

Early Account Opening

**For research projects –
Troubleshooting guide for UQ researchers**

Version 5 – August 2023

What is early account opening?

It allows 'early access' to a UQ account for research projects, normally to facilitate project ramp-up. This early account opening occurs prior to the UQ Grant Record Letter (GRL) being issued.

Many early account openings will occur **before** the official start date of the project, to enable ramp-up to occur, for example when seeking an account number for recruitment processes.

Some early account openings will occur **at or after** the official start date of the project, when the GRL may be delayed due to matters such as outstanding documents, clearances or permits.

A small percentage of research projects are not able to access an early account opening, for example, because funds are not being received at UQ or because of the type of contract being negotiated. For those projects, the early account will not be visible in MyBalance.

Early account opening must be managed carefully and proactively. This troubleshooting advice for researchers can be used in conversations about account establishment and forward budgeting in MyBalance with the researcher's [UQ Senior Management Accountant \(SMA\)](#) or [Management Accountant \(MA\)](#).

Is it the same as a 'pre-GRL' account?

While the principles are similar, the former 'pre-GRL' account was an opt-in approach, while the new early account opening initiative is broader and more automated.

In the case of early account opening, income will generally be directly issued into the project if it's past its start date. However, if certain aspects of contracts are not finalised, urgent invoicing will be placed on hold in UQ's suspense account.

Early account opening dos

- Early account opening **before** the official start date of the project may be used for ramp-up activities that don't involve spending, such as recruitment processes.
- Early account opening **at or after** the official start date of the project may be used for ramp-up activities and project spending, unless the MyBalance comments from your SMA or MA denote otherwise.
- MyBalance may be used to check the status of your early account openings.
- Understanding the conditions and rules governing the research grant or project is important – if expenditure is not permitted before the start date, or the start date is waiting to be confirmed, you may start ramping-up (without spending).
- Ensuring all relevant compliance requirements and ethics/clearances are in place before spending occurs is critical (see **Responsible conduct of research**, below).

Early account opening don'ts

If your grant or project start date is **in the future** or is **defined by when your contracts are signed** (i.e. date of signing becomes the project commencement date), spending may not commence until this date, and sometimes after that depending on ethics/ clearances.

Troubleshooting for ARC grants

- ARC Discovery Projects and Discovery Indigenous that are **UQ only** (i.e. no partners) can access an early account for ramp-up and can normally spend immediately from their start date unless there are pending compliance requirements or ethics/clearances. The start date is shown in MyBalance.
- **Multi-party** ARC Discovery Projects and Discovery Indigenous (i.e. UQ lead + other Australian and/or international organisations) can access an early account for ramp-up, but **cannot spend until all contracts are signed**, given the last contract signing date defines the project start date. Again, relevant compliance requirements and ethics/clearances need to be in place.
- ARC Fellowships can access an early account for ramp-up and can spend immediately from their start date unless there are pending compliance requirements and/or ethics/clearances.
- ARC Linkage Projects are high-risk collaborative projects where early account opening **does not** occur before the start date but may be enabled after execution of the project collaborative research agreement/s (CRA), which define the start date for the project. Any relevant compliance requirements and ethics/clearances need to be in place before spending.
- ARC Industrial Transformation Hubs and Centres, and ARC Centres of Excellence are high-risk collaborative projects where early account establishment **may be enabled** if the ARC approves special funds allocation prior to execution of CRA/s. Any relevant compliance requirements and ethics/ clearances need to be in place before spending.

- ARC Linkage, Infrastructure Equipment and Facilities (LIEF) are collaborative infrastructure projects that can access an early account for ramp-up, but **cannot spend until all contracts are signed**, given the contract date defines the project start date.
- Where UQ does not lead the ARC project or Centre, early account opening is **not possible** until all contracts are signed between the participating parties, because this is needed to secure funding for UQ (and in some cases UQ does not receive funding).

Troubleshooting for NHMRC grants

- NHMRC schemes that are **UQ only** (i.e. no partners) can access an early account for ramp-up and can normally spend immediately from their start date unless there are pending compliance requirements and/or ethics/clearances. The start date is shown in MyBalance.
- **Multi-party** NHMRC schemes such as Project Grants, Ideas Grants, Targeted Calls for Research (TCR), Synergy Grants, CTCS, Development Grants and Centres (i.e. UQ lead + other Australian and/or international organisations) can access an early account for ramp-up and can normally spend immediately from their start date **at UQ** unless there are pending compliance requirements and/or ethics/clearances. The start date is shown in MyBalance. Please note that collaborators cannot begin spending until after the multi-party contract has been fully executed.
- NHMRC Investigator Grants **can** access an early account for ramp-up and can normally spend immediately from their start date unless there are pending compliance requirements or ethics/clearances.
- Where UQ does not lead the NHMRC project or Centre, early account opening is not possible until all contracts are signed between the participating parties, because this is needed to secure funding for UQ (and in some cases UQ does not receive funding).

Troubleshooting for miscellaneous grants and contract research

- Miscellaneous grants that are **UQ only** (i.e. no partners) can access an early account for ramp-up and can normally spend immediately from their start date unless there are pending compliance requirements or ethics/clearances.
- **Multi-party** miscellaneous grants (i.e. UQ and other Australian and/or international organisations) can access an early account for ramp-up. However, if the contract date defines the project start date **spending is not possible until all contracts are signed**. Any relevant compliance requirements and ethics/clearances need to be in place.
- Contract research is normally eligible for early account opening **at or after** the official start date of the project, unless the [UQ Research Partnerships Manager](#) advises otherwise.

What does early account opening look like in MyBalance?

- Early account opening for a research project shows on the MyBalance landing page as a status of 'Pending GRL'.
- This means a GRL has not been issued from the UQ Research Office to formally establish the project.
- In these cases, the start date of the project is still future dated or is indicative/yet to be finalised in MyBalance, often because the start date is defined by when the associated contracts are signed.

- Please check the SMA/MA comments (see below for MyBalance panel shot) and/or consult with your SMA/MA to discuss any 'Pending GRL' accounts. While early account opening is intended to facilitate early ramp-up of your project, especially recruitment, spending still needs to comply with the conditions of your funding provider.
- If the date of contract signing defines your project commencement date (such as multi-party ARC Discovery), keep in mind that delays in your contract signing can delay your project start date, and hence delay spending too.

View of MyBalance landing page showing 'Pending GRL' – this denotes an early account opening

The screenshot shows the MyBalance interface for a project. The 'Project Status' column is circled in red and contains the text 'Pending GRL'. The project description is 'Vivector Sarapanika', the funding body is 'DP - ARC Discovery Projects', and the investigator is 'White, Patrick'. The start and finish date is '14/01/2019 to 13/01/2022'. The table below shows financial data for 2019, 2020, 2021, and Others.

Project Description	2019				2020			2021			Others		
	Plan	Actuals	Commitments	Remaining	Plan	Commitments	Remaining	Plan	Commitments	Remaining	Plan	Commitments	Remaining
Vivector Sarapanika													

View of MyBalance Management Accountant comments (UQ-only DP due for a January start, with early account opening due for October/November prior)

Management Accountant Comments

This is a UQ-only DP (with no partners), and expenditure may commence as soon as the project start date has passed, provided all necessary clearances are in place for any proposed funds expenditure. The GRL is being prepared for dispatch by UQ Research and Innovation.

Further worked example – ARC DP 2023 (multi-party with Australian and international partners)

Management Accountant Comments:

For this multi-party ARC DP, the start date will be defined as the date the final organisation signs the Multi-Institutional Agreement (MIA) or Letter/s of Agreement (LOA). ARC requires that no expenditure occur prior to the project start date.

Responsible conduct of research

When moving forward with an early account opening, please ensure that all regulatory responsibilities are fulfilled, such as ethics, compliance and permits.

Conflict of interest should also be considered, as part of best practice under the Australian Code for the Responsible Conduct of Research (2018). Information is available on UQ's [Conflict of Interest website](#).

If you identify a conflict of interest, you must disclose it following UQ Policies and Procedures, namely the [Conflict of Interest PPL](#).

To apply for human ethics approval, please visit uq.edu.au/research/integrity-compliance/human-ethics-clearances.

To apply for animal ethics approval, please visit uq.edu.au/research/integrity-compliance/animal-applying-for-clearances.

Should your project have aspects relating to national security such as sanctions, defence export controls and the Defence Industry Security Program, please contact exportcontrols@uq.edu.au for information regarding requirements for your work to be conducted. For more information please see UQ's [International Safeguards](#) website.

For further details on Early Account Opening, please contact:

Your relevant faculty or institute SMA or MA
staff.uq.edu.au/information-and-services/finance/finance-support

UQ Research Office
awards@research.uq.edu.au
research.uq.edu.au/research-office



UQ Research Office

awards@research.uq.edu.au
research.uq.edu.au/research-office



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