



LEARNING OBJECTIVES

After completing this chapter learners would be able to:

- (i) Understand the control of beverage sale
- (ii) Different instruments used in the beverage sale control
- (iii) Understand the Bar Order Ticket (BOT)
- (iv) Explain Beverage Service Sheet
- (v) Understand the Concept of Beverage Sales Summary Sheet
- (vi) Understand the visitors Tabular Ledger (VTL)
- (vii) Understand the Concept Guest Weekly Bill (GWB), Beverage Sales Control, Beverage Order Ticket (BOT), Beverage Check, Beverage Summary, Beverage Sales Summary Sheet, Visitors Tabular Ledger / NCR,& Guest Weekly Book / Day Book / NCR

4.1: BEVERAGE SALES CONTROL:

To ensure that staff does not get tempted to pilferage of the cash sales, certain control procedures are developed for the restaurants / bars and other points of sales. (See Table 1).

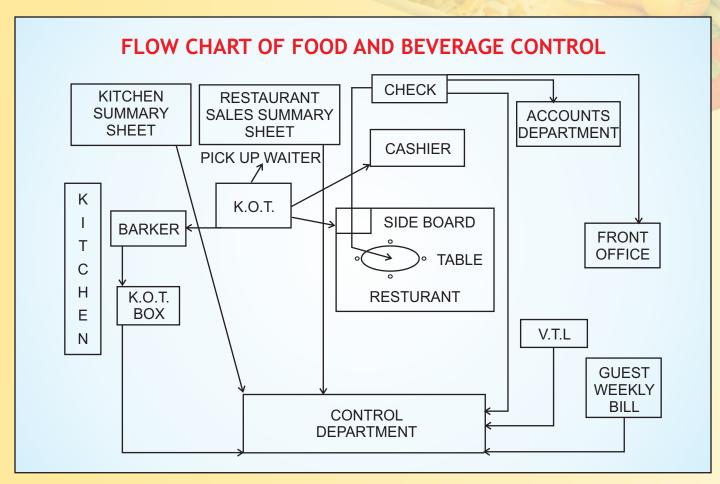


Table: 1

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.)

(a): 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 (See Table 2).

BEVERAGE ORDER TICKET ABC RESTAURANT

B.O.T.	NO. 32567
DATE	
ТІМЕ	

TABLE NO	WAITER NO	NO OF PAX	CHEQUE NO
QUANTITY		PARTICULARS	
		PLEASE DO NOT PAY ON TH	IIS

CAPTAIN'S SIGNATURE

Table :2

(b): BEVERAGE CHECK / BILL:

Beverage check / Bill is either prepared by cashier or waiter but is usually priced and totalled 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 then the original copy of the check is returned to him with the stamp of paid and cashier's signature as a receipt. But in case he signs as a resident or as a credit / debit card holder then the 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. The specimen of Beverage Check is here below. (See Table 3).

BEVERAGE CHECK ABC HOTEL 27, THE MALL, SHIMLA

e mail address : abchotel@xyx.com

TABLE I	١0.	••••••		
NO. OF	PAX			
NAME C	F TI	HE GU	EST	• •

CHECK NO. 23564 DATE TIME

ROOM NO.

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

........

QUANTITY	PARTICULARS	RATE	AMOUNT RS.	P.
		Total		
		Sales Tax / Vat		
		Luxury Tax		
		Grand Total		

Cashier's Signature

CHECK NO. 23564

Table No.	Waiter No.	No. of Pax	BOT No.

Amount ₹ (₹) Cashier's Signature

Table: 3

(c) BEVERAGE SUMMARY SHEET

The Bar man prepares a Bar Summary Sheet (Bar Cost Sheet) with the help of BOT. This summary sheet is prepared in duplicate and a copy each, is sent to the accounts department and the control department. The specimen of Bar Summary Sheet is as below. (See Table 4).

BEVERAGE SUMMARY SHEET XYZ BAR

	ROM	то		DATE						
S.NO.	ITEM	OPENING STOCK	INDENT / PURCHASES	TOTAL		CLOSING STOCK				

Chef's Signature

Table:4

(d) BEVERAGE SALES SUMMARY SHEET

On this summary sheet cashier maintains the complete record of bar sales. When he issues a check to pickup waiter, he gets his signature and when he (waiter) returns the check to the cashier then 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 then the responsibility is fixed on the cashier or waiter, Who-so- ever is held responsible, is required to pay the price of the check and a fine of ₹1,000. The bar sales summary sheet is prepared in duplicate and a copy each is send to the accounts department and control department. (See Table 5).

BEVERAGE SALES SUMMARY SHEET

Resta	auran	t Name		•••••		Date										
SHIF	T: FRO	DM		то	•••••		••••••						Tim	e	•••••••••	•••••
					{ 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					

Table : 5

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)

In case the guest settles his bill in cash then 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) then 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. The 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.

(e) 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.

Note : G.R. No. = Guest Registration Number, VAT = Value Added Tax, V.P.O. = Visitors Paid Out, Dr = Debit, Cr =

SUR-CHARGE									
TELEPHONE									
ТОВАССО									
FLORIST									
NEWS STAND									
V.P.O									
MISCELLANCEOUS									
TRANSFER									
DAILY TOTAL									
BALANCE B/F									

DR
CR CR
GRAND TOTAL
DR
CR
DEPOSIT/CASH
ALLOWANCES/DISCOUNT
LEDGER
TRANSFER
BALANCE C/F
DR
CR CR
TOTAL
DR
CR

Credit, B/F = Brought Forward. C/F = Carried Forward.

Table:6

GUEST WEEKLY BILL ABC HOTEL NEW DELHI

T.NO. FAX NO.

E-MAIL

SERIAL NO. 23465

HOTEL ACCOUNTING (MANNUAL)

ROOM NUMBER		
NAME OF THE GUEST MR./MS		
Nationality		
Designation		·····
Office Addres E.Mai	lT.N	10
Permanent AddressE.Mai	۱۱	۷o
Date and time of arrival	Date and time of departure	
Type of Room	Number of Fax	
RateApartment	Board.	
Telephone meter reading : Closing	(-) Opening	(=) Consumption
·····		
PlanBilling Instructi	ons	
Credit CardCard Numbe	er	
Date of Expiry		
Booked by		

DATE	25												
DAY	₹	Ρ.	₹	Р.	₹	Р.	₹	Ρ.	₹	Ρ.	₹	Ρ.	₹
APARTMENT													
BOARD													
BED TEA													
BREAK FAST													
LUNCH													
DINNER													
TEA/COFFEE													
SNACKS													
FOOD SUNDRIES													
SOFT DRINKS													
WINE/BEER													
HARD DRINKS													
SALES TAX/VAT													
LUXURY TAX													
SUR-CHARGE													
TELEPHONE													
ТОВАССО													
FLOWERIEST													

NEWS STAND						0			200	X
V.P.O							5	-		
MISCELLANCEOUS							2			
TRANSFER										
DAILY TOTAL										
BALANCE B/F	DR									
	CR									
GRAND TOTAL	DR									
	CR									
DEPOSIT/CASH										
ALLOWANCES/DISC	OUNT									
LEDGER										
TRANSFER										
BALANCE C/F	DR									
	CR									
TOTAL	DR									
	CR									

Checked and found correct. Please forward the bill to

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Note : Bill are payable on presentation. Personal cheques are not accepted. Please ask for a cash 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. = Visitiors Paid Out, Dr. = Debit, Cr = Credit, B/F = Brought Forward, C/F = Carried Forward.

Table:7

VISITOR'S TABULAR LEDGER (VTL)

VISITORS TABULAR LEDGER

ROOM NO.	101	102	103	104	105	201	202	203	TOTAL
NAME									
NATIONALITY									
TYPE OF ROOM									
NUMBER OF PAX									
G.R. NO.									
DATE OF ARRIVAL									
TIME OF ARRIVAL									
DATE OF DEPARTURE									
TIME OF DEPARTURE									
PLAN									
RATE : APARTEMENT									
BOARD									

	₹	P.	₹	P.	₹	P.	₹	Ρ.	₹	Ρ.	₹	P.	₹	Ρ.	₹	P.	₹	Ρ.
DAY																	Y	
APARTMENT														4	1		Y'	
BOARD																		
BED TEA																		
BREAK FAST																		
LUNCH																		
DINNER																		
TEA/COFFEE																		
SNACKS																		
FOOD SUNDRIES																		
SOFT DRINKS																		
WINE/BEER																		
HARD DRINKS																		
SALES TAX/VAT																		
LUXURY TAX																		



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 is sent to the control department and accounts department. This is also called a day book.

DISADVANTAGES OF GUEST WEEKLY BILL

- 1. Guest weekly bill is hand made so it becomes very un-tidy at times and not presentable.
- 2. Some cashier's handwriting may not be legible.
- 3. All totals are manual so there is more possibility of making totalling mistakes.

In case the hotel has computerised accounting system then 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 regularly from one point of sale to another and head cashier keeps a watch on them. All the cash collected by the cashier is deposited to the front office cashier along with sales summary sheet.

The imprest / float amount given to cashier is checked quite regularly by head cashier, accountant and control department. The cashiers are not allowed to keep imprest / float money with them This is 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.

SUMMARY / RECAPITULATION:

- 1. To make profit, it is important to control the beverage sales.
- 2. Beverage Order Ticket is used to take the beverage orders

- 3. Beverage Summary Sheet is prepared to know the consumption of Beverages.
- 4. Beverage Sales Summary Sheet is used to record the cash and credit sale.
- 5. Guest Weekly Bill is prepared to keep the credit and debit sale record of individual resident guests
- Visitors Tabular Ledger / Day Book is prepared to keep the credit and debit sale record of all resident guests.

ANSWERS THE QUESTIONS:

- Q1. What do you mean by Beverage Order Ticket (BOT)? Draw the Performa of BOT.
- Q2. Explain in brief the Beverage Sales Control with the help of diagram.
- Q3. Explain the Beverage Check with Performa.
- Q4. What are the advantages of Beverage Sales Summary Sheet? Explain with Performa.
- Q5. Draw the Performa of Visitors Tabular Ledger.

