AHMADU BELLO UNIVERSITY (ABU), ZARIA

AFRICA CENTRE OF EXCELLENCE FOR NEGLECTED TROPICAL DISEASES AND FORENSIC BIOTECHNOLOGY (ACENTDFB)

FINANCIAL MANAGEMENT MANUAL: TRANSACTION DOCUMENTATION MATRIX

DOCUMENT REF NO:	ABU/ACENTDFB/FIN/MAT/2026-V1
EFFECTIVE DATE:	November 7, 2026
COMPLIANCE FRAMEWORK:	World Bank / FGN Financial Regulations & Audit Trail Standards

1.0 PURPOSE AND AUTHORITY

To promote operational consistency, strengthen internal control frameworks, and guarantee an uncompromised audit trail, this Transaction Documentation Matrix defines the minimum mandatory supporting documents required for every financial lifecycle phase at ACENTDFB-ABU. In compliance with the Federal Government of Nigeria financial regulations and donor-specific fiduciary guidelines, no payment voucher (PV) shall be processed, and no ledger entry finalized, without the complete attachment of the specific source documents detailed herein. This matrix serves as an official checklist for project accounts, internal auditors, and administrative leads.

2.0 MINIMUM SUPPORTING DOCUMENTATION MATRIX

Transaction Type	Minimum Required Supporting Documents	Responsible Officer	Audit Risk Area
Procurement of Lab Equipment / Reagents	1. Approved Procurement Requisition Form 2. Three (3) Competitive Vendor Quotations (or approved Sole-Source Justification Memo) 3. Minutes of Centre Procurement Committee meeting 4. Issued Award Letter, Purchase Order (PO) or Job Order (JO) 5. Supplier's Final Commercial Invoice & Delivery Note 6. Store Receipt Voucher (SRV) / Physical Verification Report by Internal Auditor 7. Attestation Letter by the user Department	Procurement Officer / Finance Officer	**High**
Project Fieldwork & Travel Advances	1. Approved Travel Requisition Memo detailing research purpose	Centre leader/ Finance Officer	**Medium**

Transaction Type	Minimum Required Supporting Documents	Responsible Officer	Audit Risk Area
	2. Breakdown of Costs (Stipends, transport, accommodation rates) 3. Approved Duty Tour Allowance (DTA)/estacode schedule 4. Copy of research field itinerary or participant invitation 5. Attendance sheet signed by participants (for field workshops)		
Retirement of Project Advances	1. Signed Advance Retirement Form 2. Original Receipts for itemized fuel, materials, or local logistics 3. Back-to-Office Report / Fieldwork Outcome Summary signed by Principal Investigator 4. Used boarding passes, vehicle toll tickets, or hotel receipts (if applicable) 5. Treasury Receipt (for refund of unspent cash balances)	Research Staff / Centre Accountant/internal auditor/centre leader	**High**
Consultancy & Resource Person Fees	1. Executed Service Contract / Memorandum of Understanding (MoU) 2. Technical Report, Training Output, or Certificate of Completion signed by user department 3. Formal Invoice submitted by Consultant 4. Evidence of withholding tax (WHT) deduction schedule	Centre Leader / Project Accountant	**Medium**
Workshop, Seminar & Training Expenses	1. Approved Workshop Proposal and budget framework 2. Payment schedule for refreshments/catering backed by vendor invoice 3. Certificates of Attendance issued (where applicable) 4. Evidence of exit and entry	Project Coordinator / Centre Accountant	**Medium**

Transaction Type	Minimum Required Supporting Documents	Responsible Officer	Audit Risk Area
	stamped e-passport by immigration personnel 5. Flight e-tickets and original boarding passes 6. Airport picks and drop-off		
Foreign Currency Transactions (Domiciliary Accounts)	1. Approved offshore funding allocation or international invoice 2. Printed CBN Daily Exchange Rate Sheet matching transaction date 3. Verified Bank Transfer Mandate / Swift Advice 4. Approval by CL & VC.	Project Accountant	**High**
Monthly Operational Overheads (Utilities / Rent / Internet)	1. Approved recurring invoice or utility bill statement (e.g., PHCN, ISP invoice) 2. Allocation Schedule sheet distributing costs across benefited projects 3. Previous month's payment receipt confirmation	Centre Accountant	Low

3.0 IMPLEMENTATION & COMPLIANCE SANCTIONS

1. Zero-Tolerance for Incomplete Files: The Internal Audit Unit and the Project Accountant are strictly prohibited from clearing or signing off on payment requests missing any item listed in Section 2.0.
2. Retroactive Documentation: In emergency situations where documentation was deferred (such as urgent chemical reagent preservation), the missing source documents must be processed, compiled, and attached within forty-eight (48) operational hours.
3. Audit Exceptions: Any payment found during internal or external review cycles to lack a complete supporting trail will be classified as an ineligible expenditure, leading to the immediate freezing of related budget codes and formal accountability procedures.

Approval Date: November 13, 2026

Signature: 

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