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Title: Petty Cash Reimbursement	Finance	

Introduction:

Finance department has responsibilities to govern to create standardized processes, clear roles, and responsibilities related to the management of financial activities within the organization.

This work procedure document is designed and targeted for officers within and outside Finance department (or its equivalent in subsidiary entities) to be guiding procedures for the specified financial and accounting processes in the Objective section.

Adherence to the activities and steps are crucial and mandatory to all targeted stakeholders to ensure consistent and transparent financial practice, clear accountabilities, regulatory compliance, and alignment with the company's financial policies used in conjunction with this work procedure.

Objective:

To establish the guideline procedures for 'Petty Cash Reimbursement process', ensuring that AP transactions from petty cash reimbursement are processed accurately and in a timely manner into the Enterprise Resource Planning (ERP) system to facilitate timely payment processing, Value Added Tax (VAT) and Withholding Tax (WHT) submission.

Scope:

This work procedure shall be adopted by Banpu Public Company Limited and subsidiaries, whose Finance and Accounting operations are handled by Finance department in Thailand, and shall be effective until announced otherwise.

Definitions:

Key terminology used in this procedure includes the following:

- Petty Cash Reimbursement
- Petty Cash Request Form

For definitions of each terminology, refer to the Appendix 1: Definitions [File Name: SOP Appendix 1 Definitions].

References:

For petty cash reimbursement approval:

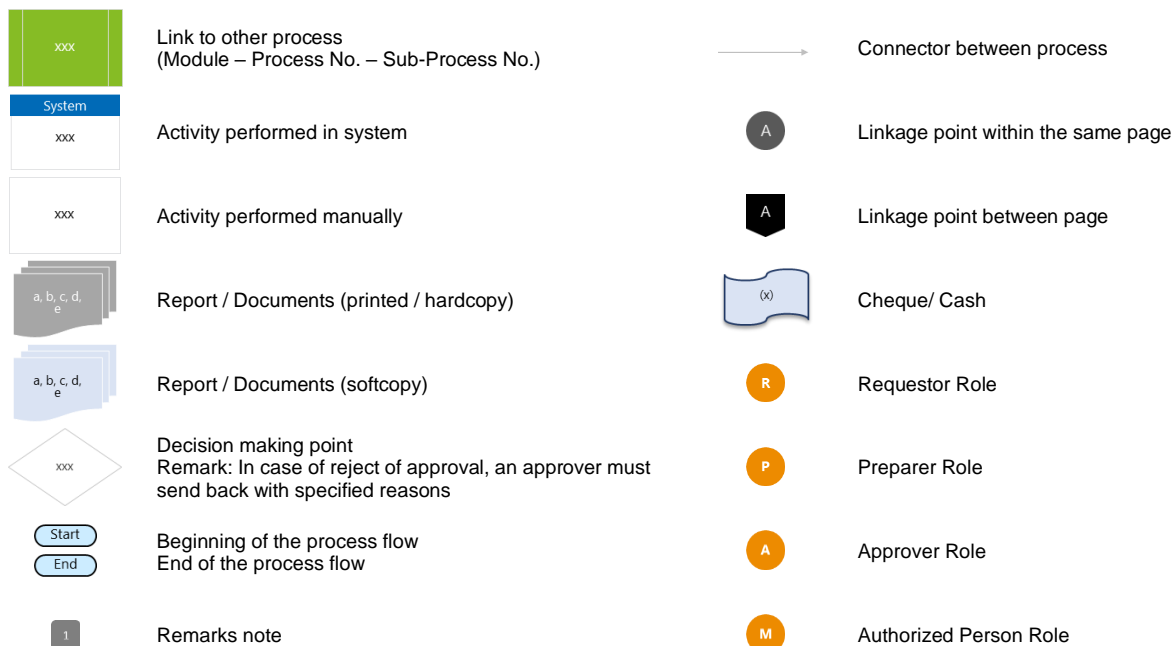
- DOA

For DOA, refer to the Appendix 2 : References [File Name: SOP Appendix 2 References].

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Flowchart:

Process Flowchart Legends



Abbreviations and Definitions

Abbreviation	Definition
AP	Accounts Payable
AR	Accounts Receivable
FA	Fixed Asset Accounting
GL	General Ledger
I&C	Inventory & Costing
TR	Treasury Operations
MA	Managerial Reporting and Budgeting
D&I	Digital and Innovation
MS&L	Marketing, Sales & Logistics

Abbreviation	Definition
ERP	Enterprise Resource Planning system
ECM	Enterprise Content Management system
ACCP	Accounting Portal system
VAT	Value Added Tax
WHT	Withholding Tax
SBT	Specific Business Tax
CIT	Corporate Income Tax
APV	Accounts Payable Voucher

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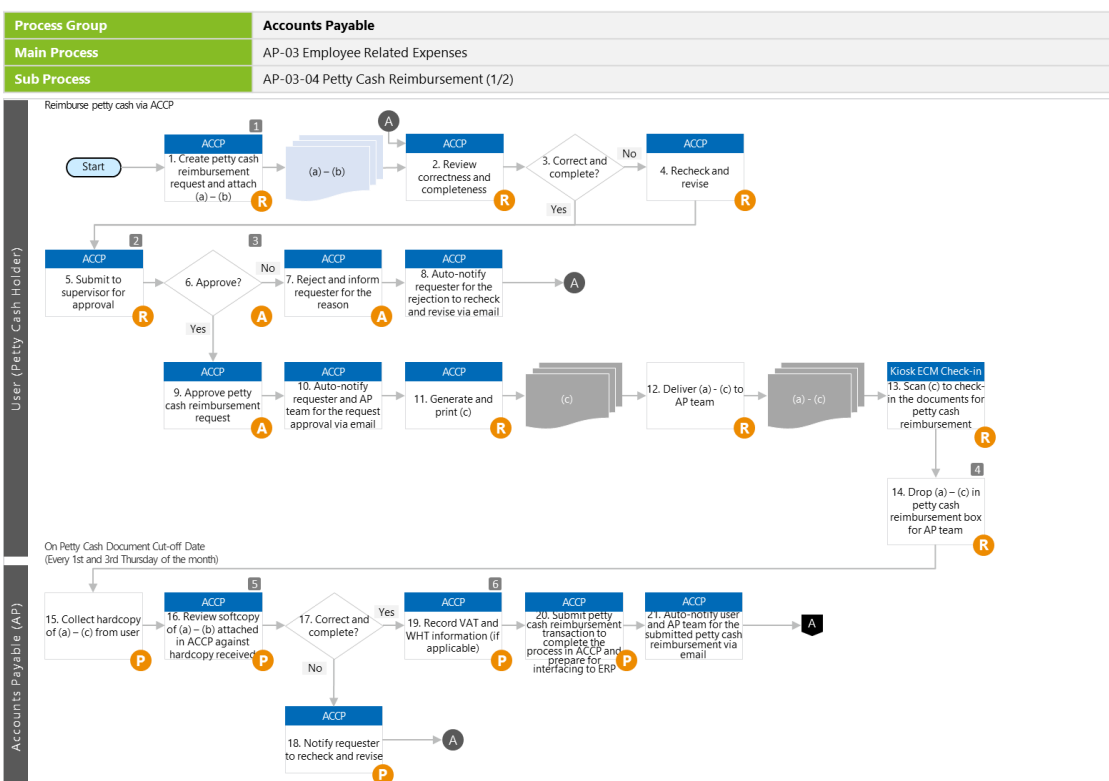
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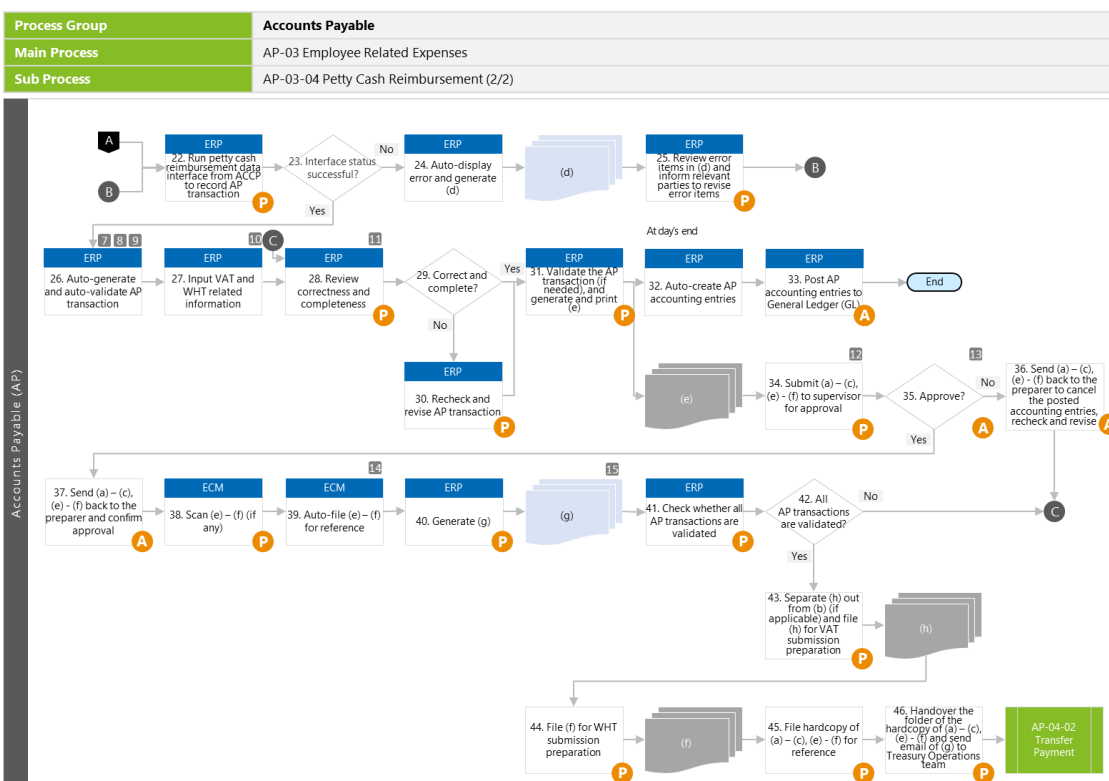


Relevant Document(s)

- Petty Cash Request Form
- Receipt or Receipt/ Tax Invoice
- ACCP Form for Petty Cash Reimbursement with QR Code (For ECM reference to upload supporting documents)
- Exception Report
- AP Voucher (APV) with QR Code (For ECM reference to upload supporting documents)
- WHT certificate
- AP Voucher Listing Report includes information at least:
 - Due Date
 - Pay Group
- Receipt/ Tax invoice (including e-Tax Invoice)

Remark(s)

- Petty cash reimbursement request contains at least the following:
 - Employee name
 - Petty cash amount
 - Transaction description or reason
 - Transaction amount
 - VAT information (if any)
 - Withholding tax information
- Approver must be aligned with DOA of the company
- The approver must review at least the following:
 - Employee name
 - Petty cash reimbursement amount
 - Purpose
 - Account code
 - Request form against Receipt/ Tax Invoice
- User can submit the supporting documents for review and approval via either hardcopy or email, according to the country's regulation.
- AP team reviews at least the following:
 - Petty cash limit
 - Receipt/ Tax Invoice number and comply with RD's requirements
 - Withholding tax certificate number (if applicable)
 - Accounting record for petty cash reimbursement
- AP team records the WHT information at least as follows:
 - WHT code
 - WHT amount



Relevant Document(s)

- Petty Cash Request Form
- Receipt or Receipt/ Tax Invoice
- ACCP Form for Petty Cash Reimbursement with QR Code (For ECM reference to upload supporting documents)
- Exception Report
- AP Voucher (APV) with QR Code (For ECM reference to upload supporting documents)
- WHT certificate
- AP Voucher Listing Report includes information at least:
 - Due Date
 - Pay Group
- Receipt/ Tax invoice (including e-Tax Invoice)

Remark(s)

- Example of Information are interfaced at least the following:
 - Transaction description and amount
 - VAT code and amount
 - WHT code and amount
 - Due date for payment per the conditions set
- WHT information in ACCP must be interfaced to ERP to automatically record WHT transaction.
- In case a withholding tax certificate is required, AP team needs to run the Withholding Tax (WHT) data transfer to Thai Localization.
- The information of VAT and WHT that needs to be inputted and reviewed in Thai Localization include:
 - Tax invoice number
 - Withholding tax certificate number (if any), referring to 'the excel of WHT control sheet' in case of issuing the WHT certificate in advance
 - Supplier name
 - VAT and WHT amount with correct decimal numbers
- AP team reviews at least the following:
 - Expense item and amount
 - VAT/ WHT amount per invoice/ tax invoice received
- AP preparer can submit the documents for review and approval via either hardcopy or email
- AP Supervisor reviews petty cash reimbursement at least the following:
 - Main account/ sub accounting selection vs. descriptions of goods/ service purchased in the supporting documents
 - Tax and WHT rate
 - Compliance of Tax Invoices Documents with RD's requirements
- ECM will create a folder based on APV and upload the supporting documents in designated folder
- AP voucher listing report shows AP vouchers by pay group and due date.

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Detail of Procedure: AP-03-04

1. User as a requester creates petty cash reimbursement request with attachment of Petty Cash Request Form (Excel prepared by the user or Petty Cash Holder) (if any) and Receipt/ Tax Invoice in ACCP.
The petty cash reimbursement request contains at least the following:
 - Employee name
 - Petty cash reimbursement amount
 - Transaction type – Petty Cash
 - Transaction amount by receipt/ tax invoice
 - WHT information, i.e. rate and amount
2. User as a requester reviews the correctness and completeness of petty cash reimbursement request in ACCP by reviewing the following:
 - (1) Total amount from the receipt documents and (2) remaining cash amount in hand, as they should equal to the total petty cash fund
 - Receipts/ Tax Invoice amount matches with the transaction entry in the system
3. User as a requester reviews the result from step #2 to determine whether the petty cash reimbursement request is correct and complete:
 - a. If correct and complete, proceed to step #5.
 - b. If incorrect and/or incomplete, proceed to step #4.
4. User as a requester rechecks and revises the petty cash reimbursement request in ACCP.
5. User as a requester submits the petty cash reimbursement request to supervisor for approval in ACCP to review the following:
 - Business reason for reimbursement
 - Review nature of expense reimbursed, to ensure that it complies with company's policy
 - Supporting documents for each transaction entry

Note: Approver must be aligned with DOA of the company.
6. User as an approver reviews the submitted request in ACCP against the attached documents from step #1. The approver must review at least the following:
 - Employee name
 - Petty cash reimbursement amount
 - Purpose or business reason
 - Account code
 - Request form against Receipt/ Tax Invoice
 - a. If approved, proceed to step #9.
 - b. If not approved, proceed to step #7.
7. User as an approver rejects the petty cash reimbursement request with reason in ACCP.
8. ACCP automatically notifies the requester for petty cash reimbursement request rejection to recheck and revise via email. Then proceed back to step #2.
9. User as an approver approves petty cash reimbursement request.
10. ACCP automatically notifies the requester and AP preparer for petty cash reimbursement request approval via email.
11. User as a requester generates and prints ACCP Form for Petty Cash Reimbursement from ACCP for the document submission.

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12. User delivers the ACCP Form for Petty Cash Reimbursement, Petty Cash Request Form and Receipt/ Tax Invoice to AP team at the 'self-submit' area.
13. User submits and checks-in the ACCP Form for Petty Cash Reimbursement, Petty Cash Request Form and Receipt/ Tax Invoice to AP team by scanning QR code on the ACCP Form with Kiosk ECM check-in system.
14. User drops the ACCP Form for Petty Cash Reimbursement, Petty Cash Request Form and Receipt/ Tax Invoice in the designated petty cash reimbursement box.
Note: User can submit the ACCP Form for Petty Cash Reimbursement, Petty Cash Request Form and Receipt/ Tax Invoice for review and approval via either hard copy or email, according to the country's regulation.
15. On the petty cash document cut-off dates, which occur on the 1st and 3rd Thursday of each month AP preparer collects the ACCP Form for Petty Cash Reimbursement, Petty Cash Request Form and Receipt/ Tax Invoice from the designated area to prepare for recording Petty Cash Reimbursement transactions.
16. AP preparer reviews the softcopy documents in ACCP against the hardcopy documents received from step #15. AP team reviews at least the following:
 - Petty cash limit
 - Compliance of submitted Receipt/ Tax Invoice documents to RD's requirements
 - WHT certificate number (if applicable)
 - Accounting record for petty cash reimbursement
17. AP preparer reviews result the from step #16 to determine whether the Petty Cash Request Form and Receipt/ Tax Invoice are correct and complete:
 - a. If correct and complete, proceed to step #19.
 - b. If incorrect and/or incomplete, proceed to step #18.
18. AP preparer notifies the requester to recheck and revise the request. Then proceed back to step #2.
19. AP preparer records and reviews the transactions, VAT and WHT (if applicable). AP team records the WHT information at least as follows:
 - WHT code
 - WHT amount
20. AP preparer submits the petty cash reimbursement request transaction to complete the process in ACCP and to prepare data for interfacing to ERP.
21. ACCP automatically notifies user and AP team for the submitted petty cash reimbursement via email.
22. AP preparer runs petty cash reimbursement data interface from ACCP to ERP to record AP transactions.
23. AP preparer reviews the interface status to determine whether the interface status is successful:
 - a. If the interface status is successful, proceed to step #26.
 - b. If the interface status is unsuccessful, proceed to step #24.
24. ERP automatically displays errors and generates Exception Report. Example of error item is an inactive supplier.
25. AP preparer reviews the error items in Exception Report and informs relevant parties to revise error items displayed. Then proceed back to step #22.

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26. ERP automatically generates and validates the interfaced AP transactions of petty cash reimbursement. Example of Information are interfaced at least the following:

- Transaction description and amount
- VAT code and amount
- WHT code and amount
- Due date for payment per the conditions set

Note:

- WHT information in Accounting Portal (ACCP) must be interfaced to ERP to automatically record WHT transaction.
- In case a WHT certificate is required, AP team needs to run the WHT data transfer to Thai Localization.

27. AP preparer inputs and reviews VAT and WHT related information in Thai Localization in ERP including:

- Tax invoice number
- WHT certificate number (if any), referring to 'the excel of WHT control sheet' in case of issuing the WHT certificate in advance
- Note: 'The excel of WHT control sheet' includes information of employee, supplier, certificate number, amount.
- Supplier name (to replace the employee name)
- VAT and WHT amount with correct decimal numbers

28. AP preparer reviews the correctness and completeness of AP transactions of petty cash reimbursement before submitting to supervisor for approval. AP team reviews at least the following:

- Expense item and amount
- VAT/ WHT amount per invoice/ tax invoice received

29. AP preparer reviews the result from step #28 to determine whether the AP transactions are correct and complete:

- a. If correct and complete, proceed to step #31.
- b. If incorrect and/or incomplete, proceed to step #30.

30. AP preparer rechecks and revises AP transactions.

31. AP preparer validates the AP transaction (if needed), then generates and prints APV to scan to ECM. Then proceed to step #32 and #34.

32. At day's end, ERP automatically creates accounting entries for AP transactions per schedule.

33. AP supervisor as an approver, manually posts the AP accounting entries to GL. Then end of the petty cash reimbursement process.

34. AP preparer submits the following documents to supervisor for approval:

- Petty Cash Request Form
- Receipt or Receipt/ Tax Invoice
- ACCP Form for Petty Cash Reimbursement with QR Code (For ECM reference to upload supporting documents)
- APV with QR Code (For ECM reference to upload supporting documents)
- WHT certificate

Note: AP preparer can submit the documents for review and approval via either hardcopy or email.

35. AP approver reviews the submitted documents to confirm the validation of AP transactions. AP supervisor reviews petty cash reimbursement transactions on the following:

- Main account/ sub accounting selection vs. descriptions of goods/ service purchased in the supporting documents
- Tax and WHT rate
- Compliance of Tax Invoices Documents with RD's requirements

- a. If approved, proceed to step #37.
- b. If not approved, proceed to step #36.

36. AP approver sends the documents received from step #34 back to the preparer to cancel the posted accounting entries, and to recheck and revise the AP transaction. Then proceed back to step #28.

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37. AP approver sends the documents received from step #34 back to the preparer and confirms the approval.
38. AP preparer scans the APV and WHT Certificate via ECM.
39. ECM automatically files the scanned documents from step #38 for reference in designated folder.
40. AP preparer generates APV Listing Report.
Note: APV listing report shows APVs by pay group and due date.
41. AP preparer checks whether all AP transactions are validated in ERP.
42. AP preparer reviews the result from step #41 to determine whether all AP transactions are validated in ERP by the due date that will be submitted for payment:
 - a. If all AP transactions are validated, proceed to step #43.
 - b. If some AP transactions are invalidated, proceed back to step #28.
43. AP preparer separates hardcopy of Original Receipt/ Tax Invoice (including e-Tax Invoice) (if applicable) from the Receipt or Receipt/ Tax Invoice, and files them in the tax invoice folder for VAT submission preparation.
44. AP preparer files hardcopy of WHT Certificate (if applicable) in the WHT folder for WHT submission preparation.
45. AP preparer files hardcopy of the following documents in the folder for reference:
 - Petty Cash Request Form
 - Receipt or Receipt/ Tax Invoice
 - ACCP Form for Petty Cash Reimbursement
 - APV
 - WHT Certificate (if any)
46. AP preparer handovers the folder of hardcopy of the documents list in step #45, and sends email of APV Listing Report to TR team to proceed to the work procedure of AP-04-02 Transfer Payment.