be made, including before a Hearing Panel, to the fact that informal conflict resolution was attempted. Nothing herein shall prevent any disclosures required by law.
68. Prior to a hearing by a Hearing Panel, a settlement may be agreed to by the parties at any time. The process is entirely voluntary but once a settlement is reached, it is binding. The Advisor shall monitor the terms of the settlement and if either party defaults on the settlement, the Advisor shall inform the other party, who may then

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decide to initiate or resume the formal procedure. No settlement may be imposed by either party without the full agreement of the other.

Any informal resolution agreement (e.g., settlement) which is agreed upon by the parties shall be signed and dated by the parties and, should any condition set forth in that agreement be breached, the settlement agreement may be submitted into evidence before a Hearing Panel by either party but shall be considered to be solely relevant as to the decision with respect to sanction.

69. In an egregious case, in which the safety or well-being of a Member, or of a group of Members, or of the University as a whole, is deemed to be at risk, the Advisor may take temporary measures with respect to the Complainant's safety and security such as, for example, a non-contact order, as deemed necessary.
70. The Complainant may withdraw their own complaint at any time.
71. The Advisor shall provide the Complainant with a copy of this Code and shall inform the Complainant of the following:
 - a) the required format for submitting the complaint, which must be made in writing, signed and dated and must identify the Complainant and the Respondent and the precise nature of the complaint, including the relevant provision(s) of the Code;
 - b) information with respect to procedures which shall be followed by a Hearing Panel;
 - c) the right of the Complainant and the Respondent to consult any person in the preparation of their case, and to be accompanied or represented before a Hearing Panel by any Member. If the Complainant is a Student, they also have the option of obtaining a student advocate through the services of the Office of Student Advocacy or a student advocacy service offered by a student association; and
 - d) the right of appeal.
72. Upon receipt of the written complaint, the Advisor shall notify the Respondent. The Respondent shall be provided with a copy of the Code, a copy of the complaint together with the information detailed in [article 71](#) b), c) and d).

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73. Concurrent with the notification sent to the Respondent, the Advisor shall notify the Secretary who shall convene a Hearing Panel to hear the matter. Thereafter, until the final decision of the Hearing Panel is rendered, the Secretary shall be responsible for all communications with the Complainant and the Respondent.
74. The Office of Student Tribunals shall be responsible for the administrative functioning of the Hearing Panels in cases against Students and shall maintain the confidential files and recordings of proceedings of the Hearing and Appeal Panels.
75. Where a formal complaint is made by a Student against another Student, the Secretary shall select a Hearing Panel composed of three (3) graduate or undergraduate students drawn from the Student Tribunal Pool and one (1) non-voting chair who have been appointed pursuant to the *Policy on the Establishment of Tribunal Hearing Pools* ([BD-6](#)).
76. In all other cases, the Secretary shall select a Hearing Panel composed of the following individuals, all of whom have been appointed pursuant to the *Policy on the Establishment of Tribunal Hearing Pools* ([BD-6](#)):
- a) one (1) non-voting chair; and
 - b) two (2) undergraduate or graduate students drawn from the Student Tribunal Pool;
 - c) one (1) faculty member drawn from the Faculty Tribunal Pool if the Complainant is a faculty member; or one (1) member of the administrative or support staff drawn from the Administrative and Support Staff Tribunal Pool if the Complainant is a member of the administrative or support staff. If the Complainant is the University (as per the definition of Complainant set forth at Section III of the Code), a member of the senior administration or Campus Security and Prevention Services (CSPS), the member shall be drawn from the Faculty Tribunal Pool.
77. Following receipt of the notification by the Secretary, if the Secretary determines that complaint(s) made by multiple Complainants are substantively identical or pertain to the same incident, the Secretary may join such complaints together so that they are heard by one (1) Hearing Panel. Any Complainant may object to the joining of their complaint, in which case their own complaint(s) will be handled separately.

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78. Following receipt of the notification by the Secretary, if the Secretary determines that complaint(s) made against multiple Respondents are substantively identical or pertain to the same incident, the Secretary may join such complaints together so that they are heard by one (1) Hearing Panel. Any Respondent may object to the joining of the complaint(s) against them to the complaint(s) against other Respondents, in which case the complaint(s) against that Respondent will be handled separately.
79. A Hearing Panel shall be convened as soon as possible after receipt of the notification by the Secretary. The Secretary shall inform the parties of the academic term during which it is expected that the Hearing Panel will be held, within fifteen (15) Days of the Secretary's receipt of the notification.
80. Once a hearing date is fixed by the Secretary, the Complainant shall submit all documentation for the Hearing Panel's consideration to the Secretary no later than twenty (20) Days before the scheduled hearing date. Such documentation shall include any supporting documents and a list of the witnesses that will appear on behalf of the Complainant, if any, and written statements, if any, made by witnesses regarding the complaint.
81. The Secretary shall forward such documentation along with a list of panelists selected for the case to the Respondent no later than fifteen (15) Days before the scheduled hearing. The list of panelists shall also be sent to the Respondent.
82. The Respondent shall submit all documentation for the Hearing Panel's consideration to the Secretary no later than ten (10) Days before the scheduled hearing date. Such documentation shall include any supporting documents and a list of the witnesses that will appear on behalf of the Respondent, if any, and written statements, if any, made by witnesses regarding the complaint.
83. Any documentation or any names of witnesses submitted after the above deadlines may be accepted by the Hearing Panel, at the discretion of the Chair of the Hearing Panel, further to representations made by the parties. In making the decision as to whether to accept additional documentation or witnesses after the deadline, along with other considerations, the Chair of the Hearing Panel may take into account when the documentation or name(s) of the witness(es) was submitted, the reasons for the late

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submission, and any prejudice that any party may suffer due to such late submission, or any other relevant motives.

84. The Secretary shall transmit the documentation submitted by the parties, the present Code and the Procedures of the Hearing Panel, to the parties and to the Hearing Panel no later than five (5) Days before the scheduled hearing date. The Hearing Panel may limit the number of witnesses called by both parties taking into account their relevancy.
85. Any party may object to the participation of a panelist on the grounds of potential bias. A reasoned objection shall be filed with the Secretary, in writing no later than five (5) Days prior to the hearing date. The Secretary shall arrange for an alternate panelist to serve if the Secretary determines that the objection is well founded. If the matter cannot be resolved, the issue shall be forwarded to the Chair of the Hearing Panel who shall render a final decision in this regard.

The Hearing

86. The procedures established by the Hearing Panel shall include, at a minimum, opening statements by the parties, the presentation of evidence and witnesses (expert or otherwise), the right of cross examination, questioning by members of the Hearing Panel, representations with respect to desired sanctions and closing statements. Hearings shall be recorded, and the recording kept as part of the permanent record of proceedings for a period of not less than five (5) years. Recordings shall be provided to a party to a Hearing Panel upon request to the Secretary.
87. The role of the Chair shall be to preside over the proceedings, keep order and ensure fairness. The Chair shall preside over the deliberations of the Hearing Panel but shall not vote. Decisions shall be made by majority vote. The deliberations of the Hearing Panel shall only be attended by the Chair, the Secretary and the panelists. If the Hearing Panel decides to uphold the complaint it shall subsequently impose one or more of the sanctions that appear at [article 91](#).
88. The hearing shall be closed and confidential unless both parties have consented in writing to the attendance of other people.
89. If the Respondent fails, without reasonable excuse, to attend the hearing, the hearing may proceed in the Respondent's absence or, at the Chair's discretion, the start of the hearing may be postponed. If the hearing proceeds in the Respondent's absence, all

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rights contingent on the Respondent's presence, with the exception of the right to have an advocate present, are forfeited. In such a case, a Respondent's right of appeal is limited to a consideration of the reasonableness of the Respondent's excuse for not appearing. If an Appeals Panel finds that the excuse is reasonable, it shall order a new hearing by a new Hearing Panel with the Respondent present. The decision of the new hearing is appealable as if it were a first hearing.

90. The Hearing Panel shall provide a signed, dated and reasoned decision. The standard of proof to be relied upon by the Hearing Panel shall be one of a "preponderance of evidence". A "preponderance of evidence" standard means that the Complainant must establish that their version of the facts is significantly more probable than the alternatives. This standard is less rigorous than the standard of "beyond a reasonable doubt" required under criminal law.

Sanctions

91. If a complaint is upheld against a Student by the Hearing Panel, the Hearing Panel must impose one (1) or more of the following sanctions:
- a) a written reprimand;
 - b) placing restricted access conditions (e.g., restricted access, non-contact/communication, space and time restrictions) on the Respondent while they are on University premises or at University events, the whole subject to the confirmation or modification by the appropriate unit at the University;
 - c) payment as compensation to the Complainant for damage or loss of property or to otherwise rectify a situation which the Respondent created or helped to create;
 - d) relevant specified community service at the University or elsewhere of up to ten (10) hours per week for a specified period of time, which can be modified at the Dean of Student's sole discretion, not exceeding a total number of sixty (60) hours;
 - e) a fine not exceeding \$500 payable to student awards at the University when the Hearing Panel deems that other sanctions are not appropriate or practical;
 - f) a recommendation of Suspension, subject to confirmation by the Provost and Vice-President, Academic;
 - g) a recommendation of Expulsion, subject to confirmation by the Provost and Vice-President, Academic.

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92. All monetary sanctions shall be payable within twenty (20) Days of the date of transmission of the Hearing Panel's decision or, in cases where a decision is appealed, within twenty (20) Days of the transmission of the final appeal decision. The execution of any sanction imposed by the Hearing Panel, with the exception of a sanction under [article 91 \(b\)](#), shall be suspended by an appeal.
93. The decision of the Hearing Panel shall normally be rendered within ten (10) Days of the hearing and shall be communicated in writing to all parties and the Advisor and to the Dean of Students when they are responsible for the administration and monitoring of the sanctions pursuant to [article 95](#), and, when relevant, to the Registrar.
94. Furthermore, the decision of the Hearing Panel shall inform the parties of their right to submit a written request to for authorization to appeal the decision within fifteen (15) Days of the date of transmission of the Hearing Panel decision, as permitted pursuant to [article 97](#).
95. The administration and monitoring of the sanction(s) imposed shall be the responsibility of the Dean of Students. Failure to pay any monetary sanction imposed within the delay prescribed in [article 92](#) shall result in the amount being added to the Respondent's student account. Should the Respondent fail to comply with any non-monetary sanction, the Dean of Students shall, in writing, convene the Respondent to an interview and inform the Respondent of their right to be accompanied by a student advocate from the Student Advocacy Office or from a student advocacy service offered by a student association or any other Member. During the interview, the Respondent shall have the opportunity to review the evidence related to the alleged violation of the sanction(s) and to provide the Dean of Students with an explanation.
96. Following the interview, or, should the Student fail to attend the scheduled interview without a reasonable excuse, following the scheduled interview, the Dean of Students in consultation with the Office of Rights and Responsibilities and any other relevant units may require that the Respondent:
- a) not be permitted to re-register until such time as they have fully complied with the sanction(s) imposed;

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- b) subject to confirmation by the Provost and Vice-President, Academic, be Suspended, or given an additional Suspension if the original sanction was a Suspension;
- c) subject to confirmation by the Provost and Vice-President, Academic, be Expelled if the Respondent has failed to respect the sanction imposed more than twice;
- d) have a diploma or transcript withheld until such time as the Respondent has fully complied with the sanction(s) imposed.

Appeals

- 97. A party who wishes to appeal a decision or sanction of the Hearing Panel, or both, shall apply in writing to the Secretary for the authorization to lodge an appeal. Such request for authorization to appeal shall be submitted to the Secretary no later than fifteen (15) Days after the date of transmission to the parties of the decision of the Hearing Panel.
- 98. Any request for authorization to appeal may be based only on the following grounds:
 - a) the discovery of new evidence following the Hearing Panel;
 - b) the presence of serious and prejudicial procedural defects of the Hearing Panel;
or
 - c) the decision of the Hearing Panel is patently unreasonable.
- 99. The request for authorization to appeal shall state in clear and precise terms the grounds on which the appeal is based. Furthermore, if the party submitting an appeal (the "Appellant") is requesting an appeal based on the grounds of discovery of new evidence, the Appellant must provide such evidence as part of their request. Upon receipt of the request for authorization to appeal, the Secretary shall provide the other party with a copy.
- 100. The execution of any sanctions by a Hearing Panel, except for sanctions further to the temporary exclusion of a Student pursuant to article 148 or the Suspension or exclusion of a Student pursuant to article 154, or a sanction pursuant to article 91b), shall be Suspended until the expiry of the fifteen (15) Day delay to request authorization to appeal or until the final rendering of the decision with respect to the appeal.

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101. If neither party has requested authorization to appeal within the fifteen (15) Day delay stipulated at [article 97](#), the Secretary shall so inform the Advisor and to the Dean of Students, when they are responsible for the administration and monitoring of the sanctions pursuant to [article 95](#), and, when relevant, to the Registrar, including a statement to the effect that the all parties were notified in writing of the decision of the Hearing Panel and of their right to submit a request for authorization to appeal such decision. Such report shall form a part of the student's permanent file maintained by the Secretary. This notification shall be sent to the parties.
102. If an Appellant has requested authorization to appeal the decision of the Hearing Panel, the Secretary shall forward such request to the other party(ies), with a copy to the Advisor and, if appropriate, to the Dean of Students and the Registrar, soliciting the non-appealing party's (the "Respondent on Appeal") written response within ten (10) Days. Any response received by the Secretary within the ten (10) Day period shall be forwarded to the Appellant and, if the Appellant wishes, they may submit a written rebuttal within a further ten (10) Days.
103. An Appeals Authorization Panel shall be convened by the Secretary as soon as possible after the expiry of the delay to submit written input.
104. The Secretary shall select an Appeals Authorization Panel composed of the following individuals, all of whom have been appointed pursuant to the *Policy on the Establishment of Tribunal Hearing Pools* ([BD-6](#)):
- a) one (1) non-voting chair;
 - b) two (2) graduate or undergraduate students drawn from Student Tribunal Pool;
 - c) one (1) faculty member drawn from the Faculty Tribunal Pool;
105. In no case shall a member of the Appeals Panel also have been a member of the Hearing Panel which conducted the original hearing.
106. The Appeals Authorization Panel shall decide whether an appeal shall be heard, having regard to the allowable grounds of appeal and the circumstances of each case.
107. The Appeals Authorization Panel shall be provided with all written evidence provided to the Hearing Panel, the decision of the Hearing Panel, the recording of the Hearing

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Panel, the request for authorization to appeal, and all written input received within the thirty (30) Day period set forth at article 102. The decision of the Appeals Authorization Panel shall be based solely upon the documents and recording listed in the present article. Neither party is permitted to attend or make oral representations before the Appeals Authorization Panel.

108. The Appeals Authorization Panel shall have the authority to grant or deny authorization to appeal based only on the grounds for appeal set forth in the present Code. If it grants authorization to appeal based on the grounds of discovery of new evidence following the rendering of the decision of the Hearing Panel, the patent lack of reasonableness of the decision of the Hearing Panel or the reasonableness of the student's excuse for not appearing before the Hearing Panel pursuant to article 89, the Appeals Authorization Panel may order a new hearing of the case by a new Hearing Panel or may forward the file to an Appeals Panel. If it grants authorization to appeal based on the grounds of presence of serious and prejudicial procedural defects of the Hearing Panel, it shall forward the file before an Appeals Panel.
109. The Appeals Panel shall normally render its decision with respect to the request for authorization, within ten (10) Days of its consideration of the request.
110. The Appeals Panel shall render its decision with respect to the request for authorization in writing, with brief reasons supporting its decision. Notification of such decision to authorize the appeal shall be sent to both parties and the Advisor and, if relevant, to the Dean of Students and the Registrar.
111. If the authorization to appeal is granted, it shall normally be heard by an Appeals Panel within twenty (20) Days of the decision to authorize the appeal. Notification of the scheduling of the Appeals Panel shall be sent to both parties and the Advisor.
112. If a file is forwarded to an Appeals Panel, a panel of three (3) Members, as well as a non-voting Chair, shall be composed by the Secretary. The Appeals Panel shall be composed of two (2) faculty members drawn from the Faculty Tribunal Pool and one (1) student drawn from the Student Tribunal Pool.
113. If either party fails to attend the Appeals Panel, the hearing may proceed in the other party's absence or, at the Chair's discretion the start of the hearing may be delayed.

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114. During the hearing of the appeal, any procedures established by the Appeals Panel shall include, at a minimum, the opportunity for the Appellant and the Respondent on Appeal to make oral representations and all representations before the Appeals Panel shall be limited to representations as to the grounds further to which authorization to appeal was granted by the Appeals Authorization Panel.
115. The Appeals Panel has the authority to confirm, reverse or modify the decision being appealed. Furthermore, should the appeal be based on the production of new evidence or patent unreasonableness of the Hearing Panel decision, the Appeals Panel may order a new hearing of the complaint by a new Hearing Panel.
116. The Appeals Panel shall normally render its decision within ten (10) Days of the hearing. The decision of the Appeals Panel shall be signed, dated and reasoned and shall be sent to the parties and the Advisor and, if relevant, to the Dean of Students and the Registrar.
117. The decision of the Appeals Authorization Panel denying an appeal shall be final or, if an appeal is authorized, the decision of the Appeals Panel shall be final.
118. In extraordinary circumstances where it is determined that a Hearing Panel or Appeals Panel has acted outside of its jurisdiction as provided for in the Code, the Secretary-General may set aside a Hearing Panel or Appeals Panel decision and order that a new Hearing Panel or Appeals Panel, as the case may be, re-hear the matter.

Files of Formal Complaints against Students

119. The Advisor shall maintain a file of all formal complaints processed. The file shall include the written complaint, the decision of the Hearing Panel and the decision of the Appeals Panel, if any. If a settlement is reached prior to a hearing, the general substance of the settlement shall be included in the file. If the complaint is withdrawn at any stage of the formal process, a notation to that effect shall be recorded.

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SECTION IX PROCEDURES FOR RESPONDING TO FORMAL COMPLAINTS MADE AGAINST FACULTY, ADMINISTRATIVE OR SUPPORT STAFF MEMBERS OR MEMBERS OF THE ADMINISTRATION

General Rules

120. The application of the present Section to a Respondent who is unionized or a member of an employee association or other employee group is subject to the provisions of their [collective or employee agreement](#) and to the provisions of articles 9, 10 and 11 of the Code.
121. In all cases governed by the present Section, the Advisor shall invite the Complainant to consider an informal resolution and shall advise the Complainant of their right to consult their respective union or association or the Department of Human Resources.
122. The Advisor shall terminate any attempt at informal resolution or formal resolution should a Complainant initiate a process such as, but not limited to, a grievance or other formal internal procedure, or any external procedure such as a complaint or action before a commission, board or tribunal. Any attempt at informal resolution or formal resolution shall be suspended when the University is made aware of the institution of criminal proceedings, and such until the conclusion of the criminal proceedings.
123. The absence or non-availability of the Complainant is a factor in the decision of the Advisor and/or the University official empowered to continue any procedures set out in the Code but is not decisive.

Informal resolution

124. A Member who has a concern regarding the behaviour of a faculty, administrative or support staff member, or a member of the administration is strongly encouraged to consult the Advisor and seek a remedy through one or more of the informal dispute resolution procedures described in articles Section VII of the Code.
125. In order to facilitate the informal resolution of the complaint, a Member who belongs to a collective or employee association may agree to suspend any applicable delays provided that all parties (the Member, the University, the union and/or the association) have so agreed in writing.

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126. A Member who chooses not to advise their union or employee association of the matter should consult the Advisor concerning the possible consequences of such a decision.
127. Consulting the Advisor and/or attempts at informal resolution facilitated by the Advisor does not constitute a formal University proceeding. Until a formal process is undertaken, no notification shall be deemed to have been made to the University of any complaint or procedure involving a Member.

Initiating a Formal Complaint against a Faculty, Administrative or Support Staff Member or against a Member of the Administration

128. To the extent permitted by the Respondent's [collective or employee agreement](#) and relevant [University policies](#) and with the agreement of the Respondent's union or employee association on a case by case basis, the following procedure shall be considered the formal investigation under the Respondent's [collective or employee agreement](#).
129. A Member who wishes to file a formal complaint against faculty, administrative or support staff members or against members of the administration shall contact the Advisor.
130. The Advisor shall provide the Complainant with a copy of the Code and shall inform the Complainant of the following:
- a) the required format for submitting the complaint, which must be made in writing, signed and dated and must identify the Complainant and the Respondent and the precise nature of the Complaint, including the provision(s) of the Code under which the complaint is being filed;
 - b) the right of the Complainant to consult any person in the preparation of their complaint, and to be accompanied or represented by any Member during the process of resolution. If the Complainant is a Student, they may opt to be accompanied by a student advocate from Advocacy and Support Services or a student advocacy service offered by a student association. If the Complainant is a member of a union or an employee association, they may opt to be accompanied by a union or association representative.

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131. If the Respondent is a member of a union or association, the Advisor shall inform the Complainant of any delays regarding the imposition of a disciplinary measure which may be set out in the Respondent's [collective or employee agreement](#).
132. Upon receiving a formal complaint, the Advisor shall transmit the complaint and the relevant [University policy](#), along with all the relevant information and documentation to the Authority to whom the complaint must be submitted under the terms of the Respondent's [collective or employee agreement](#), with a copy to the Respondent's union or association. The Advisor shall notify the Department of Human Resources in writing of the existence of the complaint and of who has been named as the Authority. If there is no applicable union or association, the Advisor shall notify the Respondent directly.
133. In an egregious case, in which the safety or well-being of a Member, or of a group of Members, or of the University as a whole, is deemed to be at risk, the Authority may take such temporary measures permitted under the [collective or employee agreement](#), relevant [University policy](#) and the law, as deemed necessary.

Powers and Duties of the Authority

134. The Authority shall inform the Respondent of their right to consult any person in the preparation of their case, and to be accompanied or represented by any Member during the process of resolution. If the Respondent is a member of a union or an employee association, they may be accompanied by a union or association representative.
135. The Authority shall then take the necessary steps to resolve the matter in such a manner as to respect the principles of natural justice and the procedures of any [collective or employee agreement](#) or [University policy](#), which may apply.
136. More specifically, the Authority may:
 - a) meet with the Complainant and the Respondent on an individual basis;
 - b) subject to [article 162](#), have access to all official files and information as are required, the whole subject to the applicable legislation;
 - c) meet any individual who might, in their opinion, provide information relevant to the complaint;
 - d) consult any University officer (representatives of the Department of Human Resources, University Secretariat, etc.) or outside counselors as may be required;

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- e) refer the matter to be investigated internally or externally.

Harassment Complaints

137. The formal investigation of a complaint of harassment, including psychological harassment, may be submitted, with the agreement of the parties (including the Respondent's union or association), to an internal assessor as or if provided for in the relevant [collective or employee agreements](#), [University policies](#) or an Investigator agreed to by the University and the unions and/or employee association. For complaints of harassment where the Complainant is an Employee, the complaint shall be made pursuant to the *Policy on Harassment* ([HR-38](#)) and the process described in that policy shall apply.
138. All information, whether in writing or in any other form, obtained by the Authority and/or the Investigator in the performance of the Authority's duties in relation to any complaint and harassment shall be strictly confidential except as provided for by law.
139. In cases where an Investigator is used, the mandate must be completed within a reasonable delay and in all cases within forty (40) Days from the appointment of the Investigator, unless the parties have agreed otherwise in writing. Upon the completion of the investigation, the Investigator shall send the written report to the Authority and to the Advisor. A summary of the report, prepared by the Investigator without any mention of nominative information shall be provided to the Respondent and the union or association, in accordance with the relevant collective or employee agreement.
140. Upon the completion of the investigation, the Authority may dismiss the complaint, impose or recommend the imposition of a disciplinary measure or take any other action permitted by the relevant [collective or employee agreement](#) or [University policy](#).
141. When the matter has been decided by the Authority, the Authority shall notify the Complainant and the Advisor, in a timely fashion, of the general substance of the decision and any action that was taken as a result of the complaint.
142. When the decision or remedial action taken by the Authority is not a disciplinary action as defined by the relevant [collective or employee agreement](#) or [University Policy](#), as the case may be, the Authority or the Associate Vice-President, Human Resources, as

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appropriate, shall monitor compliance. Once satisfied that compliance has been effected, the Authority shall so inform the Complainant and the Advisor.

143. If disciplinary action is taken and subsequently overturned by a higher authority or by the grievance and arbitration procedures, the Complainant and Advisor shall be notified.

Files of Formal Complaints against Faculty, Administrative and Support Staff Members or Members of the Administration

144. The Advisor shall maintain a file of formal complaints received against faculty, administrative or support staff members or members of the administration which shall summarize the substance of the consultation with the Complainant, the record of resolution as supplied by the Authority and information that a sanction has been overturned through grievance or arbitration, if applicable.

SECTION X URGENT SITUATIONS

Reporting and Responding to Urgent Situations

145. Members who are faced with an urgent situation involving threatening or violent conduct, where there is reasonable cause to believe that the safety or security of persons may be threatened, shall immediately contact CSPS. CSPS shall take whatever reasonable action is necessary to secure the safety of persons, and shall immediately alert the Advisor. In such a case, the Advisor shall be guided by the *Protocol on the Coordination of Urgent Cases of Threatening or Violent Conduct* (the "[Protocol](#)"). The *Policy on Student Involuntary Leave of Absence* ([PRVPA-15](#)) and/or other University policies may apply.
146. Members shall immediately report to the Advisor any conduct which they have reasonable cause to believe potentially threatens the safety or security of persons. The Advisor shall assess the situation as specified in the [Protocol](#), the *Policy on Student Involuntary Leave of Absence* ([PRVPA-15](#)) and/or consult experts as necessary, and make recommendations as to any further action appropriate in the circumstances.
147. Any Member who is called to a team meeting under the [Protocol](#) or any other relevant policy shall respond promptly.

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Temporary Exclusion of a Student by a Disciplinary Officer

148. A Disciplinary Officer may require any Student to immediately leave and remain away from the University premises or a part thereof, for a period not exceeding five (5) Days, which may be renewed up to two (2) times, if based on personal knowledge and/or reliable information, the Disciplinary Officer has reasonable grounds to believe that the Student's continued presence at the University:
- a) is detrimental to any Member's pursuit of work, studies and other activities related to University life in a safe and civil environment; or
 - b) constitutes an immediate threat to the safety or security of others.
149. In a situation referred to in article 148, when a Disciplinary Officer is not available, the Advisor may require a Student to immediately leave and remain away from the University premises or a part thereof for a period not exceeding twenty-four (24) hours.
150. No Student shall be barred from taking any examination or submitting any academic assignment as a result of this Section but the Disciplinary Officer may make special arrangements as to the time and place for the completion and/or submission of any academic assignment or writing of any exam.
151. A Disciplinary Officer shall immediately advise the Registrar, the Secretary, the Dean of Students, the relevant Academic Dean(s), the Advisor and CSPS of the temporary exclusion of a Student under this Section.
152. Any temporary exclusion ordered under this Section shall not be deemed to be in lieu of other proceedings under the Code if the conduct for which exclusion is ordered also constitutes an offence under articles 28 to 51 of the Code.

Suspension of a Student by the Vice-President or Delegate

153. A Vice-President or delegate may Suspend a Student, exclude the Student from any University premises and take any other steps that may be appropriate where:
- a) the Student presents a clear and present danger to the safety of persons or to the activities of the University as a whole or any of its Members or groups of Members; or

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- b) the Student has, on one or more occasions, presented a clear danger to the safety of persons or to the activities of the University as a whole or of any of its Members or groups of Members and whose identity or action has only recently been identified; or
 - c) the Student's actions are of such a serious nature that they create an intimidating and hostile environment for work or study or constitute a serious threat to the ability of the University and its Members to carry out the University's functions.
154. In such a case, the Vice-President or delegate shall provide the Student with a written Suspension notice with a copy to the Registrar, the Secretary, the Dean of Students, the relevant Academic Dean(s), the Advisor, and CSPS. The Vice-President or delegate shall inform the Student of their right to consult a student advocate from the Student Advocacy Office or a student advocacy service offered by a student association and shall also provide the Student with a copy of any supporting information and a copy of the Code. Should the Student Suspended from the University wish to meet an advocate on University premises, the Advisor may agree to make arrangements to allow such a meeting to take place.
155. In the case of a Suspended Student, the Vice-President or delegate shall immediately lay a complaint against the Student under Section V of the Code. The regular delays of the Code shall not apply and a hearing into the complaint shall be held as soon as possible and normally within twenty (20) Days of the Suspension order. The Vice-President may designate another Member to represent the University at the hearing. The Hearing Panel shall render its decision and inform the parties within five (5) Days of the hearing.
156. Should the suspended Student be unable to attend the hearing within the prescribed delay, they shall notify the Secretary and the Secretary shall schedule the Hearing Panel when deemed appropriate, further to consultation with the Chair of the Hearing Panel .
157. In the event that the Hearing Panel dismisses the original complaint, that decision shall lift the Suspension. Notwithstanding the foregoing, the decision shall not invalidate the Vice-President or delegate's prior action. However, every effort shall be made to remedy any academic disadvantage that the Student may have experienced as a consequence of the Suspension within the limits of what is allowed pursuant to the University's academic calendars and processes.

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158. Upon the lifting of the Suspension, the Secretary shall notify the Registrar, the Dean of Students, the Provost and Vice-President, Academic, the Advisor and CSPS.

Temporary Exclusion of a Member of the Faculty or Administrative and Support Staff

159. Where a member of the faculty or administrative and support staff presents a clear and present danger to the safety or security of persons or to the activities of the University as a whole or of any of its individual Members, the matter shall be dealt with according to the provisions of the relevant [collective or employee agreement](#) or [University Policy](#).
160. A Member against whom such action is taken may seek recourse through the grievance procedures of the relevant [collective or employee agreement](#) or the grievance procedures contained in [University Policy](#), where they exist.

SECTION XI MISCELLANEOUS

Confidential Nature of Files

161. The Advisor shall maintain suitable records of complaints and their disposition which shall be accessible only to the staff of the Office of Rights and Responsibilities or as required by law. Such files shall be destroyed according to a retention schedule determined in accordance with provincial legislation.
162. All individuals who hold information with respect to complaints under this Code, including, but not limited to, the Advisor, the Dean of Students, the Secretary, panel members and the Registrar, and the Department of Human Resources shall maintain the confidentiality of all information, files, documents, decisions, recordings and materials in relation to the complaint.

Delays

163. In the calculation of any delay for a hearing set out in Section VIII of the Code, the months of July and August and final examination periods shall not be counted. However, in the case of a hearing before a Hearing Panel or an Appeals Panel that commenced before July 1, the regular delays set out in the Code shall apply.

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Notices

164. Any written notice to any person shall be sent by courier, registered mail or e-mail to the last address provided by the person to the University and shall be deemed to be received one (1) Day after delivery.

Language

165. Any party or witness participating in a hearing before a Hearing Panel or an Appeals Panel may make their presentation in either English or French. If an interpreter is required to satisfy the preceding, the request shall be made at the same time as the initial request for a Hearing Panel.

The Secretary-General

166. The overall responsibility for the implementation and recommended amendments to the Code shall rest with the Secretary-General.

Approved by the Board of Governors on December 20, 1995, and amended on November 14, 2001, May 20, 2004, August 1, 2010, April 19, 2017, December 15, 2022 and [insert date].

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Effective Date: ~~December 15, 2022~~ [insert date]
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SECTION I STATEMENT OF PRINCIPLES

The Code of Rights and Responsibilities

1. The Code of Rights and Responsibilities (the “Code”) has, as its grounding principles, the values of civility, equity, respect, non-discrimination and an appreciation of diversity as manifested within the University and within society-at-large.

Rights promoted and protected by the Code

2. All Members of the University, as defined in Section III of the Code, may reasonably expect to pursue their work, studies and other activities related to University life in a safe and civil environment. As such, neither the University nor any of its Members shall condone any conduct which adversely affects the University or any of its Members.
3. All Members have the freedom of conscience and religion; freedom of thought, belief, opinion and expression; freedom of peaceful assembly and freedom of association, the whole subject to the limits recognized by law and [University policies](#) and procedures.

Academic Freedom

4. The Code is not to be applied in such a way as to detract from the right of Members to engage in the frank discussion of potentially controversial matters, such as race, sex, sexual orientation, gender identity, politics or religion. Furthermore, the Code shall not be interpreted in such a way as to limit the use of legitimate instructional techniques, such as irony, argument, conjecture and refutation, or the assignment of readings, which may present a controversial point of view. The Code also recognizes the right to teach, within the bounds of the course calendar description and requirements of competence, and to conduct research and to engage in creative activity according to one’s best judgment.

Responsibilities

5. All Members are expected to refrain from violating the Code and those who have supervisory authority over others bear a particular responsibility to act in a timely and effective manner when they become aware of any alleged violation of the Code.

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Complaints Subject to a Range of Responses

6. In keeping with its desire to settle conflicts in an effective and constructive manner, the University and its Members shall endeavour to seek an appropriate response to any alleged violations of the Code, ranging from the use of informal methods of conflict resolution to formal procedures for adjudicating complaints. Every attempt shall be made to use remedies and sanctions that restore harmony, collegiality and cooperation between Members. Other University policies such as the *Policy regarding Sexual Violence* ([PRVPA-3](#)), the *Policy on Student Involuntary Leave of Absence* ([PRVPA-15](#)) and other University policies may also be applied.

Fairness and Consistency

7. The adjudication, and, where applicable, the investigation of Complaints, will be conducted in a manner that is consistent with the principles of fairness and natural justice. Steps will be taken to ensure that the circumstances of any meeting will appropriately protect the dignity of the Complainant and Respondent through accommodations that continue to allow their participation. For any complaint regarding violence, assault or harassment, and, subject to the other provisions of this Code regarding permitted representation, Complainants will be offered the option of participating in the investigation and/or hearing in alternate ways including: using and/waiting in separate rooms prior to meetings; remote and/or virtual meetings using virtual platforms, telephone, or video; use of an intermediary to assist in the communication; pre-recorded answers and statements; prepared written responses, as well as the opportunity to have support and representation at any hearing or confidential meeting with the investigator, as applicable. For a complaint regarding violence, assault or harassment, the Complainant may decline any request to attend any meeting or hearing in person, without forfeiting any rights associated with their presence in said meeting or hearing. These and other appropriate accommodations determined by the University will not negatively impact the process.

Management Rights

8. The Code is not to be applied in such a way as to detract from the right and duty of those with supervisory authority to manage and, if necessary, to discipline Members in

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accordance with [collective or employee agreements](#) and [University policies](#) and procedures.

Union Rights

9. The Code is not to be applied in such a way as to detract from the rights of unions or employee associations to defend the interests of their members and to exercise their rights under a [collective or employee agreement](#).

Recourse at Law

10. The Code does not detract from the right of Members to seek recourse at law.

Code Does Not Supersede Other Policies or Agreements

11. Nothing in the Code shall replace or supersede any complaint, grievance or appeal procedure set out in any [collective or employee agreement](#) to which the University is a party, the [Academic Code of Conduct](#), the [University Calendars](#) or other [University policies](#) or procedures.

SECTION II MANDATE AND FUNCTIONS OF THE OFFICE OF RIGHTS AND RESPONSIBILITIES AND THE ADVISOR

12. A mandate of the Office is to assist Members in resolving incidents involving an alleged violation of the Code in an effective and constructive manner. Such assistance is available both to Members who believe that they have been subjected to conduct that violates the Code and to those with supervisory authority who are called upon to respond to incidents of such conduct. The operations of the Office are directed by the Advisor.
13. The Advisor shall actively promote, through education and direct intervention, the values outlined in [article 1](#) while carrying out all duties described in the Code. The Advisor shall be impartial in the exercise of duties, shall respect the confidentiality of all who seek assistance from the Office, and shall do so in a non-judgmental manner. The Administration of the University shall respect the independence of the Office as it carries out its duties.

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14. The Advisor shall advise, assist and support Members who are experiencing behavioural problems from another Member, as described in the Offences section of the Code, and shall endeavor to seek an appropriate response to any alleged violation. Responses may range from the use of informal dispute resolution methods to formal procedures for adjudicating complaints.
15. The Advisor may, when warranted, make recommendations to University authorities regarding situations within a unit, department, faculty, or the University as a whole, which have the general effect of violating the rights of Members to pursue their work, study, and other activities related to University life in a safe and civil manner in keeping with the values espoused by the University and outlined in the Code.
16. The Advisor shall submit an annual report to the Secretary-General by December 15 of each year covering the previous academic year. The report shall detail the activities of the Office, including statistics on complaints received, and make recommendations, as necessary, with regard to either the Code or the operations of the Office. The report shall be made available by way of the University's publications and shall be submitted, for information purposes, to the Senate and Board of Governors.
17. If a Member considers that the Advisor has failed to follow the procedures outlined in the Code with respect to any matter to which the Member has been a party, that Member may submit a written complaint within twenty (20) Days, detailing the alleged procedural failure, to the Secretary-General. The written complaint shall be investigated and the Member will be informed of the results of the investigation, normally within twenty (20) Days of the receipt of the complaint.
18. The Advisor shall be appointed by and shall report to the Secretary-General upon the recommendation of an advisory committee, composed of representatives of the University constituencies, including at least one (1) undergraduate and one (1) graduate student, struck for this purpose.
19. The appointment shall be made for an initial term of two years, renewable for further terms of five (5) years. During the fourth year of each such term, the Secretary-General shall appoint an appraisal committee, composed of representatives of the University constituencies, including at least one (1) undergraduate and one (1) graduate student, which shall:

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- a) review the operations of the Office;
- b) make recommendations with respect to the Office;
- c) make a recommendation with respect to the renewal of the Advisor.

This review shall include, but shall not be limited to, consultations with the University community as well as an external appraisal.

SECTION III DEFINITIONS

20. For the purposes of the Code:

“Advisor” means the Director of the Office or designate.

“Authority” means the individual to whom a complaint must be submitted under the terms of a Respondent's [collective or employee agreement](#) or relevant [University policy](#).

“Complainant” means:

- a) a Member who is directly affected by the conduct of another Member and who files a complaint against that other Member under this Code; and/or
- b) the University when, through its Disciplinary Officers, except for the Secretary-General, or a person designated by a Disciplinary Officer, it files a complaint under this Code against a Member in relation to conduct against another Member or non-Member.

“Days” means, subject to [article 163](#), all working days, which excludes weekends, holidays and other days during which the University is closed.

“Disciplinary Officer” means any of the following individuals, who shall have the powers, duties and obligations conferred upon them in the present Code as well as any powers reasonably incident thereto:

- a) the President and Vice-Chancellor;
- b) the Vice-Presidents;
- c) the Deputy Provost;
- d) the Secretary-General.

“Expulsion” or to “Expel” means the termination of all of the Member’s rights and privileges as a Student at the University, including the right to enter and be on University property. Expulsion shall be recorded on the Member’s transcript as follows:

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“Required to withdraw; may request to be considered for re-admission after five (5) years from the date of expulsion pursuant to the Code of Rights and Responsibilities”. The Student may submit a written request to the Provost and Vice-President, Academic to be considered for re-admission after a period of five (5) years from the date of the expulsion.

“Hearing Panel” means a hearing panel composed pursuant to this Code further to a formal complaint against a Student.

“Investigator” refers to a person, external to the University, chosen to conduct an investigation into a complaint of harassment made against a non-Student Member, in accordance with [article 137](#) of the Code.

“Member” means faculty members, employees, administrative and support staff, postdoctoral fellows, members of the administration, Students and interns, stagiaires or researchers.

“Office” means the Office of Rights and Responsibilities.

“Respondent” means any Member against whom a complaint under the Code is made.

“Secretary” means the Secretary of the Hearing and Appeal Panels, who shall form part of the Office of Student Tribunals, and who shall be designated by the Secretary-General.

“Student” means:

- a) any person registered in any academic program on a full-time or part-time basis
- b) any person admitted as an independent student
- c) any person registered in a non-credit course
- d) any person registered as an auditor in a credit or non-credit course
- e) any person registered as a student at another university who has written approval from their home university to take courses at the University, including exchange students and visiting students.

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A person ceases to be a Student:

- a) upon graduation; or
- b) three (3) consecutive semesters after they were last registered in at least one (1) for-credit or non-credit course; or
- c) at the end of the semester during which such person is declared in failed standing and is no longer entitled to register in any course at the University.

“Suspension” or to “Suspend” means the withdrawal of such University privileges of a Student as are specified by the Provost and Vice-President, Academic or delegate or the Hearing Panel. If no particular privileges are specified, “Suspension” shall entail the withdrawal of all University privileges, including the right to write examinations and the right to enter and be upon University premises, in which case the Student may only come upon University premises for a specified purpose, previously authorized in writing by a Disciplinary Officer. Suspension shall be recorded on the academic transcript as follows: “Required to withdraw. May not resume studies until (date)”. At the date for resumption of studies, the notation shall be removed from the transcript but shall continue to be maintained in the confidential files of the Dean of Students and of the Registrar’s Office. The maximum length of a Suspension shall be two (2) years, after which the Student may resume their studies at the next possible term, providing that all imposed conditions (if any) have been fulfilled.

“University” means the registered not-for-profit corporation named Concordia University, located in Montreal, Quebec, Canada.

Ambiguities

21. Wherever there is doubt or ambiguity regarding any provision of the Code or the procedure to be followed, that interpretation or procedure which appears to be most equitable and consistent with the general purposes and philosophy of the Code shall be adopted. Except for those terms specifically defined in this Code, the terms used shall have their usual meanings.

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SECTION IV JURISDICTION

22. An alleged violation set forth in a Complainant's complaint must have taken place:

- a) on University premises, either rented or owned,
- b) on other premises in the course of any University-sponsored activity or event, or
- c) in the context where activities or events have a real and substantive link to the University.

In the present [article 22](#), by way of example only, "real and substantive link to the University" does not include allegations related to matters arising from or solely pertaining to student associations or fee-levy groups.

Complaints against Former Students

- 23. In the case of claims under this Code involving a Student's conduct, the Respondent need only have been a Student at the time of the alleged violation of the Code. Subject to [article 24](#), if any proceedings under the Code cannot be initiated or completed because a Student Respondent has graduated or ceases to be a Student in accordance with the definition contained in Section III of the Code, the proceedings shall continue if the Respondent registers again or, in the case of a Respondent who has graduated, if the alleged offence, if proven, would impugn the validity of the degree conferred.
- 24. In the case of claims under this Code made by a Student Complainant against a Student Respondent, the Complainant need only have been a Student at the time of the alleged violation of the Code. Subject to [article 23](#), if any proceedings under the Code cannot be initiated or completed because a Student Complainant has graduated or ceases to be a Student in accordance with the definition contained in Section III of the Code, the proceedings shall resume if the Complainant registers again.
- 25. Subject to [article 96](#), if a complaint has been upheld by a Hearing Panel against a Student who later graduates or ceases to be a Student in accordance with the definition contained in Section III of the Code, prior to the fulfillment of the sanction imposed, a notation shall be made on their academic record only indicating the sanction under the Code and that they cannot pursue further studies at the University until such time as the sanction imposed has been fulfilled, or until they have made suitable arrangements with the Dean of Students to fulfill the sanction.

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Contractors, their Employees, Alumni and Visitors

26. Contractors, their employees and representatives, and visitors to the University as well as any other persons associated with the University or on University premises are expected to conduct themselves in a manner consistent with the Code. Violations of the Code by such persons may be dealt with, where applicable, as potential breaches of contract and, in addition, the appropriate Vice-President or delegate, and any other person designated by the appropriate Vice-President or delegate, may exclude each such person from any University premises and take any other steps that may be appropriate. Should such persons believe that they have been subjected to conduct on University premises in violation of the Code, they may consult the Advisor for advice.

SECTION V OFFENCES PROHIBITED UNDER THE CODE

27. The primary purpose of the Code is to promote and protect the values of civility, equity, respect, non-discrimination, and an appreciation of diversity as manifested within the University and to support Members who have experienced, or are experiencing, conduct that violates these fundamental values.
28. No Member who seeks the services of, files a complaint with, or cooperates in any manner with the Advisor, shall be subject to any reprisals for so doing. The procedure set out in the relevant [University policy](#) or [collective or employee agreement](#) shall be followed in cases of alleged reprisals. Members may also be charged under articles 30 to 51, as applicable, for any alleged reprisals.
29. The following [article 3030](#) and [article 51](#) represent the core behaviours the Code wishes to address and are prohibited under this Code.
30. Threatening or Violent Conduct

“Threatening or violent conduct” means

- a) assaulting another Member; or
- b) threatening another Member or group of Members with bodily harm or causing another Member or group of Members to have reasonable grounds to fear bodily harm; or

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- c) creating, or threatening to create, a condition, which unnecessarily endangers or threatens the health, safety or well-being of another Member or group of Members;

31. Sexual Violence and Sexual Assault

- a) “Sexual violence” means any violence, physical or psychological, carried out through sexual means or by targeting sexuality. This includes, but is not limited to sexual assault, sexual harassment, stalking, indecent exposure, voyeurism, degrading sexual imagery, distribution of sexual images or video of a Member without their consent, and cyber harassment or cyber stalking of a sexual nature or related to a Member’s sexual orientation, gender identity or presentation;
- b) “Sexual assault” is any unwanted act of a sexual nature imposed by one person upon another and includes such activities as kissing, fondling, oral or anal sex, intercourse, or other forms of penetration, without consent;

32. Harassment

“Harassment” means:

- a) all forms of repeated or ongoing unwelcome, vexatious conduct directed towards a Member or a group of Members; and
- b) which may be based upon one of the prohibited grounds specified in the Québec Charter of Human Rights and Freedoms, that is; race, colour, ethnic or national origin, sex, gender identity, pregnancy, sexual orientation, civil status, age, religion, political convictions, language, social condition, disability or the use of a means to palliate a disability; and
- c) when such conduct has the effect or purpose of unreasonably interfering with a Member's right to pursue their work, study or other activities related to University life in a safe and civil manner or of creating an intimidating or hostile environment for such activities.

A single serious incidence of such behaviour may constitute harassment if it has the same consequences and if it produces a lasting harmful effect on the Member;

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33. Sexual Harassment

“Sexual harassment” means a form of harassment which involves conduct, behaviour or communications of a sexual nature such as, but not limited to, verbal abuse or threats of a sexual nature, unwelcome sexual invitations or requests, demands for sexual favours or unwelcome and repeated innuendoes or taunting about a Member’s body, appearance, gender, gender identity, sexual orientation or sex life, when:

- a) submission to such conduct is made, whether explicitly or implicitly, a term or condition of the Member’s employment, educational progress or involvement in the University community; or
- b) submission to or rejection of such conduct is used as the basis for an employment or academic decision affecting that Member; or
- c) such conduct has the effect or purpose of unreasonably interfering with a Member’s right to pursue their work, study or other activities related to University life in a safe and civil manner or of creating an intimidating or hostile environment for such activities.

A single serious incidence of such behaviour may constitute harassment if it has the same consequences and if it produces a lasting harmful effect on the Member;

34. Psychological Harassment

“Psychological harassment” is a specific type of harassment formally recognized in the law and means vexatious behaviour in the form of repeated conduct, written or verbal comments, actions or gestures against a Member which:

- a) are hostile or unwanted; and
- b) affect the Member’s dignity or psychological or physical integrity; and
- c) have the effect or purpose of unreasonably interfering with a Member’s right to pursue their work, study or other activities related to University life in a safe and civil manner or of creating an intimidating or hostile environment for such activities.

A single serious incidence of such behaviour may constitute psychological harassment if it has the same consequences and if it produces a lasting harmful effect on the Member;

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35. Discrimination

“Discrimination” means:

- a) treatment which has the effect or purpose of imposing burdens, barriers, obligations or disadvantages on a Member or group of Members; and
- b) for which there is no bona fide and reasonable justification; and
- c) when such treatment is based on one of the prohibited grounds specified in the Québec Charter of Human Rights and Freedoms, that is; race, colour, ethnic or national origin, sex, gender identity or expression, pregnancy, sexual orientation, civil status, age, religion, political convictions, language, social condition, handicap/disability or the use of a means to palliate a handicap/disability;

36. Communication of Discriminatory Matter

It is an offence for a Member to engage in the distribution, communication, publication or public exhibition by any means of any matter deemed to be discriminatory or to expose a person or persons to hatred or contempt by reason of the fact that that person or those persons are identifiable on the basis of a prohibited ground of discrimination, as contemplated under the Québec Charter of Human Rights or under the Canadian Human Rights Act, and for which there is no bona fide and reasonable justification;

37. “Offences against property” means willfully or recklessly taking or having unauthorized possession of, theft of, damaging or destroying any property belonging:

- a) to the University; or
- b) to any Member or group of Members when such property is on University premises or on other premises during the course of a University-sponsored activity or event;

or threatening to do any of the above;

38. Knowingly furnishing false information, knowingly making a false accusation or knowingly reporting a false emergency to any University Official or Office;

39. Maliciously activating fire alarms;

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40. Bomb threats;
41. Theft or abuse of computing facilities or computer time, including but not limited to: logging into or attempting to log into a server or account without authorized access; accessing data or taking any action to obtain, copy, use, misuse, read or change data, information or services not intended for the Member or the Member's use; unauthorized transfer of a file; use of another individual's account or password; use of computing facilities to interfere with the work of another individual or computing system; attempting to probe, scan or test the vulnerability of a system or network; tampering, hacking, modifying or otherwise corrupting or breaching security or authentication measures; transmitting materials that contain malware such as viruses, Trojan horse software, keyboard loggers; or engage in conduct that could damage, disrupt or otherwise impair or interfere with the functionality or the operation of computing facilities or computer;
42. Unauthorized entry into any University property;
43. Obstruction or disruption of teaching, research, administration, study, student disciplinary procedures or other University activity. Notwithstanding the preceding, Members are free to engage in peaceful and orderly protest, demonstration, and picketing that do not disrupt the functions of the University.

For example, peaceful picketing or other activity in any public space that does not impede access nor interfere with the activities in a class or meeting is an acceptable expression of dissent and shall not be considered an infraction of this article;
44. Camping or lodging on University property other than in authorized facilities;
45. Forging or, without authority, knowingly altering, using, receiving or possessing University supplies or documents or documents supplied to the University (including without limitation, records, keys, electronic devices, letterheads, reference letters, degrees, diplomas, certificates or identifications);
46. Hazing or any method of pre-initiation or initiation into a student organization or any pastime or amusement engaged in with respect to such an organization which causes, or

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- is likely to cause, bodily danger, physical harm, or personal degradation or disgrace resulting in physical or mental harm;
47. Unlawful manufacture, distribution, possession, use, threatened use, storage, sale or the attempted manufacture, distribution, or sale of controlled substances, except as expressly authorized by law or University regulations;
 48. Unlawful manufacture, distribution, possession, use, threatened use, storage, sale or the attempted manufacture, distribution, or sale of explosives, firebombs, or other destructive devices, except as expressly authorized by law or University regulations;
 49. Possession, use, threatened use, or manufacture of firearms, ammunition, dangerous chemicals, dangerous biological materials, explosives, other weapons or other materials deemed dangerous pursuant to applicable law, except as expressly authorized by law or University regulations;
 50. Unauthorized use or duplication of the University's name, trademarks, logos or seals; and
 51. Any other action that is not specifically described in this Section but which is an offence described in any federal, provincial or municipal law or regulation, which occurs in the University context.

SECTION VI CONSULTATION WITH THE ADVISOR

52. The Advisor shall be impartial in the exercise of functions and shall respect the confidentiality of all parties.
53. Members who believe that they have been subjected to conduct that violates the Code may consult the Advisor. The primary goal of the consultation is to assist the Complainant in making an informed choice as to the most appropriate method of resolution, including informal resolution.
54. Normally, a complaint should be filed with the Advisor within three (3) months of the alleged violation. If the complaint is under [article 34](#), the complaint should be filed with the Advisor within 90 calendar days from the last incident. This period may be extended

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at the discretion of the Advisor when, in the Advisor's opinion, there are serious and compelling reasons to grant the extension. Cases or consultations with no contact or notifications from any party involved in a complaint for three (3) months will be considered withdrawn and the file closed. If after three (3) months there is additional follow up or new information on the same issue, or if there are extenuating circumstances, the file may be reopened. If the Respondent is a member of a union or employee association, the Advisor shall inform the Complainant of any delays regarding disciplinary procedures which may be prescribed in the Respondent's [collective or employee agreement](#).

55. The Advisor may, upon written notice to the Complainant, refuse to assist in informal resolution or to proceed with a formal complaint, on one or more of the following grounds:
- a) it is not within the jurisdiction of the Code in accordance with [article 22](#), in which case the Advisor shall, if appropriate, re-direct the Complainant to the relevant channels for redress, or it is not within the allowed time delays in accordance with [article 54](#); or
 - b) it is trivial, frivolous, vexatious or made in bad faith; or
 - c) it is being dealt with, or has already been dealt with, by another University officer, policy or procedure; or
 - d) it does not appear to be supported by sufficient evidence.
56. In the case of a complaint against a Student, if the Advisor has refused to proceed with a formal complaint, the Complainant may appeal such a refusal within ten (10) Days of receipt of the Advisor's notice, by submitting a request in writing to the Secretary of the Hearing Panel who will provide a copy of the request to the Advisor. A Hearing Panel shall be convened as soon as possible after receipt of the notification and normally within ten (10) Days. Once a hearing date is fixed by the Secretary, the Complainant and the Advisor shall each deliver written submissions to the Secretary at least two (2) Days prior to the date fixed for the hearing. The Hearing Panel shall render its reasoned decision based on such written submissions. The Secretary shall advise the Complainant and the Advisor of the names of the panelists no later than five (5) Days before the hearing. The provisions of Section VII shall apply, except that a reasoned objection to the participation of a panelist on the grounds of potential bias shall be filed no later than three (3) Days before the hearing. The decision of the Hearing Panel is final.

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57. If the Advisor does not make a determination under [article 55](#), the Complainant shall decide upon one of the following courses of action:
- a) to proceed with informal conflict resolution; or
 - b) to proceed with a formal process under Section VII or Section VIII; or
 - c) to take no further action; or
 - d) to pursue any other course of action available at law, under a [collective or employee agreement](#) or under any other [University policies](#) or procedures.

SECTION VII PROCEDURES FOR INFORMAL RESOLUTION

58. If the Complainant opts to proceed with informal conflict resolution, the Complainant may authorize the Advisor to take steps to attempt an informal resolution. Such steps may take a variety of forms, for example, helping to clarify perceptions (e.g., shuttle diplomacy), raising awareness of the impact of certain conduct (e.g., impact statements), reconciling differences (e.g., apology letters) or sorting out misunderstandings. The parties may be brought together or communication may be effected through the Advisor.
59. Where the situation lends itself to structured mediation and both parties agree, the Advisor may personally act as mediator, or may assist the parties in obtaining the services of another Member who is qualified to perform this function.
60. Any informal resolution agreement reached between the parties through informal conflict resolution is entirely voluntary. Conditions agreed upon by the parties are binding.
61. The Complainant may withdraw the complaint at any point during the process of informal resolution. As well, the Advisor may withdraw from the informal process if it is determined by the Advisor that no useful purpose will be achieved by continuing.
62. Normally, attempts at informal resolution shall not last longer than three (3) months.

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Referral to the Dean of Students

63. Where a concern has been raised about a Student's or a group of Students' conduct, and, in the opinion of the Advisor, it cannot be adequately addressed using the range of informal options described in [article 58](#) or the formal option described in [article 67](#) or should it not be in the jurisdiction of this Code, the Advisor may, with the agreement of the complaining party, refer the matter to the Dean of Students for disposition.

64. The Advisor shall forward the details of the matter, in writing, to the Dean of Students, who shall meet with the relevant parties, should they so wish.

The Dean of Students may seek a response to the concern, which is instructive for the parties and which is intended to help prevent further problems of behaviour.

65. The Dean of Students will maintain a file on the matter and will provide a written summary of the outcome to the parties, with a copy to the Advisor.

66. Nothing in this Code shall limit the roles and responsibilities of the Dean of Students set out in any other University policy.

SECTION VIII PROCEDURES FOR ADJUDICATING FORMAL COMPLAINTS AGAINST STUDENTS

Initiating a Formal Complaint

67. A Complainant may opt to proceed directly to a formal complaint at the outset or after an attempt at informal conflict resolution has been unsuccessful. No statements, documents or information brought forward in the course of an attempt at informal conflict resolution may be used or referred to by either the Complainant or the Respondent should a formal complaint be initiated and no reference may be made, including before a Hearing Panel, to the fact that informal conflict resolution was attempted. Nothing herein shall prevent any disclosures required by law.

68. Prior to a hearing by a Hearing Panel, a settlement may be agreed to by the parties at any time. The process is entirely voluntary but once a settlement is reached, it is binding. The Advisor shall monitor the terms of the settlement and if either party defaults on the settlement, the Advisor shall inform the other party, who may then

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decide to initiate or resume the formal procedure. No settlement may be imposed by either party without the full agreement of the other.

Any informal resolution agreement (e.g., settlement) which is agreed upon by the parties shall be signed and dated by the parties and, should any condition set forth in that agreement be breached, the settlement agreement may be submitted into evidence before a Hearing Panel by either party but shall be considered to be solely relevant as to the decision with respect to sanction.

69. In an egregious case, in which the safety or well-being of a Member, or of a group of Members, or of the University as a whole, is deemed to be at risk, the Advisor may take temporary measures with respect to the Complainant's safety and security such as, for example, a non-contact order, as deemed necessary.
70. The Complainant may withdraw their own complaint at any time.
71. The Advisor shall provide the Complainant with a copy of this Code and shall inform the Complainant of the following:
 - a) the required format for submitting the complaint, which must be made in writing, signed and dated and must identify the Complainant and the Respondent and the precise nature of the complaint, including the relevant provision(s) of the Code;
 - b) information with respect to procedures which shall be followed by a Hearing Panel;
 - c) the right of the Complainant and the Respondent to consult any person in the preparation of their case, and to be accompanied or represented before a Hearing Panel by any Member. If the Complainant is a Student, they also have the option of obtaining a student advocate through the services of the Office of Student Advocacy or a student advocacy service offered by a student association; and
 - d) the right of appeal.
72. Upon receipt of the written complaint, the Advisor shall notify the Respondent. The Respondent shall be provided with a copy of the Code, a copy of the complaint together with the information detailed in [article 71](#) b), c) and d).

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73. Concurrent with the notification sent to the Respondent, the Advisor shall notify the Secretary who shall convene a Hearing Panel to hear the matter. Thereafter, until the final decision of the Hearing Panel is rendered, the Secretary shall be responsible for all communications with the Complainant and the Respondent.
74. The Office of Student Tribunals shall be responsible for the administrative functioning of the Hearing Panels in cases against Students and shall maintain the confidential files and recordings of proceedings of the Hearing and Appeal Panels.
75. Where a formal complaint is made by a Student against another Student, the Secretary shall select a Hearing Panel composed of three (3) graduate or undergraduate students drawn from the Student Tribunal Pool and one (1) non-voting chair who have been appointed pursuant to the *Policy on the Establishment of Tribunal Hearing Pools* ([BD-6](#)).
76. In all other cases, the Secretary shall select a Hearing Panel composed of the following individuals, all of whom have been appointed pursuant to the *Policy on the Establishment of Tribunal Hearing Pools* ([BD-6](#)):
- a) one (1) non-voting chair; and
 - b) two (2) undergraduate or graduate students drawn from the Student Tribunal Pool;
 - c) one (1) faculty member drawn from the Faculty Tribunal Pool if the Complainant is a faculty member; or one (1) member of the administrative or support staff drawn from the Administrative and Support Staff Tribunal Pool if the Complainant is a member of the administrative or support staff. If the Complainant is the University (as per the definition of Complainant set forth at Section III of the Code), a member of the senior administration or Campus Security and Prevention Services (CSPS), the member shall be drawn from the Faculty Tribunal Pool.
77. Following receipt of the notification by the Secretary, if the Secretary determines that complaint(s) made by multiple Complainants are substantively identical or pertain to the same incident, the Secretary may join such complaints together so that they are heard by one (1) Hearing Panel. Any Complainant may object to the joining of their complaint, in which case their own complaint(s) will be handled separately.

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78. Following receipt of the notification by the Secretary, if the Secretary determines that complaint(s) made against multiple Respondents are substantively identical or pertain to the same incident, the Secretary may join such complaints together so that they are heard by one (1) Hearing Panel. Any Respondent may object to the joining of the complaint(s) against them to the complaint(s) against other Respondents, in which case the complaint(s) against that Respondent will be handled separately.
79. A Hearing Panel shall be convened as soon as possible after receipt of the notification by the Secretary. The Secretary shall inform the parties of the academic term during which it is expected that the Hearing Panel will be held, within fifteen (15) Days of the Secretary's receipt of the notification.
80. Once a hearing date is fixed by the Secretary, the Complainant shall submit all documentation for the Hearing Panel's consideration to the Secretary no later than twenty (20) Days before the scheduled hearing date. Such documentation shall include any supporting documents and a list of the witnesses that will appear on behalf of the Complainant, if any, and written statements, if any, made by witnesses regarding the complaint.
81. The Secretary shall forward such documentation along with a list of panelists selected for the case to the Respondent no later than fifteen (15) Days before the scheduled hearing. The list of panelists shall also be sent to the Respondent.
82. The Respondent shall submit all documentation for the Hearing Panel's consideration to the Secretary no later than ten (10) Days before the scheduled hearing date. Such documentation shall include any supporting documents and a list of the witnesses that will appear on behalf of the Respondent, if any, and written statements, if any, made by witnesses regarding the complaint.
83. Any documentation or any names of witnesses submitted after the above deadlines may be accepted by the Hearing Panel, at the discretion of the Chair of the Hearing Panel, further to representations made by the parties. In making the decision as to whether to accept additional documentation or witnesses after the deadline, along with other considerations, the Chair of the Hearing Panel may take into account when the documentation or name(s) of the witness(es) was submitted, the reasons for the late

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submission, and any prejudice that any party may suffer due to such late submission, or any other relevant motives.

84. The Secretary shall transmit the documentation submitted by the parties, the present Code and the Procedures of the Hearing Panel, to the parties and to the Hearing Panel no later than five (5) Days before the scheduled hearing date. The Hearing Panel may limit the number of witnesses called by both parties taking into account their relevancy.
85. Any party may object to the participation of a panelist on the grounds of potential bias. A reasoned objection shall be filed with the Secretary, in writing no later than five (5) Days prior to the hearing date. The Secretary shall arrange for an alternate panelist to serve if the Secretary determines that the objection is well founded. If the matter cannot be resolved, the issue shall be forwarded to the Chair of the Hearing Panel who shall render a final decision in this regard.

The Hearing

86. The procedures established by the Hearing Panel shall include, at a minimum, opening statements by the parties, the presentation of evidence and witnesses (expert or otherwise), the right of cross examination, questioning by members of the Hearing Panel, representations with respect to desired sanctions and closing statements. Hearings shall be recorded, and the recording kept as part of the permanent record of proceedings for a period of not less than five (5) years. Recordings shall be provided to a party to a Hearing Panel upon request to the Secretary.
87. The role of the Chair shall be to preside over the proceedings, keep order and ensure fairness. The Chair shall preside over the deliberations of the Hearing Panel but shall not vote. Decisions shall be made by majority vote. The deliberations of the Hearing Panel shall only be attended by the Chair, the Secretary and the panelists. If the Hearing Panel decides to uphold the complaint it shall subsequently impose one or more of the sanctions that appear at [article 91](#).
88. The hearing shall be closed and confidential unless both parties have consented in writing to the attendance of other people.
89. If the Respondent fails, without reasonable excuse, to attend the hearing, the hearing may proceed in the Respondent's absence or, at the Chair's discretion, the start of the hearing may be postponed. If the hearing proceeds in the Respondent's absence, all

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rights contingent on the Respondent's presence, with the exception of the right to have an advocate present, are forfeited. In such a case, a Respondent's right of appeal is limited to a consideration of the reasonableness of the Respondent's excuse for not appearing. If an Appeals Panel finds that the excuse is reasonable, it shall order a new hearing by a new Hearing Panel with the Respondent present. The decision of the new hearing is appealable as if it were a first hearing.

90. The Hearing Panel shall provide a signed, dated and reasoned decision. The standard of proof to be relied upon by the Hearing Panel shall be one of a "preponderance of evidence". A "preponderance of evidence" standard means that the Complainant must establish that their version of the facts is significantly more probable than the alternatives. This standard is less rigorous than the standard of "beyond a reasonable doubt" required under criminal law.

Sanctions

91. If a complaint is upheld against a Student by the Hearing Panel, the Hearing Panel must impose one (1) or more of the following sanctions:
- a) a written reprimand;
 - b) placing restricted access conditions (e.g., restricted access, non-contact/communication, space and time restrictions) on the Respondent while they are on University premises or at University events, the whole subject to the confirmation or modification by the appropriate unit at the University;
 - c) payment as compensation to the Complainant for damage or loss of property or to otherwise rectify a situation which the Respondent created or helped to create;
 - d) relevant specified community service at the University or elsewhere of up to ten (10) hours per week for a specified period of time, which can be modified at the Dean of Student's sole discretion, not exceeding a total number of sixty (60) hours;
 - e) a fine not exceeding \$500 payable to student awards at the University when the Hearing Panel deems that other sanctions are not appropriate or practical;
 - f) a recommendation of Suspension, subject to confirmation by the Provost and Vice-President, Academic;
 - g) a recommendation of Expulsion, subject to confirmation by the Provost and Vice-President, Academic.

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92. All monetary sanctions shall be payable within twenty (20) Days of the date of transmission of the Hearing Panel's decision or, in cases where a decision is appealed, within twenty (20) Days of the transmission of the final appeal decision. The execution of any sanction imposed by the Hearing Panel, with the exception of a sanction under [article 91 \(b\)](#), shall be suspended by an appeal.
93. The decision of the Hearing Panel shall normally be rendered within ten (10) Days of the hearing and shall be communicated in writing to all parties and the Advisor and to the Dean of Students when they are responsible for the administration and monitoring of the sanctions pursuant to [article 95](#), and, when relevant, to the Registrar.
94. Furthermore, the decision of the Hearing Panel shall inform the parties of their right to submit a written request to for authorization to appeal the decision within fifteen (15) Days of the date of transmission of the Hearing Panel decision, as permitted pursuant to [article 97](#).
95. The administration and monitoring of the sanction(s) imposed shall be the responsibility of the Dean of Students. Failure to pay any monetary sanction imposed within the delay prescribed in [article 92](#) shall result in the amount being added to the Respondent's student account. Should the Respondent fail to comply with any non-monetary sanction, the Dean of Students shall, in writing, convene the Respondent to an interview and inform the Respondent of their right to be accompanied by a student advocate from the Student Advocacy Office or from a student advocacy service offered by a student association or any other Member. During the interview, the Respondent shall have the opportunity to review the evidence related to the alleged violation of the sanction(s) and to provide the Dean of Students with an explanation.
96. Following the interview, or, should the Student fail to attend the scheduled interview without a reasonable excuse, following the scheduled interview, the Dean of Students in consultation with the Office of Rights and Responsibilities and any other relevant units may require that the Respondent:
- a) not be permitted to re-register until such time as they have fully complied with the sanction(s) imposed;

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- b) subject to confirmation by the Provost and Vice-President, Academic, be Suspended, or given an additional Suspension if the original sanction was a Suspension;
- c) subject to confirmation by the Provost and Vice-President, Academic, be Expelled if the Respondent has failed to respect the sanction imposed more than twice;
- d) have a diploma or transcript withheld until such time as the Respondent has fully complied with the sanction(s) imposed.

Appeals

97. A party who wishes to appeal a decision or sanction of the Hearing Panel, or both, shall apply in writing to the Secretary for the authorization to lodge an appeal. Such request for authorization to appeal shall be submitted to the Secretary no later than fifteen (15) Days after the date of transmission to the parties of the decision of the Hearing Panel.
98. Any request for authorization to appeal may be based only on the following grounds:
- a) the discovery of new evidence following the Hearing Panel;
 - b) the presence of serious and prejudicial procedural defects of the Hearing Panel;
or
 - c) the decision of the Hearing Panel is patently unreasonable.
99. The request for authorization to appeal shall state in clear and precise terms the grounds on which the appeal is based. Furthermore, if the party submitting an appeal (the “Appellant”) is requesting an appeal based on the grounds of discovery of new evidence, the Appellant must provide such evidence as part of their request. Upon receipt of the request for authorization to appeal, the Secretary shall provide the other party with a copy.
100. The execution of any sanctions by a Hearing Panel, except for sanctions further to the temporary exclusion of a Student pursuant to article ~~147~~¹⁴⁸ or the Suspension or exclusion of a Student pursuant to article ~~153~~¹⁵⁴, or a sanction pursuant to article 91b), shall be Suspended until the expiry of the fifteen (15) Day delay to request authorization to appeal or until the final rendering of the decision with respect to the appeal.

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101. If neither party has requested authorization to appeal within the fifteen (15) Day delay stipulated at [article 97](#), the Secretary shall so inform the Advisor and to the Dean of Students, when they are responsible for the administration and monitoring of the sanctions pursuant to [article 95](#), and, when relevant, to the Registrar, including a statement to the effect that the all parties were notified in writing of the decision of the Hearing Panel and of their right to submit a request for authorization to appeal such decision. Such report shall form a part of the student's permanent file maintained by the Secretary. This notification shall be sent to the parties.
102. If an Appellant has requested authorization to appeal the decision of the Hearing Panel, the Secretary shall forward such request to the other party(ies), with a copy to the Advisor and, if appropriate, to the Dean of Students and the Registrar, soliciting the non-appealing party's (the "Respondent on Appeal") written response within ten (10) Days. Any response received by the Secretary within the ten (10) Day period shall be forwarded to the Appellant and, if the Appellant wishes, they may submit a written rebuttal within a further ten (10) Days.
103. An Appeals Authorization Panel shall be convened by the Secretary as soon as possible after the expiry of the delay to submit written input.
104. The Secretary shall select an Appeals Authorization Panel composed of the following individuals, all of whom have been appointed pursuant to the *Policy on the Establishment of Tribunal Hearing Pools* ([BD-6](#)):
 - a) one (1) non-voting chair;
 - b) two (2) graduate or undergraduate students drawn from Student Tribunal Pool;
 - c) one (1) faculty member drawn from the Faculty Tribunal Pool;
105. In no case shall a member of the Appeals Panel also have been a member of the Hearing Panel which conducted the original hearing.
106. The Appeals Authorization Panel shall decide whether an appeal shall be heard, having regard to the allowable grounds of appeal and the circumstances of each case.
107. The Appeals Authorization Panel shall be provided with all written evidence provided to the Hearing Panel, the decision of the Hearing Panel, the recording of the Hearing

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Panel, the request for authorization to appeal, and all written input received within the thirty (30) Day period set forth at article 102. The decision of the Appeals Authorization Panel shall be based solely upon the documents and recording listed in the present article. Neither party is permitted to attend or make oral representations before the Appeals Authorization Panel.

108. The Appeals Authorization Panel shall have the authority to grant or deny authorization to appeal based only on the grounds for appeal set forth in the present Code. If it grants authorization to appeal based on the grounds of discovery of new evidence following the rendering of the decision of the Hearing Panel, the patent lack of reasonableness of the decision of the Hearing Panel or the reasonableness of the student's excuse for not appearing before the Hearing Panel pursuant to article 89, the Appeals Authorization Panel may order a new hearing of the case by a new Hearing Panel or may forward the file to an Appeals Panel. If it grants authorization to appeal based on the grounds of presence of serious and prejudicial procedural defects of the Hearing Panel, it shall forward the file before an Appeals Panel.
109. The Appeals Panel shall normally render its decision with respect to the request for authorization, within ten (10) Days of its consideration of the request.
110. The Appeals Panel shall render its decision with respect to the request for authorization in writing, with brief reasons supporting its decision. Notification of such decision to authorize the appeal shall be sent to both parties and the Advisor and, if relevant, to the Dean of Students and the Registrar.
111. If the authorization to appeal is granted, it shall normally be heard by an Appeals Panel within twenty (20) Days of the decision to authorize the appeal. Notification of the scheduling of the Appeals Panel shall be sent to both parties and the Advisor.
112. If a file is forwarded to an Appeals Panel, a panel of three (3) Members, as well as a non-voting Chair, shall be composed by the Secretary. The Appeals Panel shall be composed of two (2) faculty members drawn from the Faculty Tribunal Pool and one (1) student drawn from the Student Tribunal Pool.
113. If either party fails to attend the Appeals Panel, the hearing may proceed in the other party's absence or, at the Chair's discretion the start of the hearing may be delayed.

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114. During the hearing of the appeal, any procedures established by the Appeals Panel shall include, at a minimum, the opportunity for the Appellant and the Respondent on Appeal to make oral representations and all representations before the Appeals Panel shall be limited to representations as to the grounds further to which authorization to appeal was granted by the Appeals Authorization Panel.
115. The Appeals Panel has the authority to confirm, reverse or modify the decision being appealed. Furthermore, should the appeal be based on the production of new evidence or patent unreasonableness of the Hearing Panel decision, the Appeals Panel may order a new hearing of the complaint by a new Hearing Panel.
116. The Appeals Panel shall normally render its decision within ten (10) Days of the hearing. The decision of the Appeals Panel shall be signed, dated and reasoned and shall be sent to the parties and the Advisor and, if relevant, to the Dean of Students and the Registrar.
117. The decision of the Appeals Authorization Panel denying an appeal shall be final or, if an appeal is authorized, the decision of the Appeals Panel shall be final.
118. In extraordinary circumstances where it is determined that a Hearing Panel or Appeals Panel has acted outside of its jurisdiction as provided for in the Code, the Secretary-General may set aside a Hearing Panel or Appeals Panel decision and order that a new Hearing Panel or Appeals Panel, as the case may be, re-hear the matter.

Files of Formal Complaints against Students

119. The Advisor shall maintain a file of all formal complaints processed. The file shall include the written complaint, the decision of the Hearing Panel and the decision of the Appeals Panel, if any. If a settlement is reached prior to a hearing, the general substance of the settlement shall be included in the file. If the complaint is withdrawn at any stage of the formal process, a notation to that effect shall be recorded.

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SECTION IX PROCEDURES FOR RESPONDING TO FORMAL COMPLAINTS MADE AGAINST FACULTY, ADMINISTRATIVE OR SUPPORT STAFF MEMBERS OR MEMBERS OF THE ADMINISTRATION

General Rules

120. The application of the present Section to a Respondent who is unionized or a member of an employee association or other employee group is subject to the provisions of their [collective or employee agreement](#) and to the provisions of articles 9, 10 and 11 of the Code.
121. In all cases governed by the present Section, the Advisor shall invite the Complainant to consider an informal resolution and shall advise the Complainant of their right to consult their respective union or association or the Department of Human Resources.
122. The Advisor shall terminate any attempt at informal resolution or formal resolution should a Complainant initiate a process such as, but not limited to, a grievance or other formal internal procedure, or any external procedure such as a complaint or action before a commission, board or tribunal. Any attempt at informal resolution or formal resolution shall be suspended when the University is made aware of the institution of criminal proceedings, and such until the conclusion of the criminal proceedings.
123. The absence or non-availability of the Complainant is a factor in the decision of the Advisor and/or the University official empowered to continue any procedures set out in the Code but is not decisive.

Informal resolution

124. A Member who has a concern regarding the behaviour of a faculty, administrative or support staff member, or a member of the administration is strongly encouraged to consult the Advisor and seek a remedy through one or more of the informal dispute resolution procedures described in articles Section VII of the Code.
125. In order to facilitate the informal resolution of the complaint, a Member who belongs to a collective or employee association may agree to suspend any applicable delays provided that all parties (the Member, the University, the union and/or the association) have so agreed in writing.

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126. A Member who chooses not to advise their union or employee association of the matter should consult the Advisor concerning the possible consequences of such a decision.
127. Consulting the Advisor and/or attempts at informal resolution facilitated by the Advisor does not constitute a formal University proceeding. Until a formal process is undertaken, no notification shall be deemed to have been made to the University of any complaint or procedure involving a Member.

Initiating a Formal Complaint against a Faculty, Administrative or Support Staff Member or against a Member of the Administration

128. To the extent permitted by the Respondent's [collective or employee agreement](#) and relevant [University policies](#) and with the agreement of the Respondent's union or employee association on a case by case basis, the following procedure shall be considered the formal investigation under the Respondent's [collective or employee agreement](#).
129. A Member who wishes to file a formal complaint against faculty, administrative or support staff members or against members of the administration shall contact the Advisor.
130. The Advisor shall provide the Complainant with a copy of the Code and shall inform the Complainant of the following:
- a) the required format for submitting the complaint, which must be made in writing, signed and dated and must identify the Complainant and the Respondent and the precise nature of the Complaint, including the provision(s) of the Code under which the complaint is being filed;
 - b) the right of the Complainant to consult any person in the preparation of their complaint, and to be accompanied or represented by any Member during the process of resolution. If the Complainant is a Student, they may opt to be accompanied by a student advocate from Advocacy and Support Services or a student advocacy service offered by a student association. If the Complainant is a member of a union or an employee association, they may opt to be accompanied by a union or association representative.

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~~131.~~ If the Respondent is a member of a union or association, the Advisor shall inform the Complainant of any delays regarding the imposition of a disciplinary measure which may be set out in the Respondent's [collective or employee agreement](#). ~~The Advisor shall, in particular, advise the Complainant of the delay of ninety (90) calendar days since the last incident in matters of psychological harassment complaints, as set out in the Quebec Labour Standards Act.~~

~~132.~~^{131.} Upon receiving a formal complaint, the Advisor shall transmit the complaint and the relevant [University policy](#), along with all the relevant information and documentation to the Authority to whom the complaint must be submitted under the terms of the Respondent's [collective or employee agreement](#), with a copy to the Respondent's union or association. The Advisor shall notify the Department of Human Resources in writing of the existence of the complaint and of who has been named as the Authority. If there is no applicable union or association, the Advisor shall notify the Respondent directly.

~~133.~~^{132.} In an egregious case, in which the safety or well-being of a Member, or of a group of Members, or of the University as a whole, is deemed to be at risk, the Authority may take such temporary measures permitted under the [collective or employee agreement](#), relevant [University policy](#) and the law, as deemed necessary.

Powers and Duties of the Authority

~~134.~~^{133.} The Authority shall inform the Respondent of their right to consult any person in the preparation of their case, and to be accompanied or represented by any Member during the process of resolution. If the Respondent is a member of a union or an employee association, they may be accompanied by a union or association representative.

~~135.~~^{134.} The Authority shall then take the necessary steps to resolve the matter in such a manner as to respect the principles of natural justice and the procedures of any [collective or employee agreement](#) or [University policy](#), which may apply.

~~136.~~^{135.} More specifically, the Authority may:

- a) meet with the Complainant and the Respondent on an individual basis;

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- b) subject to [article 162](#), have access to all official files and information as are required, the whole subject to the applicable legislation;
- c) meet any individual who might, in their opinion, provide information relevant to the complaint;
- d) consult any University officer (representatives of the Department of Human Resources, University Secretariat, etc.) or outside counselors as may be required;
- e) refer the matter to be investigated internally or externally.

Harassment Complaints

~~137.~~136. The formal investigation of a complaint of harassment, including psychological harassment, may be submitted, with the agreement of the parties (including the Respondent's union or association), to an internal assessor as or if provided for in the relevant [collective or employee agreements](#), [University policies](#) or an Investigator agreed to by the University and the unions and/or employee association. [For complaints of harassment where the Complainant is an Employee, the complaint shall be made pursuant to the Policy on Harassment \(HR-38\) and the process described in that policy shall apply.](#)

~~138.~~137. All information, whether in writing or in any other form, obtained by the Authority and/or the Investigator in the performance of the Authority's duties in relation to any complaint and harassment shall be strictly confidential except as provided for by law.

~~139.~~138. In cases where an Investigator is used, the mandate must be completed within a reasonable delay and in all cases within forty (40) Days from the appointment of the Investigator, unless the parties have agreed otherwise in writing. Upon the completion of the investigation, the Investigator shall send the written report to the Authority and to the Advisor. A summary of the report, prepared by the Investigator without any mention of nominative information shall be provided to the Respondent and the union or association, in accordance with the relevant collective or employee agreement.

~~140.~~139. Upon the completion of the investigation, the Authority may dismiss the complaint, impose or recommend the imposition of a disciplinary measure or take any other action permitted by the relevant [collective or employee agreement](#) or [University policy](#).

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~~141.~~140. When the matter has been decided by the Authority, the Authority shall notify the Complainant and the Advisor, in a timely fashion, of the general substance of the decision and any action that was taken as a result of the complaint.

~~142.~~141. When the decision or remedial action taken by the Authority is not a disciplinary action as defined by the relevant [collective or employee agreement](#) or [University Policy](#), as the case may be, the Authority or the Associate Vice-President, Human Resources, as appropriate, shall monitor compliance. Once satisfied that compliance has been effected, the Authority shall so inform the Complainant and the Advisor.

~~143.~~142. If disciplinary action is taken and subsequently overturned by a higher authority or by the grievance and arbitration procedures, the Complainant and Advisor shall be notified.

Files of Formal Complaints against Faculty, Administrative and Support Staff Members or Members of the Administration

~~144.~~143. The Advisor shall maintain a file of formal complaints received against faculty, administrative or support staff members or members of the administration which shall summarize the substance of the consultation with the Complainant, the record of resolution as supplied by the Authority and information that a sanction has been overturned through grievance or arbitration, if applicable.

SECTION X URGENT SITUATIONS

Reporting and Responding to Urgent Situations

~~145.~~144. Members who are faced with an urgent situation involving threatening or violent conduct, where there is reasonable cause to believe that the safety or security of persons may be threatened, shall immediately contact CSPA. CSPA shall take whatever reasonable action is necessary to secure the safety of persons, and shall immediately alert the Advisor. In such a case, the Advisor shall be guided by the *Protocol on the Coordination of Urgent Cases of Threatening or Violent Conduct* (the "[Protocol](#)"). The *Policy on Student Involuntary Leave of Absence* ([PRVPA-15](#)) and/or other University policies may apply.

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~~146.~~~~145.~~ Members shall immediately report to the Advisor any conduct which they have reasonable cause to believe potentially threatens the safety or security of persons. The Advisor shall assess the situation as specified in the [Protocol](#), the *Policy on Student Involuntary Leave of Absence (PRVPA-15)* and/or consult experts as necessary, and make recommendations as to any further action appropriate in the circumstances.

~~147.~~~~146.~~ Any Member who is called to a team meeting under the [Protocol](#) or any other relevant policy shall respond promptly.

Temporary Exclusion of a Student by a Disciplinary Officer

~~148.~~~~147.~~ A Disciplinary Officer may require any Student to immediately leave and remain away from the University premises or a part thereof, for a period not exceeding five (5) Days, which may be renewed up to two (2) times, if based on personal knowledge and/or reliable information, the Disciplinary Officer has reasonable grounds to believe that the Student's continued presence at the University:

- a) is detrimental to any Member's pursuit of work, studies and other activities related to University life in a safe and civil environment; or
- b) constitutes an immediate threat to the safety or security of others.

~~149.~~~~148.~~ In a situation referred to in article ~~147~~~~148~~, when a Disciplinary Officer is not available, the Advisor may require a Student to immediately leave and remain away from the University premises or a part thereof for a period not exceeding twenty-four (24) hours.

~~150.~~~~149.~~ No Student shall be barred from taking any examination or submitting any academic assignment as a result of this Section but the Disciplinary Officer may make special arrangements as to the time and place for the completion and/or submission of any academic assignment or writing of any exam.

~~151.~~~~150.~~ A Disciplinary Officer shall immediately advise the Registrar, the Secretary, the Dean of Students, the relevant Academic Dean(s), the Advisor and CSPS of the temporary exclusion of a Student under this Section.

~~152.~~~~151.~~ Any temporary exclusion ordered under this Section shall not be deemed to be in lieu of other proceedings under the Code if the conduct for which exclusion is ordered also constitutes an offence under articles 28 to 51 of the Code.

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Suspension of a Student by the Vice-President or Delegate

~~153.~~152. _____ A Vice-President or delegate may Suspend a Student, exclude the Student from any University premises and take any other steps that may be appropriate where:

- a) the Student presents a clear and present danger to the safety of persons or to the activities of the University as a whole or any of its Members or groups of Members; or
- b) the Student has, on one or more occasions, presented a clear danger to the safety of persons or to the activities of the University as a whole or of any of its Members or groups of Members and whose identity or action has only recently been identified; or
- c) the Student's actions are of such a serious nature that they create an intimidating and hostile environment for work or study or constitute a serious threat to the ability of the University and its Members to carry out the University's functions.

~~154.~~153. _____ In such a case, the Vice-President or delegate shall provide the Student with a written Suspension notice with a copy to the Registrar, the Secretary, the Dean of Students, the relevant Academic Dean(s), the Advisor, and CSPS. The Vice-President or delegate shall inform the Student of their right to consult a student advocate from the Student Advocacy Office or a student advocacy service offered by a student association and shall also provide the Student with a copy of any supporting information and a copy of the Code. Should the Student Suspended from the University wish to meet an advocate on University premises, the Advisor may agree to make arrangements to allow such a meeting to take place.

~~155.~~154. _____ In the case of a Suspended Student, the Vice-President or delegate shall immediately lay a complaint against the Student under Section V of the Code. The regular delays of the Code shall not apply and a hearing into the complaint shall be held as soon as possible and normally within twenty (20) Days of the Suspension order. The Vice-President may designate another Member to represent the University at the hearing. The Hearing Panel shall render its decision and inform the parties within five (5) Days of the hearing.

~~156.~~155. _____ Should the suspended Student be unable to attend the hearing within the prescribed delay, they shall notify the Secretary and the Secretary shall schedule the

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Hearing Panel when deemed appropriate, further to consultation with the Chair of the Hearing Panel .

~~157.~~156. _____ In the event that the Hearing Panel dismisses the original complaint, that decision shall lift the Suspension. Notwithstanding the foregoing, the decision shall not invalidate the Vice-President or delegate's prior action. However, every effort shall be made to remedy any academic disadvantage that the Student may have experienced as a consequence of the Suspension within the limits of what is allowed pursuant to the University's academic calendars and processes.

~~158.~~157. _____ Upon the lifting of the Suspension, the Secretary shall notify the Registrar, the Dean of Students, the Provost and Vice-President, Academic, the Advisor and CSPS.

Temporary Exclusion of a Member of the Faculty or Administrative and Support Staff

~~159.~~158. _____ Where a member of the faculty or administrative and support staff presents a clear and present danger to the safety or security of persons or to the activities of the University as a whole or of any of its individual Members, the matter shall be dealt with according to the provisions of the relevant [collective or employee agreement](#) or [University Policy](#).

~~160.~~159. _____ A Member against whom such action is taken may seek recourse through the grievance procedures of the relevant [collective or employee agreement](#) or the grievance procedures contained in [University Policy](#), where they exist.

SECTION XI MISCELLANEOUS

Confidential Nature of Files

~~161.~~160. _____ The Advisor shall maintain suitable records of complaints and their disposition which shall be accessible only to the staff of the Office of Rights and Responsibilities or as required by law. Such files shall be destroyed according to a retention schedule determined in accordance with provincial legislation.

~~162.~~161. _____ All individuals who hold information with respect to complaints under this Code, including, but not limited to, the Advisor, the Dean of Students, the Secretary, panel members and the Registrar, and the Department of Human Resources shall

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maintain the confidentiality of all information, files, documents, decisions, recordings and materials in relation to the complaint.

Delays

~~163.~~162. In the calculation of any delay for a hearing set out in Section VIII of the Code, the months of July and August and final examination periods shall not be counted. However, in the case of a hearing before a Hearing Panel or an Appeals Panel that commenced before July 1, the regular delays set out in the Code shall apply.

Notices

~~164.~~163. Any written notice to any person shall be sent by courier, registered mail or e-mail to the last address provided by the person to the University and shall be deemed to be received one (1) Day after delivery.

Language

~~165.~~164. Any party or witness participating in a hearing before a Hearing Panel or an Appeals Panel may make their presentation in either English or French. If an interpreter is required to satisfy the preceding, the request shall be made at the same time as the initial request for a Hearing Panel.

The Secretary-General

~~166.~~165. The overall responsibility for the implementation and recommended amendments to the Code shall rest with the Secretary-General.

Approved by the Board of Governors on December 20, 1995, and amended on November 14, 2001, May 20, 2004, August 1, 2010, April 19, 2017, ~~and~~ December 15, 2022 and [insert date].



REPORT TO THE BOARD OF GOVERNORS

GRAHAM CARR
PRESIDENT AND VICE-CHANCELLOR

OCTOBER 2024

CONCORDIA

INTRODUCTION

To pick up where we left off in my last report, the final fundraising amount for Concordia's 35th **Shuffle** has been tallied. Our community raised an impressive **\$225,000** to benefit our students. This year featured a record 1,026 participants, from 73 teams, who walked the 6.5-kilometer Shuffle from Concordia's downtown Sir George Williams Campus to the Loyola Campus in Notre-Dame-de-Grâce. The 2024 Shuffle coincided with the university's 50th anniversary and Homecoming weekend. **Hardial Rosner**, BA 13, administrative coordinator of Facilities Management, was named **Shuffler of the Year**. In 2023, Hardial raised more than \$8,500 for the cause. Despite being on maternity leave in 2024, she surpassed her previous record by raising \$10,000 from 90 donors. Another notable Shuffler is **Gina Cody**, who raised nearly \$20,000 through a personal gift and community challenge. Gina was also co-captain, with engineering Dean **Mourad Debbabi**, of the **Shuffle Team of the Year**, the Gina Cody School (GCS) EDI Trekkers. Since its 1990 launch, the Shuffle has now raised \$3.1 million.

On October 15th, Concordia celebrated 1,200 graduates at **fall convocation ceremonies**. In addition to recognizing the accomplishments of graduates, the university also honoured three people who have left their mark on Canadian human rights and Indigenous law, biotechnology and pharmaceutical industries, as well as technology and supply management industries. As touched on in the last report, the honourees are: **Kiran Mazumdar-Shaw**, pioneer of the biotechnology industry in India and the founder of the country's leading biotechnology enterprise, Biocon; **John Sicard**, BCompSc '88, president and chief executive officer of Kinaxis, a global leader in modern end-to-end supply chain management; and **Douglas Sanderson** (Amo Binashii), who is Beaver Clan from the Opaskwayak Cree Nation and currently holds the Prichard-Wilson Chair in Law and Public Policy and serves as the decanal advisor on Indigenous issues at the University of Toronto.

A new **mural** located on the corner of De Maisonneuve Boulevard and Mackay Street honours renowned photographer and Concordia professor emeritus **Gabor Szilasi**. A major figure in photography in Canada, Gabor began teaching in 1971, first at the Collège du Vieux Montréal, and then as a professor at Concordia from 1980 until his retirement in 1995. The artwork was painted by **Rafael Sottolichio** and produced by MU, a charitable organization that aims to beautify Montreal by creating perennial murals rooted in the community. The project is part of the City of Montreal's Programme d'art mural and is the 31st entry in MU's Tribute to Montreal's Great Artists series. Gabor, his wife and fellow photographer, **Doreen Lindsay**, and their children were joined by Montreal mayor **Valérie Plante** and **Helga Pritz**, Hungarian consul general in Montreal, on September 27th for an inauguration ceremony to celebrate the new mural. Our Vice-Chair of the Board, **Claude Joli-Coeur**, who is a member of the Board of Directors of MU, was present at the unveiling along with our Board Chair, **Helen Antoniou**.

The launch of the **Shawinigan Thematic Campus** took place at a press conference on October 18th and featured the signing of an MOU between the National Research Council of Canada and

Concordia to pursue potential research, development, innovation and training collaborations in the areas of battery development and green energy transition. Joining me at the event were: **François-Philippe Champagne**, Minister of Innovation, Science and Industry of Canada, **Michel Angers**, the Mayor of Shawinigan, **Mitch Davies**, CEO of the National Research Council and **Nancy Déziel**, Executive Director of the Centre national en électrochimie et en technologies environnementales (CNETE) and incoming Chair of the Board of the Canada Foundation for Innovation. I was joined by my Concordia colleagues, **Faye Diamantoudi**, Interim VPRII, **Karim Zaghib**, CEO of Volt-Age, and **Aaron Johnson**, AVP Research (Strategic Initiatives and Innovation). The campus, centered on energy transition, aims to address climate change by fostering research, development, innovation and training in lithium-ion batteries, next-generation batteries and energy systems.

Open House will be taking place on October 26th. A key recruitment event for Concordia, we will be hosting thousands of potential students and their families. Tabling, presentations and events will take place across both campuses, with Concordia faculty, staff and students involved.

On September 26th, I participated as a panelist at the **Quebec English School Boards Association CARE** (Community + Action + Resolve = Education) **Conference** where the topic of discussion was the “Impact of recent legislation and policy decisions on English education in Quebec.” On October 3rd I attended a CORIM event that featured **Guy Cormier**, CEO Desjardins. Guy is the current champion of the 2023-2025 Concordia EMBA cohort. Two other notable events include the 1st **Canada-ASEAN Business Conference** on October 16th and the **Asia Pacific Foundation of Canada Reception** on October 23rd. I also attended the Concordia Alumni event in London hosted by our UK chapter, which featured a reading by, and conversation with, **Sarah Bernstein** (BA Creative Writing, 09), whose second novel, *Study for Obedience*, won the 2023 Scotiabank Giller Prize and was short-listed for the Booker Prize. The event was held at La Maison du Québec where, together with Paul Chesser, we met with **Line Rivard** (MBA 87) who is the Québec Agent-General for the United Kingdom, Ireland and the Nordic countries.

TEACHING AND RESEARCH

The Swedish telecommunications giant **Ericsson** has designated Concordia as its first **Tier 1 university partner** in North America, marking a new phase in an ongoing collaboration. It’s the highest level an academic institution can achieve with Ericsson. The partnership will focus on advancing research, innovation and training in various fields such as cybersecurity, applied artificial intelligence, cloud computing, 5G and beyond.

Abdelhak Bentaleb (Department of Computer Science and Software Engineering) secured funding from NSERC, Mitacs, and industry partner InterDigital Canada Ltée for a project addressing smoother and more efficient data transmission techniques. The 36-month initiative, valued at **\$240,000**, focuses on addressing bandwidth/latency issues in volumetric media (VM), which is media that captures a three-dimensional space, such as holograms or virtual reality environments,

to enhance the VM industry in Canada. InterDigital Canada Ltée has agreed to pay a lump-sum royalty payment in the amount of **\$90,000** over three years for any intellectual property developed during the course of the project.

School of Health

The school served as co-organizers and co-host of the **Canada Gairdner Award Laureates Lecture** which featured **Pascal Mayer**, a French biochemist, and **Bonnie L. Bassler**, a pioneering American molecular biologist, on October 21st.

Students and guests had an opportunity to tour the PERFORM Centre facilities and learn more about the innovative research and experiential learning opportunities offered at the School. Tours were offered to the following guests:

- **Ari Nareg Meguerditchian**, Scientific Director, St. Mary's Research Centre with a goal to ascertain feasibility of cross institutional collaborations.
- Delegation from Juntendo University, Bunkyo, Japan (along with Concordia International).
- **Maria Florencia Coronel**, specialist in Biomedical Sciences and researcher, the National Scientific and Technical Research Council (CONICET) in Buenos Aires, Argentina.
- **Carole Jabet**, Scientific Director, Fonds de recherche du Québec – Santé (FRQS).

Interim Dean, **Véronique Pepin**, provided an overview of School of Health activities and presented the mission and vision at department and Faculty meetings across both campuses, among them:

- Department of Classics Modern Languages and Linguistics
- Vice-President Research and Graduate Studies sector
- Faculty of Arts and Science All Chairs meeting
- John Molson School of Business Executive Committee
- Concordia Institute for Information Systems Engineering (CIISE) Council meeting

To elaborate on a point mentioned in the previous Board report, in September the School of Health welcomed **Alexandre Champagne** as associate dean, Academic Programs and Student Services. Alexandre will play a pivotal role in supporting Concordia's community of health researchers and educators in developing courses and programs that go beyond what is currently possible. He will also advance the school's vision through the promotion and facilitation of hands-on training, internships and other experiential learning opportunities.

Next-Generation Cities Institute

Members of the institute hosted and participated in several sessions of the **innovate4cities conference**. The international conference was held from September 10th to 12th in Montreal. As an outcome, MoUs are in preparation to collaborate on future projects and initiatives with the new Montreal office of UN-HABITAT, the Global Covenant of Mayors, and the Federation of Canadian Municipalities.

The homepage for the flagship project **Tools4Cities** was launched. In collaboration with municipalities, public organizations, private companies and citizen organizations, services will be developed continuously to support the decarbonization and sustainability transformation of communities worldwide.

School of Graduate Studies

Allison Peacock, PhD candidate in Humanities, was recognized by the Fonds de recherche du Québec (FRQ) for the Prix Relève étoile Paul-Gérin-Lajoie. Her article, titled “Intuitive Fitness” has been published in *Intellect Discover*.

Brewing Success is a new initiative from the School of Graduate Studies that focuses on providing career-related panels tailored specifically for graduate students. For the fall 2024 semester, five panels were organized ranging from pursuing a postdoctoral degree, tips and advice to succeed in the academic and non-traditional career paths, as well as tailored career advice specifically for our international students. Our first panel for international students took place on September 27th and was well received by the 43 students in attendance and five panelists. Our second panel will be held on October 24th at TandemLaunch, a Montreal start-up foundry focused on commercialization of university research. Brewing Success is inviting Concordia alumni and industry experts as panelists to ensure our students obtain the most up-to-date professional information while facilitating the opportunity for our students to build relationships and grow their professional network.

Our current **Public Scholars** cohort has been engaging diverse audiences through Ask-Me-Anything (AMA) sessions on Zoom. The most recent AMA on September 27th attracted around 83 participants, primarily prospective graduate students, thanks to collaboration with the Grad Recruitment team. Topics included the application process, settling in Canada, resources at Concordia, and finding a research supervisor. Given the positive feedback, future AMAs are planned, with one scheduled for October 25th.

MILIEUX:

On September 26th, the Media History Research Centre successfully hosted the first talk of a series of public talks and discussion on recent media history. **Fenwick McKelvey** (Department of Communication Studies) discussed his forthcoming book, *Voter_Machine_World*, under contract with MIT Press. Fenwick shared insights into his research, exploring America’s historical reliance on computers to address political challenges.

On September 30th and October 4th, the Textiles and Materiality Cluster hosted the “**Drawing with Threads: Materializing data**” workshop. For three hours, attendees explored the intersection of big data and textile art, learning how to transform digital vectors into embroidery forms using the Tajima machine.

On October 3rd, the Media and Materiality Cluster hosted a thought-provoking lecture led by **Katrin Solhdju**, Senior Researcher at the Fonds National de la Recherche Scientifique (FNRS) and professor at the University of Mons. The talk explored the historical debates surrounding charlatanism in the late 19th century United States, examining the tension between belief and skepticism in alternative therapies. Katrin discussed the potential consequences of navigating a world filled with misinformation, challenging attendees to critically consider the implications of alternative therapeutic practices. This interdisciplinary event was co-sponsored by the Milieux Institute, Concordia's CISSC and McGill University's Department of Social Studies of Medicine.

The Gail and Stephen A. Jarislowsky Institute for Studies in Canadian Art, in collaboration with the Indigenous Futures Research Centre, hosted a discussion between **Milo Puge** and **Hanss Lujan Torres** as part of its **Afternoons at the Institute** series. Earlier this year and for the Jarislowsky Institute, IFRC member Milo was invited to create a conceptual display featuring modern and contemporary Indigenous artworks that explore the interplay between language and art. This work was unveiled on October 9th alongside a discussion between the artist and Hanss.

On October 11th, the FOFA Gallery, in collaboration with **Mikhel Proulx**, hosted a panel discussion reuniting members of the influential Indigenous artist collective **Nation to Nation (N2N)** on its 30th anniversary. The panel featured Indigenous Futures Research Centre members **Skawennati**, Ryan **Rice**, along with scholar **Cathy Mattes** and Assistant Professor **Michelle McGeough**.

The Textiles and Materiality Cluster hosted two sessions of the **Merit of Making** workshop on October 11th and 21st. Participants explored the cultural significance of embroidered patches while creating their own unique merit badges using digital embroidery technology.

Applied AI Institute

Researchers from the Applied AI Institute and Concordia contributed to a red teaming exercise that investigated the capabilities of AI in the production of persuasive messages in political campaigns.

The AI2 is launching **Affecting Machines: Feminist Perspectives**, an AI reading group, committed to understanding the sociotechnical elements of AI through feminist analysis.

Members of AI2 attended the **AI Policy Symposium** hosted by Mila – Quebec AI Institute and The Centre for Media, Technology and Democracy. This collaborative event included leading research centres and think tanks from across Canada who focus on policy and governance in AI.

SHIFT

The SHIFT Centre for Social Transformation at Concordia launched its **impact evaluation** last June with an event that celebrated how relationships drive social change. It marked the culmination of an 18-month evaluation process, showcasing the transformative power of connections within the SHIFT community as it works to create a more just and inclusive city. Named “We are always

becoming,” the SHIFT impact evaluation illustrates the perpetual process of learning, growing and working across differences that is essential for social transformation. The evaluation reflected SHIFT’s innovative governance processes, which have inspired strong relationships built on trust among partners, governance committee members, students, staff and other members of the Centre’s community. Since 2019, SHIFT has hosted more than 150 public events, supported 270-plus paid internships for students, collaborated with 54 community organizations and facilitated more than 10 community-led research projects.

On September 11th, SHIFT hosted “**Pathways to Accountability: Navigating Communities in Conflict with Care**” featuring somatic practitioner **Gabriela Gomez**, internationally recognized student of conflict **Dominic Barter**, and mediator and youth worker **Philippe Koffi**. Building from SHIFT’s ongoing work to bring community expertise on pressing social issues into the university, this rich conversation explored approaches to navigating interpersonal and systemic conflict toward restorative resolution.

4th SPACE

September wrapped up with the **Access in the Making Lab (AIM)** taking over the space. Starting with a live tour of the lab at Loyola Campus, the researchers prepared a pop-up exhibition and event series, “Ecologies of Access,” highlighting their current research-creation work exploring “disability and access to land, water, air, and life at times of climate emergency.”

The first week of October included an impassioned discussion of the current food landscape. **Reimagining Campus Cuisine** included representatives from Concordia, food sustainability initiatives and activists to discuss the challenges of changing institutional food practices.

Working with Concordia University Press, a day of events was held as part of the **Volume 7 book fair**. A podcast conversation with art historian **Michael Parke-Taylor** took place, featuring a beautifully illustrated show-and-tell event with art book publishers from across the university walking us through their recent books and a heartfelt discussion on the challenges of art publishing as a daily practice with the Fine Arts Reading Room.

Coming up this month is a **series with Theological Studies** looking at what a theological work ethic might be, an in depth look at current sustainable research practices and one of the first events with the new School of Health as part of a summit on current research related to body weight bias and the social, economic and physical health effect that result from it.

D3 Innovation Hub

- Techy Validation: Fall Cohort 2024 - 20 teams in total (5 BioTech, 8 HealthCare & 7 HighTech)
- Social Innovation Validation: Fall Cohort 2024 - 16 teams total
- System Mapping: Fall cohort 16 teams

- Autism and Neurodivergence Stream: the whitepaper on Neurodivergent Entrepreneurs is completed and will be published in October 2024.
- Mentor Connect: 48 active startups, 36 mentors
- Social Innovation Start-up update: Culture Creates, raised over 2.75M\$

Leonard and Bina Ellen Art Gallery

A collaboration between four Concordia offices and organizations was initiated in order to explore the Indigenous and African holdings in both the Public Art collection and the Ellen's collection, with an eye to possible roads towards their **repatriation**.

On October 2nd, the gallery hosted its annual **Artist-Run Rendezvous**, in collaboration with the Office of the Dean, Faculty of Fine. The Artist-run Rendezvous is an event for students of all degree levels to meet representatives from some of Montreal's most exciting artist-run centres, held annually as part of the university's program of re-entrée activities. The gallery hosted 20 presenters and received 80 visitors.

Concordia and McGill libraries have joined forces to develop a short **training program** for faculty professional development on the topic of **Generative artificial intelligence** (GenAI). The aim is to develop a common, foundational understanding of GenAI, so faculty can engage in conversations, experimentation and more advanced learning if desired. Concordia and McGill have developed nine short online micromodules that form the GenAI Quickstart: Foundations for Faculty project. The micromodules present common topics, questions and use cases tailored to the needs and concerns of professors.

On September 20th, Concordia University, in partnership with Université de Montréal, organized the second edition of **Parcours FrancoVille**, a unique opportunity for newly arrived international and out of province students to discover the French-speaking culture of Montreal, meet new people and win prizes. Through team challenges during a scavenger hunt activity, students visited cultural landmarks and monuments.

A new course is now available – **FRAN 398 L'éloquence en scène** is being offered for the first time this fall by *Études françaises* professor **Julien Perrier Chartrand**. This course serves as an excellent preliminary training and a unique pathway to the interuniversity French eloquence competition *Délie ta langue!* which will take place in March 2025. Students will also benefit from practical workshops on stage performance led by Noah Labranche, a professional actor and coach. In 2024, Concordia undergraduate student Selma Herrero Lepers finished with two prizes — the only contestant to do so — at the 2024 edition of *Délie ta langue!*

COMMUNITY EVENTS AND SERVICES

Concordia's 50th **Centraide campaign** launched on October 16th and runs until November 19th, with a fundraising goal of \$200,000. Each year, Centraide's services help some 800,000 Montrealers —

about one in five people living in Montreal, Laval, or on the South Shore — through 375 agencies and projects. Returning this year as campaign co-chairs are **Annie Gérin**, dean of the Faculty of Fine Arts, and **Philippe Beauregard**, chief communications officer. **Denis Cossette**, chief financial officer, is back as the Leaders campaign chair. As part of Concordia's regular Centraide programming, raffle tickets are on sale and pasta lunches are being held on October 30th at Loyola Campus and November 13th on Sir George Williams Campus.

The **Equity Office** continues to offer the following workshops: Cultivating Collegial Spaces, Exploring Equity, Diversity and Inclusion and Best Practices for the Equitable Hiring of Full-time Faculty. New offerings include an Integrating Equity, Diversity, Inclusion, and Accessibility in Research series, Access+: Building sustainable communities, Chai, Coffee & Change: Discussing Inclusion, Decoding the academic journey: navigating the hidden rules, Unmasking the Hidden Curriculum: A conversation on unlocking students' success, and Queer in Colour: reflecting on the impact of underrepresentation in 2SLGBTQIA+ communities.

The implementation team of the President's Task Force on Anti-Black Racism recently launched the **Black Presence Hub**. The hub represents many of the implemented recommendations and ongoing work since the release of the PTFABR's final report, which are further detailed [here](#).

Campus Sustainability Month began October 1st, launching a community-wide celebration of all things sustainable at Concordia. This initiative holds a variety of in-person and virtual activities and events taking place on both the Loyola and Sir George Williams campuses. Examples of activities include workshops on miniature terrarium building, a showcase of community-led research initiatives focused on Indigenous food sovereignty, tree planting on the Loyola campus and a sustainability Scan-Venger Hunt.

Concordia has been featured in the **Association for the Advancement of Sustainability in Higher Education** Sustainable Campus Index, an initiative that highlights top performers in a number of sustainability areas based on their most recent STARS rating. This year, Concordia is featured for our performance in research, and in transportation and included images of Concordia's free bike repair event.

The **International Sustainable Campus Network**, of which Concordia has been a member since August 2022, highlighted our Sustainable Event Certification Program in their [2024 Best Practices Report](#), which showcases select case studies from among their 115 member institutions committed to advancing institutional sustainability.

The **Instructional and Information Technology Services (IITS)** team is currently integrating alumni data in the new **One-Card** ID card system, which is due to go-live in late October 2024. The initiative will replace the outdated plastic ID card system with a digital solution, streamlining campus identification processes.

The annual **Bilan et Programmation des investissements et des dépenses en ressources informationnelles** submission was completed in the Ministry's SIGRI system (*Système intégré de gestion des ressources informationnelles*), updating actual expenses for fiscal years 2023 and 2024, and providing forecasts for the next five years. This exercise covered operational expenses, Concordia Capital-funded projects, and government-funded projects (PQI allocations), ensuring compliance with government reporting requirements.

On September 23rd, the Employment and Organizational Effectiveness team attended the **John Molson Career Fair**, which is the largest recruitment event organized by Career Management Services (CMS). This fair allows John Molson students to network with employers from a wide variety of industries. This was a great opportunity for Concordia to reach a diverse group of ambitious candidates (undergraduates, graduate-level business students, and recent graduates) from our JMSB Faculty.

As part of our ongoing approach to keep our campuses safe, **Campus Safety and Prevention Services (CSPS)** have increased preventive patrols and agent presence in building lobbies, and in September 2024 a new Student Safety Patrol Program was launched. This new initiative allows students the opportunity to be volunteer Student Safety Patrollers (SSP) from September to April, between 18:00 to 23:00 from Monday to Friday. Students are trained on safety and security procedures, emergency evacuation procedures and first-aid, however they will not be asked to respond to nor intervene in incidents or conflicts. The program's objectives are: to be visible on campus and promote the SafeWalk program; to encourage students to take an active role in the security and safety of their campus; to provide a "safe walk" accompaniment service to students or staff who would prefer to not walk alone during the evening; and to provide fulfilling volunteer opportunities for Concordia students

Campus Safety and Prevention Services held their **Annual BBQ** in the Loyola Quadrangle on September 19th, during Campus Safety and Prevention week. The event was attended by approximately 300 students and staff where they learned about the unit's services and the Rave Guardian app.

The **Health Services clinic** (Campus Wellness and Support Services) is hosting **pop-up clinics** to make vaccination and testing more accessible to the Concordia community. Clinics include HPV vaccination and STI testing. The annual flu vaccine campaign will begin November 6th. There is also a new tele-counselling provider for international students: GuardMe is available 24/7, with multilingual support.

On September 26th, the Office of Community Engagement hosted the first public conversation of the fall 2024 season of **University of the Streets Café**. The event took place at Head & Hands and explored inequalities in the school system.

STUDENT LIFE

Over the summer, Concordia launched a **Hire a Student** hub for employers and partners. The website brings together information from all the university's career centres into one virtual space, providing employers with information on how to hire students, how to partner with Concordia to create co-op opportunities and how to participate in the Beat the Odds program – the internship program for students who face obstacles to employment due to circumstances such as race, gender, disability, poverty and other factors. The site also highlights the Humanities+ program, which promotes and markets the skills that students in the humanities can bring to different organizations, such as research, writing, communications and other tasks.

The **Experiential Learning Grant** application is now open till October 31st. The grant provides up to \$2,000 per project to support experiential learning opportunities that benefit Concordia students

The First Year Experience team in the Student Success Centre hosted fall **2024 Orientation**. The initiative achieved Gold Sustainability Certification status across all phases of Orientation and benefitted greatly from increased collaborations with student associations and unions.

To-date, the **women's ice hockey team** has had successful preseason games with wins over the University of Toronto, Queens University, St. Francis Xavier University, York University, University of Waterloo, Merrimack College, and the University of Vermont. The team also hosted the Annual Theresa Humes Tournament at Concordia from September 27th to 29th, which the Stingers won for the first time in 3 years. Theresa Humes began working in the Department of Recreation and Athletics in 1975 and was instrumental in making women's sports and recreational activities a proud tradition at Concordia. Under her tutelage, women's programs not only survived but flourished. In 1985, the women's hockey team honoured her by naming its prestigious annual tournament after her.

At its game on October 4th, the **men's soccer team** promoted breast cancer awareness holding a "Kick for the Cure" game to fundraise for this important cause. Additionally, on October 6th, both the women's and men's teams contributed to community outreach and raising awareness for food insecurity by collecting non-perishable donations for a local Notre-Dame-de-Grâce (NDG) foodbank at each of their respective games.

On October 5th the **football team** played the annual **Shrine Bowl**, a fundraiser for the Shriner's Hospital for Children-Canada, winning 35-27 against Université de Sherbrooke to clinch a spot in the playoffs.

Since opening on August 24th, **Residence Life** has hosted approximately 20 events weekly aimed to help students learn about Concordia, make friends, integrate into the community, and venture out into Montreal. Two examples of the events were: attending the Woman's Rugby home opener game on September 8th to show support for the athletes that assisted Residence Life's Move-in

Weekend, and bringing students to experience Concordia's Pow Wow event held on September 13th on the Loyola Campus.

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UNIVERSITY ADVANCEMENT

The 21st edition of the Concordia Golf Classic — held on September 3rd at Golf Griffon des Sources — raised a record **\$621,000** for students. This brought the annual event's total to more than **\$8.3 million** raised since 2004.

A **\$6 million** gift from **Dominic D'Alessandro**, BSc 67, LL.D 98, was received and designated towards the existing Dominic D'Alessandro Fellowship Fund. This additional commitment from a long-standing donor will eventually bring his current endowment to \$10 million in support of new prestige graduate awards in STEM and finance.

The **Fondation J. Armand Bombardier** pledged **\$500,000** towards the Innovation Program at the Gina Cody School of Engineering and Computer Science. This contribution will empower student-led projects with commercial potential, offering students practical experience in entrepreneurship and innovation.

A gift of **\$450,000** from **Sari Hornstein**, **Norbert Hornstein** and **Amy Weinberg** will support the Department of Creative Arts Therapies Outreach Program, aimed at fostering a more inclusive arts scene in Montreal. This program will help individuals with diverse perspectives and experiences engage with mainstream culture.

Robert M. Bernard, Distinguished Professor Emeritus in Education, has bequeathed **\$345,000** to Concordia for the university's greatest needs.

The **Luigi Liberatore Foundation** donated **\$125,000** as part of the \$621,000 raised for the 2024 Concordia Golf Classic, which will benefit university-wide initiatives.

An anonymous donation of **\$120,000** will support students at both the undergraduate and graduate levels regardless of faculty.

A planned gift of **\$105,000** from **Ruth Steinberg** will establish two scholarships: the Ruth and David Steinberg PhD Scholarship in English Literature (\$60,000) and the Ruth and David Steinberg MA Scholarship in Creative Writing (\$45,000).

Robert J. Briscoe, BSc 67, MBA 73, LL.D 18, contributed **\$75,000** to support the Robert Briscoe MBA International Case Competition Fund, which enhances the John Molson School of Business's student experience.

The **Concordia University Inter-Generational Fund** contributed **\$94,612** towards initiatives conducted by the Quebec English-speaking Communities Research Network (QUESCREN).

A retired professor anonymously donated shares worth approximately **\$60,000** to strengthen the Triskelion Fellowships in Chemistry and Biochemistry.

A **\$25,000** donation from **Pietro D’Ulisse**, BEng 83, will support the Pietro D’Ulisse Scholarships for Women in Electrical Engineering.

Steve Georgopoulos, BComm 76, and **Liga Dekmeiers-Georgopoulos** gave generously to support both the Library Development Fund and the Otsenhákta Student Centre Development Fund.

Alumni engagement:

Concordians took part in 27 **Homecoming events** in September that celebrated the university’s 50th anniversary. The lineup included campus tours, department and student club reunions as well as receptions hosted by the deans of the Faculty of Arts and Science, the Gina Cody School of Engineering and Computer Science, the Faculty of Fine Arts and the John Molson School of Business.

Gina Cody, MEng 81, PhD 89, co-chancellor of Concordia, hosted a special breakfast on campus for her student scholarship recipients.

About 200 alumni from Loyola College, one of Concordia’s founding institutions, attended a **special reception** at Loyola Chapel on September 19th.

A festive **Queer Homecoming** drew 60 people to St Jax Church on September 19.

A Homecoming **50th anniversary sing-along**, led by famed Toronto ensemble **Choir! Choir! Choir!**, was attended by 300 people on September 20th at Oscar Peterson Concert Hall. The event was followed by a 50th anniversary concert and reception held at Loyola Chapel that drew 200 attendees.

The annual Homecoming football game between Concordia and McGill University, held on September 21st, featured the highest attended **Alumni Zone** tailgate in Concordia’s history.



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of October 24, 2024**

AGENDA ITEM: Audit Committee recommendation: Consolidated audited financial statements for the year ended April 30, 2024

ACTION REQUIRED: For approval

SUMMARY: The Board of Governors (the "Board") is being asked to approve the audited financial statements for the fiscal year ended on April 30, 2024.

BACKGROUND:

The Audit Committee was presented the audited financial statements for the fiscal year ended on April 30, 2024 at its meeting of October 16, 2024, and the Committee recommended the audited consolidated financial statements for approval by the Board.

DRAFT MOTION:

That, on recommendation of the Audit Committee, the Board of Governors approve the financial statements for the fiscal year ended on April 30, 2024, as prepared by Concordia, and audited by the external auditors, KPMG.

PREPARED BY:

Name: Secretary of the Board
Date: October 17, 2024

Concordia University
Executive Summary of Concordia University's
April 30, 2024 Audited Consolidated Financial Statements

The 2023-2024 financial statements demonstrate the University's commitment to tackle its financial challenges, despite the difficult context that we are facing.

2023-2024 is the first year of the recovery plan approved by the Board last December. We are happy to confirm that we are compliant with the recovery plan.

1. Overall financial results

The 2023-2024 Operating Fund deficit is at \$19.5M, in line with the budget approved in May 2023 and considerably lower than the revised projected deficit of \$35M announced in November 2023. At that time, a series of measures were launched, including a hiring freeze on non-academic staff and reducing expenses throughout the university. These measures combined with new revenues from ancillary services, final remittance of the teaching grant as well as investment income from the Concordia University Inter-Generational Fund (CUIF; formerly Concordia University Foundation) contributed to limiting the deficit to its approved target.

The summary of results compared with 2022-2023 is as follows (in \$M):

Description	2023-2024 financial statements	2022-2023 financial statements	Variance	
			\$	%
Revenues	\$642.6	\$608.1	\$34.5	5.7%
Expenses and Transfers	\$662.1	\$646.9	\$15.2	2.3%
Deficit	\$(19.5)	\$(38.8)	\$19.3	49.7%

2 Capital Fund

The *Ministère de l'Enseignement supérieur* (MES) recently announced an important reduction of support for capital investments across the public sector. For Concordia, it creates a loss of funding in the magnitude of \$23M for the 2024-2025 fiscal year, based on our current construction and renovation contracts that are already signed and being delivered. This announcement will have a major impact for the entire university network as well as for the public sector in general, representing a loss of many millions of dollars for 2024-2025 and future years. We continue our discussions with the MES to try to stabilize the situation.

It is important to note that Concordia suspended its annual contribution to the capital fund during the pandemic. This situation made us non-compliant with one of the ratios in the CFO-4 Policy regarding coverage of the funding of movable assets and equipment.

In that context, a one-time transfer of \$7.5M to the capital fund will help close a portion of this gap while ensuring new equipment for our teaching activities.

2. 2023-2024 financial statements compared with 2022-2023

The University has improved its deficit, from \$38.8M in 2022-2023 to \$19.5M in 2023-2024, an improvement of \$19.3M. The management of expenses in a very prudent manner by all faculties and sectors has created positive results. However, additional external factors have contributed to this year-end result.

a) Evolution of revenues

Our revenues have increased by \$34.5M (5.7%) compared to 2022-2023. The main reasons for this increase are as follows:

- **Evolution of the student population and tuition fees**

	2021-2022		2022-2023		2023-2024		Variance	
							23-24 vs 22-23 #	23-24 vs 22-23 %
	#	Ratio	#	Ratio	#	Ratio		
Quebec Residents	21,370	70%	19,953	67%	20,335	67%	382	1.9%
Rest of Canada	2,418	8%	2,644	9%	2,913	10%	269	10.2%
International	6,635	22%	7,300	24%	7,114	23%	(186)	(2.5%)
Total FTEs	30,423	100%	29,897	100%	30,362	100%	465	1.6%

After two years of decline in overall enrolment (we were at 31,182 FTEs in 2020-2021), we experienced an increase of 1.6% in 2023-2024. This represents an increase of 465 FTEs compared to 2022-2023. Student populations from Quebec and from the rest of Canada both increased, while we experienced a decline for international students. This increase in the number of students, combined with the 3% tuition-fees increase, have contributed to an increase of \$7.7M in tuition fees, for a total of \$218.1M.

- **Operating grants**

At \$344.4M, grants have increased by \$24.3M (7.6%) compared to the previous year. More than 63% of this increase comes from a \$15.5M grant to cover a portion of the 2023-2024 salary increase awarded to employees, while another \$1.9M is related to an adjustment of the land and building grant. The remaining \$6.9M increase is the result of regular indexation of grants.

- **Other revenues**

Additional earnings from services to the community, ancillary services and investment income made up the remaining \$2.5M increase in revenues.

b) Evolution of expenses

Total expenses and transfers increased by \$15.2M (2.3%), for a total of \$662.1M. This level of increase is substantially lower than the standard 5% to 6% that we normally experience in the higher education sector.

In summary, two main factors have contributed to this evolution of expenses:

- **Reduction of the impact of accruals and provisions:** In 2022-2023, we experienced an impact of \$25.2M related to accruals and provisions for vacations and benefits, defaults on student debt, and provisions for infrastructure and research activities. In 2023-2024, the total of these accruals was limited to \$1M, if we exclude accruals and provisions for salary increases.
- In terms of sustaining **the academic and research mission** of the university, we have been able to maintain an increase in spending on the academic sector while decreasing the expenses of institutional services. Note 16 of the financial statements provides the breakdown of the expenses by categories. **Academic activities and support expenses have increased by 4.0%**, from \$336.5M to \$349.9M. **Institutional services and support expenses have declined by 6.2%**, from \$142.5M to \$133.7M. Energy and utility expenses have declined by 9%, travel expenses by 28%, and expenses for bad debts related to student tuition fees have declined by 7%, to name a few examples.

c) Ancillary services and investment income contributions

The net contribution of ancillary services (Note 15 of the financial statements) has increased from \$4.6M last year to \$8.2M, a rise of \$3.6M (78%). Also, the interest costs on bank loans have increased from \$4.5M to \$9M, a jump of \$4.5M (100%). However, investment income of \$5.4M, generated by the Concordia University Inter-Generational Fund (CUIF), helps offset the impact of the interest-rate increase.

3. Conditional grant

The improvement of the year-end results will positively position Concordia regarding the conditional grant. We will confirm our compliance with the first year of our recovery plan to secure the \$26.4M conditional grant for 2024-2025.

That being said, and as expressed in the budget approved by the Board, important efforts to diversify revenues and manage expenses must continue in 2024-2025 and in future years.

4. Good news about some key ratios

With the support and leadership of the Concordia University Inter-Generational Fund (CuiF), we have improved key ratios that measure our financial situation. As presented in Note 20 of the financial statements, the results of these key ratios are as follows:

Description	Threshold	2024	2023
Active debt-to-FTE	< \$12,000	\$5,874	\$6,603
Strategic debt-to-FTE	< \$3,000	\$2,469	\$2,507
Debt burden – overall interest	< 5%	3.9%	3.5%
Debt burden – overall capital repayment	No threshold	2.9%	1.0%

The positive evolution of these ratios (except for the debt-burden on interest, which is related to the increase of interest rates) will help the University face the major challenges created by the new tuition fees regulations imposed by the MES.

5. Conclusion

The 2023-2024 fiscal year has been very challenging. Let's take this opportunity to celebrate the efforts of the community.

At the same time, while Concordia delivered on its targets, our challenges remain the same for 2024-2025 and future years. Consequently, our collective efforts are more important than ever.

Prepared by Denis Cossette, Chief Financial Officer, October 16, 2024

DRAFT

Consolidated Financial Statements of
(In thousands of dollars)

CONCORDIA UNIVERSITY

Year ended April 30, 2024

CONCORDIA UNIVERSITY

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(In thousands of dollars)

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STATEMENT OF ADMINISTRATOR'S RESPONSIBILITY

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

Management has prepared the consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations. In order to achieve the objective of fair presentation in all material respects, reasonable estimates and professional judgments were used. Management believes the consolidated financial statements present fairly the University's consolidated financial position as at April 30, 2024, and the consolidated results of its operations, consolidated changes in fund balances and consolidated cash flows for the year then ended.

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

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

The financial statements as at and for the year ended April 30, 2024, have been audited by KPMG LLP, the auditor appointed by the Board of Governors. The independent auditor's report outlines the scope of its audit and its opinion on the preparation of the information included in the consolidated financial statements.

Graham Carr
President and Vice-Chancellor

Denis Cossette
Chief Financial Officer

INDEPENDENT AUDITOR'S REPORT

To the Board of Governors of Concordia University

Opinion

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

- the consolidated statement of financial position as at April 30, 2024
- the consolidated statement of operations and changes in fund balances for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at April 30, 2024, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “***Auditor's Responsibilities for the Audit of the Financial Statements***” section of our auditor's report.

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

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

Montréal, Canada

DATE

CONCORDIA UNIVERSITY

Consolidated Statement of Financial Position
(In thousands of dollars)

April 30, 2024, with comparative information for 2023

	Total Funds		Operating Fund		Research Fund		Designated Fund		Restricted Funds Capital Asset Fund	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assets										
Current assets:										
Cash	50,271	45,641	50,271	45,641	—	—	—	—	—	—
Amount receivable from the ministère de l'Enseignement supérieur (« MES ») (note 4)	35,131	35,416	—	—	—	—	—	—	35,131	35,416
Grants receivable (note 2)	106,681	103,593	18,658	16,528	78,777	77,977	2,450	2,234	6,796	6,854
Accounts receivable (note 3)	24,910	19,848	21,944	18,202	—	—	2,737	1,416	229	230
Prepaid expenses and other assets	17,313	14,287	9,343	7,987	715	715	4	—	7,251	5,585
	234,306	218,785	100,216	88,358	79,492	78,692	5,191	3,650	49,407	48,085
Amount receivable from the MES (note 4)	378,361	369,946	—	—	—	—	—	—	378,361	369,946
Grants receivable (note 2)	20,336	24,711	—	—	—	—	—	—	20,336	24,711
Amount due from other funds, without interest	—	—	—	—	81,638	56,889	247,511	232,458	—	—
Investments (note 5)	405,101	367,641	405,101	367,641	—	—	—	—	—	—
Tangible capital assets (note 6)	949,925	941,488	—	—	—	—	—	—	949,925	941,488
Intangible capital assets (note 7)	51,748	60,677	—	—	—	—	—	—	51,748	60,677
	2,039,777	1,983,248	505,317	455,999	161,130	135,581	252,702	236,108	1,449,777	1,444,907

See accompanying notes to consolidated financial statements.

	Total Funds		Operating Fund		Research Fund		Designated Fund		Restricted Funds Capital Asset Fund	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Liabilities and Fund Balances										
Current liabilities:										
Bank overdraft	—	311	—	311	—	—	—	—	—	—
Bank loans (note 8)	216,789	204,117	172,925	162,352	—	—	—	—	43,864	41,765
Trade payables and other liabilities	147,131	126,612	117,952	96,760	693	1,751	11,504	12,458	16,982	15,643
Agency and fiduciary accounts	18,781	21,569	18,781	21,569	—	—	—	—	—	—
Unearned revenues	29,530	36,314	29,530	36,314	—	—	—	—	—	—
Deferred contributions (note 9)	185,883	159,205	—	—	160,437	133,830	—	—	25,446	25,375
Current portion of the long-term debt (note 10)	49,684	50,221	—	—	—	—	—	—	49,684	50,221
	647,798	598,349	339,188	317,306	161,130	135,581	11,504	12,458	135,976	133,004
Deferred contributions (note 9)	561,290	541,456	—	—	—	—	82,575	81,120	478,715	460,336
Amount due to other funds, without interest	—	—	265,447	221,878	—	—	—	—	63,702	67,469
Long-term debt (note 10)	671,233	681,851	—	—	—	—	—	—	671,233	681,851
Employee future benefits liability (note 11)	155,924	163,661	155,924	163,661	—	—	—	—	—	—
	2,036,245	1,985,317	760,559	702,845	161,130	135,581	94,079	93,578	1,349,626	1,342,660
Fund surplus (deficit):										
Unrestricted deficit	(212,797)	(176,143)	(212,797)	(176,143)	—	—	—	—	—	—
Deficit from employee future benefits obligation	(155,924)	(163,661)	(155,924)	(163,661)	—	—	—	—	—	—
Internally restricted (note 12)	208,862	180,495	113,479	92,958	—	—	—	—	95,383	87,537
Endowments (note 13)	158,623	142,530	—	—	—	—	158,623	142,530	—	—
Invested in capital assets	4,768	14,710	—	—	—	—	—	—	4,768	14,710
	3,532	(2,069)	(255,242)	(246,846)	—	—	158,623	142,530	100,151	102,247
Commitments (note 21)										
Contingencies (note 22)										
	2,039,777	1,983,248	505,317	455,999	161,130	135,581	252,702	236,108	1,449,777	1,444,907

See accompanying notes to consolidated financial statements.

On behalf of the Board:

_____ Chair of the Board

_____ Governor

CONCORDIA UNIVERSITY

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

Year ended April 30, 2024, with comparative information for 2023

	Total Funds		Operating Fund		Research Fund		Designated Fund		Restricted Funds Capital Asset Fund	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues:										
Tuition fees	218,070	210,345	218,070	210,345	—	—	—	—	—	—
Grants (note 14)	462,552	432,538	344,440	320,131	61,554	54,988	9,430	11,505	47,128	45,914
Services to the community, students and other income	58,974	64,175	55,676	59,092	—	77	2,978	4,814	320	192
Ancillary services and rental properties (note 15)	19,053	16,497	19,053	16,497	—	—	—	—	—	—
Donations	17,303	11,467	—	223	661	602	14,156	8,950	2,486	1,692
Investment income (note 5)	18,581	8,853	5,357	1,833	—	39	4,382	3,493	8,842	3,488
	794,533	743,875	642,596	608,121	62,215	55,706	30,946	28,762	58,776	51,286
Expenses:										
Academic activities and support (note 16)	349,871	336,493	349,871	336,493	—	—	—	—	—	—
Research	91,420	90,639	29,205	34,793	62,215	55,846	—	—	—	—
Institutional services and support (note 16)	133,685	142,527	133,685	142,527	—	—	—	—	—	—
Services to the community, students and other expense	34,728	36,153	34,728	36,153	—	—	—	—	—	—
Endowed and restricted projects	28,764	24,946	—	—	—	—	28,764	24,946	—	—
Employee future benefits (note 11)	54,361	51,000	54,361	51,000	—	—	—	—	—	—
Ancillary services and rental properties (note 15)	10,866	11,851	10,866	11,851	—	—	—	—	—	—
Capital maintenance projects	14,780	13,424	—	—	—	—	—	—	14,780	13,424
Interest on bank loans	11,803	5,707	9,034	4,481	—	—	—	—	2,769	1,226
Interest on the long-term debt (note 10)	27,473	27,805	—	—	—	—	—	—	27,473	27,805
Amortization of tangible capital assets	48,254	49,310	—	—	—	—	—	—	48,254	49,310
Amortization of intangible capital assets	9,540	9,180	—	—	—	—	—	—	9,540	9,180
	815,545	799,035	621,750	617,298	62,215	55,846	28,764	24,946	102,816	100,945
(Deficiency) excess of revenues over expenses before interfund transfers	(21,012)	(55,160)	20,846	(9,177)	—	(140)	2,182	3,816	(44,040)	(49,659)
Interfund transfers (note 17)	—	—	(40,317)	(29,628)	—	140	(1,627)	(3,539)	41,944	33,027
(Deficiency) excess of revenues over expenses after interfund transfers	(21,012)	(55,160)	(19,471)	(38,805)	—	—	555	277	(2,096)	(16,632)

See accompanying notes to consolidated financial statements.

CONCORDIA UNIVERSITY

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

Year ended April 30, 2024, with comparative information for 2023

	Total Funds		Operating Fund		Research Fund		Designated Fund		Restricted Funds Capital Asset Fund	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(Deficiency) excess of revenues over expenses after interfund transfers (balance brought forward)	(21,012)	(55,160)	(19,471)	(38,805)	–	–	555	277	(2,096)	(16,632)
Remeasurements and other items (note 11)	11,075	5,999	11,075	5,999	–	–	–	–	–	–
Endowment contributions received	7,322	3,818	–	–	–	–	7,322	3,818	–	–
Investment gain (loss) on endowments (note 5)	8,216	(633)	–	–	–	–	8,216	(633)	–	–
	5,601	(45,976)	(8,396)	(32,806)	–	–	16,093	3,462	(2,096)	(16,632)
Fund balances, beginning of year, as previously reported	(2,069)	71,738	(246,846)	(186,209)	–	–	142,530	139,068	102,247	118,879
Change in accounting policy	–	(27,831)	–	(27,831)	–	–	–	–	–	–
Fund balances, beginning of year, as restated	(2,069)	43,907	(246,846)	(214,040)	–	–	142,530	139,068	102,247	118,879
Fund balances, end of year	3,532	(2,069)	(255,242)	(246,846)	–	–	158,623	142,530	100,151	102,247

See accompanying notes to consolidated financial statements.

CONCORDIA UNIVERSITY

Consolidated Statement of Cash Flows
(In thousands of dollars)

Year ended April 30, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operating:		
Deficiency of revenues over expenses	\$ (21,012)	\$ (55,160)
Items not involving cash:		
Amortization of deferred contributions related to capital assets	(37,239)	(36,745)
Amortization of tangible capital assets	48,254	49,310
Amortization of intangible assets	9,540	9,180
Employee future benefits expense over funding contributions	3,338	3,231
Net change in working capital items	32,208	30,501
	35,089	317
Financing:		
Bank loans	12,672	16,471
Amount receivable from the MES	(8,130)	(7,036)
Issuance of the long-term debt	38,682	93,306
Repayment of the long-term debt	(49,837)	(45,619)
Deferred contributions - Capital Asset Funds	55,689	47,393
Endowment contributions received	7,322	3,818
	56,398	108,333
Investing:		
Acquisition of investments	(50,158)	(21,697)
Re-invested capital	(5,174)	(4,829)
Disposal of investments	38,682	12,275
Change in fair value of investments	(20,810)	(6,302)
Investment gain (loss) on endowments	8,216	(633)
Acquisition of tangible capital assets	(56,691)	(46,995)
Acquisition of intangible assets	(611)	(852)
	(86,546)	(69,033)
Cash and cash equivalents	4,941	39,617
Cash and cash equivalents, beginning of year	45,330	5,713
Cash and cash equivalents, end of year	\$ 50,271	\$ 45,330
Cash and cash equivalents consists of:		
Cash	\$ 50,271	\$ 45,641
Bank overdraft	—	311
Cash and cash equivalents, end of year	\$ 50,271	\$ 45,330

See accompanying notes to consolidated financial statements.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements
(In thousands of dollars)

Year ended April 30, 2024

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

1. Significant accounting policies:

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

(a) Basis of presentation:

These consolidated financial statements include the assets, liabilities, revenues, expenses and other transactions of Concordia University and the Concordia University Intergenerational Fund (formally Concordia University Foundation), an entity controlled by the University. All transactions, assets and liabilities between the two entities have been eliminated. These consolidated financial statements do not include the assets, liabilities and operations of eConcordia.com, the Concordia University Press, Galilei Innovations Inc., Innovations Galilei 2 and the Kenneth Woods Portfolio Management Foundation since these controlled entities are not material to the consolidated financial statements of Concordia University. Refer to Note 18 for required disclosures on the other controlled entities.

(b) Use of estimates:

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

(c) Financial assets and liabilities:

(i) Initial measurement:

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

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

1. Significant accounting policies (continued):**(c) Financial assets and liabilities (continued):****(ii) Subsequent measurement:**

At each reporting date, the University measures its financial assets and liabilities at amortized cost (including any impairment in the case of financial assets), except for life insurance policies which are measured at the greater of fair value at acquisition and cash surrender value, and investments in equities, bonds and funds which are measured at fair value.

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

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

(d) Derivative financial instruments:

The University uses derivative financial instruments to manage its interest rate risk exposure. It does not use these derivative financial instruments for trading or speculative purposes. These interest rate swaps require the periodic exchange of interest payments without an exchange of the notional (capital) amount on which payments are calculated. The University has not elected to use hedge accounting, therefore, the fair value of those swaps are recorded at year-end as an asset or liability and changes in fair value are recorded as an income or an expense in the statement of operations.

(e) Fund presentation:

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

The Research Fund is used to report externally restricted resources that are used for research and research-related purposes.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

1. Significant accounting policies (continued):**(e) Fund presentation (continued):**

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

The University complies with the ministère de l'Enseignement supérieur (MES) regarding the fund accounting treatment of specific grants, as declared in MES *Règles budgétaires*.

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

(f) Revenue recognition:

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

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

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

Interest income is recognized on a time apportionment basis.

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

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

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

1. Significant accounting policies (continued):**(f) Revenue recognition (continued):**

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

(g) Contributed supplies and services:

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

(h) Cash and cash equivalents:

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

(i) Other assets:

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

(j) Tangible and intangible assets:

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

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

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

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

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

1. Significant accounting policies (continued):

(k) Amortization:

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

Assets	Period
Tangible capital assets:	
Land improvements	20 years
Buildings	40 to 50 years
Building alterations	25 to 40 years
Leasehold improvements	Lease term (max. 10 years)
Furniture and equipment	3 to 15 years
Library collection	10 years
Intangible assets:	
Information technology	10 to 15 years

Amortization is recorded in the Capital Asset Fund.

(ii) Write-down:

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

(l) Foreign currency translation:

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

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

1. Significant accounting policies (continued):**(m) Employee future benefits:**

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

(n) Internally restricted fund balance:

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

- The University has adopted a policy to internally restrict the Operating Fund balance of unspent budgeted amounts relating to specific programs. The programs covered by this policy are described in Note 12.
- Management has chosen to internally restrict unspent budgeted amounts from the Operating Fund that relate to specific key University's priorities.

(o) Leases:

The University classifies leases as either finance lease or operating lease based on the substance of the transaction. Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.

Payments made under operating leases are recognized as an expense on a straight-line basis over the lease term unless another systematic basis is more representative of the time pattern of the benefit. Lease incentives received are recognized as a reduction of lease expenses over the lease term on a straight-line basis.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

2. Grants receivable:

						2024
	Operating	Research	Designated	Capital		Total
Current:						
Amount receivable from the MES	\$ 18,658	\$ –	\$ 292	\$ 3,973	\$	22,923
Amount receivable from federal agencies	–	53,947	658	–		54,605
Amount receivable from provincial agencies (other than the MES)	–	7,070	1,492	2,823		11,385
Amount receivable from other sources	–	17,760	8	–		17,768
	18,658	78,777	2,450	6,796		106,681
Long-term:						
Amount receivable from federal agencies	–	–	–	9,756		9,756
Amount receivable from provincial agencies (other than the MES)	–	–	–	10,580		10,580
	\$ 18,658	\$ 78,777	\$ 2,450	\$ 27,132	\$	127,017

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

2. Grants receivable (continued):

						2023
	Operating	Research	Designated	Capital		Total
Current:						
Amount receivable from the MES	\$ 16,528	\$ –	\$ 678	\$ 3,443	\$	20,649
Amount receivable from federal agencies	–	57,046	623	–		57,669
Amount receivable from provincial agencies (other than the MES)	–	6,261	933	3,411		10,605
Amount receivable from other sources	–	14,670	–	–		14,670
	16,528	77,977	2,234	6,854		103,593
Long-term:						
Amount receivable from federal agencies	–	–	–	11,298		11,298
Amount receivable from provincial agencies (other than the MES)	–	–	–	13,413		13,413
	\$ 16,528	\$ 77,977	\$ 2,234	\$ 31,565	\$	128,304

3. Accounts receivable:

	2024	2023
Operating Fund:		
Tuition fees, net of an allowance for doubtful accounts ⁽ⁱ⁾	\$ 7,342	\$ 6,974
Services, advances and other	11,802	7,471
Accounts receivable and advances to a wholly-owned subsidiary of a controlled entity	2,523	2,809
Net investment sales receivable	277	948
	\$ 21,944	\$ 18,202

⁽ⁱ⁾ As at April 30, 2024, the gross carrying amount of tuition fees receivable totals \$12,794 (2023 - \$12,308). These tuition fees receivable are presented in the financial statements net of an allowance for doubtful accounts of \$5,452 (2023 - \$5,334).

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

4. Amount receivable from the MES:

The amount receivable from the MES represents capital grants approved by the MES that are funded through long-term debt issuance to the University or not yet funded. It is anticipated that only a portion will be collected in the upcoming fiscal year. This amount represents forgiveness of the capital portion of the long-term debt serviced by the Government of Québec. All other capital amounts due are presented as long-term receivable.

5. Investments:

	2024		2023	
	Fair value	Cost	Fair Value	Cost
Equities	\$ 22,456	\$ 18,375	\$ 19,077	\$ 16,886
Bonds	9,159	9,790	7,200	7,667
Investment funds	330,561	280,402	338,281	309,339
Cash held at Institutions	39,842	39,763	—	—
Fair value of life insurance policies	3,083	3,083	3,083	3,083
	\$ 405,101	\$ 351,413	\$ 367,641	\$ 336,975

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

As at April 30, 2024, the weighted average interest rate of the bonds is 3.00% (2023 - 2.85%) and the weighted average duration is 4.36 years (2023 - 3.94 years).

Income earned on investments in the year was as follows:

	2024	2023
Investment income:		
Dividends	\$ 2,647	\$ 2,862
Interest	4,615	2,200
Partnership income	1,409	2,064
Pooled fund income	754	463
	9,425	7,589
Realized gains (losses)	(3,086)	1,987
Unrealized gains	23,247	2,782
Other	(53)	(5)
Income	\$ 29,533	\$ 12,353

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

5. Investments (continued):

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

	2024	2023
Investment gain (loss) on endowments	\$ 8,216	\$ (633)
Recognized as investment income	18,581	8,853
Net change in deferred contributions	2,736	4,133
	\$ 29,533	\$ 12,353

6. Tangible capital assets:

			2024
	Cost	Accumulated amortization	Net book value
Land	\$ 78,050	\$ —	\$ 78,050
Land improvements	5,727	2,489	3,238
Buildings, building alterations and leasehold improvements	1,221,472	433,912	787,560
Furniture and equipment	106,853	55,346	51,507
Library collection	49,868	24,483	25,385
Art collections	4,185	—	4,185
	\$ 1,466,155	\$ 516,230	\$ 949,925

			2023
	Cost	Accumulated amortization	Net book value
Land	\$ 77,991	\$ —	\$ 77,991
Land improvements	5,727	2,237	3,490
Buildings, building alterations and leasehold improvements	1,181,750	404,488	777,262
Furniture and equipment	110,600	56,841	53,759
Library collection	53,347	28,546	24,801
Art collections	4,185	—	4,185
	\$ 1,433,600	\$ 492,112	\$ 941,488

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

6. Tangible capital assets (continued):

During the year, the University has written off fully amortized tangible capital assets totalling \$24,136 (2023 - \$13,231).

7. Intangible capital assets:

			2024
	Cost	Accumulated amortization	Net book value
Information technology - development in progress	\$ 1,457	\$ —	\$ 1,457
Information technology	96,933	46,642	50,291
	\$ 98,390	\$ 46,642	\$ 51,748

			2023
	Cost	Accumulated amortization	Net book value
Information technology - development in progress	\$ 5,979	\$ —	\$ 5,979
Information technology	91,800	37,102	54,698
	\$ 97,779	\$ 37,102	\$ 60,677

8. Bank loans:

The University has an unsecured on-demand revolving credit facility of \$475,000. This credit facility can be drawn at prime rate, bankers' acceptances or Secured Overnight Financing Rate ("SOFR") loans. As at April 30, 2024, the University had a total of \$172,925 (2023 - \$162,352) bearing interest between 5.22% and 7.20% (2023 - between 4.91% and 6.70%). The weighted average rate on all credit line financing was 5.24% (2023 - 4.96%).

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

8. Bank loans (continued):

- In accordance with the MES periodic review, in June 2024, the University received authorization to use credit lines up to \$587,019, which includes \$142,019 of a credit line serviced by the MES with Financement-Québec to finance capital expenses funded in the Plan quinquennal des investissements universitaires. As at April 30, 2024, the total use of the Financement-Québec credit line amounted to \$43,864.
- In May 2024, the University issued an amendment to the irrevocable letter of credit to the U.S. Department of Education to decrease it to USD \$712 (CAD \$979) (2023 - USD \$706 (CAD \$757)). The irrevocable letter of credit bears a term of 13 months, ending on June 30, 2025. The amount represents 50% of the Title IV, Higher Education Act Program funds received by the University under the U.S. Federal Student Aid Program.

9. Deferred contributions:

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

				2024	2023
	Research	Designated	Capital	Total	Total
Balance, beginning of year	\$ 133,830	\$ 81,120	\$ 485,711	\$ 700,661	\$ 293,071
Capital grant funding adjustment	—	—	—	—	346,890
Revised balance, beginning of year	133,830	81,120	485,711	700,661	639,961
Amount received in the current year	88,822	32,401	55,689	176,912	181,913
Amount recognized in operations	(62,215)	(30,946)	(37,239)	(130,400)	(121,213)
End of year balance, current deferred contributions	160,437	—	25,446	185,883	159,205
End of year balance, long-term deferred contribution	\$ —	\$ 82,575	\$ 478,715	\$ 561,290	\$ 541,456

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

10. Long-term debt:

	2024	2023
Capital Asset Fund:		
Serviced by the University:		
Loans, bearing interest at Canadian Dollar Offered Rate ("CDOR"), payable in monthly varying instalments, maturing between April 2025 and April 2038 ⁽ⁱ⁾	\$ 81,388	\$ 95,287
6.550% (effective interest rate of 6.970%) \$200,000 Series A Senior Unsecured Debentures, due September 2, 2042, issued by the University and subject to a trust indenture, which contains certain covenants placing restrictions on the University with respect to the giving of security, disposition of assets and other matters	191,437	191,212
3.678% \$50,000 Series B Senior Unsecured Debentures, due February 10, 2059, issued by the University and subject to a trust indenture, which contains certain covenants placing restrictions on the University with respect to the giving of security, disposition of assets and other matters	50,000	50,000
3.626% \$25,000 Series C Senior Unsecured sustainable Debentures, due February 10, 2039, issued by the University and subject to a trust indenture, which contains certain covenants placing restrictions on the University with respect to the giving of security, disposition of assets and other matters	25,000	25,000
Serviced by the Government of Québec:		
Financement-Québec loans bearing interest at rates ranging between 0.791% and 4.955%, maturing between October 2024 and February 2044	373,092	370,573
	720,917	732,072
Current portion of the long-term debt	49,684	50,221
Long-term debt	\$ 671,233	\$ 681,851

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

10. Long-term debt (continued):

- (i) The University has entered into several long-term interest rate swap loan agreements to manage its interest rate risk. These transactions are effective at fixed rates ranging between 1.210% and 3.959%, with an underlying CDOR of 5.288% (2023 - 4.958%). The combined notional amount of outstanding swap agreements at April 30, 2024 is \$81,388 (2023 - \$95,287). The combined fair value of assets of the agreements calculated according to information obtained from the financial institution is \$6,026 (2023 - \$4,320) and are recorded as prepaid expenses and other assets.

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

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

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

Repayments of principal over the next years are scheduled as follows:

	Serviced by the University	Serviced by the Government of Québec	Total
2025	\$ 13,613	\$ 36,071	\$ 49,684
2026	8,877	41,644	50,521
2027	7,554	60,124	67,678
2028	7,598	36,258	43,856
2029	7,640	23,332	30,972
Thereafter	302,544	175,662	478,206
	\$ 347,826	\$ 373,091	\$ 720,917

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

10. Long-term debt (continued):

The University has created a sinking fund in its internally restricted funds to support the repayment of this long-term debt. See Note 20 for further details on the University's capital asset management and financing policy.

Interest on long-term debt:

	2024	2023
Serviced by the Government of Québec	\$ 10,546	\$ 9,497
Serviced by the University	18,634	18,686
Changes in fair value of the derivative financial instrument	(1,707)	(378)
	\$ 27,473	\$ 27,805

11. Employee future benefits:

The University measures its accrued benefit obligations and the fair value of plan assets for accounting purposes as at April 30th of each year. Additionally, the financial status of the funded defined benefit pension plan is also measured through actuarial valuations for funding purposes at least once every three years. These financial statements were prepared using assumptions from actuarial valuations performed as at December 31, 2022, April 30, 2023, January 1, 2024 or April 30, 2024 depending on the program.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

11. Employee future benefits (continued):

The employee future benefit liability is as follows:

					2024
	Registered Pension Plan	Other retirement- related benefit plans	Post- retirement and post- employment benefits		Total
Balance, beginning of year	\$ –	\$ 39,652	\$ 124,009	\$	163,661
Expense	35,699	3,895	14,767		54,361
Funding contributions	(37,775)	(3,618)	(9,630)		(51,023)
Remeasurements and other items ⁽ⁱ⁾	2,076	820	(13,971)		(11,075)
Net employee future benefit liability, end of year	\$ –	\$ 40,749	\$ 115,175	\$	155,924

- ⁽ⁱ⁾ A reduction in the valuation allowance of \$96,296 is included in the remeasurements and other items of the Registered Pension Plan for the year ended April 30, 2024. In addition, \$8,417 of interest is added to the valuation, for a net reduction of \$87,879.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

11. Employee future benefits (continued):

	2023			
	Registered Pension Plan	Other retirement- related benefit plans	Post- retirement and post- employment benefits	Total
Balance, beginning of year	\$ —	\$ 35,444	\$ 103,153	\$ 138,597
Change in accounting policy	—	3,149	24,683	27,832
Revised balance, beginning of year	—	38,593	127,836	166,429
Expense	32,169	3,736	15,095	51,000
Funding contributions	(34,945)	(4,802)	(8,022)	(47,769)
Remeasurements and other items ⁽ⁱ⁾	2,776	2,125	(10,900)	(5,999)
Net employee future benefit liability, end of year	\$ —	\$ 39,652	\$ 124,009	\$ 163,661

- (ii) A reduction in the valuation allowance of \$18,446 is included in the remeasurements and other items of the Registered Pension Plan for the year ended April 30, 2023. In addition, \$8,975 of interest is added to the valuation, for a net reduction of \$9,471.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

11. Employee future benefits (continued):

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

	2024			
	Registered Pension Plan	Other retirement- related benefit plans	Post- retirement and post- employment benefits	Total
Defined benefit obligations	\$ 1,467,720	\$ 40,749	\$ 121,704	\$ 1,630,173
Fair value of plan assets	1,522,484	—	6,529	1,529,013
Surplus (deficit)	54,764	(40,749)	(115,175)	(101,160)
Valuation allowance ⁽ⁱⁱⁱ⁾	(54,764)	—	—	(54,764)
Net employee future benefit liability, end of year	\$ —	\$ (40,749)	\$ (115,175)	\$ (155,924)

- ⁽ⁱⁱⁱ⁾ Since the Registered Pension Plan's funding policy states that in no event can the University take contribution holidays, the expected future benefit that the University can expect to realize from the plan assets is nil and therefore, a valuation allowance of \$54,764 (2023 - \$142,643) was applied against the surplus as at April 30, 2024.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

11. Employee future benefits (continued):

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

				2023
	Registered Pension Plan	Other retirement- related benefit plans	Post- retirement and post- employment benefits	Total
Defined benefit obligations	\$ 1,339,267	\$ 39,652	\$ 129,802	\$ 1,508,721
Fair value of plan assets	1,481,910	—	5,793	1,487,703
Surplus (deficit)	142,643	(39,652)	(124,009)	(21,018)
Valuation allowance ⁽ⁱⁱⁱ⁾	(142,643)	—	—	(142,643)
Net employee future benefit liability, end of year	\$ —	\$ (39,652)	\$ (124,009)	\$ (163,661)

- (b) Significant assumptions:

The significant assumptions used are as follows:

				2024
	Registered Pension Plan	Other retirement- related benefit plans	Post- retirement and post- employment benefits	
Accrued benefit obligations:				
Discount rate	5.90%	5.15%		5.19%
Rate of compensation increase	2.50%	2.50%		2.50%
Benefits costs:				
Discount rate	5.90%	4.75%		4.69%
Rate of compensation increase	2.50%	2.50%		2.50%

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

11. Employee future benefits (continued):

(b) Significant assumptions (continued):

			2023
	Registered Pension Plan	Other retirement- related benefit plans	Post- retirement and post- employment benefits
Accrued benefit obligations:			
Discount rate	5.90%	4.90%	4.69%
Rate of compensation increase	2.50%	2.50%	2.50%
Benefits costs:			
Discount rate	5.90%	4.90%	4.58%
Rate of compensation increase	2.50%	2.50%	2.50%

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

	2024	2023
Initial health care cost trend rate	5.35%	5.50%
Cost trend rate declines to	4.00%	4.00%
Year when the rate reaches the level at which it is assumed to remain	2038	2038

(c) Benefits paid:

Benefits paid by the Pension Plan for the Employees of Concordia University were \$71,996 (2023 - \$60,369), benefits paid by the other retirement-related benefit plans totaled \$3,617 (2023 - \$4,802), and post-retirement and post-employment benefits paid amounted to \$7,616 (2023 - \$7,063).

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

12. Internally restricted fund balances:

	2024	2023
Academic-related:		
Institutional projects	\$ 56,431	\$ 41,078
Services to students and the community	22,406	18,052
Employee and faculty development	4,130	3,486
	82,967	62,616
Research-related:		
Internally funded projects	23,537	23,660
Infrastructure for research units	6,239	5,865
	29,776	29,525
Capital and technology projects	736	817
Total - Operating Fund	113,479	92,958
Capital Asset Fund - sinking fund for the long-term debt repayment (note 20)	95,383	87,537
	\$ 208,862	\$ 180,495

13. Endowments:

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

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

13. Endowments (continued):

Activities in the endowments were as follows:

	2024	2023
Balance, beginning of year	\$ 142,530	\$ 139,068
Endowment contributions received	7,322	3,818
Investment income	13,371	4,337
Investment income distributed for spending	(5,155)	(4,969)
Transfers from other funds	555	276
	16,093	3,462
Balance, end of year	\$ 158,623	\$ 142,530

14. Grants:

	2024				
	Operating	Research	Designated	Capital	Total
Government of Québec	\$ 339,056	\$ 8,184	\$ 8,245	\$ 42,989	\$ 398,474
Government of Canada	5,107	42,765	648	3,767	52,287
Non-governmental grants	277	10,605	537	372	11,791
	\$ 344,440	\$ 61,554	\$ 9,430	\$ 47,128	\$ 462,552

	2023				
	Operating	Research	Designated	Capital	Total
Government of Québec	\$ 314,224	\$ 5,701	\$ 10,281	\$ 43,478	\$ 373,684
Government of Canada	5,215	39,957	898	2,137	48,207
Non-governmental grants	692	9,330	326	299	10,647
	\$ 320,131	\$ 54,988	\$ 11,505	\$ 45,914	\$ 432,538

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

15. Ancillary services and rental properties:

	2024		
	Revenues	Expenses	Excess
Retail stores	\$ 245	\$ 8	\$ 237
Residences	9,467	4,839	4,628
Parking	2,342	790	1,552
Food and conference services	1,035	926	109
Other services	872	492	380
Rental properties	5,092	3,811	1,281
	\$ 19,053	\$ 10,866	\$ 8,187

	2023		
	Revenues	Expenses	Excess (deficiency)
Retail stores	\$ 332	\$ 89	\$ 243
Residences	7,935	3,904	4,031
Parking	1,941	517	1,424
Food and conference services	445	2,621	(2,176)
Other services	965	836	129
Rental properties	4,879	3,884	995
	\$ 16,497	\$ 11,851	\$ 4,646

16. Expenses:

	2024	2023
Academic activities and support:		
Academic	\$ 306,679	\$ 298,053
Library	15,818	15,151
Instructional and information technology services	27,374	23,289
	349,871	336,493
Institutional services and support:		
Administration	84,770	89,421
Facilities and operation services	43,484	47,880
Rented facilities	5,431	5,226
	133,685	142,527

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

17. Interfund transfers:

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

	2024			
	Operating Fund	Research Fund	Designated Fund	Capital Asset Fund
Contributions towards the following:				
Major renovation or construction projects	\$ (5,545)	\$ –	\$ (455)	\$ 6,000
Interest on capital debt	(17,431)	–	–	17,431
Equipment	(18,513)	–	–	18,513
Specific university projects	1,172	–	(1,172)	–
	\$ (40,317)	\$ –	\$ (1,627)	\$ 41,944

	2023			
	Operating Fund	Research Fund	Designated Fund	Capital Asset Fund
Contributions towards the following:				
Major renovation or construction projects	\$ (4,558)	\$ –	\$ (230)	\$ 4,788
Interest on capital debt	(17,388)	–	–	17,388
Equipment	(10,991)	140	–	10,851
Specific university projects	3,309	–	(3,309)	–
	\$ (29,628)	\$ 140	\$ (3,539)	\$ 33,027

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

18. Related party transactions:

(a) eConcordia.com:

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

The University incurred service fees from KnowledgeOne Inc. for the delivery of courses to students of the University. The expense (net of rebates) amounted to approximately \$11,331 (2023 - \$12,380). The University invoiced operating costs and management fees amounting to approximately \$68 (2023 - \$50). The University has accounts receivable and non-interest-bearing advances totalling \$2,523 (2023 - \$2,809).

(b) Controlled entities:

(i) Fondation universitaire de l'Université Concordia:

The University exercises control over the Fondation universitaire de l'Université Concordia (hereafter the "Fondation"). By law, the Fondation's resources must be used exclusively to promote and financially support the teaching and research activities of the University. The Fondation was created by Order-in-Council 834-97, dated June 25, 1997, of the provincial government, in accordance with the *Loi sur les fondations universitaires*. As a mandatory of the Crown, it is recognized as a charitable organization under both the *Income Tax Act* (Canada) and the *Taxation Act* (Québec). On March 20, 2024 the Fondation has been dissolved and closed.

(ii) Concordia University Press:

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

(iii) Galilei Innovations Inc.:

Galilei Innovations Inc. is a wholly-owned subsidiary of Concordia University and is incorporated under the *Business Corporations Act* of Québec. As at April 30, 2024, the corporation remained inactive.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

18. Related party transactions (continued):

(b) Controlled entities (continued):

(iv) Innovations Galilei 2:

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

(v) The Kenneth Woods Portfolio Management Foundation:

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

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

The following table presents condensed financial information of its controlled entities:

	2024	2023
	Total	Total
Statement of earnings:		
Revenues	\$ 2,837	\$ 2,086
Expenses	1,710	1,321
Surplus over expenses	1,127	765
Statement of financial position:		
Total assets	6,611	5,842
Total liabilities	686	1,054
Surplus	5,925	4,788
Statement of cash flows:		
Operating activities	686	1,027
Investing activities	(1,477)	343
Financing activities	64	357

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

19. Financial risks:

The University is subject to the following financial risks from its financial instruments:

(a) Credit risk:

Credit risk relates to the potential that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

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

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

(b) Market risk:

Market risk refers to the risk that the fair value of future cash flows of a financial instrument will fluctuate. Market risk comprises three types of risk: currency risk, interest rate risk and price risk.

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

(i) Interest rate risk:

Interest rate risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates.

The University is exposed to interest rate risk as a result of short-term floating rate bank indebtedness and the variable interest rate on the long-term debt serviced by the University. The long-term debt serviced by the Government of Québec does not bear any interest rate risk since the debt service is financed by the Government of Québec.

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

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

19. Financial risks (continued):**(b) Market risk (continued):****(i) Interest rate risk (continued):**

The University manages the interest rate risk on short-term bank indebtedness by locking in to fixed rates as described in Note 8. Interest rate risk on long-term debt serviced by the University has been mitigated by entering into an interest rate swap agreement as described in Note 10.

(ii) Currency risk:

Currency risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate due to foreign currency exposure.

The University is exposed to currency risk due to cash and cash equivalents and investments denominated in U.S. dollars. As at April 30, 2024, financial assets in foreign currency represent cash and cash equivalents of \$940 (2023 - \$6,530) and investments totalling \$103,902 (2023 - \$80,266). The University is also exposed to currency risk from a \$171,461 (2023 - \$141,603) bank loan denominated in U.S. dollars. The risk associated with this foreign currency bank loan is mitigated by a cross-currency interest rate swap agreement as described in Note 8.

(iii) Other price risk:

Price risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk and currency risk).

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

(c) Liquidity risk:

The University's liquidity risk represents the risk that the University could encounter difficulty in meeting obligations associated with its financial liabilities. The University is exposed to this risk mainly in respect of bank loans, completion of the work funded via deferred contributions, and long-term debts it services. The University manages its liquidity risk by monitoring its operations. The University prepares budgets and cash forecasts approved by the MES to ensure it has sufficient funds to fulfill its obligations. The University's liquidity risk has been impacted in the past 2 years by the effect of deficiencies of revenues over expenses. This risk is mitigated by continuous support from the MES, and available line of credit of \$302,000 from its lenders and investments strategies.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

19. Financial risks (continued):

(c) Liquidity risk (continued):

Management believes that these financial risks are appropriately mitigated and do not pose significant risk to the University's operations in the future. There have been no significant changes in the policies, procedures, and methods used to manage these risks in the year.

20. Capital Assets Management and Financing Policy:

The Operating Fund has a \$316,520 commitment (2023 - \$330,530) towards the Capital Asset Fund to finance the capital assets with a useful life greater than 15 years; as well as an internal commitment of \$379,441 (2023 - \$177,803) towards capital assets with a useful life of less than 15 years. Additionally, the Operating Fund has a commitment of \$187,028 (2023 - \$148,340) towards the repayment of the University's accumulated operating deficit. All of this is net of the balance held in the sinking funds as of April 30, 2024. Therefore, internal commitments go into separate sinking funds at the University.

The sinking fund related to capital assets with a useful life greater than 15 years is dedicated to the repayment of certain debts of the University, namely, the \$275,000 Series A, Series B and Series C Senior Unsecured Debentures in September 2042 (Series A), February 2059 (Series B) and February 2039 (Series C), as described in Note 10. The fund is comprised of an initial gift of \$3.4 million transferred in May 2010. In addition, \$22.6 million in unrestricted donations were transferred to this fund when it was first created. In 2024, an amount of \$1,500 (2023 - \$1,500) was transferred to this fund. As at April 30, 2024, the fund balance is \$95,383 (2023 - \$87,537). All these amounts combined with future payments on existing pledges and annual contributions will be invested to generate the required funds to meet the University's future debt obligations by 2039, 2042 and 2059.

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

The Funding Policy is composed of 18 indicators that measure the overall health of the University's financial position. Two of the most important ratios are the debt burden and debt/FTE indicators. These support in determining the affordability of the University's capital investment needs and, as a result, its capital budget.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

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

The debt burden ratio is segregated into two components:

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

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

The active component consists of property investments that include properties held for development, redevelopment, and renovation or deferred maintenance.

The strategic component consists of property investments that include properties held for the potential development of the University and for which the University seeks to retain financial agility for when opportunities arise.

The results of the ratios are as follows:

	2024		2023	
Active debt-to-FTE	\$	5,874	\$	6,603
Strategic debt-to-FTE		2,469		2,507
Debt burden - overall interest		3.9%		3.5%
Debt burden - overall capital repayment		2.9%		1.0%

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

21. Commitments:

(a) Operational commitments:

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

- An amount of \$18,063 for the construction, renovations and land improvement agreements to be completed during fiscal years 2025 and 2026.
- As at April 30, 2024, the University has lease commitments totalling \$112,711 maturing through to April 30, 2039. Future minimum lease payments for the next five years are \$5,881 in 2025, \$6,189 in 2026, \$6,379 in 2027, \$6,706 in 2028 and \$5,953 in 2029.

(b) Investment commitments:

The University has committed to making investments that will be funded in future years in accordance with the terms and conditions agreed in the agreements. As at April 30, 2024, the University has committed \$28,312 to private equity investments. The financing of the commitments can be requested at various dates until 2030.

22. Contingencies:

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

While it is not possible at this time to definitively assess the outcome of these claims, the University has serious grounds to defend these claims and it is confident that they will be resolved without material effect on the University's financial position. The University has, however, accrued an amount that it currently deems sufficient to cover any potential losses arising from these claims.

CONCORDIA UNIVERSITY

Notes to Consolidated Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2024

22. Contingencies (continued):

Additionally, there are two other claims pending against Concordia which are outside of the ordinary course of claims typically encountered by the University. While the University is currently confident with its arguments and its various legal positions regarding these claims, each of them are at a very preliminary stage, with preliminary motions still to be filed and heard by the Court and, as a result, at this time: (i) the outcomes of these claims are not determinable; and (ii) estimates of the quantum of any possible condemnations are also not determinable. In light of the foregoing, the University has not yet accrued any amounts to cover any potential losses that could result from these claims but, will subsequently accrue such amounts if, and when, appropriate.

23. Pledges receivable:

Pledges receivable from donors are not recorded in the consolidated statement of operations and changes in fund balances for the restricted funds. Pledges receivable amounted to \$45,109 as at April 30, 2024 (2023 - \$56,902).

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

24. Comparative figures:

Certain comparative figures have been reclassified to conform with the current year's presentation.