Boafo Nsa

CIVIL WORKS · GHANA

Payment Authorisation

PETTY CASH · CASH ADVANCE · REIMBURSEMENT · SUPPLIER PAYMENT

REQUEST NO.

DATE / TIME

NEEDED BY TODAY / DATE

01 Requester

REQUESTED BY (NAME)

POSITION / ROLE

STAFF NO.

PROJECT / CONTRACT NAME

SITE / DEPARTMENT

PHONE

URGENCY

☐ Same day ☐ Within 24 h ☐ Routine (3 days)

COST CENTRE / PROJECT CODE

02 Type of payment and payee

Pay the person or company named on the receipt or invoice

☐ Petty cash payment ☐ Cash advance (to be retired) ☐ Reimbursement of own spend ☐ Direct payment to supplier

☐ Subcontractor / casual labour ☐ Plant or vehicle hire ☐ Fuel or lubricants ☐ Emergency repair or breakdown

PAYEE NAME (PERSON OR COMPANY)

GHANA CARD NO. / TIN

PAYEE PHONE

PAY BY

☐ Cash ☐ Mobile money ☐ Bank transfer ☐ Cheque

MOMO NO. AND NETWORK, OR BANK, BRANCH AND ACCOUNT NO.

03 What the money is for

One line per item; attach every receipt, invoice or quote

NO.	DESCRIPTION OF GOODS, SERVICE OR EXPENSE	BUDGET / BOQ / COST CODE	QTY	UNIT	UNIT PRICE GHS	AMOUNT GHS	RECEIPT / INVOICE / QUOTE REF.
01							
02							
03							
04							
05							
06							
07							
					SUBTOTAL		
					TAXES AND LEVIES ON INVOICE (VAT, NHIL, GETFUND)		
					LESS WITHHOLDING TAX DEDUCTED, WHERE IT APPLIES		
					NET AMOUNT TO PAY		

NET AMOUNT IN WORDS (GHANA CEDIS)

QUOTES OBTAINED

☐ 1 ☐ 2 ☐ 3 ☐ N/A

04 Reason and budget check

Checked by accounts before it goes to the manager

WHY IS THIS NEEDED NOW, AND WHAT HAPPENS IF IT IS NOT PAID?

WITHIN APPROVED BUDGET

☐ Yes ☐ No: explain above

BUDGET LINE / PO REF.

BUDGET REMAINING AFTER THIS (GHS)

RECOVERABLE FROM CLIENT

☐ Yes ☐ No ☐ Not sure

05 Approval limits

The tier is set by the net amount in section 3

TIER	NET AMOUNT (GHS)	TYPICAL USE	CHECKED BY	FINAL APPROVAL
A	Up to 1,000	Petty cash: transport, small tools, water, consumables	Site administrator	**Site manager**
B	1,001 to 10,000	Advances, minor repairs, short plant hire, casual labour	Accounts	**Project manager**
C	10,001 to 50,000	Urgent supplier payments, breakdown repairs, fuel top-ups	Finance manager	**Operations / general manager**
—	Above 50,000	Not on this form: use a purchase order or contract payment	—	**—**

— Nobody approves their own request or a payment to themselves.

— Cash payments above the tier A limit only in an emergency; otherwise pay by MoMo or bank.

— Do not split one purchase into smaller requests to stay under a limit.

— Receipts for an advance within 3 working days; no new advance until the last one is retired.

Example limits. Set your own in line with your delegation of authority and keep a copy of it with the petty cash float.

06 Authorisation

Signed in order 1 → 2 → 3

1 · REQUESTED BY

I confirm this spend is for company business and the details are true.

NAME

SIGNATURE

DATE / TIME

2 · CHECKED BY ACCOUNTS

- ☐ Budget available and code correct
- ☐ Receipts / invoice / quotes attached
- ☐ Payee and payment details checked
- ☐ Within the requester's limits

NAME

SIGNATURE

DATE / TIME

3 · FINAL APPROVAL · MANAGER

Payment may only be made once this box is signed.

☐ Approved in full ☐ Approved in part

☐ Returned for information ☐ Rejected

APPROVED AMOUNT (GHS)

NAME

SIGNATURE

DATE / TIME

07 Payment made

Completed by the person who releases the money

PAID BY (NAME)

PAYMENT DATE

PAID FROM ☐ Petty cash float ☐ Bank account ☐ MoMo wallet

METHOD ☐ Cash ☐ Mobile money ☐ Bank transfer ☐ Cheque

TRANSACTION / MOMO ID / CHEQUE NO.

PAYMENT VOUCHER NO.

RECEIVED BY PAYEE (CASH PAYMENTS)

NAME

GHANA CARD NO.

AMOUNT RECEIVED (GHS)

DATE

PAYEE SIGNATURE OR THUMBPRINT

08 Retirement of a cash advance

Only for cash advances

AMOUNT ADVANCED GHS	AMOUNT SPENT receipts attached	BALANCE RETURNED to float	EXTRA PAID TO STAFF if overspent	RETIRED ON date	CHECKED BY accounts

Spent + returned must equal the amount advanced. Any overspend needs its own approval at the right tier before it is refunded.

09 Accounts use

LEDGER / GL ACCOUNT

COST CODE POSTED

POSTED BY / DATE

PETTY CASH FLOAT BALANCE AFTER (GHS)

How to use this form

1. The requester fills in sections 1 to 4, attaches the receipts, invoice or quotes, and signs box 1.
2. Accounts checks the budget, documents and coding, and signs box 2. The manager named for the tier in section 5 gives the final signature in box 3.
3. Money is released only after box 3 is signed. The person paying completes section 7 and, for cash, gets the payee's signature or thumbprint.
4. Cash advances are retired in section 8 within 3 working days. File the form with the payment voucher and receipts.

COSO internal control: segregation of duties · Delegation of authority · Income Tax Act 2015 (Act 896): withholding tax · VAT Act 2013 (Act 870) · Ghana Card / TIN for payees