BOS – Cash Management Module
HOW CASH IS CONTROLLED & ACCOUNTED FOR

Official Operational Cash Control Doctrine

1. Core Objective

The purpose of BOS Cash Management is to ensure that every unit of cash is traceable: where it came from, where it went, who handled it, and why. This module focuses on operational cash truth, not accounting compliance.

2. Cash Scope & Applicability

Cash Management is enabled by default for Retail and Restaurant businesses. It may also be activated for any business type that receives or disburses physical cash. Non-cash payment methods are recorded for visibility but do not follow cash control rules.

3. Cash Sources (Cash In)

BOS records all incoming cash sources including retail sales, restaurant bills, service payments, debt collections, owner capital injections, and refund reversals. Each entry is linked to a business, branch, source system, and reference.

4. Cash Uses (Cash Out)

All outgoing cash is recorded with purpose and approval context. Use cases include petty cash expenses, advances, refunds, maintenance, transport, utilities, and emergency spending.

5. Cash Location Model

Cash is always associated with a physical or logical location such as a cash drawer, office safe, mobile cashier, smart cash box, or temporary holding. Cash cannot exist without a location in the system.

6. Cash Session & Shift Control

Cashiers operate within sessions or shifts. Each shift has an opening balance, tracks expected cash movements, and requires a closing count. Differences between expected and actual cash must be explained.

7. Role-Based Cash Authority

Cash operations are strictly role-based. Cashiers may receive cash, supervisors may approve adjustments, and managers or owners may authorize disbursements and overrides.

8. Petty Cash Management

Petty cash is managed as a controlled cash pool with limits, approval workflows, expense categorization, and optional receipt attachment.

9. Cash vs Non-Cash Separation

BOS clearly separates physical cash from mobile money, card payments, and bank transfers. This separation prevents cash leakage from being hidden within digital totals.

10. Daily Cash Position & Visibility

Owners and managers can view real-time cash positions by branch and location. Dashboards show opening balances, movements, shortages, surpluses, and closing balances.

11. Alerts, Anomalies & Controls

The system flags unusual patterns such as repeated shortages, high refunds, abnormal cash-outs, or frequent petty cash depletion. Alerts serve as early warnings, not accusations.

12. Audit Trail & Corrections

Every cash movement is immutable. Errors are corrected through adjustment entries rather than deletion. Full audit trails are preserved for internal review or external audits.

13. What BOS Cash Management Is Not

This module does not replace accounting software, does not perform bank reconciliation, and does not generate statutory financial statements.

14. Future-Ready Extensions

The architecture supports future extensions such as smart cash safes, cash pickup tracking, bank read-only integrations, and AI-based cash flow advisory.

15. Final Doctrine

BOS Cash Management enforces discipline, transparency, and accountability over physical cash while remaining simple, operational, and human-centered.