



AUDIT GUIDELINES FOR ALL NRF AWARDS

**Guidelines for the independent audit of
NRF Grants and Scholarships**

**Version 2.7
September 2022**

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1. ACRONYMS

CoE	= Centres of Excellence
CoG	= Conditions of Grant (or Scholarship)
CPRR	= Competitive Programme for Rated Researchers
CSUR	= Competitive Support for Unrated Researchers
DHET	= Department of Higher Education and Training
FAPs	= Focus Area Programmes
FSS	= Free-standing scholarships
FYE	= Financial year end
HEI	= Higher Education Institute (University)
IFRR	= Incentive Funding for Rated Researchers
IRC	= International Relations and Cooperation
KIC	= Knowledge Interchange and Collaboration
RISP	= Research Infrastructure Support Programmes
RTF	= Research and Technology Fund
SABI	= South African Biosystematics Initiative
SABIF	= SA Biodiversity Information Facility
SANAP	= South African National Antarctic Programme
SANHARP	= South African Nuclear Human Asset and Research Programme
SARChI	= South African Research Chairs Initiative
SEACHANGE	= Society, Ecosystems and Change
SETI	= Science, Engineering & Technology Institute (science council)
SARAO	= South African Radio Astronomy Observatory (formerly SKA)
TTK	= Thuthuka

2. Purpose of Document

The purpose of this document is to provide a set of guidelines for the audit of the expenditure of National Research Foundation (NRF) grants, scholarships and Grant Deposits awarded to institutions. This document further explains the financial control, types of NRF instruments, submission of audits reports and audit objectives.

The audit objectives are provided to ensure that the external auditors provide adequate and comprehensive assurance to the NRF regarding its financial investment to the institutions.

It is important that those who undertake the audit interpret these guidelines based on their sound knowledge of international auditing standards and the context of each institution so that the audit is meaningful and helpful for all concerned.

3. Financial Control

The NRF has provided Grant Deposits to various state-funded research institutions. These Grant Deposits are intended to assist the beneficiaries with cash flow management, with respect to all their NRF grants. Grant Deposits were initiated with an award letter that contained a set of Conditions of Grant (CoG). On acceptance of the conditions the NRF paid the Grant Deposit to the beneficiary.

The financial controls should be in line with the Master Funding Administration Agreement (MFAA) and conditions of Grants as NRF only will reimburse the institution for valid, accurate expenditure incurred

4. Types of NRF Awards (Investment Areas)

Although the Conditions of Grants (CoG) for different grants and scholarships share common conditions, they are specific to the type of award. The types of awards to be audited include:

- Human & Infrastructure Capacity Development (HICD)
- International Relations and Cooperation (IRC)
- Research Chairs and Centres of Excellence (RCCE)
- Strategic Knowledge Fields (SKF)
- South African Radio Astronomy Observatory
- Other NRF Funding Instruments

For a list of funding instruments within the investment areas, please refer to Appendix 1.

5. Submission of Audit Reports

All institutions receiving awards from the NRF are required to submit audit reports annually. Failure to do so may affect future funding from the NRF.

5.1 Who?

The audits must be performed by independent auditors appointed and paid for by the beneficiary institution receiving the awards.

5.2 How?

These audit reports must be submitted in soft copy, duly authorized by the auditors.

5.3 When?

The deadline date for submission of these audit reports is dependent on the financial year end (FYE) of the institution receiving the awards and the type of award. For convenience, the submission dates are summarized in Table 1.

Table 1: Submission dates for audit reports

FYE of recipient institution	Type of award	Submission date
31 December	All other types of awards including RTF	14 March
31 March	All other types of awards including RTF	30 June

5.4 Where?

Audit reports must be submitted in **soft copy** to:

For all other NRF Awards

Thembi Ramotebele
TC.Ramotebele@risa.nrf.ac.za

For SARAO Awards

Sangita Moti
smoti@sarao.ac.za

6. Audit Objectives

The NRF requires all institutions' external auditors to conduct a full audit review of all NRF investment areas applicable in the institutions using their audit methodologies and templates including sampling methodologies. The following are the audit objectives that need to be achieved:

- To ensure compliance with the Master Funding Administrative Agreement signed by the NRF and Institutions;
- To ensure compliance with all relevant conditions of grants;
- To ensure adequacy and effectiveness of Institution's Policies (e.g. Policies on financial management, SCM, Grant Management, Travel Management etc.) and Standard Operating Procedures including Delegation of Authority and its implementation; and
- To ensure Validity, Accuracy and Completeness of expenditure transactions with respect to NRF Grants (all instruments).

NB: The working papers should be accessible to the NRF in line with Master Funding Administrative Agreement.

7. Final Expenditure and CoE Student Nomination Reports

A Final Expenditure and CoE Student Nomination reports will be sent to institutions in February of the following year once final expenditure has been processed.

N.B The Final Expenditure report and the CoE Student Nomination Report must be verified by auditors through normal audit procedures relevant to CoE.

8. Support and Assistance

Please contact any of the following people if you require assistance when completing the audit.

For **all other NRF** awards

Mrs Thembi Ramotebele
Tel: (012) 481 4064
E-mail: TC.Ramotebele@risa.nrf.ac.za

Ms Tebogo Manganye
Tel: (012) 481 4142
E-mail: TG.Manganye@risa.nrf.ac.za

Ms Thozama Gonya
Tel: (012) 481 4181
E-mail: T.Gonya@risa.nrf.ac.za

For **SARAO** awards

Ms Sangita Moti
Tel: (011) 268 3403
E-mail: smoti@sarao.ac.za

APPENDIX 1

LIST OF NRF FUNDING INSTRUMENTS PER INVESTMENT AREA

HUMAN AND INFRASTRUCTURE CAPACITY DEVELOPMENT (HICD)
<p> Collaborative Postgraduate Training Customized Interventions for Universities Desmond Tutu Training Grants Doctoral Abroad Grants DST/ HRD - Twas African Ren.PHD DST/ HRD - Twas PHD DST/ HRD - Twas Postdoctoral DST / NRF Free-standing Postdoctoral Fellowship Abroad Programme DST/NRF Innovation Postdoctoral Fellowship Electronic Training Programme (TUT F'Satie) Extension for NRF Support for Doctoral Extension for NRF Support for Masters Fulbright Doctoral Scholarships Graduate Work Experience Innovation Doctoral Grants Innovation Honours Grants Innovation Masters Scholarships Block Grant Joint Institute for Nuclear Research Manus MatSci Grants Mobility Grants Nanotechnology Material NRF/ International Centre for Theoretical Physics Joint Collaboration for Science Advancement NRF Free-Standing Postdoctoral Fellowships NRF-FRF Sabbatical Grant NRF/DAAD Scholarship NSFAS and Scarce Skills Scholarships Nuffic Doctoral Scholarships Professional Development Programme Grant Research Development Grants for nGAP Scholarship SASAC High - Level Systems Analysis Capacity Strengthening Programme Sasol Doctoral Grants Sasol Honours Grants Sasol Masters Grants Scarce Skills - Doctoral Scholarships Scarce Skills - Honours Block Grants Scarce Skills - Masters Scholarships Scarce Skills - Postdoctoral Fellowships Scarce Skills Scholarships for Doctoral Students with Disabilities Scholarships Southern African Systems Analysis Centre Doctoral Scholarships Strategic Research Equipment S&F – Innovation Doctoral Partial Cost S&F – Innovation Honours Partial Cost S&F – Innovation Masters Partial Cost S&F – DAAD Masters S&F – Extension Doctoral Full Cost S&F – Extension Doctoral Partial Cost </p>

S&F – Extension Masters Full Cost
S&F – Extension Masters Partial Cost
S&F - NSFAS and Scarce Skills Doctoral
S&F - NSFAS and Scarce Skills Honours
S&F - Nuffic Doctoral Partial Cost Scholarships
S&F – Professional Development Programme Doctoral
S&F – SASAC Doctoral Partial Cost
Thuthuka

INTERNATIONAL RELATIONS AND COOPERATION (IRC)

Bi-Nationals (SA-Y)
Bi-laterals (NRF-Y)
Multi-laterals (NRF – X – Y)
Africa Strategic Initiatives
Belmont Forum Collaborative Research Action for Ocean Sustainability Projects
BRICS Multi-lateral Joint Call
Covid- 19 Africa Rapid Grant Fund
COVID-19 Africa Rapid Research Fund Programme
DST/ NRF Conference Fund Grants
ERA-Net on Food Systems and Climate Co-Funding
Future Earth CRA Pathways to Sustainability
IRG – NRF BELSPO Joint Science and Technology Collaboration
IRG – ESASTAP 2020 for Twinning Activities in Marine Sciences Programme
IRG – Trans – Atlantic Platform RRR in a Post-Pandemic World
ISL ICSU Grants
ISL IIASA
ISL Workshop Grants
LEAP- Agri Research Operation Programme
National Natural Science Foundation of China
NEPAD Flagship Programme
DFG / NRF Collaboration (German acronym)
NRF Collaboration (French acronym)
STAC Grants
STAF – Science Granting Forum
Travel Grants

RESEARCH CHAIRS AND CENTRES OF EXCELLENCE (RCCE)

STRATEGIC KNOWLEDGE FIELDS (SKF)

Academic Statistics
African Coelacanth Ecosystem Programme
African Origins Programme
AIMS
Blue Sky Research Grants
Carnegie Corporation Regional Workshops
Community Engagement Grants
Competitive Programme for Rated Researchers
Competitive Support for Unrated Researchers
Development Grants
DST Global Change Research Programme
Earth Systems Science Research Programme
Global Change ACCESS
Global Change Conference Awards
Global Change Grand Challenge - Belmont Forum Grants
Global Change Social Sciences Research Programme
Global Change - Risk and Vulnerability Science
Centres
Global Change - DST Strategic Activities
Human and Social Sciences Grants
Integrated Biodiversity Information Programme
Integrated Biodiversity Information Programme - Concept Notes
Integrated Biodiversity Information Programme - Small Grants
Integrated Biodiversity Information Programme - Team Projects
Indigenous Knowledge Systems
Incentive Funding for Rated Researchers
Marine and Coastal Research Grants
New Earth Observation Frontiers (NEO Frontiers) – Innovation Support
New Earth Observation Frontiers (NEO Frontiers) – Product Development
Paleo-Anthropology Scientific Trust
Regional Service Centre for Climate Change
Research and Technology Fund - Matching grants
Research and Technology Fund - Non matching grants
Research Development Grants for Y-Rated Researchers
SA National Antarctic Programme
SANAP Development Grants

OTHER
<p> Astronomy in Africa (Newton Fund) Astro - Partnership - Netherlands China/ South Africa Collaboration in Astronomy: Workshop Programme Discretionary Grants DST Grant for NASSP DST NRF Tracking Study European Synchrotron Radiation Facility High Resolution Transmission Electron Microscopy Indo-South African Flagship Programme in Astronomy National Space Science & Astrophysics Honours Bursaries National Space Science & Astrophysics Masters Bursaries National Research Infrastructure Platforms NRF Research Fellows Research and Innovation Reward Science Engagement South Africa – USA Astronomy Partnership Programme Special Transformation Awards Strategic Research Infrastructure Grants </p>

SOUTH AFRICAN RADIO ASTRONOMY OBSERVATORY (SARAO)
<p> Research Groups Faculty Position Salaries Visiting Professorship Salaries Postdoctoral Fellowships Doctoral Degree Bursaries Masters Degree Bursaries Honours Degree Bursaries Undergraduate Degree Bursaries Undergraduate Block grants National Diploma Bursaries Bachelor of Technology Bursaries </p>