

Petty Cash Manager System – Role Redesign Summary

Purpose

This document summarizes the **role redesign** of the Petty Cash Manager System to ensure it matches the **actual accounting workflow**, avoids confusion, and follows basic internal control principles. The system is intentionally kept **simple** to fit a small company setup.

Key Accounting Principle

The person who prepares and releases petty cash must not be the same person who approves it.

This separation is necessary to prevent errors, misuse, and accountability issues.

Final Roles Implemented (3 Roles Only)

1. CASH_MANAGER

Assigned to: Accountant

Role Description: The Cash Manager is responsible for handling and recording all petty cash transactions.

Main Responsibilities: - Create petty cash vouchers - Record expense details and amounts released - Manage petty cash balance - Prepare data for replenishment - Generate reports

Restrictions: - Cannot approve vouchers

Justification: This role reflects the actual responsibility of the accountant and is required in any petty cash system.

2. APPROVER

Assigned to: Authorized Management (e.g., Sir Nat)

Role Description: The Approver reviews and validates vouchers before they proceed.

Main Responsibilities: - Review vouchers created by the Cash Manager - Approve or reject vouchers

Restrictions: - Cannot edit voucher data - Cannot release cash

Justification: This role provides internal control by separating approval from cash handling.

3. ADMIN (Technical Role)

Assigned to: System Developer

Role Description: The Admin manages the system technically and is not part of the accounting process.

Main Responsibilities: - Manage user accounts - Assign roles - Maintain system configuration

Restrictions: - No access to vouchers or approvals

Justification: Separating technical access from financial functions protects system integrity.

Why No REQUESTER Role Is Included

Based on the current workflow: - Vouchers are created directly by the accountant - The voucher itself already serves as the request

Adding a Requester role would introduce unnecessary complexity without business benefit.

Conclusion

This redesign is a **practical engineering decision** based on real workflow and standard accounting controls. Using three clearly defined roles makes the system easier to use, easier to maintain, and safer for the company.

Prepared for system implementation and role justification