



**National
Research
Foundation**

PO Box 2600
Pretoria 0001
South Africa
Tel: (012) 481 4000
Int. Code: +27 12
info@nrf.ac.za
www.nrf.ac.za

GUIDELINES

FOR THE CARRY FORWARD OF UNSPENT / UNCLAIMED GRANT ALLOCATIONS

Version 3.0

September 2025

CONTENTS

ACRONYMS.....2

SCOPE.....3

PURPOSE.....3

GENERAL RULES.....4

CARRY FORWARD PROCESS AND TIMELINES.....5

ACRONYMS

BF	= Brought Forward
CF	= Carry Forward
DA	= Designated Authority
FO	= Finance Officer
FY	= Financial Year
NRF	= National Research Foundation
PFMA	= Public Finance Management Act
APR	= Annual Progress reports

SCOPE

The Carry Forward (CF) process described below is used to roll over unclaimed/unspent NRF awards from one financial year (FY) to the next. As a Schedule 3A entity, the NRF is governed by the Public Finance Management Act (PFMA) and must ensure generally recognised accounting practices on the management of funds at its disposal. CF that are not approved during the process cannot be revised after the end of the financial year for auditing purposes.

Not all unspent funds can be rolled over to the following funding year. The NRF uses clear and transparent criteria to decide which funds can or cannot be carried forward. Furthermore, the NRF seeks inputs from the beneficiary institutions¹ before making the final decision.

The CF process is performed annually from December to February. This timing is crucial as it should occur after the FY-end of most of the NRF's beneficiary institutions (December) and prior to the FY-end of the NRF (March of the following year).

PURPOSE

The purpose of the CF process is to ensure that funding, which has been awarded, but has not been spent or claimed within a prescribed period, is either utilised in the following FY or returned to the NRF and made available for re-allocation.

Grantholders are expected to expend 100% of their grant within the funding year. In cases where there are valid reasons for non-expenditure of a portion of the grant within the funding year, they should in good time, **inform** the NRF **and thoroughly motivate** for the respective grants to be adjusted. This can be done during the year of funding.

This will ensure that only a minimum amount of funds will need to be carried forward from one financial year to another. Funds will therefore

¹ A beneficiary institution, i.e. where a grant is administered, includes the following: Higher Education Institutions, Science Councils, Museums, approved NGOs; approved State-funded research institutions and other NRF Recognised Research Institutions as gazetted by the Department of Science and Innovation.

be better utilised to achieve the objectives of the research which it was intended for.

NB: The NRF reserves the right to reject such motivations if it deems the motivation to be insufficient or not appropriately documented/substantiated.

The CF process is intended to -

1. allow grantholders the use of grant funds appropriately during the duration of their approved projects.
2. avoid withdrawing funds from institutions at which commitments have been made by the grantholder, but not yet expensed; and
3. make best possible use of the limited grant funds and therefore minimise money that is tied up but not being used.

GENERAL RULES

1. A grantholder, whose grant shows unspent or unclaimed operating costs by grant year-end (including running, sabbatical and equipment costs) **must** a) justify the non-expenditure of the grant; and b) strongly motivate the CF amounts within the progress report (PR) completion process.
2. The NRF may not allow funds to be carried forward **unless** it is supported with documentation for committed but unpaid funds; a) by stating the reasons why the funds were not utilized, b) how the funds will be utilized (name of equipment/list of materials and supplies/conference to be attended) and c) timeframe for the funds to be expensed (e.g. proof of purchase, invoice or quote). This should be provided within the CF process and be recommended by the beneficiary institution's Finance Officer (FO) during the process.

No motivations for carry forward amounts less than R1 000 per line item will be considered.

NRF staff will consider the motivations, together with the objectives of the grant, and the progress made, before approving/rejecting the request for CF.

3. At the end of a multi-year grant, or final year of funding of a grant, **only committed and unpaid expenses** will be considered for CF.
4. Unspent funds, already brought forward (BF) from the previous grant year, **will not** be carried forward for a second time except for:

4.1. National Equipment Programme;

4.2. LEAP-Agri;

4.3. Foundational Biodiversity Information Programme; and

4.4. Competitive Grants for Y-rated Researchers.

4.5. Community Engagement Programme

5. Institutions must provide the 1:1 commitment on CF funding that has been approved by NRF, where an institutional contribution is a requirement (i.e. Thuthuka).
6. No motivations for CF of activities that have not occurred in the year of the award (including equipment not purchased), will be accepted for grants which are allocated on an annual basis (e.g. old mode of Thuthuka)
7. Approved CF funds must be claimed first, **before** the 2026 funding is utilised. CF funds not claimed by end June of the grant year, will be taken back without notification to the grantholder or the Research Office, after processing the June claims.

NB: No CF requests by the grantholder will be considered if not approved and submitted to the NRF by the Finance Officer.

8. The following programmes are exempted from CF and all funds under these programmes should be claimed within the funding year.

1. Scholarships or grantholder-linked student funding.
2. Postdoctoral Fellowships (this includes the running costs).
3. Professional Development Programme (PDP).
4. Incentive Funding for Rated Researchers Programme.
5. New Generation of Academics Programme (nGAP), except in extenuating circumstances e.g. illness, where proof is submitted.

CARRY FORWARD PROCESS AND TIMELINES

The CF process has been incorporated in the Progress Reports which will be open from mid-November 2025 to mid-February 2026 for grantholders and until the end of February for Designated Authorities (DAs) and Finance Officers (FOs)

The CF process, with its associated timelines, is described below:

1. The FO of the beneficiary institution must draw an expenditure report (Detailed Grant Statement) by logging on to the NRF Connect System. This report must be drawn in December directly after the institution has entered its expenditure reporting. The report contains a list of 2025 grants for the particular institution, with details of each grant's financial status to date. Institutions must use this report as a guide to identify possible requests for CFs to be submitted, taking into consideration final expenditure reports still to be entered by the institution.

By whom: Institution's Finance Officer

By when: Early December 2025

2. Final expenditure (claims) must be entered directly onto the NRF Connect System.

By whom: Institution's Finance Officer

By when: 05 February 2026

3. Where appropriate, grantholders must submit requests for amounts to be carried forward with detailed motivations per **grant line item**; and motivate why committed and/or uncommitted amounts should be carried forward. Grantholder requests are submitted to the institution's FO via the NRF Connect System within the PR process.

By whom: Grantholders

By when: Mid-February 2026

4. The FO of the beneficiary institution may:
 - 4.1 change the indicated amount for CF, if the amount available in the grant account is less according to their records.
 - 4.2 indicate the committed amount per grant line item with respect to official purchase orders where tax invoices are still outstanding (if applicable). Failure to complete this exercise will imply that the institution could become liable

for a commitment made by the grantholder after the withdrawal of the award.

- 4.3 request the DA of the beneficiary institution to open the PR for amendment by the grantholder if they feel that the motivation needs to be amended.

By whom: Institution's FOs and DAs

By when: end of February 2026

5. Requests for Carry Forwards are imported into the CF process on the financial system. These requests are reviewed, recommended and approved/rejected by the relevant Department Managers.

By whom: Department

By when: Mid-March 2026

6. All CFs are processed by the Departments as per the approved lists. Grantholders can view their 2026 grant statements as notification of the approved CF. These CFs will be indicated with the acronym BF.

By whom: Grantholders

By when: From April 2026

7. The institution's FO can draw an expenditure report (Detailed Grant Statement) for 2026 by logging on to the NRF Connect System. The report will contain a list of all grants for 2026 including the approved CFs.

By whom: Institution's Finance Officer

By when: April 2026

8. If a requested CF does not appear on the expenditure report or grant statement, it is an indication that the CF was not approved.

By whom: Institution's Finance Officer

By when: April 2026

NB. The NRF will not contemplate any oversight by the beneficiary institution in the event where carry forward requests and motivations were not approved/submitted by the institution's FO. The sole responsibility of such oversights must be borne by the relevant institution.