ACENTDFB/ABU, ZARIA

PAYMENT SUPPORTING DOCUMENTS CHECKLIST

Payment Voucher No.:		**Project Code:**
Payee:		**Amount:**

TRANSACTION TYPE	MINIMUM REQUIRED SUPPORTING DOCUMENT	DONE
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 and Delivery Note	☐
	6. Store Receipt Voucher (SRV) / Physical Verification Report by Internal Auditor	☐
	7. Attestation Letter by the user Department	☐
Project Fieldwork & Travel Advances	1. Approved Travel Requisition Memo detailing research purpose	☐
	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)	☐
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	☐
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 stamped e-passport by immigration personnel	☐
	5. Flight e-tickets and original boarding passes	☐
	6. Airport pick-up and drop-off evidence	☐
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 Centre Leader (CL) and Vice-Chancellor (VC)	☐
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	☐

ACCOUNTANT'S REVIEW DECISION:

☐ PASS FOR PAYMENT

☐ HOLD – INCOMPLETE DOCUMENTATION

☐ REJECT – UNALLOWABLE

Accountant's Name:		**Signature:**	
Date:		**Payment Voucher Checked By:**	

Approval Date: November 13, 2026

Signature: 

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