# Africa Centre of Excellence for Neglected Tropical Diseases and Forensic Biotechnology (ACENTDFB) Ahmadu Bello University (ABU), Zaria

## Emergency Expenditure and Disbursement Procedure (EEDP)

### Introduction

This document establishes the standard operating procedure for handling urgent operational needs while ensuring accountability, transparency, and strict adherence to ACENTDFB-ABU financial regulations and international donor requirements.

### 1. Objectives & Scope

This procedure applies to all emergency transactions within ACENTDFB-ABU. An "Emergency" is defined as any unforeseen event or sudden breakdown of infrastructure/equipment that threatens life, security, the integrity of biological samples, or the immediate continuity of critical research.

The core objective is to achieve payment consummation within 24 hours of authorization (in line with World Bank best practices) without bypassing necessary internal controls.

### 2. Approval Authorities & Financial Limits

Expenditure limits and their corresponding approving authorities are strictly defined as follows:

| Expenditure Threshold (NGN) | Approving Authority | Action / Requirement |
|---|---|---|
| **Up to ₦4,000,000** | Centre Leader | Direct approval and immediate execution. |
| **Above ₦4,000,000** | Vice Chancellor (ABU) | Must be referred immediately to the VC with an emergency justification memo. |

### 3. Accelerated Documentation Requirements

To meet the 24-hour turnaround target, a parallel processing track is established. Digital scans of documents are acceptable for immediate processing, provided physical copies are archived concurrently.

- **Emergency Memo:** A concise justification written by the requisitioning unit detailing the nature of the emergency and the consequences of delay.
- **Single-Source / Fast-Track Quotation:** Minimum of one valid quotation from a registered vendor, prioritizing pre-vetted institutional suppliers.
- **Fiscal Clearance:** A rapid funds-availability sign-off by the Project Accountant.

## 4. Step-by-Step Disbursement Workflow

1. **Step 1: Trigger & Requisition (Hour 0 – Hour 2):** The affected unit raises an Emergency Requisition Memo and submits it directly to the Centre Leader digitally and physically.
2. **Step 2: Verification & Fund Allocation (Hour 2 – Hour 4):** The Project Accountant verifies fund availability under the specific donor line item and checks the threshold limit.
3. **Step 3: Approval Authorization (Hour 4 – Hour 8):** If ≤ ₦4,000,000, the Centre Leader signs the approval. If > ₦4,000,000, the Centre Leader transmits an electronic and physical dispatch to the Vice Chancellor's office for accelerated approval.
4. **Step 4: Payment Consummation (Hour 8 – Hour 24):** The accounts department processes the electronic transfer via the designated bank portal. Confirmation of payment is shared with the Centre Leader.

## 5. Reporting Timelines

Strict timelines must be maintained to inform relevant stakeholders and maintain institutional transparency:

- **Immediate Notification:** The Project Accountant must document the transaction in the Emergency Expenditure Log within 24 hours of payment.
- **Weekly Executive Summary:** A summary of all emergency disbursements must be submitted to the Centre Leader fortnightly.
- **Monthly Donor/Institutional Report:** A comprehensive report detailing the emergency, total spent, and outcomes achieved must be forwarded to the relevant donor agencies within 7 days of the new month.

## 6. Post-Disbursement Review & Audit

All emergency transactions bypass standard competitive bidding but are subject to rigorous retroactive scrutiny:

- **7-Day Post-Disbursement Review:** The internal audit unit of ACENTDFB-ABU must conduct a physical and financial verification of the goods, works, or services rendered within 7 business days of payment consummation.

- **Value-for-Money (VFM) Assessment:** Auditors will verify that pricing was fair and competitive despite the accelerated timeline.
- **Regularization:** Any documentation gaps (such as delayed original invoices or physical store receipt vouchers) must be fully reconciled and appended to the voucher file during this review window.
- **Sanctions:** Any misuse of the emergency track for routine procurements will result in immediate disciplinary action under ABU public service rules and donor compliance frameworks.

**Prepared by: Mall. Salisu Ibrahim**

**Finance Officer**

**Signature and date:**

**Approval Date**: November 13, 2026

**Signature**: 

**Name and Status of Approving Officer:** Prof Y.K.E. Ibrahim, Centre Leader