AHMADU BELLO UNIVERSITY (ABU), ZARIA

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

GRANTS CONTROL – RECEIPTS & PAYMENTS

AMENDMENT REF NO:	ABU/ACENTDFB/FIN/AM-UPD/2026-02
EFFECTIVE DATE:	November 7, 2026

1.0 INTRODUCTION

The Centre receives grants from various sources such as Government agencies, intervention funds, Industrial organizations etc. The grants are usually for specific research as well as developmental projects and shall be accounted for based on relevant provisions of IPSAS.

1.1 Categories of Grants Received by the Centre

Research Grants and Benefactions – these comprise of specific research funds and funds set aside for various programmes, either by the University itself or by outsiders. These are recurrent in nature as the life of the grants depends on the completion of the assigned tasks. Research Funds are normally allocated to specific Faculties that are best suited to carry out the tasks involved. Occasionally, independent research fellows or organizations are co-opted in such research programmes. Programme Funds may cover cultural shows, exhibitions, public enlightenment programmes, human resources development, socio-political surveys and public health services.

Where grants are received from third parties for research or special projects like professorial chairs, such grants shall be put in separate bank accounts.

Foreign aid - these are grants for specific projects either sponsored individually or jointly under a counterpart funding arrangement.

1.2 Grants operation: The operation of each grant is governed by a set of rules and regulations usually pre-defined by the grantor and they often include the keeping of reliable and accurate records of disbursements of the grant money. In exceptional cases, particularly with respect to funds received from foreign organizations, periodic audits and certification by External Auditors are demanded by the grantor.

1.3 Responsibility for custody: The responsibility for custody and proper disbursement of all grants is vested in the Finance Officer of the Centre. The

Finance officer is expected to maintain separate accounts and produce its Trial Balance which will later be married with Recurrent Funds Trial Balance to produce the financial statements of the Centre.

2.0 Grants Receipt Procedure

All grants receivable by the Centre shall be paid directly designated bank accounts of the Centre. All other monies receivable by the Centre from third parties shall also be paid into the Centre's accounts (CBN znd commercial banks). Where in exceptional cases a grantor or donor agency requires that a separate account be maintained for the purpose of managing such grant or fund, such an account shall be opened either at CBN or with a Commercial bank for that purpose.

3.0 Grants Disbursement

All disbursement of grant shall follow the same payment procedures as enunciated for other financial transactions. Payments shall be uploaded directly into the Centre's main account after all necessary payment procedures and documentations have been observed. The Finance officer or the Grant Accountant (where such office exists) shall be responsible for processing all payments relating to a grant before passing the payment voucher to cash office for payment.

3.1 Research grants are paid out to researchers in tranches. Each application for payment is sent to the Centre Leader for approval and directive to the Finance Officer. The beneficiary of an approved request for payment of a research grant will complete an expense advance form before passing the approved request for payment to the grant Accountant.

4.0 Clearance of Grant

4.1 On a regular monthly basis, the Finance Officer/Grants Accountant must review all paid expense advance forms to identify those that are due for clearance as well as long outstanding ones. He must follow up on them and ensure that they are cleared promptly. He must report difficult cases to the Centre Leader for necessary action.

4.2 There may be a cash balance refundable to the Centre (affected grant account). In such a case, the refund must be made to the Cashier and official receipt obtained and attached to the Clearance/Claim Form for processing. The following procedures are for the processing of the clearance of an advance against a grant.

4.3 The Beneficiary should complete the Clearance/Claim Form and attach all supporting documents such as receipts. Paid invoices and relevant bills in

addition to the Duty Travel Allowance (DTA), etc. and obtain the approval of the head of the Beneficiary Department or Programme/Team Leader. Thereafter, the approved clearance/claim form is sent to the Claims and Advances Unit from where it is forwarded in a dispatch book to the University's Internal Auditor for post-payment audit and clearance.

4.4 The clearance/claim form and supporting documents now checked, stamped and initialized with date by the Internal Auditor, are passed in a dispatch book to the Grants Accountant for further processing.

Upon receipt of the clearance/claim form and supporting documents now checked and initialed by the Internal Auditor, the Finance Officer/Grants Accountant shall:

a. examine the documents for completeness, correctness, proper approval and processing;
b. date-stamp the clearance form;
c. obtain the related grant correspondence file;
d. raise in triplicate, the necessary journal to debit affected research project expenses account, credit the research fellow with the total amount on the clearance form and obtain the necessary approval for the journal voucher to be processed.

Compliance with Grantors' Reporting Requirements

To facilitate compliance with grantors' reporting requirements including examination by external auditors of the books of accounts kept for grant monies, the Accountant (Expenditure Control) shall maintain a "Grants Register" which shall provide such details as:

- grant name
- purpose or objective of grant
- project duration
- grantor's name and address
- grant amount
- mode of payment to Ahmadu Bello University
- beneficiary
- reporting requirement
- reporting due date

- external auditors, if any.

The Finance Officer/Grant Accountant shall give to the appointed External Auditors adequate notice of his readiness for the commencement of their work and he shall agree a date with them. On completion of the audit, he shall pass a copy of the audited grant account together with related domestic report to the Finance Officer for onward transmission to the Management of the Centre for consideration and adoption. Usually auditors dispatch the audited accounts and report directly to the grantor.

Approval Date: November 13, 2026

Signature: 

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