University of Toronto
Office of the Vice President, Research
Funded Research Digest

| Page: 1 |
|------------------|------------------|------------------|------------------|
| **Principal Investigator:** | **UTRS Application:** | **Funded Research No.:** | **Type of Agreement:** |
| Surname, First Name | 172470 | 72052724 | Multipurpose Grant |
| **Department:** | **Fund No.:** | **Sponsor:** | **Sponsor’s Reference:** |
| DEPT of Pharmacology | 123456 | 300373- CIHR Grant | CIHR - 123 |
| **PI Fund Center:** | **Department Fund Center:** | **Grant Period:** | **Grant Period:** |
| 123456 | 100525 – Dept of Pharmacology | October 01, 2016 to September 30, 2019 | October 01, 2016 to September 30, 2019 |
| **Location of Research:** | **Fiscal Year:** | **Internal Order:** | **Cost Center:** |
| St. George Campus | Apr - Mar | | 12345 |

**Short Title of Research:**
Sample FReD Display with due dates and deliverables

**BUDGET**

<table>
<thead>
<tr>
<th>Oct 2016</th>
<th>Apr 2017</th>
<th>Apr 2018</th>
<th>Apr 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>125,675.00</td>
<td>175,000.00</td>
<td>200,000.00</td>
<td>125,000.00</td>
</tr>
</tbody>
</table>

**Notes on Budget**
Budget transfers on payroll allowed

**Carry-Forward Rule**
Within the grant period, unspent funds will be carried out to the next fiscal year. The Principal Investigator will have an additional two years beyond the grant end date to spend any unspent funds.

**TERMS AND CONDITIONS**

**Sponsor’s Representative**
Mary Linseman, Deputy Director
Programs Branch
NSERC, Ottawa, Ontario K1A 0W9

**Method of Payment**
Payments are made to the University on an annual basis.

**Central Financial Report**
The University shall submit annual financial reports at 31 March and a final report at termination.

**Research Reports**
Five year grants are subject to a mid-term review during the third year of support. Grantees are asked to submit Form MRC 44 describing progress made and publications issued since commencement of the grant.

**Reference Documents**
All other terms and conditions are as stated in the 1995-96 Grants and Awards Guide.

**Other Terms**
Notification of award dated July 6, 2016

**PLEASE NOTE:** Research involving human subjects, vertebrate animals or biohazardous materials may not be undertaken without prior written approval of the appropriate University Review Committee;
Other questions related to this Funded Research Digest should be referred to Tammy Chan at 978-7146 or by E-Mail tammy.chan@utoronto.ca

**FReD Release Date:** August 15, 2016
**Type:** Original
**Authorized by:** Grants Officer's Name
**Accountant:** Research Accountant's Name

**Distribution:**
Principal Investigator
Chair/Director
Dean/Principal
Business Officer

---

<p>| |
||</p>
<table>
<thead>
<tr>
<th>Distribution:</th>
<th>FReD Release Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Investigator</td>
<td>August 15, 2016</td>
</tr>
<tr>
<td>Chair/Director</td>
<td>Type: Original</td>
</tr>
<tr>
<td>Dean/Principal</td>
<td>Authorized by: Grants Officer’s Name</td>
</tr>
<tr>
<td>Business Officer</td>
<td>Accountant: Research Accountant’s Name</td>
</tr>
<tr>
<td>Field Name</td>
<td>Description</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Researcher</td>
<td>The name of the U of T employee or position (e.g., Chair) who is the primary researcher on the application.</td>
</tr>
<tr>
<td>UTRS Application</td>
<td>Application Number assigned on entry into RIS.</td>
</tr>
<tr>
<td>Funded Research No.</td>
<td>Number assigned on creation of Funded Research Digest.</td>
</tr>
<tr>
<td>Page</td>
<td>Current page number.</td>
</tr>
<tr>
<td>Department</td>
<td>Department credited with award in RIS reports.</td>
</tr>
<tr>
<td>Fund #</td>
<td>Fund # assigned in FIS.</td>
</tr>
<tr>
<td>Type of Agreement</td>
<td>Defines purpose and specifies if grant, contract, donation, etc.</td>
</tr>
<tr>
<td>Sponsor</td>
<td>The agency who will fund the research.</td>
</tr>
<tr>
<td>Sponsor’s Reference</td>
<td>Number assigned by the Sponsor for application/award.</td>
</tr>
<tr>
<td>Fund Period</td>
<td>Award start and end dates, plus any grace period allowed by Sponsor. Includes the entire history of the award -- the original award plus any renewals</td>
</tr>
<tr>
<td>PI Fund Center</td>
<td>Fund Center corresponding to the primary researcher.</td>
</tr>
<tr>
<td>Department Fund Center</td>
<td>Fund Center number and description for the department where fund is held.</td>
</tr>
<tr>
<td>Grant Period</td>
<td>Award start and end dates, usually defined by Sponsor. Refers to only the award period of that application, i.e., ignores originals or renewals, or any grace period.</td>
</tr>
<tr>
<td>Location of Research</td>
<td>Building and/or institution and/or country where research is conducted.</td>
</tr>
<tr>
<td>Fiscal Year</td>
<td>Sponsor's grant year, e.g. MRC's grant year is April - March</td>
</tr>
<tr>
<td>Internal Order</td>
<td>Box where end-user can manually enter the internal order number if applicable.</td>
</tr>
<tr>
<td>Cost Center</td>
<td>Box where end-user can manually enter the cost center number. A FReD has either an internal order number or a cost center number, but not both.</td>
</tr>
<tr>
<td>Short Title of Research</td>
<td>The title of the research project.</td>
</tr>
<tr>
<td>BUDGET</td>
<td>Displays the spending limits approved by the Sponsor for the various categories of expenditures (commitment items) and at the various times when the amounts become available. When co-investigators have direct access to portions of the budget, this is broken down further by fund center.</td>
</tr>
<tr>
<td>Notes on Budget</td>
<td>Text in budget box may contain notes on budget, budget transfer rule, carry-forward rule, extension request deadline, sub-grant details and lists of eligible/ ineligible expenses.</td>
</tr>
<tr>
<td>TERMS AND CONDITIONS</td>
<td>Contains relevant information under the following possible headings: sponsor’s representative, method of payment, central financial report, divisional financial report, researcher’s report, external audit, intellectual property, publications, copyright, invention, reference documents, overhead distribution, ownership of equipment, and other terms, as applicable and as defined by the Sponsor and the University.</td>
</tr>
</tbody>
</table>
ASSUMPTIONS

1. Only one researcher can be Principal Investigator.

2. The Principal Investigator holds his/her major appointment in the Department specified. This will be true unless the Principal Investigator specified that the grant was to be administered through another Department.

3. The Grant start date may differ from the fund start date in cases of grant renewals.

4. The Grant end date does not include any spending grace period allowed by the Sponsor. However, this grace period is included in the fund end date displayed on the FReD.

5. The budget on the FReD is the same as in the FIS report for “Funding: FC or Fund” when viewed at the relevant period level.

PATH TO REACH FReD

RIS >> Funded Research >> Display >>

August 2019
Due dates and Deliverables

Introduction / Purpose

In September 2016 a new section, Due Dates and Deliverables (also known as the “FReD Calendar”) has been added to the FReD. It provides a listing of deliverables and their associated due dates for the project, e.g. financial reports, invoices, progress reports, etc. With this information recorded in the system, we will be able to automate and monitor billing and sub-granting processes, improving their timeliness and accuracy.

In addition to the time-savings we anticipate from the eventual automation of some accounting and sub-granting tasks, our aim is to reduce the risk of non-payment due to an inability to adhere to scheduled deliverables.

For now, only the RIS version of the FReD will display this information; the FReD Calendar will not yet be available on the web version, i.e. via My Research On Line (MROL).

Please be reminded that all financial reporting and invoicing to sponsors is performed by the Research Accounting and Audit Office within the Division of the Vice-President Research and Innovation.

Sample FReD with Due Dates and Deliverables

The following is a sample standard FReD, with the usual header in the upper section. The new section appears in the red box. Please click on the reference dot to view the related definition.
A The Due Dates and Deliverables section has been added to the last page of the FReD.

B The Payment Method section describes how the Sponsor will pay UofT, when the payment or invoice is expected or due, and across what period the sponsor payment applies.

### Ref. on Sample FReD | Field | Description
---|---|---
| C | Total Approved | Total amount expected from the sponsor, as indicated on the sponsor agreement (in payment’s currency).
D | Currency                     | Currency of payment to be received from the sponsor.
---|-----------------------------|--------------------------------------------------
E | Hold back                  | Percentage of the total award that will remain unpaid by the sponsor until a condition or instance required by the sponsor has occurred.
F | Total in-kind contribution from the sponsor | Canadian dollar value of in-kind matching that meets ALL of the following criteria:
   - Non-cash but has financial value
   - Contribution from an external institution or industry partner
   - Required by sponsor to be included on the financial report

The applicable payment method(s) will display with their related schedule. On the sample FReD, above, the payment method is “Fixed Instalment” (sponsor will send fixed instalments, no invoicing required).

The associated schedule (calendar) for the Fixed Instalment payment method includes the following fields:

<table>
<thead>
<tr>
<th>Ref. on Sample FReD</th>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>H</td>
<td>Payment Type</td>
<td>Classification of payment activity and includes the following types:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Interim: interval payments to be made by the sponsor</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Final: the last payment to be made by the sponsor</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Final/Holdback: the last payment to be made by the sponsor and represents the amount held back</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Off Cycle: payment to be made by the sponsor between a regular interval</td>
</tr>
<tr>
<td>I</td>
<td>Amount Expected</td>
<td>Amount expected (in original currency).</td>
</tr>
<tr>
<td>J</td>
<td>Due Date</td>
<td>Date the sponsor payment is due at UofT.</td>
</tr>
</tbody>
</table>

There are seven possible Payment Methods:

<table>
<thead>
<tr>
<th>Payment Method</th>
<th>Description</th>
<th>Schedule Layout</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Instalment</td>
<td>Sponsor has pre-defined payment schedule and instalment amounts</td>
<td>As on sample FReD, above.</td>
</tr>
<tr>
<td>Fixed Instalment, with Deliverable(s)</td>
<td>Sponsor has pre-defined payment schedule and instalment amounts, and requires submission of document(s) and/or completion of task(s)</td>
<td>Click here for sample <a href="#">Anchor Payment Method Sample 1</a></td>
</tr>
<tr>
<td>Invoiced – Fixed</td>
<td>Sponsor has pre-defined payment schedule and instalment amounts, and payment will be prompted by the submission of an invoice by by VPRI Research Accounting and Audit office.</td>
<td>Click here for sample <a href="#">Anchor Payment Method Sample 2</a></td>
</tr>
<tr>
<td>Invoiced – Fixed,</td>
<td>Sponsor has pre-defined payment schedule and instalment amounts, and payment will be prompted by the submission of an invoice by by VPRI Research Accounting and Audit office.</td>
<td>Click here for sample <a href="#">Anchor Payment Method Sample 2</a></td>
</tr>
</tbody>
</table>
with Deliverables | amounts, and payment will be prompted by the submission of an invoice by VPRI Research Accounting and Audit office, and requires submission of document(s) and/or completion of task(s) (see deliverables section, K, below for required tasks). | 

Invoiced – Cost Recovery | Sponsor’s payment will be prompted by the submission of an invoice by VPRI Research Accounting and Audit office on a defined schedule, and the invoice amount will be based on actual expenses incurred during a defined period. | 

Invoiced – Cost Recovery, with Deliverables | Sponsor’s payment will be prompted by the submission of an invoice by VPRI Research Accounting and Audit office on a defined schedule, and the invoice amount will be based on actual expenses incurred during a defined period, and requires submission of document(s) and/or completion of task(s) (see deliverables section, K, below for required tasks). | 

Deliverables only | Sponsor’s payment will be prompted only by submission of document(s) and/or completion a task(s). | 

K Deliverables
The Deliverables section includes reports, activities, milestones, and/or tasks required by the sponsor. Depending on the payment method, the deliverable may be tied to a payment.

The following are the standard deliverables:

L Financial Reporting:
Research financial report prepared by the VPRI Research Accounting and Audit office and submitted to the sponsor

Audit:
Audit to be conducted by the sponsor’s auditors and coordinated by the VPRI Research Accounting and Audit office

Progress Report:
Progress reports to be prepared and submitted by the PI as per sponsor requirements.

Other non-standard sponsor-specific or research project-specific deliverables/milestones may also appear in this section, e.g. Scientific Report.

A schedule will display for each required deliverable, containing the following fields:

<table>
<thead>
<tr>
<th>Item</th>
<th>Field / Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>M</td>
<td>Report Type</td>
<td>Classification of reporting activity and includes the following types:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Interim: interval reports required by the sponsor</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Final: the last report required by the sponsor</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>Period Scope Start</td>
<td>The first day of the period to be covered by this report type</td>
</tr>
<tr>
<td>O</td>
<td>Period Scope End</td>
<td>The last day of the period to be covered by this report type</td>
</tr>
<tr>
<td>E</td>
<td>Due Date</td>
<td>Indicates when the deliverable is due at the sponsor</td>
</tr>
</tbody>
</table>

- **Final/Holdback**: the last report required by the sponsor and represents, in part or in full, amount held back by the sponsor
- **Off Cycle**: report required by the sponsor between a regular interval

The following note will appear above the schedule if the deliverable is tied to the payment:

This deliverable is tied to the payment.

Please contact ris.help@utoronto.ca if you have any questions about this or any other section of the Funded Research Digest (FReD).
Sample Schedules Layouts for Payment Methods

The payment method section on the FReD provides information on how the sponsor will pay the University, when the payment or invoice is due, and across what period the sponsor payment applies.

The following samples show the detailed schedule layouts for each type of payment method.

1. *Fixed Instalments: Sample Layout*

   ![Fixed Instalments Layout](image)

<table>
<thead>
<tr>
<th>Ref</th>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Payment Type</td>
<td>Classification of payment activity and includes the following types:</td>
</tr>
</tbody>
</table>
   |     |              | • Interim: interval payments to be made by the sponsor  
   |     |              | • Final: the last payment to be made by the sponsor  
   |     |              | • Final/Holdback: the last payment to be made by the sponsor and represents the amount held back  
   |     |              | • Off Cycle: payment to be made by the sponsor between a regular interval  
   | B   | Amount Expected | Amount to appear on invoice (in currency as on agreement)  
   | C   | Due Date     | Date the sponsor payment is due at the University  

2. **Fixed Instalments, with Deliverables: Sample Layout**

```markdown
<table>
<thead>
<tr>
<th>Ref</th>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Payment Type</td>
<td>Classification of payment activity and includes the following types:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Interim: interval payments to be made by the sponsor</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Final: the last payment to be made by the sponsor</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Final/Holdback: the last payment to be made by the sponsor and represents</td>
</tr>
<tr>
<td></td>
<td></td>
<td>the amount held back</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Off Cycle: payment to be made by the sponsor between a regular interval</td>
</tr>
<tr>
<td>B</td>
<td>Amount Expected</td>
<td>Amount to appear on invoice (in currency as on agreement)</td>
</tr>
<tr>
<td>C</td>
<td>Due Date</td>
<td>Date the sponsor payment is due at the University</td>
</tr>
<tr>
<td>D</td>
<td>Deliverables are tied</td>
<td>Indicates that there is at least one deliverable that must be completed or</td>
</tr>
<tr>
<td></td>
<td>to payment - note</td>
<td>submitted to the sponsor in order to receive the payment. See the Deliverables</td>
</tr>
<tr>
<td></td>
<td></td>
<td>section (next section on FReD).</td>
</tr>
</tbody>
</table>
```

**Back to Payment Method Table** (Anchor back to payment method heading)

3. **Invoiced – Fixed: Sample Layout**
**DUE DATES AND DELIVERABLES**

**Payment Method** (This is how the University will receive revenue from the sponsor.)

<table>
<thead>
<tr>
<th>Ref</th>
<th>Field</th>
<th>Classification of payment activity and includes the following types:</th>
</tr>
</thead>
</table>
| A   | Payment Type     | • Interim: interval payments to be made by the sponsor  
|     |                  | • Final: the last payment to be made by the sponsor  
|     |                  | • Final/Holdback: the last payment to be made by the sponsor and represents the amount held back  
|     |                  | • Off Cycle: payment to be made by the sponsor between a regular interval                                                        |
| B   | Invoice Amount   | Amount to appear on invoice (in currency as on agreement)                                                                             |
| C   | Period Scope Start| First day in date range for incurring expenses covered by this invoice                                                                |
| D   | Period Scope End | Last day in date range for incurring expenses covered by this invoice                                                                  |
| E   | Due Date         | Date the invoice is due at the sponsor (submitted by the VPRI Research Accounting and Audit office)                                  |

**Invoiced - fixed**

VPRI RESEARCH ACCOUNTING will send an invoice to the sponsor for a fixed amount.

<table>
<thead>
<tr>
<th>Payment Type</th>
<th>Invoice Amount</th>
<th>Period Scope Start</th>
<th>Period Scope End</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interim</td>
<td>62,500.00</td>
<td>Apr 1, 2017</td>
<td>Sept 30, 2017</td>
<td>Oct 31, 2017</td>
</tr>
<tr>
<td>Interim</td>
<td>62,500.00</td>
<td>Oct 1, 2017</td>
<td>Mar 31, 2018</td>
<td>Apr 30, 2018</td>
</tr>
<tr>
<td>Interim</td>
<td>62,500.00</td>
<td>Apr 1, 2018</td>
<td>Sept 30, 2018</td>
<td>Oct 31, 2018</td>
</tr>
<tr>
<td>Final</td>
<td>62,500.00</td>
<td>Oct 1, 2018</td>
<td>Mar 31, 2019</td>
<td>Apr 30, 2019</td>
</tr>
</tbody>
</table>

4. *Invoiced - Fixed, with Deliverables: Sample Layout*
Classification of payment activity and includes the following types:
- Interim: interval payments to be made by the sponsor
- Final: the last payment to be made by the sponsor
- Final/Holdback: the last payment to be made by the sponsor and represents the amount held back
- Off Cycle: payment to be made by the sponsor between a regular interval

Amount to appear on invoice (in currency as on agreement)
First day in date range for incurring expenses covered by this invoice
Last day in date range for incurring expenses covered by this invoice
Date the invoice is due at the sponsor (submitted by the VPRI Research Accounting and Audit office)
Indicates that there is at least one deliverable that must be completed or submitted to the sponsor in order to receive the payment. See the Deliverables section (next section on FReD).
6. **Invoiced – Cost Recovery, with Deliverables: Sample Layout**
### Ref | Field | Description
--- | --- | ---
A | Payment Type | Classification of payment activity and includes the following types:
• Interim: interval payments to be made by the sponsor
• Final: the last payment to be made by the sponsor
• Final/Holdback: the last payment to be made by the sponsor and represents the amount held back
• Off Cycle: payment to be made by the sponsor between a regular interval
B | Period Scope Start | First day in date range of expense postings covered by this invoice
C | Period Scope End | Last day in date range of expense postings covered by this invoice
D | Due Date | Date the invoice is due at the sponsor (submitted by the VPRI Research Accounting and Audit office)
E | Deliverables are tied to payment - note | Indicates that there is at least one deliverable that must be completed or submitted to the sponsor in order to receive the payment. See the Deliverables section (next section on FReD).

[Back to Payment Method Table](#)