

# 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.

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## 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.

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## 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.

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### 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.

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### 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.

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## 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.

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## 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*