Cash Receipts & Payments Module - Implementation Plan

Feature Overview

Implement comprehensive cash management system with receipt printing for deposits and vou
printing for payments, fully integrated with existing double-entry accounting system.

Phase 1: Database & Models

1.1 Database Migrations

- Create `cash_receipts` table with fields: receipt_number, date, received_from, amo
cash_account_id, credit_account_id, description, notes
- Create `cash_payments` table with fields: voucher_number, date, paid_to, amount, cash_account
debit_account_id, purpose, notes
- Add organization_id, soft deletes, timestamps to both tables
- Create indexes for receipt_number, voucher_number, date ranges

1.2 Eloquent Models

- Create `CashReceipt` model in `App\Models\Accounting\`
- Create `CashPayment` model in `App\Models\Accounting\`
- Implement `BelongsToOrganization` trait
- Define relationships: belongsTo CashAccount, CreditAccount, DebitAccount
- Add automatic journal entry creation in model events

1.3 Model Factories & Seeders

- Create factories for both models with realistic test data
- Update `DemoDataSeeder` to include sample cash transactions

Phase 2: Core Business Logic

2.1 Services

- Create `CashReceiptService` with methods: createReceipt, validateAmount, generateReceiptNumber
- Create `CashPaymentService` with methods: createPayment, validatePaym
generateVoucherNumber
- Implement automatic journal entry creation in services
- Add validation for sufficient cash balance before payments

2.2 Integration with Double-Entry

- Automatic JournalEntry creation on cash transaction save
- Debit cash account for receipts, credit cash account for payments
- Maintain balanced entries according to accounting principles
- Link journal entries to cash transactions via polymorphic relationship

Phase 3: Livewire Components

3.1 Cash Receipts

- `CashReceipts/Index` - List with filters (date range, search)
- `CashReceipts/Create` - Form with account selection, validation
- `CashReceipts/Edit` - Edit existing receipts (with restrictions)
- `CashReceipts/PrintReceipt` - Printable receipt format

3.2 Cash Payments

- `CashPayments/Index` - List with filters and status
- `CashPayments/Create` - Payment form with vendor/expense account selection
- `CashPayments/Edit` - Edit payments (with audit trail)
- `CashPayments/PrintVoucher` - Printable voucher format

3.3 Reporting Components

- `CashTransactions/DailySummary` - Today's cash flow summary
- `CashTransactions/MonthlySummary` - Monthly reports with charts
- `CashTransactions/CashPosition` - Current cash balance across accounts

Phase 4: Reporting & Analytics

4.1 Daily Summary

- Total receipts and payments for the day
- Opening and closing cash balance
- Breakdown by cash account
- List of all transactions for the day

4.2 Monthly Summary

- Monthly cash flow statement
- Comparison with previous month
- Expense categorization
- Revenue source analysis

4.3 Export Features

- Export to PDF for daily/monthly reports
- CSV export for accounting software integration
- Print-friendly formats for all summaries

Phase 5: Printing & Documentation

5.1 Receipt Printing

- Professional receipt layout with company header
- Sequential receipt numbering
- Digital signature/approval fields
- Duplicate copy support

5.2 Voucher Printing

- Voucher format with approval signatures
- Purpose and description details
- Payment method and reference
- Supporting document references

Phase 6: Testing & Quality Assurance

6.1 Feature Tests

- Test cash receipt creation and journal entry generation
- Test cash payment validation and sufficient funds
- Test receipt/voucher number sequencing
- Test daily/monthly summary calculations

6.2 Unit Tests

- Test CashReceiptService business logic
- Test CashPaymentService validation rules
- Test automatic journal entry balancing
- Test reporting calculations

6.3 Integration Tests

- Test with existing chart of accounts
- Test multi-organization data isolation
- Test with demo data seeder
- Test printing functionality

Technical Specifications

Database Relations

```
cash_receipts
- organization_id → organizations.id
- cash_account_id → chart_of_accounts.id
- credit_account_id → chart_of_accounts.id


cash_payments
- organization_id → organizations.id
- cash_account_id → chart_of_accounts.id
- debit_account_id → chart_of_accounts.id
```

Key Business Rules

- Receipt numbers: Auto-increment prefixed with "RCPT-"
- Voucher numbers: Auto-increment prefixed with "VCH-"
- Amounts must be positive and validated against account balances
- Transactions cannot be deleted, only voided with reversal entries
- All operations must maintain double-entry integrity

Security & Permissions

- New permissions: `cash_receipts.create` , `cash_payments.create` , `cash_reports.view`
- Integration with existing role-based access control
- Audit trail for all cash transactions
- Organization-level data isolation maintained

Dependencies & Integration Points

Existing Modules Used

- Chart of Accounts module (account selection)
- Journal Entries system (automatic posting)
- Organization management (multi-tenancy)
- User authentication & permissions

New Routes Required

```
/cash/receipts
/cash/receipts/create
/cash/receipts/{id}/print
/cash/payments
/cash/payments/create
/cash/payments/{id}/print
/cash/reports/daily
/cash/reports/monthly
```

Success Criteria

- All cash transactions automatically create balanced journal entries
- Receipts and vouchers print in professional format
- Daily and monthly summaries accurately reflect cash position
- Integration with existing chart of accounts works seamlessly
- Multi-tenant data isolation maintained
- 85%+ test coverage achieved

Risk Mitigation

- Backup existing data before migrations
- Test thoroughly with demo data first
- Implement transaction rollback for failed operations
- Validate all accounting rules before deployment

This plan provides a comprehensive roadmap for implementing the cash receipts and payments sys
while fully leveraging your existing double-entry accounting infrastructure.