



The instruments used for the beverage sales (cash) control are as follows:

1. Beverage Order Ticket (B.O.T.)
2. Restaurant / Bar Check
3. Beverage Summary Sheet
4. Restaurant / Bar Sales Summary Sheet
5. Guest Weekly Bill
6. Visitor's Tabular Ledger (V.T.L.)

1. Beverage Order Ticket (B.O.T.) :

The four copies of Beverage Order Ticket (B.O.T.) are prepared. The order is taken by the captain on BOT. In case of Restaurant the order is taken on Kitchen Order Ticket (K.O.T.). The original copy of the BOT is given to the bar man to place the order. After the drink has been picked up by the pick-up waiter, this copy of BOT is kept in the locked BOT box. This box is taken by the control department at the end of the day or shift. The first carbon copy is given to cashier so that he can make the check. The second carbon copy is given to pick-up waiter so that he can pick up the drink from the bar. The last copy is kept at the side stand for the reference of captain or stewards and this helps in service. The specimen of the BOT is given below



**BEVERAGE ORDER TICKET
ABC RESTAURANT**

B.O.T. NO. 32567

DATE

TIME

TABLE NO	WAITER NO	NO OF PAX	CHEQUE NO

QUANTITY	PARTICULARS
	PLEASE DO NOT PAY ON THIS

CAPTAIN'S SIGNATURE



1. BEVERAGE CHECK:

Beverage check is either prepared by cashier or waiter but is usually priced and totaled by cashier. To pick-up the drink the check is shown by pick-up waiter and the check items are ticked by the bar man before giving the drinks. On demand, all four copies of the check are presented to the guest. The guest either pays in cash or he signs and writes his name and room number or he settles his bill through credit card / debit card. If he pays cash than the original copy of the check is returned to him with the stamp of paid and cashiers signature as a receipt. But in case he signs as a resident or as a credit / debit card holder than original copy is send to front office and finally to accounts department and the first carbon copy is given to the guest for his reference. The second carbon copy is send to accounts department and the third carbon copy is for control department. The specimen of Beverage Check is here below.

BEVERAGE CHECK

ABC HOTEL

27, THE MALL, SHIMLA

e mail address abchotel@xyx.com

CHECK NO. 23564

TABLE NO.

DATE

NO. OF PAX

TIME

NAME OF THE GUEST

ROOM NO.

TABLE NO	WAITER NO	NO. OF PAX	B.O.T. NO.



1. BEVERAGE SALES SUMMARY SHEET

On this summary sheet cashier maintains the complete record of restaurant sales. When he issues a check to pick up waiter, he gets his signature and when he (waiter) returns the check to the cashier than the lower perforated portion of the check (stub), along with cashier's signature and stamp, is returned to the waiter and this is his proof that he has returned the check to the cashier. In case this check is lost than the responsibility is fixed on cashier or waiter and who-so-ever is held responsible, is required to pay the price of the check and a fine of Rs. 1,000. The bar sales summary sheet is prepared in duplicate and a copy each is send to the accounts department and control department.

BEVERAGE SALES SUMMARY SHEET

Restaurant Name

Date

Time

SHIFT: FROM TO

{ Dr. } { Cr. }

C. No.	T. No.	No. of Pax	Time	W. No.	SALE						Cash	Dis	L	Rem	Sig
					Food	Bev	Liq	Tob	Vat S.T.	Service Charge					



Bar Manager Head Cashier Cashier

Note: C. No. = Check Number, T. No. = Table Number, Bev. = Beverage, Liq. = Liqueur, Tob. = Tobacco, S.T. = Sales Tax, Dis. = Discount, L. = Ledger, Rem. = Remarks, Sig. = Signature (Cashier's)

In case guest settles his bill in cash than the amount received is shown in the cash column and discount allowed is shown in the discount column. In case the guest settles his bill by signing (either as a hotel resident or as a credit card / debit card holder) than the total amount is shown in the ledger column and in the remarks column the Room Number, Name of the Guest, Credit Card Number / Debit Card Number and other details are entered. Cashier signs in the Signature column. From food to total column are termed as debit side and cash, discount and ledger column are treated as credit side of the bar sales summary sheet.

1. GUEST WEEKLY BILL (GWB)

For each resident of hotel a guest weekly bill / bill folio is prepared. All debit and credit (if any) vouchers along with room tariff are posted in this bill and as soon as guest desires to check out this bill is presented to him for settlement. For control purposes a copy each of this is send to control department and accounts department. But the original copy is given to the guest as his receipt.

GUEST WEEKLY BILL

ABC HOTEL NEW DELHI	
T. NO .	SERIAL NO. 23465
FAX NO	
E MAIL	
ROOM NUMBER
NAME OF THE GUEST MR./MS
Nationality
Designation
Office Address.....	E.mail..... T.No.....
Parmanent Address.....	E.mail..... T.No.....
Date and time of arrival	Date and time of departure
Type of room	Number of Pax
Rate	Apartment.....Board
Telephone meter reading : closing.....	(-) Opening
Consumption (=)
Plan.....	Billing instructions
Credit Card.....	Card Number
Date of Expiry.....
Booked by



FRONT OFFICE OPERATIONS AND MANAGEMENT

DATE _____

DAY	₹	₹	₹	₹	₹	₹	₹	₹	₹	
APARTMENT		p		p		p		p		p
BOARD										
BED TEA										
LUNCH										
DINNER										
TEA / COFFEE										
SNACKS										
FOOD SUNDRIES										
SOFT DRINKS										
WINE / BEER										
HARD DRINKS										
SALES TAX / VAT										
LUXURY TAX										
SUR-CHARGE										
TELEPHONE										
LAUNDRY										
TOBACCO										
FLOWERIEST										
NEWS STAND										
V.P.O.										
MISCELLANEOUS										
TRANSFER										
DAILY TOTAL										
BALANCE B/F	DR									
	CR									
GRAND TOTAL	DR									
	CR									
DEPOSIT / CASH										
ALLOWANCES / DISCOUNT										



FRONT OFFICE (ACCOUNTING)

LEDGER																				
TRANSFER																				
BALANCE C/F DR																				
CR																				
TOTAL DR																				
CR																				

Checked and found correct.

Please forward the bill to

.....

Cashier

Signature of the Guest

Note : Bill are payable on presentation. Personal cheques are bit accepted. Please ask for a acash receipt along with a copy of the bill. No tipping please.

Note : G.R. No. = Guest Registration Number VAT = Value Added Tax, V.P.O. = Visitors Paid Out, Dr = Debit, Cr = Credit, B/F=Brought Forward, C/F=Carried Forward.

ADVANTAGES OF GUEST WEEKLY BILL:

1. **Easy :** It is an easy system to understand and after a day’s training cashier can be asked to prepare the guest weekly bill.
2. **Economical :** The bill is prepared in the ruled sheets so it does not cost much money. The quality and format of bill is made in such a way so that it looks attractive and can be presented to guest for settlement.
3. **Fewer mistakes :** Vouchers are debited directly. The chances of making mistakes are minimizer.
4. **Telephone Bills :** The opening and closing telephone meter reading is recorded on the bill itself and it helps in controlling the telephone bill and guest also feels that he has been charged appropriately for telephone charges.
5. **Cross checking :** In case of any controversy coross-checking can be done with the help of vouchers



1. VISITOR'S TABULAR LEDGER (VTL)

For all the hotel residents of a day a visitor's tabular ledger is prepared. For every day a new ledger is prepared. On this ledger the room rent and all the vouchers for the entire guests are recorded. The visitor's tabular ledger gives the total sale of the residents of the hotel (but cash paid by residents at the points of sale is not recorded here). A copy each of this ledger I send to the control department and accounts department. This is also called a day book.

VISITORS TABULAR LEDGER

ROOM NO	101	102	103	104	105	201	202	203	Total							
NAME																
NATIONALITY																
TYPE OF RCOM																
NUMBER OF ARRIVAL																
TIME OF ARRIVAL																
DATE OF DEPARTURE																
TIME OF DEPARTURE																
PLAN																
RATE APARTMENT																
BOARD	₹	P.	₹	P.	₹	P.	₹	P.	₹	P.	₹	P.	₹	P.	₹	P.
APARTMENT																
BOARD																
BED TEA																
BREAK FAST																
LUNCH																
DINNER																
TEA / COFFEE																
SNACKS																
FOOD SUNDRIES																
SOFT DRINKS																
WINE / BEER																
HARD DRINKS																
SALES TAX / VAT																
LUXURY TAX																



Disadvantages of Guest Weekly Bill -

- (a) Guest weekly bill is hand made so it becomes very untidy at times and not presentable.
- (b) Same Cashier's handwriting may not be legible.
- (c) All totals are made manually so there is more possibility of making totaling mistakes.

In case the hotel has computerized accounting system than the bar sales summary sheet, guest weekly bill, bar summary sheet and visitor's tabular ledger are automatically made and the control department can have their printouts on their computers. In some hotels a separate BOT is not prepared: the bar check is prepared by machine / computer. The monitor of bar (computer) shows the order and a BOT in leaf form is not given to bar man. For ordering the beverages there is no need to show the check because order is only placed through computer and the order can not be cancelled without the knowledge of bar.

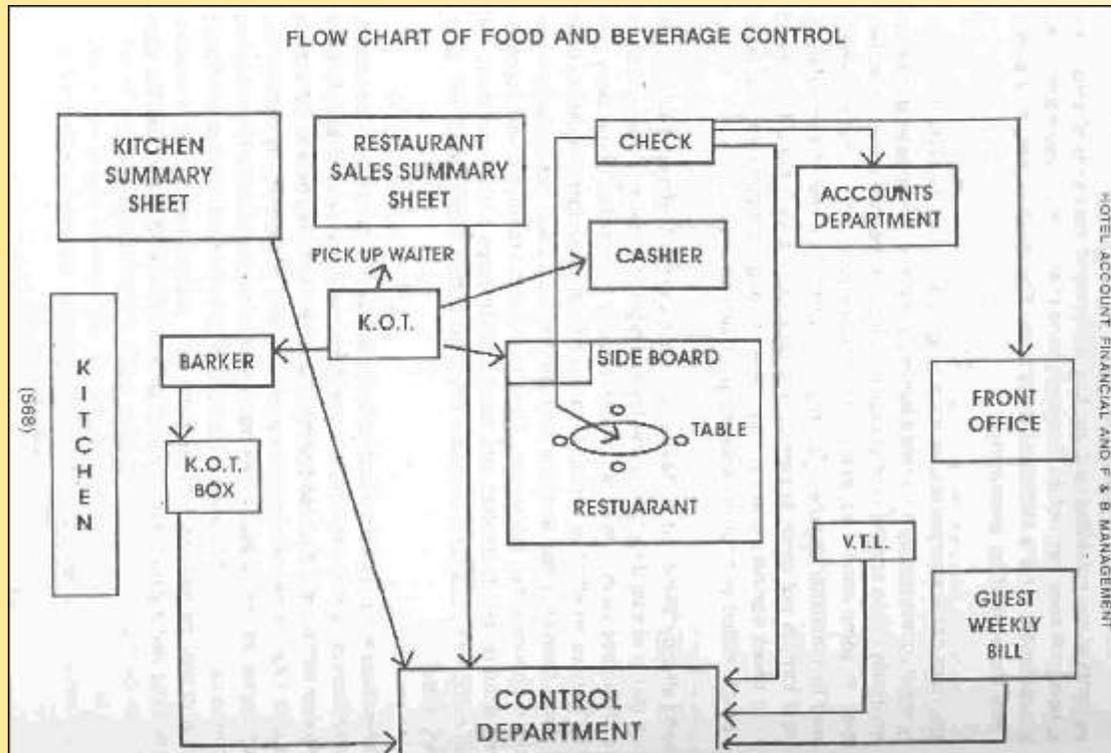
The cash sale is made at various points of sale through out the day and night. A hotel may make a couple of millions of Rupees cash sale a day. A cashier may be tempted to run away with the cash. To have an affective control of cash the hotel's management usually does not appoint a cashier unless and until they are very sure about his credentials and they take minimum of two references. Usually cashiers are rotated very regularly from one point of sale to another and head cashier keeps a watch on them. All the cash collected by cashier is deposited to the front office cashier along with sales summary sheet.

The imp rest / float amount given to cashier is checked quite regularly by head cashier, accountant and control department. The cashiers are not allowed to keep imp rest / float money with them but is also deposited at hotel or handed over to the cashier of next shift. All the check books are numbered and in case of any cuttings the checks must be counter signed by the manager. The front office cashier is required to prepare a cash book. All the cash received must be banked. Except front office cashier, who may be required to make petty cash payments on behalf of resident guests against visitor paid out, no other cashier is authorized to pay from the cash sales.



Assignment: Prepare a 'Beverage Control System Flow Chart' with each step explained in detail

BEVERAGE SALES CONTROL CHART



Assignment: Prepare the following formats and fill them with imaginary entries.

1. Kitchen Order Ticket (K.O.T.)
2. Restaurant Check
3. Restaurant Sales Summary Sheet
4. Kitchen Summary Sheet
5. Visitor's Tabular Ledger
6. Guest Weekly Bill

Draw the Restaurant Sales Control flow chart and show the above mentioned six instruments. Explain the role of each instrument in the Restaurant Sales Control.





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