



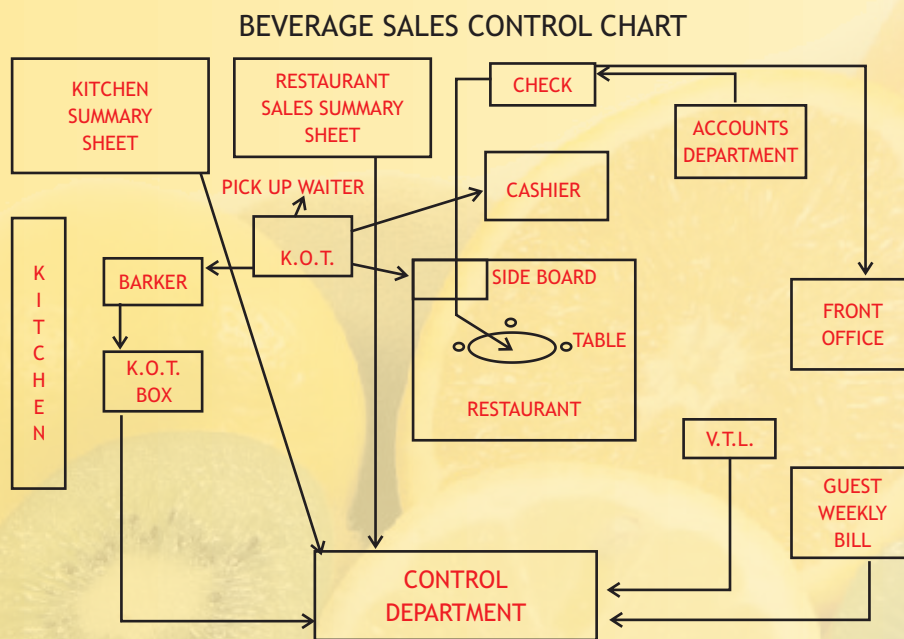
# 3 Chapter

## BEVERAGE SALES CONTROL

**Learning Objectives :** At the end of this unit learners would be able to :

- (a) Understand concept Beverage sales, Beverage sales control, Beverage check.
- (b) Calculate bar order ticket (BOT), Beverage summary sheet.
- (c) Understand concept of guest weekly bill (GWB) & visitors tabular ledger (VTL).
- (d) Learn different instruments used for Beverage Sales Control.

To ensure that staff does not get tempted to pilferage the cash sales, certain control procedures are developed for the restaurants / bars and other points of sales.





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
	<p>PLEASE DO NOT PAY ON THIS</p>

**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 SUMMARY SHEET

The Bar man prepares a Beverage Summary Sheet (Bar Cost Sheet) with the help of BOT. This summary sheet is prepared in duplicate and a copy each is send to the accounts department and the control department. The specimen of Beverage Summary Sheet is as below.

## BEVERAGE SUMMARY SHEET

XYZ BAR

SHIFT FROM ..... TO .....

DATE .....

S.NO.	ITEM	OPENING STOCK	INDENT / PURCHASES	TOTAL	CONSUMPTION	CLOSING STOCK

### Bar Store's Signature





## 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	Total					



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 (ACCOUNTING)

[illegible]

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.	₹	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.









## **CENTRAL BOARD OF SECONDARY EDUCATION**

Shiksha Kendra, 2, Community Centre, Preet Vihar, Delhi - 110092, India

Tel.: 91-11-22509252-59 Fax : 91-11-22515826

E-mail : [cbseli@nda.vsnl.net.in](mailto:cbseli@nda.vsnl.net.in) website : [www.cbse.nic.in](http://www.cbse.nic.in)